

MINNESOTA Department of Revenue

PROPERTY TAXES LEVIED IN MINNESOTA

1996 ASSESSMENTS TAXES PAYABLE 1997

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.

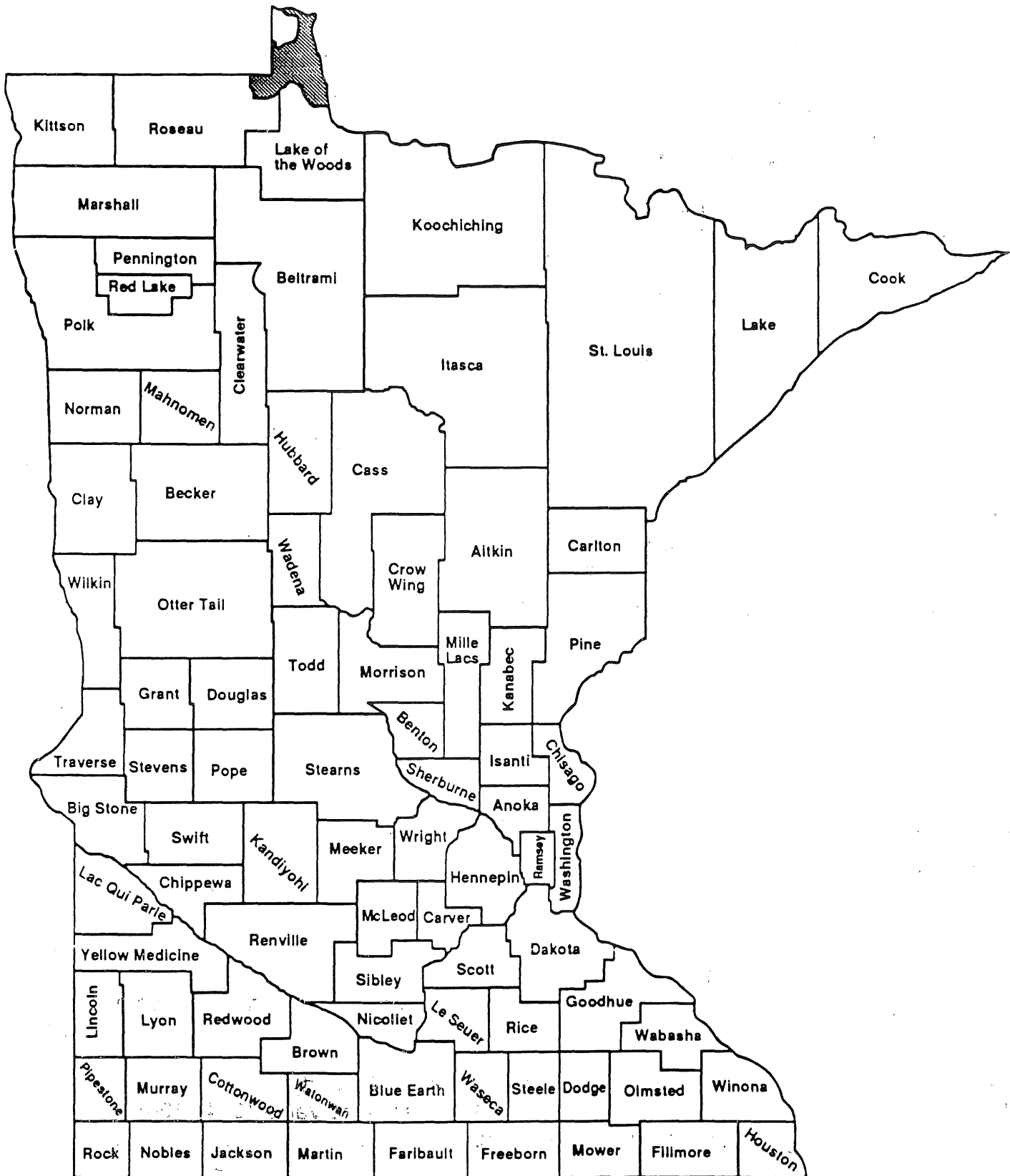


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SECTION 1

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 1997

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, 1996, due and payable in 1997. 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 1997.

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 52 on page 258.

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 1997.

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 1997 is reported in Table 31, page 114.

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, was intended to be 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 1996 assessment, taxes payable in 1997.

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	1.75%
		- 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	1.75% 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 173. 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 253).

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 1997, 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 87.

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 1997 HACA is:

<p>Payable 1996 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 1997 certified DRA amounts were calculated by applying an adjustment factor (for the class rate changes from payable 1996 to 1997) to the payable 1996 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.

Referendum Market Value Based Levies

Historical note: 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), were based upon taxable market value rather than net tax capacity for the years 1993 through 1996. 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". 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 1995 and 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.

Beginning with taxes payable in 1997, all non-school local governments are required to use the same definition of referendum market value that was used by school districts for referendum levies, and no levies are based on taxable market value. The term "school district referendum market value" is replaced by "referendum market value".

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

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 referendum market value. If the criteria are not met, the referendum levy continues to be based on net tax capacity.

VOTER APPROVED LEVIES SUBJECT TO REFERENDUM 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

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

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 referendum 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, referendum market value based levies are not subject to reductions by disparity reduction aid. In 1997, the county auditor has the option to deduct school district distribution

levies from the market value based referendum levies as well as from the net tax capacity based levies. The county auditor calculates a referendum market value based tax rate for each governmental unit with a referendum market value levy, by dividing the referendum market value levy by the total referendum market value for that taxing district. The referendum tax rate is expressed as a percentage, similar to the net tax capacity based tax rate. Net tax capacity based tax rates are shown with three decimal places, whereas referendum market value based tax rates are shown with five decimal places due to the large dollar value of the referendum market value tax base.

The market value based referendum tax provisions do not affect: tax increment financing, 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 referendum market value based tax. The upcoming section on credits addresses how each individual credit is affected by the referendum market value based tax.

Total Tax Before Credits

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

Referendum Market Value	\$124,800
Total Referendum Market Value Based Tax Rate	x .08964% (or .0008964)
Total Referendum Market Value Based Tax	\$ 111.87
Net Tax Capacity	\$1,776
Total Local Tax Rate	x 119.399% (or 1.19399)
Total Net Tax Capacity Based Tax	\$2,120.53
Total Referendum 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 1997 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 referendum market value and net tax capacity of the damaged home and these values are subtracted from the referendum market value and net tax capacity 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 referendum market value and net tax capacity to get the average market value and average net tax capacity for the year.

The county assessor reports the referendum market value and net tax capacity value based on the pre-disaster value and the 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 referendum market values is multiplied by the total referendum tax rate. The sum of these two products is the disaster credit amount. There is no maximum credit limitation for the disaster credit. The amount of the credit is deducted from the tax before credits on the property tax statement for that parcel. The tax before credits is the sum of the 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. Disaster credit for 1997 is reported in Table 50 on page 256.

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 1997, 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 253.)

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 1996 statewide average township local tax rate was 114%. This rate is then multiplied by 105%, resulting in a base rate for payable 1997 of 120%. The difference between the total local tax rate and 120% is applied to the net tax capacity of land and non-residential buildings within the agricultural preserve to determine the 1997 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 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 255).

County Conservation Credit (M.S. 273.119)

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

The county auditor certifies to the Department of Revenue the amount of tax lost to the local taxing districts because of the property tax credit. This amount is deducted from the total tax before credits (the sum of the 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 255).

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 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 1997, one county in Minnesota reported enterprise zone property tax credits. (See Table 49, page 256.)

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 referendum market value) and the tax determined by multiplying the property's market value by the following percentages:

Apartment	2.3%
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 256)

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 1997, 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 \$282.90 for those receiving the 57% credit and \$308.20 for those receiving the 66% credit. The taconite homestead credit is calculated and deducted from the total tax before credits (the sum of the referendum market value based tax and the net tax capacity based tax) on the property tax statement for that parcel. (See Table 17, page 63.) It is paid by St. Louis County from the taconite property tax relief fund to each county receiving the credit. The county then distributes the money to each affected local taxing district. The taconite homestead credit is also given to eligible homesteaded manufactured home properties.

The supplementary taconite homestead credit was created by the 1980 Legislature. This credit is given to homeowners in school districts #317 (Itasca County) and #698 (Aitkin and St. Louis counties). It is calculated in the same manner as the 57% taconite homestead credit. Payment of this credit is made by the state out of the general fund. The supplementary taconite tax relief credit is also given to eligible homesteaded manufactured home properties. (See Table 51, page 257.)

Net Tax

The net tax on a parcel of property is derived by deducting all appropriate property tax credits from the sum of the 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 1996 assessment, taxes payable in 1996 (see tables 58 and 59), manufactured homes not classified as real property were assessed using the real property class rates for assessment year 1996. 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 - 1997

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
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 - 1997

Taxes Payable	Taxable Market Value ⁽²⁾	Assessed Values			Average Tax Rate ⁽¹⁾		Taxes Levied		
		Real Property	Personal Property	Total Property	Market Value/SD Ref. Based Rate ⁽³⁾	Assessed Value Based Rate	Market Value Based ⁽³⁾	Assessed Value Based	Total Taxes Levied
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 ⁽⁵⁾	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
1997	192,475,464,505	3,590,737,882	154,793,236	3,745,531,118	0.03923	124.93	73,695,568	4,829,445,721	4,903,141,289

(1) The statewide average tax rate is exclusive of special assessments. 1925 - 1988 tax rates are expressed in mills. 1989 - 1997 are expressed as percentages.

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

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

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

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

TABLE 2
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1940 - 1997

<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 - 1997

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
1997	4,544,290,382	187,829,459	73,695,568	4,658,424,396	4,732,119,964	12,146,958	---	4,713,801,163	171,021,325	4,884,822,488

NOTE: Footnotes may be found on page 38.

1998

1999*

* ESTIMATED (HOUSE RESEARCH)

4,624,890,076

4,502,753,000

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1997

Taxes Payable						School	Special Taxing			Homestead	Agricultural	Net Taxes ⁽⁶⁾
	State	County	City	Township	District	District ⁽⁴⁾	Total Taxes ⁽³⁾	Credit ⁽²⁾	Credit ⁽²⁾			
1925	\$ 11,328,852	\$ 24,433,435	\$ 35,738,699	\$ 9,090,016	\$ 40,545,990	\$ —	\$ 121,136,992	\$ —	\$ —	\$ 121,136,992		
1930	12,592,013	28,011,761	40,706,761	9,900,199	42,073,115	—	133,283,849	—	—	133,283,849		
1940	11,759,124	31,191,775	34,829,112	6,336,143	31,690,086	—	115,806,240	—	—	115,806,240		
1950	11,719,355	59,244,112	56,721,400	10,366,677	63,292,057	—	201,343,601	—	—	201,343,601		
1951	12,051,000	61,316,974	58,256,389	10,417,950	68,401,778	—	210,444,091	—	—	210,444,091		
1952	11,728,666	70,060,610	63,153,622	11,784,185	73,691,460	—	230,418,543	—	—	230,418,543		
1953	11,210,204	75,149,135	67,266,360	12,552,040	79,852,136	—	246,029,875	—	—	246,029,875		
1954	15,900,345	76,141,584	74,532,805	13,055,500	88,821,273	—	268,451,507	—	—	268,451,507		
1955	14,811,840	77,946,468	78,685,899	13,033,365	97,196,565	—	281,674,137	—	—	281,674,137		
1956	15,027,012	84,772,948	83,019,143	12,967,746	108,175,620	—	303,962,469	—	—	303,962,469		
1957	15,552,697	87,606,226	92,176,076	12,661,345	124,733,408	—	332,729,752	—	—	332,729,752		
1958	19,955,842	97,973,630	101,080,861	12,549,949	140,597,754	—	372,158,036	—	—	372,158,036		
1959	19,965,700	106,631,402	107,921,966	12,710,749	155,829,230	—	403,059,047	—	—	403,059,047		
1960	23,878,094	112,975,068	111,179,187	12,482,086	177,222,607	—	437,737,042	—	—	437,737,042		
1961	22,937,982	119,184,056	118,305,938	12,367,041	196,697,769	—	469,492,786	—	—	469,492,786		
1962	24,801,597	130,230,248	128,233,198	12,979,710	212,672,714	—	508,917,467	—	—	508,917,467		
1963	29,754,399	137,229,288	135,043,261	13,911,916	229,990,607	—	545,929,471	—	—	545,929,471		
1964	29,879,360	151,694,758	134,555,247	14,013,174	245,289,177	—	575,431,716	—	—	575,431,716		
1965	27,820,383	161,255,316	141,162,146	13,780,233	267,433,606	—	611,451,684	—	—	611,451,684		
1966	38,322,818	160,194,890	147,258,860	13,902,385	286,692,776	—	646,371,729	—	—	646,371,729		
1967	36,481,201	163,455,598	154,136,297	14,939,268	316,122,805	—	685,135,169	—	—	685,135,169		
1968	---	167,588,552	159,827,530	13,649,765	322,744,876	4,397,216	668,207,939	78,768,510	---	589,439,429		
1969	---	191,869,859	177,014,464	13,164,187	412,368,058	4,782,170	799,198,739	95,304,787	---	703,893,952		
1970	---	207,861,416	195,278,139	14,616,659	489,309,155	5,339,118	912,404,487	108,054,831	---	804,349,656		
1971	---	241,175,930	227,210,819	15,495,795	595,312,009	5,968,779	1,085,163,332	127,596,363	---	957,566,969		

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1997

Taxes Payable	County	City	Township	School District	Special Taxing District ⁽⁴⁾	Taxes Levied					Net Taxes ⁽⁵⁾
						Market Value Based ⁽⁶⁾	Assessed Value Based	Total Taxes Levied	Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	
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	1,279,882,264
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	98,947,321	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	92,875,991	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
1997	1,246,038,093	778,165,774	85,079,398	1,913,405,809	422,897,567	73,695,568	4,829,445,721	4,903,141,289	12,146,958	—	4,884,822,488

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 - 1997

Taxes Payable								Net Taxes Levied				
	State	County	City	Township	School District	Special Taxing District ⁽⁴⁾	Total Taxes ⁽³⁾	Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	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	121,289,535	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	176,578,010	14,883,803	521,696,691	16,255,383	982,660,767	122,753,051	—	—	859,907,716	859,907,716
1974	—	280,067,618	195,330,871	15,689,529	568,556,959	21,840,144	1,081,485,121	189,373,196	—	—	892,111,925	892,111,925
1975	—	320,331,566	223,849,623	16,671,959	631,719,865	37,255,023	1,246,500,553	206,708,572	—	—	1,039,791,981	1,039,791,981
1976	—	335,647,162	233,800,387	18,816,538	657,055,360	31,014,581	1,297,320,467	220,254,291	—	—	1,077,066,176	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	29,499,587	—	1,208,383,809	1,208,383,809
1978	—	402,923,923	273,909,562	24,325,877	777,952,689	36,509,062	1,538,696,661	243,964,012	35,165,192	—	1,259,567,457	1,259,567,457
1979	—	433,052,934	279,439,244	27,349,255	817,858,348	41,089,755	1,628,312,735	254,088,892	41,634,224	—	1,332,589,619	1,332,589,619
1980	—	485,889,698	297,954,686	33,753,206	855,277,356	49,694,672	1,758,838,100	371,313,377	52,186,630	—	1,335,338,093	1,335,338,093
1981	—	549,365,767	343,049,470	41,173,148	850,255,967	73,518,283	1,904,137,599	447,233,171	70,456,204	—	1,372,521,102	1,372,521,102
1982	—	617,468,212	381,903,935	46,706,790	1,099,683,473	93,932,246	2,305,082,386	495,705,796	86,945,965	—	1,705,367,079	1,705,367,079
1983	—	658,675,442	414,627,237	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	92,675,992	—	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	94,975,727	—	3,038,091,944	3,038,091,944
1990	—	823,600,976	474,093,205	64,944,671	1,228,778,953	278,067,478	3,147,048,139	7,869,129	—	—	3,136,365,859	3,136,365,859
1991	—	925,373,716	490,342,291	62,867,845	1,381,146,910	334,966,209	3,500,107,447	8,173,914	—	—	3,489,227,498	3,489,227,498
1992	—	989,221,703	511,869,787	64,357,525	1,460,231,019	347,223,632	3,713,353,723	8,568,713	—	—	3,701,794,613	3,701,794,613
1993	—	1,012,644,234	527,794,446	68,061,651	1,612,361,491	368,315,699	3,946,661,407	9,271,575	—	7,879,116	3,932,687,932	3,940,567,048
1994	—	1,048,694,974	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
1997	—	1,204,601,176	655,448,077	80,217,457	1,913,405,809	420,892,797	4,658,424,396	12,146,958	—	73,695,568	4,640,105,595	4,713,801,163

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	1997	383,391,232
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	1997	467,848

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	1997	299,942,270

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

	1981	1982	1983		
Reduced Assessment Credit.....	\$ 11,536,758	\$ 14,026,852	\$ 14,584,416		
Wetlands Credit.....	2,307,260	2,798,921	2,791,508		
Power Line Credit.....	NA	135,506	151,957		
Agricultural Preserves Credit.....	NA	NA	125,054		
	1984	1985	1986	1987	1988
Wetlands Credit.....	\$ 313,355	\$ 421,758	\$ 395,940	\$ 302,067	\$ 256,037
Native Prairie Credit.....	121,898	139,261	130,335	109,969	90,738
Power Line Credit.....	165,373	163,997	170,884	168,707	168,031
Disaster Credit.....	58,582	71,575	---	---	52,975
Enterprise Zone Credit.....	651,896	1,013,948	1,077,931	1,042,854	1,063,693
Small Business Credit.....	NA	NA	NA	NA	26,047,290
Agricultural Preserves Credit.....	340,215	390,855	650,582	483,676	233,623
	1989	1990	1991	1992	1993
Power Line Credit.....	\$ 169,649	\$ 117,986	\$ 127,495	\$ 133,334	\$ 144,326
Agricultural Preserves.....	43,684	45,885	52,851	108,162	325,037
County Conservation.....	38,568	60,625	117,919	123,959	160,645
Disaster Credit.....	---	1,416	---	4,044	36,094
Enterprise Zone Credit.....	221,498	122,213	74,440	29,040	23,928
Disparity Reduction Credit.....	1,911,475	2,465,026	2,333,330	2,591,858	4,011,870
	1994	1995	1996	1997	
Power Line Credit.....	\$ 137,208	\$ 143,289	\$ 145,463	\$ 151,225	
Agricultural Preserves.....	288,808	344,662	306,943	305,076	
County Conservation.....	191,334	196,026	202,762	205,735	
Disaster Credit.....	-	-	-	33,366	
Enterprise Zone Credit.....	23,988	14,378	16,754	18,970	
Disparity Reduction Credit.....	4,443,778	5,148,760	5,135,373	5,457,471	
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 - 1997
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
1997	13,367,405	3,159,099	8,287,081	596,624	-	14,337,939	4,721,427	454,956

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1997
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	189,858,904
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
1997	707,841	1,475,390	908,193	299,942,270	59,676,702	11,833,174	1,425,086	420,893,187

TABLE 6
SPECIAL ASSESSMENTS ON REAL PROPERTY (1)
TAXES PAYABLE 1961 - 1997

Taxes Payable	County	City	Township	School District(2)	Special Taxing District(3)	Total Special Assessments
1961	\$ 2,351,451	\$ 16,907,767	\$ 35,587	\$ 9,255	—	\$ 19,304,060
1962	2,525,560	21,054,625	155,997	1,962	—	23,738,144
1963	2,609,148	22,696,782	249,511	693	—	25,556,134
1964	2,881,697	22,765,892	235,106	721	—	25,883,416
1965	2,873,348	24,285,825	256,551	22,601	—	27,438,325
1966	2,830,280	25,989,325	302,025	692	—	29,122,322
1967	3,063,590	27,806,364	393,226	13,965	—	31,277,145
1968	2,900,282	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
1997	41,436,917	122,717,697	4,861,941	—	2,004,770	171,021,325

- (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 - 1997

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
1997	28,765,634,966	359,899,810	5,335,224,648	34,460,759,424	115,925,105,616	7,567,190,465	0	332,036,662	20,143,018,477

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TABLE 7 (continued)
TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
TAXES PAYABLE 1974 - 1997

NON-AGRICULTURAL (continued)

TAXES PAYABLE	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	ALL OTHER CLASS 6 PROPERTY	RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERS. PROPERTY
1974	\$ 1,556,912,698	\$ 1,163,984,436	\$ 116,887,846	\$ --	\$ --	23,802,446,091	\$ 30,645,545,989	\$ 881,433,388	\$ 31,526,979,377
1975	1,612,960,413	1,310,873,142	93,438,975	--	--	25,049,544,827	32,021,976,728	927,230,681	32,949,207,409
1976	1,828,889,510	1,391,155,581	76,430,587	--	--	27,928,388,330	35,763,309,386	915,329,883	36,678,639,269
1977	1,937,023,729	1,477,905,415	77,202,479	--	--	30,628,828,195	39,401,919,529	946,713,401	40,348,632,930
1978	2,030,491,108	1,655,954,434	82,424,268	--	--	34,078,675,095	44,250,184,445	984,260,913	45,234,445,358
1979	2,231,508,189	1,754,169,998	89,998,852	--	--	38,479,246,096	50,734,390,752	1,052,941,093	51,787,331,845
1980	2,528,222,265	1,839,702,910	93,724,564	--	--	46,596,489,982	64,409,727,924	1,127,182,828	65,536,910,752
1981	3,034,683,491	2,037,160,608	79,998,582	--	--	62,070,135,523	90,485,938,695	1,223,819,987	91,709,758,682
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
1997	7,300,220,689	2,986,984,533	4,081,936	503,733	315,532,376	154,574,674,487	189,035,433,911	3,440,030,594	192,475,464,505

TABLE 8
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-1996:
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 1997 *

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
1997	302,597,489	5,398,498	100,302,255	408,298,142	1,594,281,625	234,421,280	0	5,360,352	869,995,404

TABLE 8 (continued)
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-1996:
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 1997 *

NON-AGRICULTURAL (continued)

<u>TAXES PAYABLE</u>	<u>INDUSTRIAL LAND & BLDGS.</u>	<u>PUBLIC UTILITY</u>	<u>MINERALS</u>	<u>ALL OTHER CLASS 6 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	17,614,740,815	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
1997	326,623,041	137,093,867	187,769	23,172	14,453,230	3,182,439,740	3,590,737,882	154,793,236	3,745,531,118

* 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 - 1997

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec Commercial	Commercial Land & Bldg
1974	\$ 136,139,231	\$ 104,456	\$ 13,906,221	\$ 150,149,908	\$ 514,599,590	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	152,838,652	121,943	16,365,393	169,325,988	598,213,675	76,568,368	15,229,388	1,762,051	207,395,115
1976	159,193,584	129,956	17,247,335	176,570,875	641,105,940	80,066,795	15,997,478	1,929,353	203,932,029
1977	211,215,865	171,459	21,851,324	233,238,648	726,165,579	85,353,721	16,949,701	2,069,716	219,689,600
1978	229,690,049	197,014	24,197,776	254,084,839	734,949,950	92,571,984	19,102,190	1,837,491	235,897,257
1979	260,904,836	249,695	26,945,322	288,099,853	760,814,802	97,548,136	19,887,463	1,890,775	248,624,109
1980	305,970,245	316,404	29,844,120	336,130,769	798,064,363	108,128,061	23,862,330	1,841,120	268,499,161
1981	312,741,926	401,884	33,186,955	346,330,765	857,683,333	134,007,969	35,952,073	1,890,240	295,771,945
1982	387,575,535	497,844	40,981,597	429,054,976	1,035,334,564	154,238,143	42,639,933	2,189,537	358,315,664
1983	411,906,224	2,197,619	45,224,289	459,328,132	1,152,967,139	164,522,853	47,043,714	2,357,344	403,099,179
1984	454,649,549	4,991,959	51,472,490	511,113,998	1,243,980,323	168,363,088	51,210,366	2,707,148	457,715,698
1985	448,820,269	5,575,637	56,392,530	510,788,436	1,298,557,830	173,435,573	51,079,688	2,854,402	481,081,664
1986	427,064,384	5,442,939	62,643,560	495,150,883	1,402,313,414	192,774,030	52,635,913	2,994,653	550,178,938
1987	399,859,338	5,662,248	68,152,003	473,673,589	1,478,266,657	215,390,120	55,694,852	3,390,566	618,996,509
1988	362,053,031	6,112,891	74,365,384	442,531,306	1,567,038,822	245,540,927	61,470,232	3,645,332	728,670,200
1989	370,007,141	6,458,825	74,082,585	450,548,551	1,705,955,924	263,365,147	68,789,176	3,523,685	792,696,006
1990	231,398,429	5,392,780	83,399,215	320,190,424	1,102,623,647	251,970,300	72,971,649	3,198,542	844,886,355
1991	255,601,246	5,284,432	88,400,054	349,285,732	1,261,546,160	280,381,027	78,786,638	3,542,003	937,244,521
1992	282,237,610	5,554,165	92,836,988	380,628,763	1,351,697,230	294,998,131	79,843,772	3,801,646	974,605,041
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
1997	343,622,358	6,596,494	109,251,973	459,470,825	2,033,955,618	306,281,745	0	5,972,718	1,142,201,061

TABLE 9
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1997

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	41,322,585	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
1997	424,796,801	152,791,851	248,296	18,542,746	4,084,819,557	4,544,290,382	187,829,459	4,732,119,841

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1997

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
1997	342,422,198	6,590,433	109,251,973	458,264,604	2,022,319,602	305,060,915	0	5,972,718	1,139,118,130

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1997

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	48,428,153	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
1997	423,692,569	152,791,088	248,296	18,542,746	4,067,774,785	4,526,039,389	187,761,774	4,713,801,163

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TABLE 11
TAXABLE VALUE DETERMINATION DATA
TAXES PAYABLE 1974 - 1997

Taxes Payable	Total Taxable Market Value	Total Assessed Value (1)	Tax Increment Financing Assessed Value (1)	Fiscal Disparities Contribution Value (1) (2)	10 Percent Power Line Assessed Value (1) (3)	Total Taxable Value (1)	Fiscal Disparities Distribution Value (1) (2)	Total Taxable Value Incl. Distribution (1)
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
1997	192,475,464,505	3,728,804,972	231,443,783	275,076,689	393,657	3,221,890,843	275,075,041	3,496,965,884

(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 1986 - 1997 (12)
 PART A

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1986 - 1997 PART A (cont.) (12)

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	
RECREATIONAL UNDER 250 DAYS (8)		2.60%	4C	2.40%	4C	2.30%		2.30%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A		1A	
BASE: AMOUNT-PERCENTAGE		1ST \$68,000- 2.17%		1ST \$68,000- 1.00%		1ST \$68,000- 1.00%		1ST \$72,000- 1.00%
		\$68,000-\$100,000- 2.50%		\$68,000-\$100,000- 2.00%		\$68,000-\$110,000- 2.00%		\$72,000-\$115,000- 2.00%
		OVER \$100,000- 3.30%		OVER \$100,000- 3.00%		OVER \$110,000- 3.00%		OVER \$115,000- 2.50%
<u>RESIDENTIAL NON-HOMESTEAD</u>								
A. APTS. WITH 4 OR MORE UNITS								
NOT TITLE II	4A		4A	3.60%	4A	3.60%	4A	3.50%
B. APARTMENT LAND -LESS THAN 4 UNITS	4C	3.50%	4C	3.00%	4C	3.00%	4C	2.80%
-4 OR MORE UNITS	4D	4.10%	4D	3.60%	4D	3.60%	4D	3.50%
C. PRIVATE FOR PROFIT HOSPITALS	4A	4.10%	4A	3.60%	4A	3.60%	4A	3.50%
<u>RESIDENTIAL NON-HSTD - 3 or less units (1)</u>	4B	3.50%	4B	3.00%	4B	3.00%	4B	2.80%

TABLE 12
 REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
 TAXES PAYABLE 1986 - 1997 PART A (cont.) (12)

DESCRIPTION	CLASS	1993	1994, 1995	1996	1997
<u>BLIND/PARA VET/DISABLED HSTD.</u>	1B				
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 0.45%	\$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%	\$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%	1.00%
			over \$72,000	2.00%	2.00%
HOUSE, GARAGE & 1 ACRE		2.00%			
REMAINDER		0.45%	REMAINDER OF FARM		
			first \$115,000	0.45%	0.45%
HOUSE, GARAGE & 1 ACRE		2.00%	over \$115,000:		
REMAINDER TO 320 ACRES		1.30%	first 320 acres	1.00%	1.00%
OVER 320 ACRES		1.60%	over 320 acres	1.50%	1.50%
<u>AGRICULTURAL NON-HOMESTEAD</u>					
LAND	2B	1.60%	1.50%	1.50%	1.50%
<u>TIMBERLAND</u>	2B	1.60%	1.50%	1.50%	1.50%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>					
A. COMMERCIAL, UNDER 250 DAYS (8)	1C	1.00%	1.00%	1.00%	1.00%
INCLUDES OWNER'S HOMESTEAD					
B. NON-COMMERCIAL - FIRST \$72,000	4C	2.00%	2.00%	2.00%	1.75%
- OVER \$72,000		2.50%	2.50%	2.50%	2.50%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C				
RECREATIONAL UNDER 250 DAYS (8)		2.30%	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%	1.00%
		\$72,000-\$115,000- 2.00%	\$72,000-\$115,000- 2.00%	2.00%	2.00%
		OVER \$115,000- 2.00%	OVER \$115,000- 2.00%	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%	3.40%
- IN SELECTED SMALL CITIES		N/A	N/A	2.30%	2.30%
B. APARTMENT LAND -LESS THAN 4 UNITS	4C	2.50%	2.30%	2.30%	2.30%
-4 OR MORE UNITS	4D	3.40%	3.40%	3.40%	3.40%
- IN SELECTED SMALL CITIES		N/A	N/A	2.30%	2.30%
C. PRIVATE FOR PROFIT HOSPITALS	4A	3.40%	3.40%	3.40%	3.40%
<u>RESIDENTIAL NON-HSTD - 3 or less units (1)</u>	4B	2.50%	2.30%	2.30%	2.30%

TABLE 12
 REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
 TAXES PAYABLE 1986 - 1997 (12)
 PART B

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 LAND AND BUILDINGS (3)</u>									
BASE: AMOUNT-PERCENTAGE	4C	\$60,000-	28%	3A	\$60,000-	28%	3A	\$100,000-	3.30%
EXCESS: PERCENTAGE	4A		43%	3A		43%	3A		5.25%
<u>MACHINERY (4)</u>	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 LAND AND BUILDINGS (3)</u>									
BASE: AMOUNT-PERCENTAGE	4C	\$60,000-	28%	3A	\$60,000-	28%	3A	3.30%	
EXCESS: PERCENTAGE	4A		43%	3A		43%	3A	5.25%	
MACHINERY	3		33 1/3%	4B		33 1/3%	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 1986 - 1997 (12)
 PART B (cont.)

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1986 - 1997 (12)
PART B (cont.)

DESCRIPTION	CLASS	1993	1994 - 1997	
<u>TITLE II NATIONAL HOUSING</u> (STRUCTURES) (2) (6)	4C	2.30%	2.30%	FOOTNOTES: 1) PRIOR TO 1980, CLASSIFIED AS 3D AT 40% 2) INCLUDES FHA STRUCTURES IN MUNICIPALITIES OVER 10,000 IN POPULATION. 3) PRIOR TO 1982, CLASSIFIED AS 4A AT 43%. 4) SUBSEQUENT TO 1973 WAS CLASSIFIED AS EXEMPT. 5) SUBSEQUENT TO 1974 WAS CLASSIFIED AS COMMERCIAL - INDUSTRIAL. 6) SUBSEQUENT TO 1977 WAS CLASSIFIED AS COMMERCIAL - INDUSTRIAL. 7) THESE CLASSIFICATION PERCENTAGES WERE ONLY USED TO DETERMINE REDUCED ASSESSMENT CREDIT BEGINNING WITH TAXES PAYABLE 1981. THE REDUCED ASSESSMENT CREDIT WAS ELIMINATED EFFECTIVE WITH TAXES PAYABLE 1984. 8) THE NUMBER OF DAYS CHANGED TO 225 EFFECTIVE WITH TAXES PAYABLE 1990, AND TO 250 EFFECTIVE WITH TAXES PAYABLE 1992. 9) REPEALED IN PAYABLE YEAR 1990, NOW ASSESSED AS CLASS 4A. 10) INCLUDED IN RESIDENTIAL NON-HSTD (3 OR LESS) EFFECTIVE IN PAYABLE YEAR 1993. 11) ELIMINATED EFFECTIVE IN PAYABLE YEAR 1993. 12) CLASSIFICATION PERCENTAGES FOR THE YEARS 1972 THROUGH 1985 CAN BE FOUND IN THE 1996 PROPERTY TAX BULLETIN.
<u>FARM HOME ADMINISTRATION</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES) (7)	4D	2.00%	2.00%	
<u>SECTION 8 (STRUCTURES)</u>	4C	2.30%	2.30%	
<u>MANUFACTURED HOME PARK LAND</u>	4C	2.00%	2.00%	
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS (3)				
BASE: AMOUNT-PERCENTAGE	3A	\$100,000- 3.00%	\$100,000- 3.00%	
EXCESS: PERCENTAGE	3A	4.70%	4.60%	
<u>MACHINERY (4)</u>				
<u>EMPLOYMENT PROPERTY</u> COMPETITIVE CITY OR ZONE	3B			
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			
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS (3)				
BASE: AMOUNT-PERCENTAGE	3A	3.00%	3.00%	
EXCESS: PERCENTAGE	3A	4.70%	4.60%	
MACHINERY	5	4.70%	4.60%	
<u>PARKING RAMP (6)</u>		-	-	
<u>REFINERY (5)</u>		-	-	
<u>UNMINED IRON ORE</u>	5	4.70%	4.60%	
<u>"LOW RECOVERY" IRON ORE</u>	5	4.70%	4.60%	
<u>ALL OTHER PROPERTY NOT INCLUDED IN ANY OTHER CLASS</u>	5	4.70%	4.60%	

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 1997
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
1997	65,244,892	1,139,577,330	96,950,512	562,807,581	1,521,695	78,695,762

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 1997
PART B

Taxes Payable	SCHOOL DISTRICT (3)		SPECIAL TAXING DISTRICT		TOTAL LEVY		
	Debt	Non-Debt	Debt (1)	Non-Debt	Debt (1)	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
1997	265,111,593	1,717,458,722	320,930,013	99,963,172	749,758,705	3,598,502,567	4,348,261,272

(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 - 1997

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
1997	14,746,021	1,009,249	12,593,996	0	28,349,266

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
1997	14,625,332	1,003,107	12,563,131	0	28,191,570

* 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 - 1997

<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
1997	186,681,293	195,710,902	26,969,306

<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
1997	90,764,726	27,523,383	527,649,610

TABLE 16
NUMBER OF AGRICULTURAL, NON-AGRICULTURAL AND TOTAL HOMESTEADS
TAXES PAYABLE 1975 - 1997

<u>TAXES PAYABLE</u>	<u>AGRICULTURAL HOMESTEADS</u>	<u>NON-AGRICULTURAL HOMESTEADS</u>	<u>TOTAL HOMESTEADS</u>
1975	139,106	776,267	915,373
1976	149,358	804,781	954,139
1977	148,724	823,575	972,299
1978	150,823	848,292	999,115
1979	138,135	873,983	1,012,118
1980	150,838	889,975	1,040,813
1981	134,932	895,496	1,030,428
1982	126,262	903,236	1,029,498
1983	120,864	910,235	1,031,099
1984	116,852	913,606	1,030,458
1985	114,824	926,075	1,040,899
1986	113,752	939,084	1,052,836
1987	114,965	953,125	1,068,090
1988	114,382	970,586	1,084,968
1989	114,750	993,933	1,108,683
1990	110,830	1,013,683	1,124,513
1991	110,575	1,045,433	1,156,008
1992	110,181	1,065,030	1,175,211
1993	109,501	1,094,301	1,203,802
1994	110,602	1,131,493	1,242,095
1995	110,554	1,163,367	1,273,921
1996	110,116	1,185,999	1,296,115
1997	109,379	1,206,349	1,315,728

TABLE 17
TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS
TAXES PAYABLE 1972 - 1997

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
1997	12,146,958	55,907	57.0 or 66.0%	\$282.90 or \$308.20

(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	1997... 467,639
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 - 1997
PART A

WETLANDS CREDIT AND REIMBURSEMENT (1)					NATIVE PRAIRIE CREDIT AND REIMBURSEMENT (1)				
Taxes Payable	Credit		Reimbursement		Taxes Payable	Credit		Reimbursement	
	Total Acres Receiving	Credit Amount	Total Acres Receiving	Amount		Receiving	Credit Amount	Total Acres Receiving	Amount
1981	584,188	\$2,307,258	NA	\$816,237	1981	13,284	\$83,104	NA	\$29,370
1982	702,462	2,798,921	NA	1,008,195	1982	10,384	102,267	NA	27,248
1983	518,792	2,791,508	895,289	991,309	1983	9,829	109,052	10,272	25,822
1984	67,289	313,355	127,405	150,612	1984	10,622	121,898	9,975	26,227
1985	90,811	421,758	202,539	177,249	1985	11,667	139,261	12,062	32,937
1986	94,913	395,940	203,979	307,136	1986	11,871	130,335	12,189	39,468
1987	90,089	302,067	202,504	336,358	1987	12,413	109,969	12,633	45,983
1988	94,282	256,037	173,583	352,508	1988	13,038	90,738	13,283	56,434

AGRICULTURAL PRESERVES CREDIT (3)						DISASTER CREDIT					
Taxes Payable	Number of Parcels	Number of Acres	Assessed (2) Value	Credit Amount	105% Avg. Twp. Rate	Taxes Payable	Number of Parcels	Market Value Difference	Assessed Value Diff (2)	Credit TIF	Credit Other
1983	1,085	52,380	\$11,191,088	\$125,054	77 Mills	1984	436	NA	\$571,658	\$-0-	\$58,582
1984	1,716	85,028	20,212,097	340,215	75 Mills	1985	389	NA	714,804	-0-	71,575
1985	2,546	136,682	34,789,901	390,855	80 Mills	1986	-0-	NA	-0-	-0-	-0-
1986	2,953	153,527	34,219,215	650,582	82 Mills	1987	-0-	NA	-0-	-0-	-0-
1987	3,332	176,433	30,522,466	483,676	90 Mills	1988	423	NA	436,207	-0-	52,975
1988	1,986	139,917	21,117,117	233,623	120 Mills	1989	-0-	NA	-0-	-0-	-0-
1989	1,954	129,794	2,622,229	43,684	92 %	1990	87	NA	1,497	-0-	1,416
1990	1,489	104,526	1,077,414	45,885	96 %	1991	-0-	NA	-0-	-0-	-0-
1991	1,144	69,221	703,514	52,851	99 %	1992	132	NA	3,482	-0-	4,044
1992	1,809	130,016	1,354,310	108,162	104 %	1993	590	1,700,100	31,002	-0-	36,094
1993	2,391	168,385	1,822,513	325,037	108 %	1994	-0-	NA	-0-	-0-	-0-
1994	2,426	169,638	1,400,119	288,808	117 %	1995	-0-	NA	-0-	-0-	-0-
1995	2,770	195,721	1,621,584	344,662	123 %	1996	-0-	NA	-0-	-0-	-0-
1996	2,819	199,105	1,724,491	306,943	124 %	1997	294	NA	29,672	-0-	33,366
1997	2,874	201,927	1,913,731	305,076	120 %						

- (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 - 1997
PART B

ENTERPRISE ZONE CREDIT					POWER LINE CREDIT					
Taxes Payable	Number of Parcels	Assessed Value (1)	Credit TIF	Credit Other	Taxes Payable	Assessed Value (1)	Levy Amount	# of Parcels		Credit Amount
								Under Max.	At Max.	
1984	323	\$23,362,005	\$159,020	\$492,876	1982	\$4,308,594	\$367,851	557	888	\$135,506
1985	598	29,870,415	161,678	852,270	1983	4,624,901	407,699	664	1,038	151,957
1986	649	31,519,756	188,447	889,484	1984	4,120,852	395,464	602	1,050	165,373
1987	695	33,766,316	211,738	831,116	1985	4,237,851	404,262	716	1,069	163,997
1988	829	33,598,307	194,596	869,097	1986	4,134,416	420,745	695	1,085	170,884
1989	558	1,813,755	70,765	221,498	1987	4,023,824	429,381	700	1,085	168,707
1990	86	520,757	48,695	73,518	1988	3,928,346	444,736	719	1,081	168,031
1991	31	113,597	51,641	22,799	1989	464,902	448,243	690	1,139	169,649
1992	20	47,554	6,103	22,937	1990	450,509	453,457	1,047	596	117,986
1993	15	32,745	6,099	17,829	1991	437,096	466,141	1,169	591	127,495
1994	15	42,325	4,710	19,278	1992	412,138	467,315	1,139	620	133,334
1995	14	19,554	0	14,378	1993	406,931	488,633	1,244	644	144,326
1996	14	27,685	0	16,754	1994	396,525	492,068	1,239	664	137,208
1997	13	38,329	0	18,970	1995	396,446	496,570	1,228	660	143,289
					1996	393,581	478,375	1,210	675	145,463
					1997	393,657	467,848	1,338	619	151,225

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
1997	1,592	849,170	4,608,301

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
1997	1,591	137,477	205,735

(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 - 1997

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	1990	94 %	1983	77 Mills	1991	99 %
1983	71 Mills	1991	99 %	1984	75 Mills	1992	104 %
1984	76 Mills	1992	103 %	1985	80 Mills	1993	108 %
1985	78 Mills	1993	111 %	1986	82 Mills	1994	117 %
1986	86 Mills	1994	117 %	1987	90 Mills	1995	123 %
1987	97 Mills	1995	118 %	1988	102 Mills	1996	124 %
1988	88 %	1996	114 %	1989	92 %	1997	120 %
1989	91 %			1990	96 %		

METRO AREA AVERAGE TAX RATE IN TOWNS

COUNTY	1983 <i>(Mills)</i>	1984 <i>(Mills)</i>	1985 <i>(Mills)</i>	1986 <i>(Mills)</i>	1987 <i>(Mills)</i>	1988 <i>(Mills)</i>	1989 <i>(Percent)</i>	1990 <i>(Percent)</i>
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 <i>(Percent)</i>	1992 <i>(Percent)</i>	1993 <i>(Percent)</i>	1994 <i>(Percent)</i>	1995 <i>(Percent)</i>	1996 <i>(Percent)</i>	1997 <i>(Percent)</i>	
ANOKA	101.020	109.869	116.246	112.552	116.098	104.905	101.737	
CARVER	100.913	114.085	128.830	136.993	142.871	134.945	125.521	
DAKOTA	92.150	98.233	109.514	107.163	110.138	104.415	117.874	
HENNEPIN	105.274	118.807	120.911	123.817	118.498	117.548	121.521	
RAMSEY	118.562	121.834	121.604	134.260	135.105	126.418	124.361	
SCOTT	102.929	111.061	114.150	125.842	132.526	122.197	116.639	
WASHINGTON	98.536	102.904	112.201	112.717	115.341	108.771	101.265	

(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 - 1997

	Taxes Payable	Gross Tax		Credits		Net Tax	
		Amount	Percent Change	Amount	Percent Change	Amount	Percent Change
Residential Homesteads	1974	\$466,414,058		\$165,510,166		\$300,903,892	
	1975	541,819,526	16.2	181,079,211	9.4	360,740,315	19.9
	1976	586,004,606	8.2	193,966,976	7.1	392,037,630	8.7
	1977	667,819,585	14.0	205,980,873	6.2	461,838,712	17.8
	1978	664,810,007	-0.5	215,045,409	4.4	449,764,598	-2.6
	1979	688,461,000	3.6	223,419,000	3.9	465,042,000	3.4
	1980	723,690,402	5.1	323,608,114	44.8	400,082,288	-14.0
	1981	771,185,685	6.6	393,456,555	21.6	377,729,130	-5.6
	1982	928,137,535	20.4	438,849,991	11.5	489,287,544	29.5
	1983	1,026,751,258	10.6	463,653,006	5.7	563,098,252	15.1
	1984	1,090,133,300	6.2	463,309,457	-0.1	626,823,843	11.3
	1985	1,128,892,977	3.6	478,559,057	3.3	650,333,920	3.8
	1986	1,213,331,204	7.5	522,545,732	9.2	690,785,472	6.2
	1987	1,278,163,654	5.3	546,225,746	4.5	731,937,908	6.0
	1988	1,350,387,577	5.7	560,370,718	2.6	790,016,859	7.9
	1989	1,480,643,743	9.6	596,841,953	6.5	883,801,790	11.9
	1990	NA		NA		910,382,154	3.0
	1991	NA		NA		1,060,802,655	16.5
	1992	NA		NA		1,149,475,124	8.4
	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	
1997	NA		NA		1,834,388,546	6.0	
Farm Homesteads	1974	\$95,751,696		\$33,786,128		\$61,965,568	
	1975	106,405,352	11.1	35,744,605	5.8	70,660,747	14.0
	1976	115,999,918	9.0	42,138,663	17.9	73,861,255	4.5
	1977	133,936,323	15.5	46,395,105	10.1	87,541,218	18.5
	1978	145,493,544	8.6	51,491,552	11.0	94,001,992	7.4
	1979	164,631,939	13.2	57,677,562	12.0	106,954,377	13.8
	1980	193,119,831	17.3	82,337,051	42.8	110,782,780	3.6
	1981	200,122,946	3.6	105,763,936	28.5	94,359,010	-14.8
	1982	265,005,606	32.4	125,381,609	18.5	139,623,997	48.0
	1983	283,407,049	6.9	134,166,957	7.0	149,240,092	6.9
	1984	316,929,575	11.8	135,805,586	1.2	181,123,989	21.4
	1985	310,750,827	-1.9	142,726,829	5.1	168,023,998	-7.2
	1986	296,372,996	-4.6	150,139,328	5.2	146,233,668	-13.0
	1987	275,162,923	-7.2	140,360,289	-6.5	134,802,634	-7.8
	1988	245,817,255	-10.7	127,684,077	-9.0	118,133,178	-12.4
	1989	250,321,092	1.8	129,889,548	1.7	120,431,544	1.9
	1990	NA		NA		129,086,695	7.2
	1991	NA		NA		145,936,170	13.1
	1992	NA		NA		162,493,351	11.3
	1993	NA		NA		186,907,461	15.0
1994	NA		NA		176,502,673	-5.6	
1995	NA		NA		189,076,710	7.1	
1996	NA		NA		199,419,944	5.5	
1997	NA		NA		210,208,182	5.4	

TABLE 20 (CONTINUED)
RESIDENTIAL AND FARM HOMESTEAD PROPERTY TAXES AND CREDITS
TAXES PAYABLE 1974 - 1997

	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	
1997	NA		NA		2,044,596,728	5.9	

(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 - 1997

Taxes Payable	Homestead Credit (1)		Taconite Homestead Credit	Supplemental Homestead Credit	Agricultural Credit (3)
	Tax Increment Financing Districts (2)	Taxing Districts			
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	---
1997	636	(24,088)	32,637	3,805	---

(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 (1984-1996), credit (1984 - 1996), disaster and enterprise zone credits (1985-1996), small business credit (1989-1990), agricultural credit (1990-1992), disparity reduction credit (1990-1996), county conservation credit (1990-1996) and rental equity credit (1995-1996).

(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 - 1997 (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)
1997	8,940,532 (2)	1,419,250 (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, CREDITS AND EXCESS TIF
TAXES PAYABLE 1974 - 1997
PART A

TAXES PAYABLE	NUMBER OF		TOTAL	INCREMENT	PERCENT	INCREMENT	HOMESTEAD	REDUCED	ENTERPRISE	AGRI-	DISPARITY	TACONITE
	CITIES	TOWNS	ASSESSED		TO TOTAL			ASSESSMENT	ZONE	CULTURAL	REDUCTION	
			VALUE (1)	VALUE	VALUE	TAX	CREDIT	CREDIT	CREDIT	CREDIT	CREDIT	CREDIT
1974	4	-	\$1,495,744,646	\$3,634,483	0.243	\$ 437,085	-	-	-	-	-	-
1975	10	-	2,485,445,784	20,036,557	0.806	2,689,574	-	-	-	-	-	-
1976	21	-	3,386,292,474	26,220,175	0.774	3,181,516	\$49,485	-	-	-	-	-
1977	29	-	3,852,929,963	32,127,149	0.834	3,939,863	91,562	-	-	-	-	-
1978	42	-	4,933,144,413	43,380,473	0.879	5,306,640	115,891	-	-	-	-	-
1979	57	-	5,779,512,957	62,286,066	1.078	7,418,288	138,877	-	-	-	-	-
1980	81	-	7,177,174,340	102,280,206	1.425	11,305,114	455,846	-	-	-	-	-
1981	99	-	9,359,881,660	223,310,857	2.386	22,489,390	819,275	\$1,181,415	-	-	-	-
1982	122	-	11,004,551,716	332,367,840	3.020	35,141,374	1,316,225	1,392,016	-	-	-	-
1983	127	-	12,683,306,888	437,194,546	3.447	46,425,859	1,592,479	1,571,205	-	-	-	-
1984	156	3	14,536,408,180	516,587,125	3.554	58,154,901	1,829,787	-	\$159,020	-	-	-
1985	177	4	16,082,621,847	635,897,231	3.954	70,761,120	2,199,054	-	161,678	-	-	-
1986	217	7	17,748,842,074	800,406,816	4.510	92,355,076	2,927,431	-	188,447	-	-	-
1987	240	8	19,572,677,227	996,907,289	5.093	117,465,743	3,466,074	-	211,738	-	-	-
1988	253	9	21,445,564,357	1,246,503,585	5.812	154,372,728	4,109,386	-	194,596	-	-	-
1989(1)	271	12	2,870,394,117	182,846,710	6.370	183,983,207	5,194,723	-	70,765	49,014	255,392	-
1990	297	12	2,454,654,587	186,491,610	7.597	192,295,363	-	-	48,695	-	281,466	-
1991	315	14	2,562,905,046	204,893,672	7.994	230,125,125	-	-	51,641	-	268,871	-
1992	310	21	2,493,572,563	210,850,640	8.456	255,788,716	-	-	6,103	-	429,597	-
1993	314	21	2,443,331,143	215,122,620	8.804	278,915,518	-	-	6,099	-	609,811	6,509
1994	323	22	2,438,288,925	201,339,456	8.257	268,517,539	-	-	4,710	-	775,436	12,204
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
1997	352	34	2,875,533,806	231,443,783	8.049	299,942,270	-	-	0	-	849,170	13,978

(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 23 TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES , CREDITS AND EXCESS TIF TAXES PAYABLE 1974 - 1997 PART B

EXCESS TIF TAXES RETURNED TO THE TAXING DISTRICTS

<u>YEAR</u>	<u>COUNTY</u>	<u>CITY/ TOWN</u>	<u>SCHOOL</u>	<u>TOTAL</u>
1991	642,543	302,192	727,314	1,672,049
1992	1,955,472	836,183	2,352,053	5,143,708
1993	2,903,260	1,489,720	4,353,803	8,746,783
1994	3,390,246	1,812,078	5,477,199	10,679,523
1995	3,673,827	2,079,017	6,422,426	12,175,270
1996	3,486,280	2,210,480	5,558,408	11,255,168
1997	3,433,409	2,374,044	5,459,016	11,266,469

* Excess TIF results when the current year local tax rate is higher than the original local tax rate when the TIF district was certified.

TABLE 24
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1997 (1) PART A - VALUES

	TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	AREA-WIDE RATE
CONTRIBUTION VALUE	1975	\$14,535,551	\$2,091,994	\$18,302,659	\$69,043,702	\$22,026,639	\$6,361,914	\$4,869,576	\$137,232,035	121.490
	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	328,087,201	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	10,984,995	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 %
1997	20,211,044	4,507,839	37,687,192	153,624,006	41,363,500	5,473,542	12,209,566	275,076,689	139.376 %	
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	
	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	
	1997	35,318,163	5,237,378	33,246,914	110,184,379	65,929,841	6,490,994	18,667,372	275,075,041	

(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 - 1997 (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
	1980	3,815,099	632,502	5,268,779	16,950,405	6,543,156	1,444,047	1,814,497	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	4,587,868	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	356,895,253	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 %	
1997	28,169,618	6,282,843	52,526,973	214,114,997	57,650,790	7,628,805	17,017,206	383,391,232	139.376 %	
DISTRIBUTION TAX	1975	\$1,653,008	\$276,699	\$1,219,802	\$7,485,899	\$4,816,176	\$292,407	\$921,892	\$16,665,883	
	1980	3,891,436	672,531	3,124,168	15,931,526	9,613,400	807,377	2,225,480	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		
1997	42,571,125	7,635,451	40,539,768	158,845,762	101,664,311	9,121,649	23,009,891	383,387,957		

(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 1973-1996**

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%
1993-1996	\$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 - 1996

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
1996	57,902	535,898,922	4,465,210	1,949,716	6,414,926	2,648,055	1,199,439	267,521	3,963,326

(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 - 1996

Taxes Payable	Taxes Levied			Homestead Credit ⁽¹⁾		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
1996	142,602	-	8,220,943	-	-	93,394	-	-	8,127,549

(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 1996 AND 1997 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY		
	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE
AITKIN	\$ 5,492,528	\$ 5,691,387	3.62 %	\$ 376,044	\$ 369,147	-1.83 %	\$ 1,170,796	\$ 1,176,063	0.45 %
ANOKA	41,678,795	44,457,924	6.67 %	26,590,815	29,104,520	9.45 %	925,815	990,083	6.94 %
BECKER	8,739,177	9,085,774	3.97 %	1,319,985	1,281,533	-2.91 %	1,238,326	1,261,125	1.84 %
BELTRAMI	8,866,892	9,555,334	7.76 %	1,083,665	1,121,742	3.51 %	1,010,866	1,046,806	3.56 %
BENTON	7,970,961	8,519,003	6.88 %	2,777,082	2,827,214	1.81 %	587,982	596,998	1.53 %
BIG STONE	1,677,298	1,754,357	4.59 %	490,476	492,496	0.41 %	217,456	251,294	15.56 %
BLUE EARTH	12,662,522	13,400,878	5.83 %	6,193,355	6,636,339	7.15 %	1,339,985	1,378,915	2.91 %
BROWN	5,515,650	5,996,360	8.72 %	2,767,850	2,882,079	4.13 %	497,116	475,949	-4.26 %
CARLTON	8,933,884	9,214,032	3.14 %	2,529,972	2,604,480	2.95 %	1,279,471	1,302,133	1.77 %
CARVER	16,903,126	18,647,212	10.32 %	7,083,309	8,432,247	19.04 %	1,030,406	1,046,436	1.56 %
CASS	9,340,039	9,239,191	-1.08 %	1,291,658	1,329,748	2.95 %	1,769,304	1,845,319	4.30 %
CHIPPEWA	3,556,260	3,652,775	2.71 %	1,503,367	1,669,817	11.07 %	451,838	505,807	11.94 %
CHISAGO	10,237,801	11,157,150	8.98 %	2,506,903	2,835,958	13.13 %	1,338,488	1,352,923	1.08 %
CLAY	11,033,891	12,046,400	9.18 %	3,468,987	3,699,746	6.65 %	603,023	657,776	9.08 %
CLEARWATER	3,677,324	3,731,840	1.48 %	258,866	269,109	3.98 %	295,899	317,526	7.31 %
COOK	3,003,179	3,098,408	3.17 %	416,644	416,231	-0.10 %	88,999	98,510	10.69 %
COTTONWOOD	3,755,496	3,954,165	5.29 %	1,056,639	1,038,508	-1.72 %	469,039	471,028	0.42 %
CROW WING	12,716,182	12,817,112	0.79 %	5,944,784	6,126,226	3.05 %	2,097,989	2,203,079	5.01 %
DAKOTA	61,038,113	64,053,329	4.94 %	53,259,182	60,990,695	14.52 %	1,323,144	1,331,549	0.64 %
DODGE	3,136,298	3,292,781	4.99 %	1,467,694	1,609,761	9.68 %	597,783	635,959	6.39 %
DOUGLAS	8,731,559	9,109,885	4.33 %	1,933,771	2,026,762	4.81 %	1,660,803	1,642,138	-1.12 %
FARIBAUT	4,089,484	4,212,742	3.01 %	1,527,463	1,571,133	2.86 %	809,785	849,372	4.89 %
FILLMORE	3,577,850	3,866,226	8.06 %	1,964,097	2,077,397	5.77 %	944,146	1,026,950	8.77 %
FREEBORN	6,774,110	6,774,255	0.00 %	1,992,588	2,043,799	2.57 %	803,740	791,599	-1.51 %
GOODHUE	11,798,419	11,923,347	1.06 %	10,933,237	10,711,448	-2.03 %	1,607,434	1,653,045	2.84 %
GRANT	2,014,483	2,130,446	5.76 %	521,473	576,179	10.49 %	233,837	256,945	9.88 %
HENNEPIN	326,776,734	336,033,141	2.83 %	223,848,891	240,795,893	7.57 %	333,874	399,193	19.56 %
HOUSTON	3,385,956	3,557,121	5.06 %	1,368,278	1,469,187	7.37 %	658,034	681,164	3.52 %
HUBBARD	4,510,828	4,536,034	0.56 %	472,935	530,931	12.26 %	1,178,829	1,225,849	3.99 %
ISANTI	7,192,513	7,187,599	-0.07 %	1,834,872	2,691,877	46.71 %	1,242,227	1,391,411	12.01 %

TABLE 27
COMPARISON OF PAYABLE 1996 AND 1997 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY		
	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE
ITASCA	\$ 16,001,944	\$ 16,650,341	4.05 %	\$ 4,805,630	\$ 5,470,183	13.83 %	\$ 2,357,698	\$ 2,383,281	1.09 %
JACKSON	4,300,903	4,594,113	6.82 %	760,925	797,761	4.84 %	683,075	702,545	2.85 %
KANABEC	3,598,713	3,809,736	5.86 %	238,920	249,612	4.48 %	362,716	378,745	4.42 %
KANDIYOHI	9,837,652	10,588,126	7.63 %	2,900,237	3,033,089	4.58 %	1,118,787	1,065,421	-4.77 %
KITTSON	1,735,618	1,735,701	0.00 %	401,059	426,992	6.47 %	397,431	398,190	0.19 %
KOOCHICHING	2,825,345	2,809,710	-0.55 %	1,469,206	1,515,375	3.14 %	42,277	42,872	1.41 %
LAC QUI PARLE	2,019,657	2,180,847	7.98 %	628,018	678,340	8.01 %	355,925	356,450	0.15 %
LAKE	3,893,027	3,777,441	-2.97 %	884,003	953,056	7.81 %	362,131	357,869	-1.18 %
LAKEWOODS	1,302,376	1,325,092	1.74 %	90,280	92,819	2.81 %	160,887	153,216	-4.77 %
LE SUEUR	5,436,803	5,565,826	2.37 %	2,021,938	2,105,270	4.12 %	688,191	676,043	-1.77 %
LINCOLN	2,228,047	2,341,831	5.11 %	299,491	342,832	14.47 %	232,648	245,945	5.72 %
LYON	5,778,545	5,921,560	2.47 %	2,805,274	2,983,814	6.36 %	387,710	388,527	0.21 %
MCLEOD	6,820,629	7,318,981	7.31 %	4,009,468	4,222,083	5.30 %	686,471	644,959	-6.05 %
MAHNOMEN	2,347,895	2,368,520	0.88 %	251,182	258,364	2.86 %	156,194	166,581	6.65 %
MARSHALL	2,371,242	2,534,941	6.90 %	449,048	491,811	9.52 %	668,881	702,756	5.06 %
MARTIN	5,065,007	5,240,740	3.47 %	2,024,958	2,081,304	2.78 %	771,377	772,891	0.20 %
MEEKER	4,277,845	4,481,931	4.77 %	1,168,907	1,362,311	16.55 %	1,202,783	1,234,712	2.65 %
MILLE LACS	5,955,509	6,315,216	6.04 %	1,074,157	1,159,241	7.92 %	566,709	562,051	-0.82 %
MORRISON	7,189,899	7,471,126	3.91 %	1,350,717	1,446,105	7.06 %	1,127,427	1,125,385	-0.18 %
MOWER	7,895,900	8,073,495	2.25 %	2,598,763	2,646,406	1.83 %	1,171,728	1,221,720	4.27 %
MURRAY	3,004,845	3,020,233	0.51 %	480,932	495,699	3.07 %	541,518	538,274	-0.60 %
NICOLLET	6,900,674	7,267,286	5.31 %	2,581,698	2,734,954	5.94 %	518,083	580,566	12.06 %
NOBLES	3,869,032	4,039,809	4.41 %	2,000,641	2,032,279	1.58 %	564,688	584,849	3.57 %
NORMAN	2,361,779	2,433,410	3.03 %	504,857	546,708	8.29 %	316,376	327,977	3.67 %
OLMSTED	28,716,063	29,865,929	4.00 %	16,068,699	16,461,049	2.44 %	1,910,386	1,970,241	3.13 %
OTTER TAIL	11,233,685	11,964,492	6.51 %	3,071,142	3,389,258	10.36 %	2,594,463	2,583,686	-0.42 %
PENNINGTON	3,045,630	3,183,193	4.52 %	1,057,950	1,109,245	4.85 %	221,046	243,825	10.31 %
PINE	5,652,294	5,997,649	6.11 %	1,186,033	1,245,702	5.03 %	1,009,300	1,025,706	1.63 %
PIPESTONE	3,229,317	3,340,443	3.44 %	716,782	822,440	14.74 %	218,834	201,693	-7.83 %
POLK	8,477,109	8,894,263	4.92 %	2,879,359	3,040,725	5.60 %	1,310,731	1,379,312	5.23 %

TABLE 27
COMPARISON OF PAYABLE 1996 AND 1997 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY		
	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE
POPE	\$ 2,640,181	\$ 2,727,189	3.30 %	\$ 873,231	\$ 891,938	2.14 %	\$ 420,355	\$ 427,254	1.64 %
RAMSEY	122,394,808	127,226,014	3.95 %	77,927,534	77,347,208	-0.74 %	824,541	941,068	14.13 %
RED LAKE	981,377	1,085,160	10.58 %	279,567	320,363	14.59 %	172,276	173,699	0.83 %
REDWOOD	4,695,099	4,929,814	5.00 %	1,569,832	1,619,108	3.14 %	641,101	659,776	2.91 %
RENVILLE	4,349,745	4,744,891	9.08 %	1,937,724	1,997,815	3.10 %	809,419	898,367	10.99 %
RICE	8,317,136	8,860,809	6.54 %	4,315,097	4,824,671	11.81 %	1,056,631	1,129,733	6.92 %
ROCK	2,187,435	2,327,525	6.40 %	553,660	574,045	3.68 %	443,658	456,039	2.79 %
ROSEAU	2,605,526	2,682,738	2.96 %	1,189,915	1,374,625	15.52 %	403,645	418,260	3.62 %
ST. LOUIS	52,979,005	54,391,132	2.67 %	18,190,789	19,004,877	4.48 %	4,335,215	4,752,069	9.62 %
SCOTT	20,022,069	20,337,942	1.58 %	9,073,803	10,416,358	14.80 %	1,339,274	1,476,851	10.27 %
SHERBURNE	13,549,009	14,886,280	9.87 %	8,726,810	9,256,809	6.07 %	1,265,589	1,371,040	8.33 %
SIBLEY	4,121,581	4,232,359	2.69 %	1,161,768	1,204,702	3.70 %	670,365	711,436	6.13 %
STEARNS	22,695,090	23,810,592	4.92 %	12,532,707	13,880,826	10.76 %	4,234,441	3,937,013	-7.02 %
STEELE	6,329,917	6,700,887	5.86 %	2,822,259	3,227,980	14.38 %	544,969	572,498	5.05 %
STEVENS	2,335,895	2,445,803	4.71 %	758,998	825,845	8.81 %	253,370	263,543	4.02 %
SWIFT	2,980,068	3,216,045	7.92 %	625,448	681,192	8.91 %	335,950	366,580	9.12 %
TODD	5,127,120	5,283,405	3.05 %	851,418	897,576	5.42 %	904,697	970,264	7.25 %
TRAVERSE	1,759,696	1,740,512	-1.09 %	422,960	494,428	16.90 %	154,080	162,073	5.19 %
WABASHA	5,063,228	5,171,153	2.13 %	1,483,846	1,491,017	0.48 %	622,335	620,213	-0.34 %
WADENA	3,325,958	3,381,832	1.68 %	793,909	838,597	5.63 %	310,359	310,299	-0.02 %
WASECA	5,042,013	5,117,743	1.50 %	1,436,987	1,582,267	10.11 %	474,559	458,966	-3.29 %
WASHINGTON	34,460,778	35,746,082	3.73 %	24,254,187	26,667,973	9.95 %	2,975,960	2,506,340	-15.78 %
WATONWAN	3,333,797	3,616,706	8.49 %	748,265	751,232	0.40 %	408,747	417,798	2.21 %
WILKIN	2,538,676	2,573,755	1.38 %	325,575	331,608	1.85 %	253,099	257,558	1.76 %
WINONA	8,225,547	8,703,887	5.82 %	4,936,249	5,241,019	6.17 %	902,091	838,226	-7.08 %
WRIGHT	15,879,748	16,798,427	5.79 %	7,194,747	8,751,684	21.64 %	3,241,158	2,712,142	-16.32 %
YELLOW MEDICINE	3,990,952	4,275,351	7.13 %	790,978	835,301	5.60 %	510,565	529,120	3.63 %
STATEWIDE TOTAL	\$ 1,158,091,790	1,204,822,222	4.04 %	\$ 615,343,419	\$ 659,758,093	7.22 %	\$ 79,021,354	\$ 80,217,457	1.51 %

* The city levy and county levy contain market value based levies for certain counties.

TABLE 27
COMPARISON OF PAYABLE 1996 AND 1997 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)		
	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE	1996	1996	PERCENT CHANGE
AITKIN	\$ 5,403,497	\$ 5,131,675	-5.03 %	\$ 62,647	\$ 109,495	74.78 %	\$ 12,505,512	\$ 12,477,767	-0.22 %
ANOKA	89,994,037	92,108,134	2.35 %	21,990,332	21,360,762	-2.86 %	208,267,771	216,191,041	3.80 %
BECKER	9,208,048	9,223,287	0.17 %	657,365	691,045	5.12 %	21,162,901	21,542,764	1.79 %
BELTRAMI	8,518,952	8,534,151	0.18 %	361,589	356,878	-1.30 %	19,841,964	20,614,911	3.90 %
BENTON	8,844,360	9,369,696	5.94 %	2,280,762	2,403,119	5.36 %	22,472,725	23,730,058	5.59 %
BIG STONE	1,754,707	2,130,969	21.44 %	99,828	103,556	3.73 %	4,239,765	4,732,672	11.63 %
BLUE EARTH	19,352,061	20,673,047	6.83 %	2,372,677	2,416,746	1.86 %	41,920,600	44,505,925	6.17 %
BROWN	7,825,697	8,527,639	8.97 %	841,092	911,185	8.33 %	17,447,405	18,793,212	7.71 %
CARLTON	8,516,615	9,695,625	13.84 %	451,720	599,575	32.73 %	21,748,618	23,452,698	7.84 %
CARVER	25,792,931	27,889,936	8.13 %	16,122,432	17,831,950	10.60 %	73,011,836	80,130,624	9.75 %
CASS	13,369,091	13,227,402	-1.06 %	158,819	234,155	47.44 %	25,928,911	25,875,815	-0.20 %
CHIPPEWA	5,662,772	5,721,583	1.04 %	187,537	176,398	-5.94 %	11,361,774	11,726,380	3.21 %
CHISAGO	10,665,018	11,923,404	11.80 %	1,110,357	1,064,204	-4.16 %	25,892,764	28,366,729	9.55 %
CLAY	13,796,280	13,571,448	-1.63 %	2,362,585	2,372,393	0.42 %	31,264,766	32,347,763	3.46 %
CLEARWATER	3,444,451	3,626,923	5.30 %	147,568	157,709	6.87 %	7,824,108	8,103,107	3.57 %
COOK	2,587,047	2,928,321	13.19 %	471,931	526,451	11.55 %	6,567,800	7,067,921	7.61 %
COTTONWOOD	5,296,118	4,837,695	-8.66 %	123,319	221,666	79.75 %	10,700,611	10,523,062	-1.66 %
CROW WING	23,687,453	23,597,711	-0.38 %	1,651,447	1,525,246	-7.64 %	46,097,855	46,269,374	0.37 %
DAKOTA	153,420,640	162,371,900	5.83 %	24,054,358	22,730,804	-5.50 %	344,536,838	364,005,250	5.85 %
DODGE	4,588,612	5,200,078	13.33 %	497,753	681,719	36.96 %	10,288,140	11,420,298	11.00 %
DOUGLAS	11,274,209	11,975,510	6.22 %	531,287	585,708	10.24 %	24,131,629	25,340,003	5.01 %
FARIBAULT	6,827,370	6,391,087	-6.39 %	477,912	473,917	-0.84 %	13,732,014	13,498,251	-1.70 %
FILLMORE	4,736,230	5,248,083	10.81 %	269,055	343,754	27.76 %	11,491,378	12,562,410	9.32 %
FREEBORN	10,250,766	9,594,657	-6.40 %	429,367	598,443	39.38 %	20,250,571	19,802,753	-2.21 %
GOODHUE	27,702,050	27,007,141	-2.51 %	2,307,670	2,677,552	16.03 %	54,348,810	53,972,533	-0.69 %
GRANT	2,887,667	2,589,291	-10.33 %	18,301	33,375	82.37 %	5,693,481	5,602,227	-1.60 %
HENNEPIN	619,651,516	626,555,484	1.11 %	193,888,078	196,704,633	1.45 %	1,567,301,142	1,614,638,352	3.02 %
HOUSTON	4,019,443	4,237,450	5.42 %	88,316	69,397	-21.42 %	9,520,027	10,014,319	5.19 %
HUBBARD	7,150,498	7,259,551	1.53 %	283,270	282,971	-0.11 %	13,596,360	13,835,336	1.76 %
ISANTI	6,736,266	6,858,854	1.82 %	959,966	962,893	0.30 %	17,965,844	19,092,634	6.27 %

TABLE 27
COMPARISON OF PAYABLE 1996 AND 1997 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)		
	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE
ITASCA	18,918,705	20,214,904	6.85 %	1,647,763	1,727,922	4.86 %	43,764,366	46,479,689	6.20 %
JACKSON	6,054,768	5,610,495	-7.34 %	601,705	747,743	24.27 %	12,401,376	12,452,657	0.41 %
KANABEC	2,611,439	2,775,318	6.28 %	59,153	320,409	441.66 %	6,870,941	7,533,820	9.65 %
KANDIYOHI	15,613,307	16,656,674	6.68 %	1,057,175	1,076,674	1.84 %	30,531,588	32,424,598	6.20 %
KITTSON	4,817,883	4,809,665	-0.17 %	112,440	123,633	9.95 %	7,464,231	7,494,181	0.40 %
KOOCHICHING	3,362,847	3,254,245	-3.23 %	2,367,156	2,589,911	9.41 %	10,066,831	10,212,113	1.44 %
LAC QUI PARLE	2,949,476	2,900,292	-1.67 %	108,330	115,732	6.83 %	6,061,406	6,231,661	2.81 %
LAKE	2,357,107	2,652,938	12.55 %	465,545	704,213	51.27 %	7,961,813	8,445,517	6.08 %
LAKE/WOODS	1,506,500	1,629,500	8.16 %	7,970	7,722	-3.11 %	3,068,013	3,208,349	4.57 %
LE SUEUR	7,378,266	7,514,930	1.85 %	345,096	333,430	-3.38 %	15,870,294	16,195,499	2.05 %
LINCOLN	2,050,502	1,957,038	-4.56 %	39,838	48,044	20.60 %	4,850,526	4,835,690	1.76 %
LYON	8,222,022	8,413,469	2.33 %	1,671,904	1,827,012	9.28 %	18,865,455	19,534,382	3.55 %
MCLEOD	8,976,666	10,176,258	13.36 %	1,035,365	1,408,557	36.04 %	21,528,599	23,770,838	10.42 %
MAHNOMEN	1,277,959	1,431,546	12.02 %	152,033	153,368	0.88 %	4,185,283	4,378,379	4.61 %
MARSHALL	5,272,926	5,404,414	2.49 %	182,981	197,997	8.21 %	8,945,078	9,331,919	4.32 %
MARTIN	8,877,163	9,062,559	2.09 %	505,672	621,849	22.97 %	17,244,177	17,779,343	3.10 %
MEEKER	6,350,369	6,954,910	9.52 %	128,267	118,162	-7.88 %	13,147,300	14,171,588	7.79 %
MILLE LACS	4,892,724	5,021,561	2.63 %	859,814	799,007	-7.07 %	13,355,618	13,863,462	3.80 %
MORRISON	7,038,843	7,347,685	4.39 %	560,696	623,856	11.26 %	17,267,582	18,014,157	4.32 %
MOWER	9,586,159	10,175,179	6.14 %	753,517	764,715	1.49 %	22,006,067	22,881,515	3.98 %
MURRAY	4,015,983	3,934,594	-2.03 %	35,618	34,401	-3.42 %	8,078,896	8,023,201	-0.69 %
NICOLLET	8,698,657	9,468,912	8.85 %	730,231	757,571	3.74 %	19,429,343	20,809,289	7.10 %
NOBLES	7,309,003	6,894,162	-5.68 %	759,513	819,418	7.89 %	14,502,877	14,370,517	-0.91 %
NORMAN	3,567,108	3,024,357	-15.22 %	207,610	212,313	2.27 %	6,957,730	6,544,765	-5.94 %
OLMSTED	45,321,448	52,008,025	14.75 %	4,003,549	4,843,548	20.98 %	96,020,145	105,148,792	9.51 %
OTTER TAIL	16,528,154	17,109,601	3.52 %	1,406,838	1,725,147	22.63 %	34,834,282	36,772,184	5.56 %
PENNINGTON	3,084,904	3,288,510	6.60 %	86,709	94,492	8.98 %	7,496,239	7,919,265	5.64 %
PINE	6,705,134	6,943,188	3.55 %	840,705	858,612	2.13 %	15,438,846	16,116,244	4.39 %
PIPESTONE	2,503,031	2,614,545	4.46 %	255,219	284,926	11.64 %	6,923,183	7,264,047	4.92 %
POLK	11,123,621	11,793,500	6.02 %	1,001,974	1,254,069	25.16 %	24,792,794	26,361,869	6.33 %

TABLE 27
COMPARISON OF PAYABLE 1996 AND 1997 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)		
	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE
POPE	3,610,290	3,704,768	2.62 %	389,819	407,545	4.55 %	7,956,967	8,181,054	2.82 %
RAMSEY	197,939,922	201,258,723	1.68 %	52,985,375	56,347,113	6.34 %	508,420,234	520,770,916	2.43 %
RED LAKE	1,088,802	1,237,318	13.64 %	51,171	73,304	43.25 %	2,573,193	2,889,844	12.31 %
REDWOOD	6,812,028	6,555,756	-3.76 %	339,338	360,921	6.36 %	14,057,398	14,125,375	0.48 %
RENVILLE	7,362,904	7,630,455	3.63 %	420,224	619,806	47.49 %	14,880,016	15,891,334	6.80 %
RICE	16,650,346	19,548,251	17.40 %	1,912,948	1,799,849	-5.91 %	32,252,158	36,163,313	12.13 %
ROCK	3,594,410	5,032,989	40.02 %	143,925	168,170	16.85 %	6,923,088	8,558,768	23.63 %
ROSEAU	5,158,537	5,005,248	-2.97 %	289,551	301,498	4.13 %	9,865,510	9,799,919	-1.39 %
ST. LOUIS	46,376,479	47,068,888	1.49 %	11,927,508	13,259,734	11.17 %	133,902,838	138,567,128	3.48 %
SCOTT	28,735,276	32,096,113	11.70 %	6,504,584	6,437,756	-1.03 %	72,768,889	78,393,825	7.73 %
SHERBURNE	26,586,117	29,291,080	10.17 %	2,016,852	2,106,637	4.45 %	52,162,348	56,929,721	9.14 %
SIBLEY	4,044,879	4,354,036	7.64 %	646,521	644,176	-0.36 %	10,645,114	11,146,711	4.71 %
STEARNS	36,669,687	37,811,870	3.11 %	6,918,218	7,062,922	2.09 %	83,075,697	86,527,491	4.15 %
STEELE	10,061,781	13,480,594	33.95 %	1,253,997	1,522,347	21.40 %	21,014,923	25,504,304	21.36 %
STEVENS	3,266,145	3,329,383	1.94 %	127,581	114,538	-10.22 %	6,744,006	6,980,906	3.51 %
SWIFT	3,210,740	3,327,731	3.64 %	332,968	588,033	76.60 %	7,485,174	8,179,581	9.28 %
TODD	4,624,295	4,780,471	3.38 %	368,855	322,245	-12.64 %	11,876,385	12,253,961	3.18 %
TRAVERSE	2,446,749	2,609,109	6.64 %	58,027	72,918	25.66 %	4,849,919	5,087,274	4.89 %
WABASHA	5,582,044	5,344,809	-4.25 %	686,570	599,484	-12.68 %	13,438,023	13,226,676	-1.57 %
WADENA	2,710,039	2,740,376	1.12 %	139,815	166,869	19.35 %	7,280,080	7,437,973	2.17 %
WASECA	6,093,869	7,331,856	20.32 %	41,703	60,288	44.57 %	13,089,131	14,551,120	11.17 %
WASHINGTON	74,753,221	80,681,805	7.93 %	15,948,267	17,346,133	8.77 %	168,720,476	179,986,408	6.68 %
WATONWAN	3,802,748	3,599,366	-5.35 %	337,638	59,858	-82.27 %	8,631,195	8,444,960	-2.16 %
WILKIN	2,986,622	3,323,458	11.28 %	103,313	106,163	2.76 %	6,207,285	6,592,542	6.21 %
WINONA	10,771,329	11,680,197	8.44 %	1,639,433	1,745,727	6.48 %	26,474,649	28,209,056	6.55 %
WRIGHT	33,775,064	36,698,209	8.65 %	3,983,203	3,974,181	-0.23 %	64,094,651	68,955,133	7.58 %
YELLOW MEDICINE	4,055,597	3,996,750	-1.45 %	215,733	222,430	3.10 %	9,563,825	9,858,952	3.09 %
STATEWIDE TOTAL	1,912,708,796	1,982,570,315	3.65 %	407,032,863	420,892,797	3.41 %	4,539,797,951	4,732,119,964	4.24 %

(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 53.

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 55.

TABLE 27
COMPARISON OF PAYABLE 1996 AND 1997 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*		
	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE
AITKIN	\$ 11,789,189	\$ 11,727,988	-0.52	\$ 9,942,637	\$ 10,271,171	3.30	125.773	121.349	-3.52
ANOKA	208,263,094	216,186,961	3.80	167,196,496	181,017,849	8.27	122.699	118.062	-3.78
BECKER	21,162,901	21,542,764	1.79	15,418,788	16,275,666	5.56	134.659	129.621	-3.74
BELTRAMI	19,841,964	20,614,911	3.90	13,823,096	14,846,627	7.40	143.539	138.849	-3.27
BENTON	22,469,248	23,725,959	5.59	17,495,738	18,559,711	6.08	127.502	126.870	-0.50
BIG STONE	4,239,765	4,732,672	11.63	3,182,491	3,276,620	2.96	133.222	142.522	6.98
BLUE EARTH	41,920,600	44,505,925	6.17	35,845,442	38,593,552	7.67	115.151	113.406	-1.52
BROWN	17,447,405	18,793,212	7.71	14,451,140	15,516,160	7.37	118.936	119.160	0.19
CARLTON	21,747,901	23,451,931	7.84	15,477,086	15,909,960	2.80	138.076	144.633	4.75
CARVER	72,855,389	79,976,136	9.77	50,057,400	56,140,622	12.15	145.812	141.738	-2.79
CASS	25,928,911	25,875,815	-0.20	24,245,530	25,657,218	5.82	108.868	100.061	-6.37
CHIPPEWA	11,361,774	11,726,380	3.21	8,223,639	8,650,723	5.19	137.989	134.789	-2.32
CHISAGO	25,881,313	28,354,870	9.56	19,662,036	21,825,651	11.00	130.088	128.302	-1.37
CLAY	27,049,500	27,859,222	2.99	23,073,594	24,200,953	4.89	133.199	132.463	-0.55
CLEARWATER	7,824,108	8,103,107	3.57	6,359,697	6,634,473	4.32	123.026	122.136	-0.72
COOK	6,198,157	6,683,789	7.84	6,590,633	7,155,578	8.57	99.654	98.775	-0.88
COTTONWOOD	10,700,611	10,523,062	-1.66	8,901,473	9,199,430	3.35	120.200	114.300	-4.91
CROW WING	45,241,121	45,427,654	0.41	44,782,234	47,892,319	6.94	102.938	96.467	-6.29
DAKOTA	344,441,381	363,878,090	5.64	277,019,806	299,857,307	8.24	120.333	117.874	-2.04
DODGE	10,288,140	11,420,298	11.00	8,408,209	9,125,912	8.54	122.358	125.358	2.45
DOUGLAS	24,131,629	25,340,003	5.01	20,431,710	21,882,776	7.10	117.216	114.857	-2.01
FARIBAULT	13,732,014	13,498,251	-1.70	11,021,858	11,607,186	5.31	121.246	113.018	-6.79
FILLMORE	11,491,378	12,562,410	9.32	8,597,445	9,489,749	10.38	131.801	130.170	-1.24
FREEBORN	20,250,571	19,802,753	-2.21	16,852,654	17,313,867	2.74	115.979	110.631	-4.61
GOODHUE	54,348,810	53,972,533	-0.69	49,628,541	47,332,156	-4.63	109.107	113.320	3.86
GRANT	5,678,528	5,588,579	-1.58	4,360,727	4,658,128	6.82	126.166	116.212	-7.89
HENNEPIN	1,566,963,828	1,614,599,382	3.04	1,137,730,147	1,226,230,264	7.78	136.010	129.211	-5.00
HOUSTON	9,520,027	10,014,319	5.19	7,151,899	8,052,702	12.60	131.011	122.267	-6.67
HUBBARD	13,596,360	13,835,336	1.76	12,652,512	13,712,455	8.38	107.459	99.084	-7.79
ISANTI	17,965,844	19,092,634	6.27	12,282,631	13,528,096	10.14	145.361	140.320	-3.47

TABLE 27
COMPARISON OF PAYABLE 1996 AND 1997 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*		
	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE
ITASCA	\$ 40,603,548	\$ 43,125,804	6.21	\$ 37,750,794	\$ 38,131,713	1.01	115.331	121.270	5.15
JACKSON	12,401,376	12,452,657	0.41	10,657,643	11,111,274	4.26	115.554	111.278	-3.70
KANABEC	6,870,941	7,533,820	9.65	4,735,610	5,287,820	11.66	143.875	141.305	-1.79
KANDIYOHI	30,530,447	32,423,411	6.20	23,483,230	25,065,883	6.74	132.078	126.569	-4.17
KITTSON	7,464,231	7,494,181	0.40	6,941,278	6,949,527	0.12	107.510	107.809	0.28
KOOCHICHING	10,058,821	10,204,343	1.45	8,785,497	9,647,503	9.81	112.291	103.496	-7.83
LAC QUI PARLE	6,061,406	6,231,661	2.81	5,536,097	5,540,166	0.07	108.483	108.895	0.20
LAKE	7,004,819	7,485,864	6.87	5,448,739	5,883,077	7.97	142.893	141.350	-1.08
LAKEWOODS	3,065,732	3,205,932	4.57	2,230,658	2,268,808	1.71	137.081	140.887	2.79
LE SUEUR	15,870,294	16,195,499	2.05	12,348,548	13,584,327	10.01	127.350	117.821	-7.48
LINCOLN	4,850,526	4,935,690	1.76	3,875,340	4,186,024	8.02	125.164	116.332	-7.06
LYON	18,865,455	19,534,382	3.55	16,703,925	17,912,450	7.23	112.225	106.830	-4.81
MCLEOD	21,528,599	23,770,838	10.42	15,835,484	17,626,026	11.31	135.952	134.711	-0.91
MAHNOMEN	4,185,263	4,378,379	4.61	2,615,331	2,655,043	1.52	159.505	164.908	3.39
MARSHALL	8,945,078	9,331,919	4.32	9,338,436	9,754,706	4.46	96.453	95.401	-1.09
MARTIN	17,244,177	17,779,343	3.10	16,619,045	17,097,299	2.88	102.790	103.180	0.38
MEEKER	13,136,927	14,160,276	7.79	10,213,533	10,835,924	6.09	127.617	129.660	1.60
MILLE LACS	13,352,349	13,860,112	3.80	8,147,372	8,568,816	5.17	162.611	160.435	-1.34
MORRISON	17,267,582	18,014,157	4.32	12,972,518	13,678,889	5.45	129.162	127.841	-1.02
MOWER	22,006,067	22,881,515	3.98	17,920,984	18,816,287	5.00	122.817	121.564	-1.02
MURRAY	8,078,896	8,023,201	-0.69	7,309,749	7,419,640	1.50	109.950	108.870	-0.98
NICOLLET	19,429,343	20,807,213	7.09	15,156,763	16,921,051	11.64	125.426	120.713	-3.76
NOBLES	14,502,877	14,370,517	-0.91	12,927,974	13,892,788	7.46	111.613	102.956	-7.76
NORMAN	6,957,730	6,544,765	-5.94	5,681,432	5,695,828	0.25	118.358	114.905	-2.92
OLMSTED	96,020,145	105,148,792	9.51	76,555,405	82,585,578	7.88	125.163	127.061	1.52
OTTER TAIL	34,834,282	36,772,184	5.56	29,949,414	32,059,952	7.05	115.254	112.119	-2.72
PENNINGTON	7,496,239	7,919,265	5.64	4,996,947	5,247,222	5.01	149.655	150.491	0.56
PINE	15,428,107	16,105,373	4.39	11,966,927	12,422,036	3.80	127.088	127.689	0.47
PIPESTONE	6,923,183	7,264,047	4.92	5,218,231	5,353,143	2.59	132.673	134.270	1.20
POLK	23,948,345	25,473,059	6.37	20,147,855	20,797,395	3.22	121.603	125.595	3.28

TABLE 27
COMPARISON OF PAYABLE 1996 AND 1997 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 *		
	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE	1996	1997	PERCENT CHANGE
POPE	\$ 7,947,090	\$ 8,170,967	2.82	\$ 5,667,757	\$ 5,955,839	5.08	140.216	134.804	-3.86
RAMSEY	507,967,612	520,770,916	2.52	355,939,075	368,586,513	3.55	142.592	140.981	-1.14
RED LAKE	2,573,193	2,889,844	12.31	2,210,350	2,247,832	1.70	111.943	123.501	10.32
REDWOOD	14,057,398	14,125,375	0.48	11,798,227	12,085,959	2.44	118.342	115.995	-1.98
RENVILLE	14,880,016	15,891,334	6.80	14,236,189	15,442,496	8.47	103.814	102.777	-1.00
RICE	32,252,158	36,163,313	12.13	26,005,206	28,444,013	9.38	124.022	127.139	2.51
ROCK	6,923,088	8,558,768	23.63	6,572,981	6,921,954	5.31	104.923	123.314	17.53
ROSEAU	9,661,300	9,795,965	1.39	7,652,669	8,105,727	5.92	123.490	115.442	-6.52
ST. LOUIS	128,022,513	132,708,423	3.66	95,074,406	101,390,058	6.64	138.213	133.967	-3.07
SCOTT	72,756,198	78,380,594	7.73	51,574,206	57,681,068	11.84	139.035	133.353	-4.09
SHERBURNE	52,157,121	56,924,160	9.14	59,430,507	63,007,347	6.02	88.591	89.088	2.88
SIBLEY	10,645,114	11,146,711	4.71	7,938,676	8,707,715	9.69	133.869	127.875	-4.48
STEARNS	83,062,108	86,513,317	4.15	67,226,166	72,226,535	7.44	121.104	117.141	-3.27
STEELE	21,014,923	25,504,304	21.36	19,608,904	21,037,473	7.29	113.774	117.007	2.84
STEVENS	6,743,077	6,980,068	3.51	5,387,303	5,721,686	6.21	125.188	119.579	-4.46
SWIFT	7,485,174	8,179,581	9.28	5,903,913	6,457,754	9.38	129.914	125.648	-3.28
TODD	11,876,385	12,253,961	3.18	7,231,524	7,633,871	5.56	162.583	157.484	-3.14
TRAVERSE	4,843,018	5,080,509	4.90	4,372,851	4,445,333	1.66	110.752	113.869	2.81
WABASHA	13,438,023	13,226,676	-1.57	9,533,728	10,094,386	5.88	140.527	131.030	-6.76
WADENA	7,280,080	7,437,973	2.17	4,226,293	4,510,241	6.72	170.020	162.861	-4.33
WASECA	12,964,599	14,425,735	11.27	10,095,033	11,073,519	9.69	123.271	125.244	1.60
WASHINGTON	168,690,525	179,957,232	6.68	136,155,065	150,493,791	10.53	122.434	117.700	-3.87
WATONWAN	8,631,195	8,444,960	-2.16	6,555,840	7,177,129	9.48	129.242	112.216	-13.17
WILKIN	6,114,873	6,493,452	6.19	5,432,085	5,978,073	10.05	114.271	107.983	-5.50
WINONA	26,412,875	28,145,908	6.56	21,968,433	23,734,365	8.04	120.481	118.822	-1.38
WRIGHT	64,067,774	68,927,020	7.58	56,615,978	61,285,816	8.25	110.687	110.278	-0.37
YELLOW MEDICINE	9,563,825	9,858,952	3.09	6,828,868	6,947,403	1.74	137.693	136.571	-0.81
STATEWIDE TOTAL	\$ 4,521,295,501	\$ 4,713,801,163	4.26 %	3,484,180,281	\$ 3,728,804,972	7.02 %	128.602	124.931	-2.85 %

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

TABLE 28
COMPARISON OF PAYABLE 1996 AND 1997
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		
		1996	1997	1996	1997			1996	1997	1996	1997	
AITKIN	AITKIN TWP	1,780	5,013	2,105	5,852	BLUE	JUDSON TWP	25,060	24,926	26,565	25,438	
	AITKIN	34,082	53,193	41,672	62,598		EARTH	RAPIDAN TWP	74,760	74,760	87,579	83,675
	MCGREGOR	1,141	14,809	1,972	24,659			AMBOY	866	1,616	1,297	2,316
	TOTAL	37,003	73,015	45,749	92,909			GOOD THUNDER	5,755	7,327	9,691	11,845
					LAKE CRYSTAL	37,480		39,622	51,008	54,377		
ANOKA	ANOKA	1,112,106	1,802,654	1,378,892	1,817,682		MADISON LAKE	12,915	15,332	16,219	19,177	
	ANDOVER	723,337	818,841	842,500	875,672		MANKATO	1,754,140	1,784,386	2,074,902	2,097,545	
	CENTERVILLE	183,780	92,985	259,458	124,633		MAPLETON	9,202	10,371	10,554	11,367	
	COLUMBIA HEIGHTS	852,412	870,085	1,031,697	1,277,545		ST CLAIR	18,667	31,175	26,362	42,508	
	CIRCLE PINES	100,037	91,525	128,548	119,347		VERNON CENTER	39	39	67	65	
	FRIDLEY	2,692,879	2,760,077	3,313,324	3,208,259		TOTAL	1,938,884	1,989,554	2,304,244	2,348,313	
	COON RAPIDS	3,488,715	3,090,350	4,176,011	3,341,223	BROWN	HANSKA	3,985	3,985	5,161	5,437	
	RAMSEY	1,265,908	1,349,391	1,480,971	1,449,906		NEW ULM	490,939	522,059	615,809	668,846	
	LINO LAKES	307,790	410,724	403,741	545,689		SLEEPY EYE	47,317	61,544	57,479	75,156	
	HILLTOP	44,091	44,093	67,696	77,761		SPRINGFIELD	44,443	43,218	82,743	78,934	
	BLAINE	2,199,752	1,575,026	2,668,473	1,856,476		TOTAL	586,684	630,806	761,192	828,373	
	SPRING LAKE PARK	98,372	103,017	127,142	125,236	CARLTON	TWIN LAKES TWP	0	59	0	82	
	TOTAL	13,069,179	12,808,768	15,878,453	14,819,429		BARNUM	8,648	8,648	15,949	15,852	
					CLOQUET		179,014	179,014	243,511	249,979		
					MOOSE LAKE		18,739	19,714	27,540	29,883		
					TOTAL		206,401	207,435	287,000	295,796		
BECKER	DETROIT LAKES	360,444	404,792	501,835	542,073	CARVER	CARVER	33,944	75,585	58,777	126,520	
	LAKE PARK	20,874	17,075	31,726	23,651		CHASKA	4,504,783	5,561,547	6,252,718	7,596,987	
	TOTAL	381,318	421,867	533,561	565,724		NORWOOD/YOUNG AMER.	299,557	191,502	460,867	271,783	
BELTRAMI	BEMIDJI	164,960	170,261	240,155	239,167		VICTORIA	16,933	18,358	25,499	27,079	
	BLACKDUCK	28,512	27,742	46,912	44,179		WACONIA	461,998	472,750	730,913	659,760	
	TOTAL	193,472	198,003	287,067	283,346	WATERTOWN	73,392	78,133	104,303	109,132		
BENTON	FOLEY	75,941	86,204	113,070	128,143	CHANHASSEN	4,641,423	5,217,498	6,941,295	7,701,601		
	RICE	108,405	7,695	151,327	10,710	TOTAL	10,032,030	11,615,373	14,574,372	16,492,862		
	SAUK RAPIDS	1,112,532	1,283,063	1,449,885	1,681,890	CASS	PIKE BAY TWP	10,517	10,658	13,505	13,563	
	SARTELL	164,477	164,460	201,292	202,347		POWERS TWP	13,912	13,912	15,585	14,164	
	ST CLOUD	175,904	175,766	236,528	231,603		SHINGO BEE TWP	20,382	25,516	20,516	23,108	
	TOTAL	1,637,259	1,717,188	2,152,102	2,254,693		WILSON TWP	22,005	22,005	22,972	22,834	
					CASS LAKE		10,661	10,520	17,222	17,433		
					PINE RIVER		10,930	10,930	15,050	13,688		
BIG STONE	ORTONVILLE	12,863	12,863	18,171	20,520	WALKER	17,682	77,666	22,876	89,147		
	TOTAL	12,863	12,863	18,171	20,520	TOTAL	106,089	171,207	127,726	193,937		

TABLE 28
COMPARISON OF PAYABLE 1996 AND 1997
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1996	1997	1996	1997			1996	1997	1996	1997
CHIPPEWA	MAYNARD	18,180	21,496	30,363	37,934	DAKOTA	FARMINGTON	359,152	539,779	473,130	671,546
	MONTEVIDEO	56,362	48,212	92,845	73,860		INVER GROVE HT CITY	977,874	1,258,211	1,019,813	1,397,113
	GRANITE FALLS	12,303	12,450	16,938	16,198		LAKEVILLE	1,040,850	1,252,290	1,137,353	1,346,434
	TOTAL	86,845	82,158	140,146	127,992		ROSEMOUNT	420,461	466,010	540,794	580,333
CHISAGO	WYOMING TWP	0	23	0	26	SOUTH ST PAUL	1,416,425	1,538,140	1,883,720	1,841,186	
	CHISAGO CITY	94,997	45,025	123,857	58,799	WEST ST PAUL	292,222	404,221	338,860	450,701	
	HARRIS	8,779	11,948	13,114	17,017	MENDOTA HEIGHTS	1,584,231	1,701,914	1,775,500	1,844,493	
	LINDSTROM	12,238	12,238	15,504	15,336	BURNSVILLE	1,939,173	2,562,630	2,486,823	3,239,819	
	NORTH BRANCH	365,435	394,311	500,004	556,390	APPLE VALLEY	2,177,978	2,142,445	2,605,820	2,502,890	
	RUSH CITY	193,937	219,298	334,799	371,660	EAGAN	333,708	324,859	383,319	361,306	
	WYOMING	58,464	0	78,662	0	HASTINGS	255,882	265,948	320,396	322,623	
TOTAL	733,850	682,843	1,065,940	1,019,228	TOTAL	10,797,956	12,456,445	12,753,528	14,558,444		
CLAY	DILWORTH	266,651	267,550	398,678	394,909	DODGE	CLAREMONT	10,610	85,568	13,415	120,724
	MOORHEAD	1,151,353	1,153,591	1,562,662	1,548,361	DODGE CENTER	206,005	238,757	314,671	392,139	
	TOTAL	1,418,004	1,421,141	1,961,340	1,943,270	HAYFIELD	35,269	35,619	54,880	54,089	
CLEAR-WATER	BAGLEY	21,245	19,520	35,572	32,227	KASSON	88,088	92,414	114,787	114,767	
	TOTAL	21,245	19,520	35,572	32,227	TOTAL	339,972	452,358	497,753	681,719	
COOK	TOFTE TWP	52,088	94,804	51,460	92,851	DOUGLAS	CARLOS TWP	47,554	47,554	52,247	51,372
	LUTSEN TWP	47,962	51,003	45,381	48,349	HUDSON TWP	41,286	41,281	49,043	45,753	
	UNORG RGE 1W	164	336	151	308	ALEXANDRIA	201,697	251,169	246,334	303,763	
	TOTAL	100,214	146,143	96,992	141,508	BRANDON	1,947	2,154	2,726	2,909	
COTTON-WOOD	WINDOM	75,553	158,454	102,147	202,450	EVANSVILLE	11,741	11,741	14,878	14,709	
	TOTAL	75,553	158,454	102,147	202,450	OSAKIS	13,347	14,508	19,134	20,279	
CROW-WING	IRONDALE TWP	498,970	248,951	557,624	278,843	TOTAL	317,572	368,407	384,362	438,785	
	BAXTER	156,702	169,398	177,756	177,184	FARIBAULT	BLUE EARTH	139,767	140,074	202,810	192,668
	BRAINERD	231,575	245,578	270,709	273,495	BRICELYN	14,569	14,569	20,852	19,801	
	CROSBY	23,683	14,392	39,942	22,887	FROST	2,343	4,827	4,802	9,448	
	DEERWOOD	32,788	32,788	43,642	40,992	KIESTER	0	9,767	0	13,148	
	GARRISON	3,712	45,424	3,711	43,082	WELLS	82,830	83,677	112,495	106,819	
	IRONTON	0	5,209	0	7,863	WINNEBAGO	77,449	76,082	113,830	110,380	
	MANHATTAN BEACH	5,989	11,529	5,671	9,964	TOTAL	316,958	328,996	454,789	452,264	
	NISSWA	175,743	226,077	186,018	223,768	FILLMORE	HARMONY	41,729	54,710	72,872	93,647
	PEQUOT LAKES	4,224	4,458	4,602	4,653	LANESBORO	4,817	4,757	7,441	7,278	
	CROSSLAKE	77,111	78,959	69,803	66,135	MABEL	0	394	0	515	
TOTAL	1,210,497	1,082,763	1,359,478	1,148,866	PRESTON	2,865	19,823	4,499	33,732		
					RUSHFORD	115,428	135,198	157,734	176,256		
					SPRING VALLEY	15,587	18,034	23,472	26,253		
					WYKOFF	2,224	4,649	3,024	6,060		
					CHATFIELD	9	9	13	3		
					TOTAL	182,459	237,574	269,055	34		

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COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1996	1997	1996	1997			1996	1997	1996	1997
FREBORN	ALBERT LEA	342,251	519,716	419,839	593,303	HENNEPIN (cont.)	EDEN PRAIRIE	156,302	185,039	217,574	243,900
	HOLLANDALE	4,264	0	5,645	0		CHANHASSEN	49,317	133,750	68,994	178,582
	TOTAL	346,515	519,716	425,484	593,303		DAYTON	133,643	155,591	180,578	197,810
GOODHUE	CANNON FALLS	384,800	408,412	478,096	510,878	MINNEAPOLIS	41,057,242	43,781,776	60,674,707	62,218,123	
	GOODHUE	676	5,048	1,059	7,356	ST ANTHONY	352,352	354,479	525,500	499,712	
	KENYON	58,537	91,065	66,929	154,163	TOTAL	92,680,910	99,515,571	128,469,386	130,922,117	
	RED WING	1,027,025	1,129,140	1,116,777	1,270,026	HOUSTON	CALEDONIA	12,033	12,566	16,519	15,933
	WANAMINGO	0	65	0	101		HOUSTON	8,422	9,466	13,216	15,287
	ZUMBROTA	154,542	168,721	183,798	195,102		LACRESCENT	33,141	18,885	45,727	24,144
	PINE ISLAND	167,108	203,615	224,607	267,401		TOTAL	53,596	40,937	75,462	55,364
	TOTAL	1,792,488	2,006,066	2,071,266	2,405,027	HUBBARD	PARK RAPIDS	224,711	240,397	239,526	240,399
GRANT	ASHBY	0	117	0	166		TOTAL	224,711	240,397	239,526	240,399
	TOTAL	0	117	0	166	ISANTI	CAMBRIDGE	489,166	482,233	761,536	812,302
HENNEPIN	BROOKLYN CENTER	1,230,055	1,495,154	1,641,248	1,963,672		ISANTI	21,000	21,861	32,654	30,353
	CHAMPLIN	924,828	1,439,515	1,175,197	1,675,739		BRAHAM	65,835	63,793	117,097	92,370
	CRYSTAL	1,152,287	1,297,343	1,565,393	1,716,891		TOTAL	576,701	567,677	931,287	935,025
	DEEPHAVEN	121,780	148,529	163,297	197,869	ITASCA	UNORG 54-26	79,933	83,056	84,165	91,380
	EDINA	4,777,670	5,517,147	6,119,988	6,607,600		COLERAINE	0	655	0	1,032
	GOLDEN VALLEY	2,933,114	4,012,675	4,161,692	5,287,343		GRAND RAPIDS	710,901	743,285	933,170	1,024,967
	HOPKINS	1,003,894	1,113,904	1,450,506	1,473,517		LAPRAIRIE	56,261	74,961	81,196	109,926
	LONG LAKE	226,788	244,814	309,913	321,446		NASHWAUK	4,127	4,127	4,008	4,405
	MAPLE PLAIN	95,959	258,539	126,220	346,429		TOTAL	851,222	906,084	1,102,539	1,231,710
	MOUND	187,641	187,641	241,524	214,699	JACKSON	DES MOINES TWP	251,790	404,855	276,402	415,130
	OSSEO	167,645	182,119	226,614	236,888		JACKSON	160,040	171,825	223,898	227,706
	RICHFIELD	2,624,998	2,600,827	3,710,965	3,460,026		LAKEFIELD	29,362	34,563	40,609	45,301
	ROBBINSDALE	1,226,699	1,329,281	1,603,332	1,702,344		TOTAL	441,192	611,243	540,909	688,137
	ROGERS	448,638	575,935	529,922	706,200	KANABEC	MORA	26,705	211,257	38,662	300,460
	ST LOUIS PARK	3,473,270	3,410,295	4,866,572	4,305,395		OGILVIE	6,103	6,119	8,832	8,740
	SPRING PARK	189,315	189,568	259,653	225,415		TOTAL	32,808	217,376	47,494	309,200
	WAYZATA	784,513	882,638	994,731	1,018,255	KANDIYOHI	NEW LONDON	59,520	63,673	85,397	88,324
	BLOOMINGTON	15,074,956	15,282,428	18,567,602	17,281,928		SPICER	111,112	114,278	162,174	161,831
NEW HOPE	1,300,814	1,271,468	1,727,139	1,654,417	WILLMAR		529,498	500,176	698,740	652,223	
MAPLE GROVE	2,257,062	2,370,453	3,046,763	3,045,724	TOTAL		700,130	678,127	946,311	902,378	
MEDINA	260,136	97,666	305,915	106,080							
PLYMOUTH	3,793,659	2,948,704	4,693,365	3,413,388							
BROOKLYN PARK	5,348,427	6,202,771	7,629,903	8,401,164							
MINNETONKA	1,044,637	1,414,151	1,309,704	1,653,038							
SHOREWOOD	166,094	294,512	229,700	407,672							
CORCORAN	117,175	136,859	145,175	160,851							

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COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1996	1997	1996	1997			1996	1997	1996	1997
KITTSO	HALLOCK	28	2,556	34	3,145	MEEKER	DASSEL	22,804	4,509	32,281	6,787
	TOTAL	28	2,556	34	3,145		LITCHFIELD	30,939	36,489	41,458	49,866
KOOCHI- CHING	INTL FALLS	2,038,889	2,405,772	2,336,444	2,561,112	EDEN VALLEY	WATKINS	0	12,591	0	19,253
	TOTAL	2,038,889	2,405,772	2,336,444	2,561,112		TOTAL	6,582	6,967	9,317	9,712
LAC QUI PARLE	DAWSON	21,808	20,102	27,294	24,764	MILLE LACS	KATHIO TWP	74,192	28,992	119,107	44,524
	MADISON	2,351	2,121	3,085	2,979		SOUTH HARBOR TWP	133,341	130,015	209,692	194,592
LAKE	TOTAL	23,959	22,223	30,379	27,743	ISLE	MILACA	8,366	9,318	16,431	20,354
	BEAVER BAY TWP	0	57,239	0	75,145		MILACA	93,412	93,572	160,894	158,944
LESUEUR	SILVER CREEK TWP	235,045	319,176	319,271	424,683	ONAMIA	ONAMIA	695	15,333	1,161	24,315
	TWO HARBORS	55,547	84,630	86,119	131,854		WAHKON	279	3,254	450	5,824
LYON	SILVER BAY	1,266	1,416	2,206	2,453	PRINCETON	PRINCETON	191,740	196,857	332,897	332,457
	TOTAL	291,858	462,461	407,596	634,135		TOTAL	502,025	477,341	840,632	780,810
MORRISON	LECENTER	35,801	43,047	46,438	52,823	PIERZ TWP	PIERZ TWP	25,657	29,549	30,031	36,013
	LESUEUR	172,215	182,567	234,910	219,825		LITTLE FALLS	275,500	286,041	384,864	400,289
MCLEOD	MONTGOMERY	0	857	0	1,205	PIERZ	PIERZ	15,773	16,327	19,984	21,940
	WATERVILLE	2,856	2,856	4,507	4,663		ROYALTON	20,025	20,858	33,882	34,066
MOWER	ELYSIAN	1,207	1,324	1,894	2,006	UPSALA	UPSALA	3,325	4,533	4,307	5,952
	NEW PRAGUE	21,420	19,785	33,603	28,906		MOTLEY	11,604	35,476	16,333	49,577
MURRAY	TOTAL	233,499	250,436	321,352	309,428	TOTAL	TOTAL	351,884	392,784	489,201	547,837
	COTTONWOOD	37,103	55,847	48,284	72,327		AUSTIN	489,643	497,713	588,306	579,857
NICOLLET	MARSHALL	1,328,727	1,495,799	1,573,665	1,697,403	DEXTER	DEXTER	12,714	14,476	16,615	18,301
	TOTAL	1,365,830	1,551,646	1,621,949	1,769,730		ELKTON	0	3	0	4
MARTIN	GLENCOE	388,382	474,156	530,934	639,290	GRAND MEADOW	GRAND MEADOW	3,359	4,064	3,358	4,003
	HUTCHINSON	271,059	404,717	387,444	594,436		LEROEY	0	136	0	229
MAHNO- MEN	PLATO	2,160	30,481	2,730	38,305	LYLE	LYLE	0	1,291	0	2,438
	WINSTED	35,351	46,031	52,643	68,472		MAPLEVIEW	0	2,625	0	3,670
MARTIN	TOTAL	696,952	955,385	973,751	1,340,503	TOTAL	TOTAL	505,716	520,308	608,279	608,502
	FAIRMONT	322,432	417,236	379,325	490,407		MURRAY	SLAYTON	10,346	10,198	12,246
MARTIN	TRUMAN	23,472	30,322	24,150	30,102	TOTAL	TOTAL	10,346	10,198	12,246	11,813
	WELLCOME	44,187	44,729	67,629	68,461		NICOLLET	LAFAYETTE	15,417	15,417	26,572
MARTIN	TOTAL	390,091	492,287	471,104	588,970	TOTAL	NICOLLET	10,782	14,396	14,682	18,425
							NORTH MANKATO	383,222	403,220	481,787	494,723
MARTIN						TOTAL	ST PETER	127,329	143,369	178,098	186,849
							TOTAL	536,750	576,402	701,139	727,989

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COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1996	1997	1996	1997			1996	1997	1996	1997
NOBLES	ADRIAN	10,994	11,014	14,937	14,272	RAMSEY	WHITE BEAR TWP	999,009	1,139,501	1,247,529	1,399,888
	WORTHINGTON	464,451	561,028	568,869	619,639		NEW BRIGHTON	2,060,220	2,164,829	2,865,461	2,780,506
	TOTAL	475,445	572,042	583,806	633,911		NORTH ST PAUL	146,641	154,581	190,892	201,404
NORMAN	HALSTAD	14,377	13,253	25,817	24,615		ROSEVILLE	5,831,444	5,564,907	7,734,498	7,853,866
	TOTAL	14,377	13,253	25,817	24,615		FALCON HEIGHTS	180,888	180,885	253,701	254,214
							LAUDERDALE	153,455	158,530	230,457	238,190
OLMSTED	BYRON	107,376	104,523	163,292	151,051		ARDEN HILLS	92,748	109,734	119,884	140,974
	ROCHESTER	2,887,848	3,430,991	3,682,483	4,422,659		LITTLE CANADA	405,747	417,866	597,391	614,601
	STEWARTVILLE	133,366	189,336	143,653	256,025		MAPLEWOOD	1,040,877	1,030,463	1,413,882	1,397,587
	CHATFIELD	10,116	10,316	14,121	13,813		SHOREVIEW	641,681	1,335,905	837,880	1,736,049
	TOTAL	3,138,506	3,735,166	4,003,549	4,843,548		VADNAIS HEIGHTS	1,112,269	1,378,776	1,422,945	1,732,058
OTTER TAIL	FERGUS FALLS	453,266	620,185	548,493	730,590	MOUNDS VIEW	1,698,989	1,783,549	2,326,747	2,431,855	
	HENNING	20,408	25,199	35,115	40,502	ST PAUL	9,467,266	10,052,719	14,495,148	15,162,441	
	NEW YORK MILLS	11,459	12,602	11,954	12,815	ST ANTHONY	251,907	252,986	388,295	376,218	
	PARKERS PRAIRIE	0	645	0	1,007	WHITE BEAR LK	1,445,488	1,294,615	1,858,992	1,629,912	
	PELICAN RAPIDS	88,141	89,525	117,020	123,611	TOTAL	25,328,629	27,019,846	35,783,700	37,749,363	
	PERHAM	203,920	211,553	264,319	272,375	RED LAKE	RED LAKE FALLS	9,078	17,493	13,834	32,062
	VERGAS	0	4,121	0	6,155	TOTAL	9,078	17,493	13,834	32,062	
	TOTAL	777,194	963,830	976,901	1,187,055	REDWOOD	MORGAN	3,828	4,770	5,526	6,985
PINE	HINCKLEY	228,983	243,175	319,580	357,309	REDWOOD FALLS	208,818	217,270	309,827	304,808	
	PINE CITY	134,331	130,483	170,852	163,821	WABASSO	0	19,096	0	25,794	
	SANDSTONE	2,392	2,441	4,069	3,917	TOTAL	212,646	241,136	315,353	337,587	
	TOTAL	365,706	376,099	494,501	525,047	RENVILLE	BIRD ISLAND	42,657	42,956	49,023	46,557
PIPESTONE	EDGERTON	16,756	16,858	24,319	23,579	BUFFALO LAKE	0	58,848	0	101,738	
	PIPESTONE	155,434	167,214	220,806	251,216	FAIRFAX	1,341	1,539	1,865	1,913	
	TOTAL	172,190	184,072	245,125	274,795	HECTOR	4,342	4,342	7,809	7,417	
POLK	HUNTSVILLE TWP	0	4,824	0	4,871	MORTON	16,257	16,300	25,897	25,429	
	CROOKSTON	124,027	228,637	181,884	350,571	OLMA	182,615	184,376	234,483	226,898	
	EAST GRAND FORKS	123,292	132,257	159,624	167,981	RENVILLE	28,034	86,242	48,431	152,045	
	FOSSTON	64,516	80,944	88,378	117,510	TOTAL	275,246	394,603	367,308	561,997	
	GULLY	2,454	2,393	3,020	3,208	RICE	WALCOTT TWP	43,672	0	43,075	0
	TOTAL	314,289	449,055	432,906	644,141	DUNDAS	140,776	147,745	161,245	179,797	
POPE	GLENWOOD	34,069	34,168	62,442	61,275	FARIBAULT	736,399	752,647	989,926	999,169	
	STARBUCK	32,214	29,622	53,774	48,457	MORRISTOWN	2,859	0	3,601	0	
	TOTAL	66,283	63,790	116,216	109,732	NORTHFIELD	482,657	333,578	545,050	400,461	
						TOTAL	1,406,363	1,233,970	1,742,897	1,579,427	

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COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1996	1997	1996	1997			1996	1997	1996	1997
ROCK	HILLS	4,434	4,434	5,212	5,808	SIBLEY	ARLINGTON	37,122	38,807	65,600	65,571
	LUVERNE	109,345	106,190	123,648	146,144		GAYLORD	196,041	195,974	293,807	284,105
	TOTAL	113,779	110,624	128,860	151,952		GIBBON	12,771	12,771	21,174	20,217
ROSEAU	WARROAD	122,375	128,191	162,805	158,626	HENDERSON	4,957	5,132	7,898	7,542	
	TOTAL	122,375	128,191	162,805	158,626	WINTHROP	123,401	130,107	209,883	214,556	
						TOTAL	374,292	382,791	598,362	591,993	
ST. LOUIS	WHITE TWP	47,560	51,888	46,851	54,705	STEARNS	ST AUGUSTA TWP	224	32,577	244	33,693
	AURORA	33,194	13,283	57,408	22,292		WAKEFIELD TWP	0	814	0	884
	BIWABIK	3,603	26,747	6,931	49,681		ALBANY	92,803	96,593	133,099	131,342
	CHISHOLM	14,541	14,541	22,254	22,431		AVON	123,648	132,943	169,422	180,095
	ELY	2,848	58,161	4,974	98,296		BROOTEN	11,120	41,628	20,586	74,820
	EVELETH	39,101	39,826	55,218	55,383		COLD SPRING	111,249	106,920	153,587	143,536
	HERMANTOWN	179,208	192,577	259,548	261,972		KIMBALL	13,171	13,204	20,400	19,419
	HIBBING	163,227	189,545	229,080	269,550		MELROSE	49,377	68,529	59,172	79,741
	MT IRON	103,287	190,118	118,704	210,297		PAYNESVILLE	65,458	67,330	103,216	100,193
	ORR	1	8,128	1	11,703		ST JOSEPH	2,627	2,627	3,082	3,212
	PROCTOR	28,460	34,170	42,049	48,616		SAUK CENTRE	134,528	182,045	210,918	266,374
	VIRGINIA	478,335	446,157	622,265	589,793		WAITE PARK	1,133,604	1,227,748	1,390,032	1,353,187
	HOYT LAKES	2,756	2,893	4,241	4,226		SARTELL	21,004	21,004	23,958	23,521
	DULUTH	6,759,285	7,364,642	9,352,235	9,761,907		ST CLOUD	3,091,018	3,144,413	3,739,586	3,692,042
TOTAL	7,855,406	8,632,676	10,821,759	11,460,852	TOTAL	4,850,031	5,138,375	6,027,312	6,102,059		
SCOTT	BELLE PLAINE	21,291	3,084	30,445	4,266	STEELE	OWATONNA	1,126,328	1,194,842	1,167,611	1,448,450
	JORDAN	218,405	311,574	310,764	402,205		BLOOMING PRAIRIE	12,630	3,896	17,346	5,336
	PRIOR LAKE	76,066	140,028	109,673	195,189		TOTAL	1,138,958	1,198,738	1,184,957	1,453,786
	SAVAGE	1,171,365	1,316,796	1,751,312	1,878,220	STEVENS	MORRIS TWP	23,439	23,439	25,165	23,985
	SHAKOPEE	1,511,142	1,514,980	2,112,581	2,022,544		CHOKIO	2,904	1,831	4,111	2,588
	NEW PRAGUE	60,235	92,905	96,843	137,911		MORRIS	70,809	64,332	92,793	82,496
	TOTAL	3,058,504	3,379,367	4,411,618	4,640,335		TOTAL	97,152	89,602	122,069	109,069
SHER- BURNE	HAVEN TWP	17,185	32,678	14,132	26,052	SWIFT	CLONTARF TWP	0	135,521	0	151,591
	BECKER	1,188,972	1,180,460	891,836	891,106		TORNING TWP	9,068	69,268	10,752	80,271
	BIG LAKE	228,447	249,753	259,351	278,561		APPLETON	51,338	50,339	82,488	85,367
	ELK RIVER	333,668	326,877	345,336	368,608		BENSON	152,280	179,535	211,550	242,534
	ZIMMERMAN	59,148	57,813	74,743	77,993		TOTAL	212,686	434,663	304,790	559,763
	TOTAL	1,827,420	1,847,581	1,585,398	1,642,320						

TABLE 28
COMPARISON OF PAYABLE 1996 AND 1997
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1996	1997	1996	1997			1996	1997	1996	1997
TODD	BROWERVILLE	12,199	0	23,020	0	WATON-	MADELIA	57,118	30,231	102,882	47,084
	LONG PRAIRIE	178,854	178,273	309,160	286,449	WAN	ST JAMES	167,344	0	221,269	0
	STAPLES	10,434	10,573	20,108	19,774		TOTAL	224,462	30,231	324,151	47,064
	TOTAL	201,487	188,846	352,288	306,223	WILKIN	BRECKENRIDGE	25,702	26,464	31,739	31,691
TRAVERSE	BROWNS VALLEY	12,745	12,745	24,189	32,344		TOTAL	25,702	26,464	31,739	31,691
	WHEATON	449	5,738	684	8,729	WINONA	GOODVIEW	395,848	418,920	501,088	519,067
	TOTAL	13,194	18,483	24,873	41,073		LEWISTON	40,434	43,815	59,680	60,721
WABASHA	MAZEPPA	2,452	3,755	3,405	4,953		ST CHARLES	57,432	77,507	68,984	90,248
	PLAINVIEW	142,909	76,627	230,788	113,017		WINONA	672,073	738,510	825,191	902,282
	WABASHA	72,598	106,951	113,370	157,075		TOTAL	1,165,787	1,278,752	1,454,943	1,572,318
	LAKE CITY	212,484	217,624	281,150	266,230	WRIGHT	ALBERTVILLE	103,563	122,862	132,677	151,835
	TOTAL	430,443	404,957	628,713	541,275		ANNANDALE	266,589	304,792	325,529	343,751
WADENA	MENAHGA	10,604	15,080	20,566	29,091		BUFFALO	1,232,630	1,313,409	1,397,667	1,462,941
	SEBEKA	0	350	0	580		COKATO	167,789	191,083	186,031	217,672
	VERNDALE	15,582	15,576	37,416	35,362		DELANO	137,094	89,849	139,578	93,343
	WADENA	42,047	54,864	68,034	86,081		HOWARD LAKE	104,884	99,074	122,079	121,413
	TOTAL	68,233	85,870	126,016	151,114		MAPLE LAKE	93,365	94,509	120,217	118,957
WASECA	WALDORF	2,399	2,399	2,935	2,767		MONTICELLO	568,077	570,326	628,185	642,290
	WASECA	13,743	26,055	18,207	37,087		MONTROSE	10,903	11,616	14,119	14,845
	TOTAL	16,142	28,454	21,142	39,854		ST MICHAEL	73,805	35,286	85,923	40,481
WASHINGTON	MAY TWP	311,009	325,139	356,937	317,606		HANOVER	22,686	22,935	25,732	25,176
	NEW SCANDIA TWP	226,153	255,006	252,504	268,595		ROCKFORD	183,473	184,719	238,091	227,365
	STILLWATER TWP	58,399	65,530	67,492	72,017		TOTAL	2,964,818	3,040,460	3,415,828	3,460,069
	AFTON	4,821	5,289	5,445	5,702	YELLOW	CANBY	5,054	5,120	7,537	7,760
	BAYPORT	170,601	189,595	237,758	251,549	MEDICINE	CLARKFIELD	5,517	5,468	10,380	10,350
	FOREST LAKE	781,917	858,364	845,238	921,241		GRANITE FALLS	89,537	90,846	137,006	135,953
	MAHTOMEDI	98,533	153,216	127,714	174,095		TOTAL	100,108	101,434	154,923	154,063
	NEWPORT	493,023	483,567	673,972	660,997		STATEWIDE TOTAL	213,579,734	231,443,783	286,308,636	299,942,270
	ST PAUL PARK	281,356	305,105	326,579	354,138						
	STILLWATER	1,488,550	1,541,429	1,993,612	1,968,559						
	OAK PARK HEIGHTS	155,088	143,528	192,463	168,663						
	COTTAGE GROVE	566,828	667,223	703,966	820,458						
	WOODBURY	1,770,700	2,405,538	2,120,437	2,845,549						
	OAKDALE	1,208,226	1,442,393	1,517,197	1,763,615						
	TOTAL	7,615,204	8,840,922	9,421,314	10,592,784						

SECTION III

Current Year Tax Capacity

And Market Valuation Data:

1996 Assessment

TABLE 29
1996 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	286,396	62,709,825	48,480,375	111,190,200	265,192,000	302,425,299	567,617,299
ANOKA	85,093	87,034,750	77,155,900	164,190,650	2,527,429,150	6,958,994,200	9,486,423,350
BECKER	511,983	169,260,600	89,439,600	258,700,200	239,715,400	537,381,400	777,096,800
BELTRAMI	343,580	67,019,500	47,537,000	114,556,500	188,812,000	504,795,700	693,607,700
BENTON	223,240	116,961,500	83,761,600	200,723,100	183,112,700	564,299,100	747,411,800
BIG STONE	298,295	159,960,200	17,937,500	177,897,700	15,600,200	55,684,000	71,284,200
BLUE EARTH	444,707	612,976,200	109,081,700	722,057,900	264,108,600	1,078,434,500	1,342,543,100
BROWN	372,832	480,886,700	74,113,300	555,000,000	100,410,200	460,358,500	560,768,700
CARLTON	181,049	40,214,650	43,175,100	83,389,750	150,342,750	565,940,600	716,283,350
CARVER	184,184	233,748,000	112,763,300	346,511,300	675,088,400	1,912,098,000	2,587,186,400
CASS	262,103	53,763,480	33,735,953	87,499,433	576,538,620	724,646,447	1,301,185,067
CHIPPEWA	351,583	359,464,841	40,695,732	400,160,573	29,412,459	176,623,168	206,035,627
CHISAGO	202,974	126,154,700	139,315,000	265,469,700	279,573,000	796,915,700	1,076,488,700
CLAY	613,774	427,100,500	67,793,900	494,894,400	162,856,800	645,232,600	1,008,089,400
CLEARWATER	306,782	59,163,600	38,340,400	97,504,000	21,963,400	121,836,600	143,800,000
COOK	1,681	883,300	881,200	1,764,500	170,425,200	210,990,603	381,415,803
COTTONWOOD	393,163	415,134,600	53,480,000	468,614,600	20,513,200	141,041,000	161,554,200
CROW WING	184,086	55,759,535	51,239,550	106,999,085	949,119,259	1,525,015,566	2,474,134,825
DAKOTA	230,962	267,622,500	141,215,296	408,837,796	3,431,490,515	10,589,651,204	14,021,141,719
DODGE	268,189	284,829,600	76,218,000	361,047,600	64,234,900	256,640,000	320,874,900
DOUGLAS	345,712	135,825,000	77,086,900	212,911,900	323,329,100	745,003,300	1,068,332,400
FARIBAULT	441,407	600,228,300	55,877,200	656,105,500	30,803,300	182,542,200	213,345,500
FILLMORE	527,755	378,491,700	92,972,300	471,464,000	45,557,200	233,426,400	278,983,600
FREEBORN	424,213	434,088,800	87,979,200	522,068,000	114,509,800	482,608,100	597,117,900
GOODHUE	432,062	421,799,800	155,220,900	577,020,700	291,780,800	1,312,601,856	1,604,382,656
GRANT	330,955	235,356,000	29,693,200	265,049,200	16,725,300	66,738,100	83,463,400
HENNEPIN	81,327	179,722,300	112,090,200	291,812,500	14,083,336,185	37,695,051,344	51,778,387,529
HOUSTON	322,072	208,838,500	60,062,300	268,900,800	85,155,500	273,273,600	358,429,100
HUBBARD	163,410	46,191,300	43,502,500	89,693,800	235,951,300	438,231,200	674,182,500
ISANTI	233,775	115,476,700	143,168,200	258,644,900	142,631,700	516,928,800	659,560,500
ITASCA	113,992	26,989,294	28,954,033	55,943,327	416,005,592	1,131,614,017	1,547,619,609

TABLE 29
1996 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
PART A

COUNTY	REAL PROPERTY MARKET VALUATION				REAL PROPERTY MARKET VALUATION		
	ACRES	FARM		TOTAL	ALL OTHER		TOTAL
		LAND	BUILDINGS		LAND	BUILDINGS	
JACKSON	429,221	570,605,600	64,889,800	635,495,400	24,248,600	142,782,300	167,030,900
KANABEC	225,883	72,474,200	60,389,200	132,863,400	69,096,500	186,445,000	255,541,500
KANDIYOHI	439,868	386,654,800	85,343,100	471,997,900	315,255,800	772,563,800	1,087,819,600
KITTSON	595,993	257,432,800	29,166,800	286,599,600	8,442,800	70,120,200	78,563,000
KOOCHICHING	137,914	21,241,900	16,995,000	38,236,900	91,884,400	310,413,473	402,297,873
LAC QUI PARLE	454,768	312,612,442	36,030,349	348,642,791	13,532,658	70,843,151	84,375,809
LAKE	1,959	303,800	531,100	834,900	107,261,925	243,290,350	350,552,275
LAKE/WOODS	144,516	23,720,000	12,712,200	36,432,200	40,265,000	72,307,100	112,572,100
LE SUEUR	261,650	284,198,300	74,329,600	358,527,900	141,739,800	460,032,600	601,772,400
LINCOLN	324,330	176,184,000	30,625,600	206,809,600	9,870,800	58,390,300	68,261,100
LYON	425,677	389,237,100	63,656,800	452,893,900	76,182,900	485,709,000	561,891,900
MCLEOD	291,930	297,875,000	81,908,400	379,783,400	158,645,400	642,514,100	801,159,500
MAHNOMEN	241,556	82,296,700	17,625,200	99,921,900	15,485,300	57,063,100	72,548,400
MARSHALL	928,135	382,609,800	54,374,300	436,984,100	16,300,300	98,303,200	114,603,500
MARTIN	437,583	578,389,100	80,980,200	659,369,300	60,480,100	350,326,300	410,806,400
MEEKER	353,417	255,048,300	82,611,600	337,659,900	128,710,500	315,275,800	443,986,300
MILLE LACS	193,412	76,825,900	62,984,800	139,810,700	118,785,900	323,025,000	441,810,900
MORRISON	563,400	175,757,400	156,640,100	332,397,500	152,010,300	440,716,900	592,727,200
MOWER	432,744	470,057,000	79,579,600	549,636,600	129,949,700	591,375,300	721,325,000
MURRAY	433,904	375,827,000	50,053,100	425,880,100	27,690,200	107,180,200	134,870,400
NICOLLET	261,707	368,967,700	63,528,800	432,496,500	135,845,900	563,668,000	699,513,900
NOBLES	439,616	499,021,100	60,235,200	559,256,300	75,277,600	314,515,400	389,793,000
NORMAN	540,073	317,957,900	32,692,900	350,650,800	11,398,400	65,895,700	77,294,100
OLMSTED	371,585	332,859,100	178,644,100	511,503,200	714,857,700	3,010,766,700	3,725,624,400
OTTER TAIL	1,077,387	400,943,400	175,079,800	576,023,200	476,242,500	1,013,699,000	1,489,941,500
PENNINGTON	371,469	92,701,100	29,851,700	122,552,800	25,328,600	159,601,900	184,930,500
PINE	380,893	110,017,100	90,033,800	200,050,900	210,227,600	351,006,900	561,234,500
PIPESTONE	288,355	208,647,000	38,932,500	247,579,500	23,150,800	113,387,300	136,538,100
POLK	1,185,771	697,189,900	91,580,800	788,770,700	88,577,500	451,635,900	540,213,400
POPE	385,136	177,508,800	43,799,500	221,308,300	51,374,900	158,777,600	210,152,500
RAMSEY	1,246	7,856,800	1,901,600	9,758,400	2,628,187,100	14,277,180,300	16,905,367,400

TABLE 29
1996 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	262,618	64,056,300	18,280,400	82,336,700	4,078,400	31,476,400	35,554,800
REDWOOD	543,042	606,972,000	68,611,100	675,583,100	33,524,300	209,518,700	243,043,000
RENVILLE	608,078	835,189,100	87,683,700	922,872,800	41,716,300	196,503,600	238,219,900
RICE	289,737	336,009,500	146,383,800	482,393,300	305,901,700	972,893,300	1,278,795,000
ROCK	299,266	316,979,500	41,021,800	358,001,300	21,330,300	136,947,100	158,277,400
ROSEAU	700,097	177,958,700	63,356,900	241,315,600	43,520,100	218,102,300	261,622,400
ST. LOUIS	166,634	28,522,799	36,929,301	65,452,100	1,146,615,401	4,035,812,099	5,182,427,500
SCOTT	160,397	226,520,000	169,800,100	396,320,100	780,720,000	2,023,402,700	2,804,122,700
SHERBURNE	191,220	121,279,195	194,163,825	315,443,020	418,351,708	1,778,412,835	2,196,764,543
SIBLEY	361,677	440,069,700	71,386,200	511,455,900	41,016,200	169,405,900	210,422,100
STEARNS	754,487	408,257,800	251,336,400	659,594,200	766,611,200	2,499,734,600	3,266,345,800
STEELE	256,839	300,050,100	79,161,900	379,212,000	165,027,400	700,247,500	865,274,900
STEVENS	337,341	227,554,100	30,790,000	258,344,100	23,692,700	112,968,000	136,660,700
SWIFT	448,021	299,887,100	33,901,700	333,788,800	17,865,400	110,781,600	128,647,000
TODD	528,050	150,075,000	88,806,000	238,881,000	95,058,100	248,852,400	343,910,500
TRAVERSE	354,127	258,576,600	19,215,000	277,791,600	7,141,400	40,817,900	47,959,300
WABASHA	298,710	207,503,800	76,001,000	283,504,800	106,024,400	351,986,800	458,011,200
WADENA	228,401	52,744,600	31,406,400	84,151,000	41,469,000	150,623,800	192,092,800
WASECA	255,496	358,692,400	53,465,800	412,158,200	84,864,800	294,310,500	379,175,300
WASHINGTON	122,465	197,256,800	149,548,800	346,805,600	2,131,665,700	5,617,878,100	7,749,543,800
WATONWAN	269,369	329,752,400	42,023,100	371,775,500	30,765,600	125,370,200	156,135,800
WILKIN	458,460	319,470,700	24,670,300	344,141,000	12,544,200	76,307,400	88,851,600
WINONA	324,067	215,100,400	85,708,500	300,808,900	227,474,700	899,871,300	1,127,346,000
WRIGHT	354,489	299,906,900	254,899,200	554,806,100	666,805,000	1,986,071,450	2,652,876,450
YELLOW MEDICINE	464,481	365,877,100	52,128,500	418,005,600	16,973,600	113,001,600	129,975,200
STATEWIDE TOTAL	30,822,003	22,410,939,911	6,351,354,614	28,762,294,525	39,478,789,622	120,787,133,062	160,265,922,684

TABLE 29
1996 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	678,807,499	7,798,300	686,605,799
ANOKA	9,650,614,000	155,682,800	9,806,296,800
BECKER	1,035,797,000	9,799,900	1,045,596,900
BELTRAMI	808,164,200	29,195,000	837,359,200
BENTON	948,134,900	24,538,200	972,673,100
BIG STONE	249,181,900	2,868,000	252,049,900
BLUE EARTH	2,064,601,000	30,528,300	2,095,129,300
BROWN	1,115,768,700	4,398,400	1,120,167,100
CARLTON	799,673,100	41,202,500	840,875,600
CARVER	2,933,697,700	31,323,900	2,965,021,600
CASS	1,388,684,500	54,709,500	1,443,394,000
CHIPPEWA	606,196,200	8,108,200	614,304,400
CHISAGO	1,341,958,400	34,462,200	1,376,420,600
CLAY	1,502,983,800	14,153,500	1,517,137,300
CLEARWATER	241,304,000	40,082,400	281,386,400
COOK	383,180,303	7,965,200	391,145,503
COTTONWOOD	630,168,800	24,696,500	654,865,300
CROW WING	2,581,133,910	33,642,800	2,614,776,710
DAKOTA	14,429,979,515	226,241,300	14,656,220,815
DODGE	681,922,500	8,349,800	690,272,300
DOUGLAS	1,281,244,300	9,349,900	1,290,594,200
FARIBAULT	869,451,000	6,828,100	876,279,100
FILLMORE	750,447,600	9,974,300	760,421,900
FREEBORN	1,119,185,900	29,621,000	1,148,806,900
GOODHUE	2,181,403,356	22,776,400	2,204,179,756
GRANT	348,512,600	7,222,400	355,735,000
HENNEPIN	52,070,200,029	896,716,679	52,966,916,708
HOUSTON	627,329,900	9,383,400	636,713,300
HUBBARD	763,876,300	23,097,900	786,974,200
ISANTI	918,205,400	10,223,100	928,428,500
ITASCA	1,603,562,936	84,207,950	1,687,770,886

TABLE 29
1996 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	802,526,300	13,256,600	815,782,900
KANABEC	388,404,900	2,059,400	390,464,300
KANDIYOHI	1,559,817,500	13,085,500	1,572,903,000
KITTSOON	365,162,600	32,322,900	397,485,500
KOOCHICHING	440,534,773	9,948,650	450,483,423
LAC QUI PARLE	433,018,600	5,959,700	438,978,300
LAKE	351,387,175	5,763,100	357,150,275
LAKE OF THE WOODS	149,004,300	1,704,000	150,708,300
LE SUEUR	960,300,300	11,243,900	971,544,200
LINCOLN	275,070,700	22,436,800	297,507,500
LYON	1,014,785,800	26,720,900	1,041,506,700
MCLEOD	1,180,942,900	5,928,000	1,186,870,900
MAHNOMEN	172,470,300	3,612,300	176,082,600
MARSHALL	551,587,600	51,640,300	603,227,900
MARTIN	1,070,175,700	33,688,200	1,103,863,900
MEEKER	781,646,200	11,947,700	793,593,900
MILLE LACS	581,621,600	10,075,700	591,697,300
MORRISON	925,124,700	22,733,000	947,857,700
MOWER	1,270,961,600	14,582,100	1,285,543,700
MURRAY	560,750,500	14,040,800	574,791,300
NICOLLET	1,132,010,400	10,008,000	1,142,018,400
NOBLES	949,049,300	5,354,700	954,404,000
NORMAN	427,944,900	4,424,700	432,369,600
OLMSTED	4,237,127,600	30,879,915	4,268,007,515
OTTER TAIL	2,065,964,700	23,543,700	2,089,508,400
PENNINGTON	307,483,300	20,550,200	328,033,500
PINE	761,285,400	19,922,400	781,207,800
PIPESTONE	384,117,600	7,100,900	391,218,500
POLK	1,328,984,100	34,675,500	1,363,659,600
POPE	431,460,800	11,740,600	443,201,400
RAMSEY	16,915,125,800	394,279,200	17,309,405,000

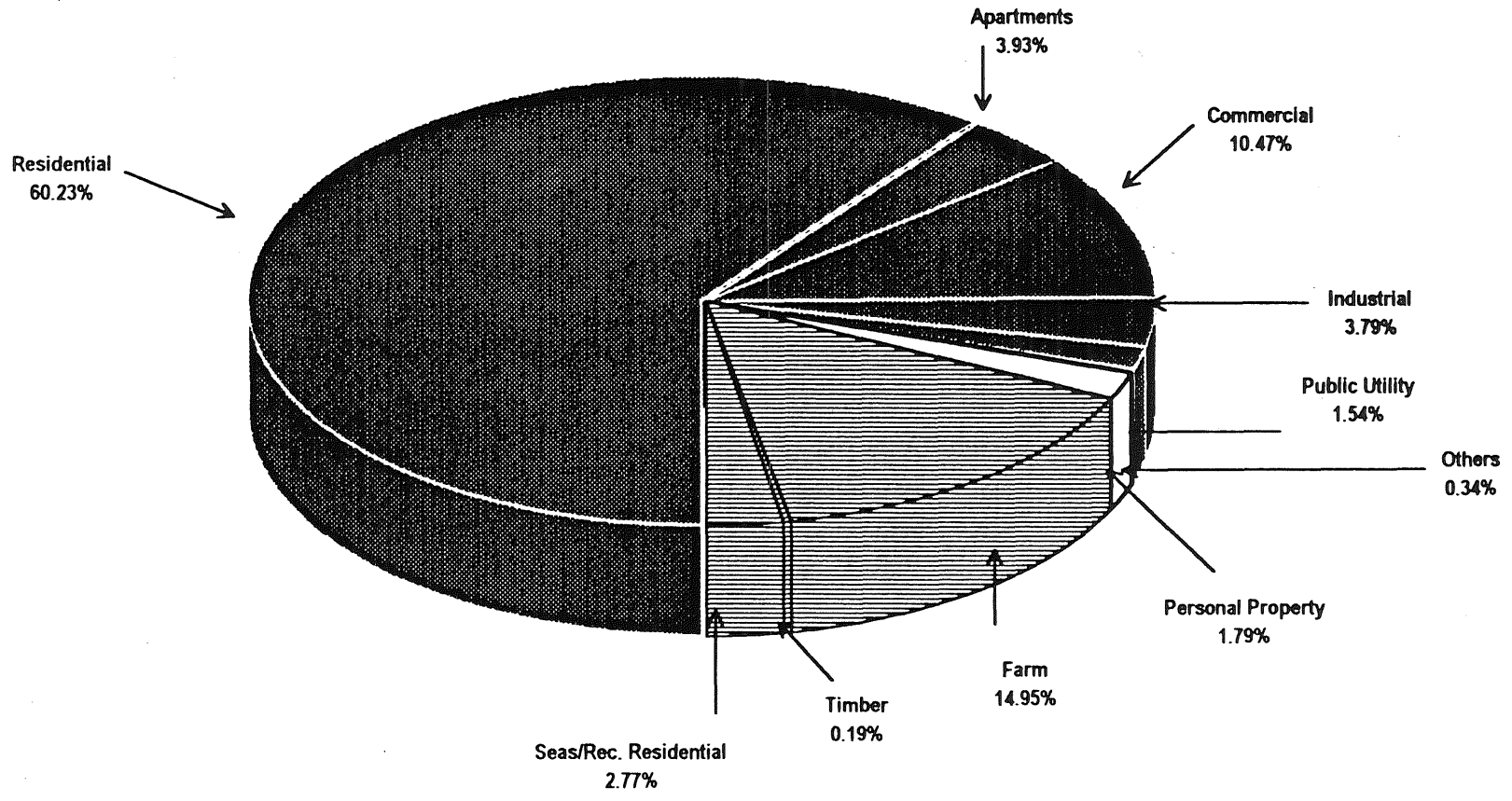
TABLE 29
1996 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
PART B

TAXABLE MARKET VALUE TOTALS			
<u>COUNTY</u>	<u>REAL</u>	<u>PERSONAL</u>	<u>REAL & PERSONAL</u>
RED LAKE	117,891,500	16,751,300	134,642,800
REDWOOD	918,626,100	4,855,800	923,481,900
RENVILLE	1,161,092,700	9,671,500	1,170,764,200
RICE	1,761,188,300	25,513,200	1,786,701,500
ROCK	516,278,700	2,410,300	518,689,000
ROSEAU	502,938,000	10,434,900	513,372,900
ST. LOUIS	5,247,879,600	183,651,700	5,431,531,300
SCOTT	3,200,442,800	33,514,200	3,233,957,000
SHERBURNE	2,512,207,563	34,921,500	2,547,129,063
SIBLEY	721,878,000	5,272,400	727,150,400
STEARNS	3,925,940,000	53,181,500	3,979,121,500
STEELE	1,244,486,900	16,795,400	1,261,282,300
STEVENS	395,004,800	9,300,100	404,304,900
SWIFT	462,435,800	9,352,000	471,787,800
TODD	582,791,500	10,109,800	592,901,300
TRAVERSE	325,750,900	4,891,900	330,642,800
WABASHA	741,516,000	8,119,700	749,635,700
WADENA	276,243,800	14,501,400	290,745,200
WASECA	791,333,500	10,343,300	801,676,800
WASHINGTON	8,096,349,400	126,927,300	8,223,276,700
WATONWAN	527,911,300	6,988,900	534,900,200
WILKIN	432,992,600	5,924,700	438,917,300
WINONA	1,428,154,900	17,328,900	1,445,483,800
WRIGHT	3,207,682,550	37,492,700	3,245,175,250
YELLOW MEDICINE	547,980,800	7,399,000	555,379,800
STATEWIDE TOTAL	189,028,217,209	3,440,030,594	192,468,247,803

Total Taxable Value Market Value of Real and Personal Property By Use Class for Assessment Year 1996

Total Taxable Market Value = \$192,475,464,505

 Agricultural	\$34,460,759,424	 Non-Agricultural	\$154,574,674,487	 Personal Property	\$3,440,030,594
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* 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			SEASONAL RECREATIONAL	RESIDENTIAL		APARTMENT	SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD		
AITKIN								
CITY	450,511	57,066	48,000	5,005,406	30,470,400	3,232,304	4,628,370	162,261
TOWN	91,887,382	18,863,799	29,070,735	267,968,371	193,499,745	5,062,390	422,306	5,661,061
TOTAL	92,337,893	18,920,865	29,118,735	272,973,777	223,970,145	8,294,694	5,050,676	5,823,322
ANOKA								
CITY	88,405,652	23,314,799	168,600	8,374,515	7,103,149,750	253,591,783	415,378,622	242,609
TOWN	46,739,977	5,805,066	110,933	8,273,366	354,462,600	15,098,523	870,800	0
TOTAL	135,145,629	29,119,865	279,533	16,647,881	7,457,612,350	268,690,306	416,249,422	242,609
BECKER								
CITY	615,599	1,305,734	0	16,417,235	148,779,539	22,233,217	13,889,769	620,713
TOWN	206,755,492	50,022,133	12,307,530	179,706,474	264,881,240	17,819,171	813,781	13,792,466
TOTAL	207,371,091	51,327,867	12,307,530	196,123,709	413,660,779	40,052,388	14,703,550	14,413,179
BELTRAMI								
CITY	1,403,000	218,333	319,400	2,037,148	115,889,933	18,804,087	20,290,984	828,313
TOWN	98,029,154	14,935,402	12,466,600	71,679,608	305,392,783	18,729,173	3,209,100	10,569,308
TOTAL	99,432,154	15,153,735	12,786,000	73,716,756	421,282,716	37,533,260	23,500,084	11,397,621
BENTON								
CITY	1,819,578	755,266	105,533	32,343	280,851,578	16,488,478	77,772,563	0
TOWN	179,284,023	18,905,601	1,904,933	7,420,679	181,630,650	9,874,999	886,918	261,305
TOTAL	181,103,601	19,660,867	2,010,466	7,453,022	462,482,228	26,363,477	78,659,481	261,305
BIG STONE								
CITY	1,122,578	448,733	0	471,601	37,451,833	2,536,304	1,588,952	0
TOWN	105,712,162	70,654,668	0	7,985,896	7,846,000	2,096,873	12,696	148,022
TOTAL	106,834,740	71,103,401	0	8,457,497	45,297,833	4,633,177	1,601,648	148,022
BLUE EARTH								
CITY	2,300,208	1,840,199	0	213,658	594,227,172	46,113,477	94,452,825	190,177
TOWN	494,103,233	223,980,000	0	3,593,463	234,918,222	19,962,436	1,412,312	57,081
TOTAL	496,403,441	225,820,199	0	3,807,121	829,145,394	66,075,913	95,865,137	247,261
BROWN								
CITY	2,252,555	1,586,200	0	0	375,739,933	18,263,436	13,737,649	0
TOWN	416,168,921	135,113,401	0	0	47,247,300	5,789,435	71,109	0
TOTAL	418,421,476	136,699,601	0	0	422,987,233	24,052,871	13,808,758	0
CARLTON								
CITY	2,245,144	396,333	967,601	841,601	255,180,467	16,106,218	12,685,331	69,800
TOWN	74,823,279	5,968,735	11,806,934	27,102,204	239,150,755	8,505,479	176,764	411,273
TOTAL	77,068,423	6,365,068	12,774,535	27,943,805	494,331,222	24,611,697	12,862,095	481,073
CARVER								
CITY	15,396,654	17,210,731	0	4,633,680	1,755,925,550	91,867,041	69,843,303	0
TOWN	279,656,040	34,318,069	0	2,036,738	257,120,200	18,651,177	51,100	169,000
TOTAL	295,052,694	51,528,800	0	6,670,418	2,013,045,750	110,518,218	69,894,403	169,000
CASS								
CITY	1,731,467	145,667	683,532	142,655,588	145,644,795	10,217,087	4,591,301	21,353,535
TOWN	74,498,702	11,168,870	16,969,595	460,148,866	370,782,278	16,947,523	769,407	39,702,883
TOTAL	76,230,169	11,314,537	17,653,127	602,804,454	516,427,073	27,164,610	5,360,708	61,056,418
CHIPPEWA								
CITY	1,203,377	1,214,866	0	2,286	115,381,290	8,027,478	6,147,959	0
TOWN	261,998,831	135,837,866	0	0	24,910,911	3,894,784	22,000	0
TOTAL	263,202,208	137,052,732	0	2,286	140,292,201	11,922,262	6,169,959	0
CHISAGO								
CITY	29,928,744	6,715,799	72,467	5,992,212	413,323,800	22,220,043	28,438,557	164,087
TOWN	208,894,642	19,994,268	55,600	34,318,910	432,676,022	28,322,959	1,611,931	1,975,160
TOTAL	238,823,386	26,710,067	128,067	40,311,122	845,999,822	50,543,002	30,050,488	2,139,247
CLAY								
CITY	1,834,010	3,993,467	0	0	620,841,267	30,948,827	63,457,007	0
TOWN	310,220,205	178,673,666	133,666	2,145,126	123,826,900	8,022,911	27,400	143,730
TOTAL	312,054,215	182,667,133	133,666	2,145,126	744,668,167	38,971,738	63,484,407	143,730
CLEARWATER								
CITY	551,477	213,934	4,733	16,000	17,958,867	1,898,739	2,913,273	0
TOWN	83,931,198	12,832,332	5,027,865	11,007,550	33,889,177	2,444,479	0	253,787
TOTAL	84,482,675	13,046,266	5,032,598	11,023,550	51,848,044	4,343,218	2,913,273	253,787

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		
COOK								
CITY	0	0	12,400	1,983,589	27,634,500	3,049,130	1,878,016	4,245,957
TOWN	1,740,345	24,400	3,309,931	202,780,743	100,990,100	5,128,870	169,312	14,040,888
TOTAL	1,740,345	24,400	3,322,331	204,764,332	128,624,600	8,178,000	2,047,328	18,286,845
COTTONWOOD								
CITY	1,195,723	835,399	0	207,720	100,137,916	6,250,566	4,771,157	0
TOWN	296,659,110	170,017,202	0	103,200	12,540,100	4,113,828	175,735	0
TOTAL	297,854,833	170,852,601	0	310,920	112,678,016	10,364,394	4,946,892	0
CROW WING								
CITY	4,424,213	1,120,267	8,158,200	355,062,737	559,224,256	48,686,433	33,247,331	26,720,723
TOWN	93,154,612	8,317,997	31,069,464	529,261,464	580,045,184	24,508,393	2,207,712	31,673,604
TOTAL	97,578,825	9,438,264	39,227,664	884,324,201	1,139,269,440	73,194,826	35,455,043	58,394,327
DAKOTA								
CITY	48,117,082	58,578,732	0	1,764,144	10,091,865,128	422,735,563	747,559,695	0
TOWN	248,298,888	54,214,200	87,800	868,240	354,470,500	25,583,608	1,313,000	0
TOTAL	296,415,970	112,792,932	87,800	2,632,384	10,446,335,628	448,319,171	748,872,695	0
DODGE								
CITY	2,443,834	613,400	0	0	169,757,022	6,786,740	7,723,091	0
TOWN	277,696,678	80,366,600	0	0	91,467,500	9,022,566	63,000	0
TOTAL	280,140,512	80,980,000	0	0	261,224,522	15,809,306	7,786,091	0
DOUGLAS								
CITY	2,414,523	831,200	0	3,973,623	168,103,589	21,701,217	26,457,449	525,991
TOWN	178,801,663	30,909,197	415,999	205,039,729	463,445,772	23,045,869	1,782,359	13,871,848
TOTAL	181,216,186	31,740,397	415,999	209,013,352	631,549,361	44,747,086	28,239,808	14,397,839
FARIBAULT								
CITY	3,236,064	2,056,867	0	0	122,859,978	9,008,132	4,869,048	0
TOWN	394,422,993	256,513,798	0	945,029	20,868,600	6,620,781	0	0
TOTAL	397,659,057	258,570,665	0	945,029	143,728,578	15,628,913	4,869,048	0
FILLMORE								
CITY	14,899,467	3,503,866	0	348,343	171,292,600	11,722,827	10,902,008	68,131
TOWN	357,268,440	95,921,000	1,733	1,890,830	25,813,944	11,183,216	1,000	125,087
TOTAL	372,167,907	99,424,866	1,733	2,239,173	197,106,544	22,906,043	10,903,008	193,218
FREEBORN								
CITY	1,304,633	1,930,397	0	571	341,315,500	20,788,391	18,007,008	0
TOWN	375,439,732	143,507,935	0	266,116	92,921,833	7,112,349	5,598	114,218
TOTAL	376,744,365	145,438,332	0	266,687	434,237,333	27,900,740	18,012,606	114,218
GOODHUE								
CITY	12,166,455	5,032,600	171,667	2,822,960	620,730,289	43,496,437	47,270,670	972,478
TOWN	463,192,776	96,774,132	1,445,665	9,019,803	253,869,239	21,624,784	891,738	1,171,196
TOTAL	475,359,231	101,806,732	1,617,332	11,842,763	874,599,528	65,121,221	48,162,408	2,143,674
GRANT								
CITY	2,347,043	1,276,934	0	231,086	34,887,977	2,420,131	1,715,604	28,600
TOWN	171,475,298	90,014,802	0	9,603,225	19,476,300	3,073,912	9,109	319,913
TOTAL	173,822,341	91,291,736	0	9,834,311	54,364,277	5,494,043	1,724,713	348,513
HENNEPIN								
CITY	177,624,144	92,227,661	0	63,650,874	34,169,373,495	2,150,453,081	3,100,763,008	0
TOWN	18,116,834	3,553,800	0	25,029	88,361,400	2,668,217	0	0
TOTAL	195,740,978	95,781,461	0	63,675,903	34,257,734,895	2,153,121,298	3,100,763,008	0
HOUSTON								
CITY	2,691,267	578,733	0	1,382,172	208,810,700	11,186,480	9,152,308	54,000
TOWN	235,891,196	29,814,133	45,533	1,532,875	81,867,733	10,355,308	204,086	293,217
TOTAL	238,582,463	30,392,866	45,533	2,915,047	290,678,433	21,541,788	9,356,394	347,217
HUBBARD								
CITY	605,634	984,399	117,733	2,766,978	49,094,178	6,717,347	6,322,585	520,618
TOWN	67,637,273	20,497,068	14,970,132	226,975,408	260,571,045	14,886,434	361,500	22,030,206
TOTAL	68,242,907	21,481,467	15,087,865	229,742,386	309,665,223	21,603,781	6,684,085	22,550,824
ISANTI								
CITY	667,978	708,066	0	2,000	145,989,000	9,100,173	19,525,290	0
TOWN	233,276,456	23,495,535	1,070,199	23,023,817	364,697,244	17,970,083	323,600	934,687
TOTAL	233,944,434	24,203,601	1,070,199	23,025,817	510,686,244	27,070,256	19,848,890	934,687

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		
ITASCA								
CITY	843,878	554,400	2,054,800	11,079,234	267,556,772	19,621,654	22,693,692	346,109
TOWN	51,578,786	2,992,531	35,470,261	221,494,512	519,254,166	14,816,219	477,609	15,450,021
TOTAL	52,422,664	3,546,931	37,525,061	232,573,746	786,810,938	34,437,873	23,171,301	15,796,130
JACKSON								
CITY	1,393,410	1,196,067	0	0	85,007,089	4,912,436	4,649,386	116,087
TOWN	381,477,221	251,542,197	0	2,514,806	20,099,050	7,589,782	0	0
TOTAL	382,870,631	252,738,264	0	2,514,806	105,106,139	12,502,218	4,649,386	116,087
KANABEC								
CITY	1,464,754	221,399	0	41,029	47,839,277	3,960,000	6,805,722	0
TOWN	119,240,707	11,948,732	9,389,798	27,775,018	118,512,466	8,631,084	257,888	730,695
TOTAL	120,705,461	12,170,131	9,389,798	27,816,047	166,351,743	12,591,084	7,063,610	730,695
KANDIYOHI								
CITY	2,615,078	3,161,265	0	5,993,583	401,239,666	27,714,305	37,996,583	335,009
TOWN	333,875,697	132,345,198	662,801	105,268,164	324,010,961	21,861,173	618,006	3,254,983
TOTAL	336,490,775	135,506,463	662,801	111,261,747	725,250,627	49,575,478	38,614,589	3,589,992
KITTSON								
CITY	1,685,999	620,733	0	129,257	28,985,889	2,610,825	2,747,244	0
TOWN	153,523,964	130,846,403	257,999	3,426,517	5,663,200	1,654,521	0	22,391
TOTAL	155,209,963	131,467,136	257,999	3,555,774	34,649,089	4,265,346	2,747,244	22,391
KOOCHICHING								
CITY	624,689	132,867	148,533	275,600	116,968,211	9,117,781	5,536,664	169,783
TOWN	32,282,391	5,220,066	6,507,599	32,295,782	107,110,639	3,478,260	0	1,466,617
TOTAL	32,907,080	5,352,933	6,656,132	32,571,382	224,078,850	12,596,041	5,536,664	1,636,400
LAC QUI PARLE								
CITY	445,622	399,399	0	26,229	43,907,422	3,371,478	2,570,318	0
TOWN	233,357,970	114,536,401	0	84,344	11,920,200	3,339,913	0	76,087
TOTAL	233,803,592	114,935,800	0	110,573	55,827,622	6,711,391	2,570,318	76,087
LAKE								
CITY	0	0	90,400	2,878,440	81,901,678	6,764,696	2,697,686	0
TOWN	806,111	28,533	31,381,933	67,097,452	112,619,573	8,372,000	49,588	7,103,726
TOTAL	806,111	28,533	31,472,333	69,975,892	194,521,251	15,136,696	2,747,274	7,103,726
LAKEWOODS								
CITY	215,022	406,866	15,600	240,571	13,269,044	1,438,826	694,287	0
TOWN	27,838,166	7,983,333	7,053,133	30,252,244	38,658,517	1,878,390	757,800	6,663,534
TOTAL	28,053,188	8,390,199	7,068,733	30,492,815	51,927,561	3,317,216	1,452,087	6,663,534
LE SUEUR								
CITY	1,355,067	1,256,465	0	5,546,040	257,088,334	14,218,347	10,606,919	233,578
TOWN	289,125,287	66,854,599	0	37,276,108	197,257,078	10,604,087	306,382	2,684,392
TOTAL	290,480,354	68,111,064	0	42,822,148	454,345,412	24,822,434	10,913,301	2,917,970
LINCOLN								
CITY	1,583,891	520,066	0	58,457	37,827,694	2,712,043	1,625,288	75,200
TOWN	138,977,276	65,760,068	0	5,020,119	8,616,344	2,525,609	71,088	0
TOTAL	140,561,167	66,280,134	0	5,078,576	46,444,038	5,237,652	1,696,376	75,200
LYON								
CITY	1,572,411	2,120,135	0	103,463	312,596,489	20,667,173	39,518,797	0
TOWN	297,333,842	151,961,930	0	142,316	46,103,700	7,135,087	70,706	0
TOTAL	298,906,253	154,082,065	0	245,779	358,700,189	27,802,260	39,589,503	0
MCLEOD								
CITY	1,003,467	1,246,867	0	94,200	476,143,100	19,028,522	32,768,556	0
TOWN	308,413,765	69,178,731	0	809,748	140,362,794	8,354,174	15,000	0
TOTAL	309,417,232	70,425,598	0	903,948	616,505,894	27,382,696	32,783,556	0
MAHNOMEN								
CITY	354,344	263,533	0	0	19,366,889	1,311,348	1,968,123	0
TOWN	70,360,933	28,972,198	2,375,067	9,840,801	16,961,589	1,861,434	0	620,183
TOTAL	70,715,277	29,235,731	2,375,067	9,840,801	36,328,478	3,172,782	1,968,123	620,183
MARSHALL								
CITY	903,557	883,332	0	254,973	49,358,277	3,296,610	3,004,299	0
TOWN	249,920,997	185,396,936	2,549,797	1,964,916	16,253,000	3,172,954	16,800	0
TOTAL	250,824,554	186,280,268	2,549,797	2,219,889	65,611,277	6,469,564	3,021,099	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	
MARTIN								
CITY	5,251,146	5,335,332	0	468,891	239,387,900	14,800,782	10,291,370	0
TOWN	382,354,238	266,551,266	0	804,315	31,314,100	10,199,477	11,700	67,000
TOTAL	387,605,384	271,886,598	0	1,273,206	270,702,000	25,000,259	10,303,070	67,000
MEEKER								
CITY	1,522,953	1,197,400	0	60,571	151,458,500	10,836,610	9,166,774	0
TOWN	261,961,013	73,044,399	0	52,779,276	157,111,295	12,188,608	0	362,791
TOTAL	263,483,966	74,241,799	0	52,839,847	308,569,795	23,025,218	9,166,774	362,791
MILLE LACS								
CITY	1,867,368	153,466	17,533	7,707,993	117,597,934	9,341,001	12,511,078	896,535
TOWN	125,657,585	12,160,132	2,092,733	71,473,229	155,020,411	12,609,653	279,800	5,913,378
TOTAL	127,524,953	12,313,598	2,110,266	79,181,222	272,618,345	21,950,654	12,790,878	6,809,913
MORRISON								
CITY	12,021,956	550,133	0	118,344	155,546,011	13,040,698	16,465,684	0
TOWN	291,899,032	28,019,335	1,728,798	92,980,308	217,954,640	12,679,608	151,804	2,166,124
TOTAL	303,920,988	28,569,468	1,728,798	93,098,652	373,500,651	25,720,306	16,617,488	2,166,124
MOWER								
CITY	4,425,966	1,790,999	0	581,875	464,578,433	20,563,044	19,244,206	0
TOWN	393,110,505	150,413,401	0	27,829	88,278,500	6,009,567	406,312	430,522
TOTAL	397,536,471	152,204,400	0	609,704	552,856,933	26,572,611	19,650,518	430,522
MURRAY								
CITY	1,364,366	800,665	0	1,200	63,378,266	3,695,000	3,667,457	0
TOWN	263,296,122	160,494,534	0	17,804,933	25,631,622	4,214,655	0	0
TOTAL	264,660,488	161,295,199	0	17,806,133	89,009,888	7,909,655	3,667,457	0
NICOLLET								
CITY	2,636,688	1,895,599	0	0	462,198,167	24,807,478	28,489,443	0
TOWN	338,299,684	89,745,666	561,066	1,251,885	86,108,450	6,756,913	0	0
TOTAL	340,936,372	91,641,265	561,066	1,251,885	548,306,617	31,564,391	28,489,443	0
NOBLES								
CITY	2,266,510	1,992,931	0	79,371	237,467,472	18,540,434	21,785,678	0
TOWN	333,551,106	221,557,597	0	0	25,425,300	5,539,870	3,044	0
TOTAL	335,817,616	223,550,528	0	79,371	262,892,772	24,080,304	21,788,722	0
NORMAN								
CITY	341,810	351,066	0	0	41,304,778	2,579,522	2,792,425	0
TOWN	186,308,847	163,725,135	144,000	0	13,067,094	3,246,781	16,783	0
TOTAL	186,650,657	164,076,201	144,000	0	54,371,872	5,826,303	2,809,208	0
OLMSTED								
CITY	4,850,966	7,277,135	0	1,943,869	2,058,312,544	141,148,088	151,713,816	0
TOWN	414,881,206	84,489,133	0	1,161,234	544,941,850	31,856,305	2,328,365	0
TOTAL	419,732,172	91,766,268	0	3,105,103	2,603,254,394	173,004,393	154,042,181	0
OTTER TAIL								
CITY	8,109,077	1,479,066	49,933	11,209,127	337,776,956	27,797,262	29,359,144	452,417
TOWN	452,864,933	113,733,264	11,563,528	404,821,825	450,155,001	26,218,956	1,765,140	20,918,318
TOTAL	460,974,010	115,212,330	11,613,461	416,030,952	787,931,957	54,016,218	31,124,284	21,370,735
PENNINGTON								
CITY	78,466	168,400	0	69,086	96,645,239	7,479,435	8,152,829	0
TOWN	89,840,576	32,504,802	0	94,686	37,119,600	2,788,651	60,000	0
TOTAL	89,919,042	32,673,202	0	163,772	133,764,839	10,268,086	8,212,829	0
PINE								
CITY	16,862,078	2,277,933	215,933	2,926,171	103,271,867	11,846,783	13,440,014	1,137,961
TOWN	161,505,320	19,502,734	3,850,464	139,891,654	189,993,206	21,371,565	608,824	1,696,640
TOTAL	178,367,398	21,780,667	4,066,397	142,817,825	293,265,073	33,218,348	14,048,838	2,834,601
PIPESTONE								
CITY	4,234,464	1,041,867	0	54,743	82,967,922	6,768,391	3,097,795	16,913
TOWN	153,005,728	89,354,401	0	28,914	11,856,750	2,320,695	814,706	0
TOTAL	157,240,192	90,396,268	0	83,657	94,824,672	9,089,086	3,912,501	16,913
POLK								
CITY	2,015,577	5,319,797	0	13,486	284,710,439	18,398,217	20,902,077	0
TOWN	396,462,297	385,145,867	0	34,171,909	74,318,611	7,697,782	12,300	0
TOTAL	398,477,874	390,465,664	0	34,185,395	359,029,050	26,095,999	20,914,377	0

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		
POPE								
CITY	534,077	254,932	0	1,778,202	65,098,001	5,775,609	4,881,529	637,591
TOWN	166,706,847	53,860,200	299,731	41,021,825	63,513,833	6,282,521	5,800	1,224,374
TOTAL	167,240,924	54,115,132	299,731	42,800,027	128,611,834	12,058,130	4,887,329	1,861,965
RAMSEY								
CITY	1,172,755	6,827,533	0	6,377,458	11,428,720,683	578,132,608	1,149,666,981	0
TOWN	140,011	1,620,134	0	1,512,920	435,112,900	12,688,913	1,849,053	0
TOTAL	1,312,766	8,447,667	0	7,890,378	11,863,833,583	590,821,521	1,151,516,034	0
RED LAKE								
CITY	1,111,022	629,266	0	0	17,492,400	511,000	1,546,283	2,087
TOWN	55,226,307	25,396,468	180,332	0	5,360,567	973,869	0	33,609
TOTAL	56,337,329	26,025,734	180,332	0	22,852,967	1,484,869	1,546,283	35,696
REDWOOD								
CITY	3,194,031	2,184,667	0	0	150,206,167	7,223,913	10,086,773	0
TOWN	411,345,999	258,998,599	0	22,057	20,583,906	5,906,170	0	0
TOTAL	414,540,030	261,183,266	0	22,057	170,790,073	13,130,083	10,086,773	0
RENVILLE								
CITY	3,109,054	5,789,931	0	0	126,770,432	6,858,435	9,670,121	0
TOWN	611,832,831	302,331,532	0	1,017,771	24,920,178	7,431,869	33,500	0
TOTAL	614,941,885	308,121,463	0	1,017,771	151,690,610	14,290,304	9,703,621	0
RICE								
CITY	5,913,634	3,424,000	0	0	704,933,056	35,981,000	50,869,533	0
TOWN	395,284,833	77,673,934	0	24,219,923	262,898,800	21,572,217	245,100	1,090,226
TOTAL	401,198,467	81,097,934	0	24,219,923	967,831,856	57,553,217	51,114,633	1,090,226
ROCK								
CITY	3,294,888	1,509,467	0	0	102,155,477	5,185,173	4,074,965	0
TOWN	202,076,643	151,199,532	0	0	12,848,750	3,867,999	0	0
TOTAL	205,371,531	152,708,999	0	0	115,004,227	9,053,172	4,074,965	0
ROSEAU								
CITY	395,322	341,600	0	92,343	74,861,089	4,470,043	9,367,495	6,783
TOWN	189,589,405	51,095,467	2,038,463	8,703,762	85,753,800	5,955,521	1,446,306	338,087
TOTAL	189,984,727	51,437,067	2,038,463	8,796,105	160,614,889	10,425,564	10,813,801	344,870
ST. LOUIS								
CITY	4,540,933	385,199	13,091,733	8,272,714	2,421,636,440	188,570,997	184,627,526	712,718
TOWN	57,525,366	3,055,395	68,311,735	414,636,255	1,039,256,355	30,840,436	1,138,718	20,625,066
TOTAL	62,066,299	3,440,594	81,403,468	422,908,969	3,460,892,795	219,411,433	185,766,244	21,337,784
SCOTT								
CITY	29,067,313	15,477,931	0	7,802,114	1,685,525,050	110,722,087	55,278,440	321,043
TOWN	310,220,228	41,644,936	0	3,409,835	527,271,450	32,953,735	3,550,418	1,134,826
TOTAL	339,287,541	57,122,867	0	11,211,949	2,212,796,500	143,675,822	58,828,858	1,455,869
SHERBURNE								
CITY	37,743,299	7,277,400	0	5,266,263	580,936,800	32,607,087	70,220,674	1,828,827
TOWN	240,589,320	29,896,600	0	35,137,770	562,007,950	33,795,215	473,088	1,156,739
TOTAL	278,332,619	37,174,000	0	40,404,033	1,142,944,750	66,402,302	70,693,762	2,985,566
SIBLEY								
CITY	497,156	1,496,601	0	0	109,240,767	5,530,958	3,961,895	33,217
TOWN	378,135,230	131,430,465	0	82,915	56,645,500	7,417,215	431,824	150,782
TOTAL	378,632,386	132,927,066	0	82,915	165,886,267	12,948,173	4,393,719	183,999
STEARNS								
CITY	11,649,632	4,339,667	0	1,268,440	1,436,432,227	80,262,652	182,751,377	249,435
TOWN	571,980,846	71,736,598	0	120,323,477	752,686,283	30,084,525	4,388,431	4,942,295
TOTAL	583,630,478	76,076,265	0	121,591,917	2,189,118,510	110,347,177	187,139,808	5,191,730
STEELE								
CITY	2,137,600	2,542,466	0	0	551,001,478	25,979,044	28,052,897	0
TOWN	298,942,031	75,401,135	0	2,775,635	74,430,400	7,872,566	154,594	61,392
TOTAL	301,079,631	77,943,601	0	2,775,635	625,431,878	33,851,610	28,207,491	61,392
STEVENS								
CITY	1,541,590	706,466	0	0	69,783,056	8,198,478	5,339,991	1,913
TOWN	162,567,884	93,583,332	0	731,601	23,023,050	2,498,563	0	44,260
TOTAL	164,109,474	94,289,798	0	731,601	92,806,106	10,697,041	5,339,991	46,173

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	
SWIFT								
CITY	1,472,533	1,212,333	0	0	70,845,611	4,450,218	4,208,855	0
TOWN	218,091,195	113,001,603	0	189,428	15,612,467	2,825,738	93,588	0
TOTAL	219,563,728	114,213,936	0	189,428	86,458,078	7,275,956	4,302,443	0
TODD								
CITY	1,244,309	159,267	0	1,686,012	92,297,866	7,294,348	6,462,869	902,600
TOWN	213,667,810	23,840,331	346,333	72,103,859	116,461,727	8,502,656	30,000	2,502,764
TOTAL	214,912,119	23,999,598	346,333	73,789,871	208,759,593	15,797,004	6,492,869	3,405,364
TRAVERSE								
CITY	829,787	340,867	0	0	26,123,233	2,697,348	1,988,647	0
TOWN	142,543,823	134,140,934	0	3,097,144	4,494,922	1,261,654	0	913
TOTAL	143,373,610	134,481,801	0	3,097,144	30,618,155	3,959,002	1,988,647	913
WABASHA								
CITY	4,060,199	1,567,332	9,400	4,665,669	234,184,110	14,858,826	10,113,319	138,783
TOWN	242,484,354	35,028,202	372,265	16,405,431	113,207,550	10,752,522	169,203	1,009,002
TOTAL	246,544,553	36,595,534	381,665	21,071,100	347,391,660	25,611,348	10,282,522	1,147,785
WADENA								
CITY	1,206,878	306,600	0	888,401	80,194,155	8,039,390	6,032,182	0
TOWN	71,091,588	11,918,468	502,932	11,996,447	46,381,689	5,069,916	26,100	63,900
TOTAL	72,298,466	12,225,068	502,932	12,884,848	126,575,844	13,109,306	6,058,282	63,900
WASECA								
CITY	517,645	352,933	0	0	200,650,555	14,668,999	12,931,885	42,800
TOWN	301,560,509	108,613,201	0	2,864,942	86,475,400	8,782,651	118,706	93,022
TOTAL	302,078,154	108,966,134	0	2,864,942	287,125,955	23,451,650	13,050,591	135,822
WASHINGTON								
CITY	129,868,827	64,901,132	1,030,400	19,985,486	5,385,795,550	262,196,657	169,113,182	0
TOWN	128,935,517	22,940,132	2,113,466	33,577,376	981,494,950	58,974,521	222,000	1,619,482
TOTAL	258,804,344	87,841,264	3,143,866	53,562,862	6,367,290,500	321,171,178	169,335,182	1,619,482
WATONWAN								
CITY	1,214,187	401,199	0	0	89,661,800	5,084,999	5,670,012	0
TOWN	257,691,372	112,542,533	0	1,485,125	14,299,045	3,087,435	0	0
TOTAL	258,905,559	112,943,732	0	1,485,125	103,960,845	8,172,434	5,670,012	0
WILKIN								
CITY	1,368,300	2,127,533	0	0	57,981,000	3,791,958	2,912,574	0
TOWN	170,770,665	169,900,401	0	0	9,572,200	1,217,957	0	0
TOTAL	172,138,965	172,027,934	0	0	67,553,200	5,009,915	2,912,574	0
WINONA								
CITY	6,469,600	1,411,068	0	1,090,532	652,889,627	46,303,696	50,370,958	16,400
TOWN	260,418,359	32,715,265	320,598	4,390,716	169,821,600	18,563,306	1,068,820	415,217
TOTAL	266,887,959	34,126,333	320,598	5,481,248	822,711,227	64,867,002	51,439,778	431,617
WRIGHT								
CITY	60,004,770	10,751,465	0	11,091,033	1,056,064,517	74,160,174	81,269,476	648,752
TOWN	431,493,739	52,664,601	0	135,130,291	690,539,267	35,722,304	2,355,924	2,092,827
TOTAL	491,498,509	63,416,066	0	146,221,324	1,746,603,784	109,882,478	83,625,400	2,741,579
YELLOW MEDICINE								
CITY	2,520,133	832,532	0	0	74,311,934	5,025,915	3,989,748	0
TOWN	273,413,136	141,316,197	0	0	20,179,500	3,949,086	20,000	0
TOTAL	275,933,269	142,148,729	0	0	94,491,434	8,975,001	4,009,748	0
STATE TOTAL								
CITY	825,988,668	411,862,218	27,554,131	743,110,540	93,673,343,642	5,353,621,568	7,522,404,274	66,090,531
TOWN	20,043,212,688	7,484,571,392	332,345,679	4,592,114,108	15,890,195,023	1,007,945,383	44,786,191	265,946,131
TOTAL	20,869,201,356	7,896,433,610	359,899,810	5,335,224,648	109,563,538,665	6,361,566,951	7,567,190,465	332,036,662

**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
AITKIN									
CITY	11,376,438	2,274,895	2,000	0	233,891	0	57,941,542	1,066,300	59,007,842
TOWN	4,506,626	345,909	2,139,803	0	1,687,023	0	621,115,150	6,732,000	627,847,150
TOTAL	15,883,064	2,620,804	2,141,803	0	1,920,914	0	679,056,692	7,798,300	686,854,992
ANOKA									
CITY	784,574,093	489,302,980	25,007,671	0	16,104,877	0	9,207,615,951	149,684,100	9,357,300,051
TOWN	9,343,269	569,713	1,719,892	0	0	0	442,994,139	5,998,700	448,992,839
TOTAL	793,917,362	489,872,693	26,727,563	0	16,104,877	0	9,650,610,090	155,682,800	9,806,292,890
BECKER									
CITY	58,068,890	10,583,909	414,621	0	1,079,414	0	274,008,640	3,780,900	277,789,540
TOWN	8,620,999	1,498,895	3,085,507	0	2,620,478	0	761,924,166	6,019,000	767,943,166
TOTAL	66,689,889	12,082,804	3,500,128	0	3,699,892	0	1,035,932,806	9,799,900	1,045,732,706
BELTRAMI									
CITY	80,974,610	3,225,130	3,002,956	0	969,803	0	247,963,697	9,184,600	257,148,297
TOWN	14,337,290	4,374,587	5,794,662	0	794,980	0	560,312,647	20,010,400	580,323,047
TOTAL	95,311,900	7,599,717	8,797,618	0	1,764,783	0	808,276,344	29,195,000	837,471,344
BENTON									
CITY	71,530,065	61,763,590	6,985,739	0	2,523,804	0	520,628,537	9,852,400	530,480,937
TOWN	16,935,542	1,461,791	7,859,779	0	1,130,588	0	427,556,808	14,685,800	442,242,608
TOTAL	88,465,607	63,225,381	14,845,518	0	3,654,392	0	948,185,345	24,538,200	972,723,545
BIG STONE									
CITY	5,658,582	499,913	1,197,173	0	398,022	0	51,373,691	1,985,000	53,358,691
TOWN	537,700	206,800	1,266,787	0	1,395,087	0	197,862,691	883,000	198,745,691
TOTAL	6,196,282	706,713	2,463,960	0	1,793,109	0	249,236,382	2,868,000	252,104,382
BLUE EARTH									
CITY	237,528,204	43,397,274	26,951,109	0	1,292,196	0	1,048,506,496	17,057,600	1,065,564,096
TOWN	22,367,802	6,188,187	8,299,231	0	1,386,435	0	1,016,268,408	13,470,700	1,029,739,108
TOTAL	259,896,006	49,585,461	35,250,340	0	2,678,631	0	2,064,774,904	30,528,300	2,095,303,204
BROWN									
CITY	59,868,688	25,411,822	55,696	0	545,109	0	497,461,088	1,545,500	499,006,588
TOWN	6,507,683	5,496,991	1,134,050	0	902,935	0	618,431,825	2,852,900	621,284,725
TOTAL	66,376,371	30,908,813	1,189,746	0	1,448,044	0	1,115,892,913	4,398,400	1,120,291,313
CARLTON									
CITY	35,325,832	63,209,852	7,602,262	0	1,143,482	0	395,773,923	12,861,200	408,635,123
TOWN	3,872,431	486,388	29,468,566	0	2,234,610	0	404,007,418	28,341,300	432,348,718
TOTAL	39,198,263	63,696,240	37,070,828	0	3,378,092	0	799,781,341	41,202,500	840,983,841
CARVER									
CITY	167,008,996	194,899,659	911,412	0	631,739	5,108	2,318,333,873	26,183,800	2,344,517,673
TOWN	8,137,873	5,823,105	9,148,718	0	325,606	0	615,437,626	5,140,100	620,577,726
TOTAL	175,146,869	200,722,764	10,060,130	0	957,345	5,108	2,933,771,499	31,323,900	2,965,095,399
CASS									
CITY	36,918,965	103,196	502,460	0	358,392	66,217	364,972,202	6,509,200	371,481,402
TOWN	20,053,807	197,082	10,299,250	0	2,198,305	167,847	1,023,904,415	48,200,300	1,072,104,715
TOTAL	56,972,772	300,278	10,801,710	0	2,556,697	234,064	1,388,876,617	54,709,500	1,443,586,117
CHIPPEWA									
CITY	23,135,408	5,627,524	11,031,327	0	473,674	0	172,245,189	4,320,600	176,565,789
TOWN	3,385,991	2,157,500	380,957	0	1,459,696	0	434,048,536	3,787,600	437,836,136
TOTAL	26,521,399	7,785,024	11,412,284	0	1,933,370	0	606,293,725	8,108,200	614,401,925
CHISAGO									
CITY	62,392,216	13,823,120	4,246,143	0	624,610	183,021	588,124,819	14,016,900	602,141,719
TOWN	9,113,858	881,088	15,759,129	0	225,000	75,651	753,904,218	20,445,300	774,349,518
TOTAL	71,506,074	14,704,208	20,005,272	0	849,610	258,672	1,342,029,037	34,462,200	1,376,491,237
CLAY									
CITY	108,527,721	32,405,086	194,995	0	4,492,760	0	866,695,140	10,524,800	877,219,940
TOWN	6,364,239	545,887	924,408	0	5,360,565	0	636,388,703	3,628,700	640,017,403
TOTAL	114,891,960	32,950,973	1,119,403	0	9,853,325	0	1,503,083,843	14,153,500	1,517,237,343
CLEARWATER									
CITY	6,795,643	706,913	286,390	0	366,782	0	31,712,751	537,400	32,250,151
TOWN	913,504	0	58,562,034	0	773,088	0	209,635,014	39,545,000	249,180,014
TOTAL	7,709,147	706,913	58,848,424	0	1,139,870	0	241,347,765	40,082,400	281,430,165

**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	9,175,704	0	0	0	0	0	47,979,296	61,100	48,040,396
TOWN	6,189,400	0	546,588	0	318,304	0	335,238,881	7,904,100	343,142,981
TOTAL	15,365,104	0	546,588	0	318,304	0	383,218,177	7,965,200	391,183,377
COTTONWOOD									
CITY	18,819,535	8,584,569	0	0	328,804	0	141,131,389	1,470,300	142,601,689
TOWN	2,059,618	2,180,414	895,014	0	387,999	0	489,132,220	23,226,200	512,358,420
TOTAL	20,879,153	10,764,983	895,014	0	716,803	0	630,263,609	24,696,500	654,960,109
CROW WING									
CITY	181,337,493	11,169,893	3,257,741	21,783	2,740,195	0	1,235,171,265	16,525,500	1,251,696,765
TOWN	30,913,117	5,531,804	8,522,721	76,066	919,783	0	1,346,201,921	17,117,300	1,363,319,221
TOTAL	212,250,610	16,701,697	11,780,462	97,849	3,659,978	0	2,581,373,186	33,642,800	2,615,015,986
DAKOTA									
CITY	1,393,803,363	754,331,272	194,716,495	0	9,599,023	0	13,723,070,497	208,526,100	13,931,596,597
TOWN	15,836,402	4,472,553	1,531,109	0	655,000	0	707,331,300	17,715,200	725,046,500
TOTAL	1,409,639,765	758,803,825	196,247,604	0	10,254,023	0	14,430,401,797	226,241,300	14,656,643,097
DODGE									
CITY	20,027,939	11,444,587	379,492	0	212,804	0	219,388,909	3,840,100	223,229,009
TOWN	2,507,688	586,022	424,331	0	473,283	0	462,607,668	4,509,700	467,117,368
TOTAL	22,535,627	12,030,609	803,823	0	686,087	0	681,996,577	8,349,800	690,346,377
DOUGLAS									
CITY	92,967,901	13,713,196	4,217,500	0	196,499	0	335,102,688	5,325,500	340,428,188
TOWN	26,544,036	0	2,149,302	0	240,283	0	946,246,057	4,024,400	950,270,457
TOTAL	119,511,937	13,713,196	6,366,802	0	436,782	0	1,281,348,745	9,349,900	1,290,698,645
FARIBAULT									
CITY	20,772,746	19,169,665	589,194	0	743,695	0	183,305,389	3,134,700	186,440,089
TOWN	1,292,988	2,189,282	2,037,802	0	1,381,522	0	686,272,795	3,693,400	689,966,195
TOTAL	22,065,734	21,358,947	2,626,996	0	2,125,217	0	869,578,184	6,828,100	876,406,284
FILLMORE									
CITY	32,921,224	5,337,979	703,019	0	0	0	251,699,464	3,124,900	254,824,364
TOWN	4,105,597	65,196	2,507,885	0	0	0	498,883,928	6,849,400	505,733,328
TOTAL	37,026,821	5,403,175	3,210,904	0	0	0	750,583,392	9,974,300	760,557,692
FREEBORN									
CITY	61,437,092	38,990,216	2,208,782	0	905,782	0	486,888,372	9,520,100	496,408,472
TOWN	4,263,146	865,451	5,833,913	0	2,087,081	0	632,417,372	20,100,900	652,518,272
TOTAL	65,700,238	39,855,667	8,042,695	0	2,992,863	0	1,119,305,744	29,621,000	1,148,926,744
GOODHUE									
CITY	126,404,443	58,576,495	391,493,827	0	1,369,999	0	1,310,508,320	16,790,700	1,327,299,020
TOWN	20,326,356	1,604,578	943,909	0	172,804	0	871,036,980	5,985,700	877,022,680
TOTAL	146,730,799	60,181,073	392,437,736	0	1,542,803	0	2,181,545,300	22,776,400	2,204,321,700
GRANT									
CITY	8,978,900	0	210,001	0	313,892	0	52,410,168	2,804,200	55,214,368
TOWN	657,713	0	712,414	0	823,483	0	296,166,169	4,418,200	300,584,369
TOTAL	9,636,613	0	922,415	0	1,137,375	0	348,576,337	7,222,400	355,798,737
HENNEPIN									
CITY	8,867,385,639	3,060,704,113	212,453,178	0	42,943,042	0	51,937,578,435	895,006,379	52,832,584,814
TOWN	7,842,317	10,923,065	1,417,500	0	104,804	0	133,012,966	1,710,300	134,723,266
TOTAL	8,875,227,956	3,071,627,178	213,870,678	0	43,047,846	0	52,070,591,401	896,716,679	52,967,308,080
HOUSTON									
CITY	25,883,448	1,234,804	493,610	0	42,392	0	261,510,914	3,493,300	265,004,214
TOWN	4,774,565	170,109	791,696	0	156,000	0	365,896,451	5,890,100	371,786,551
TOTAL	30,658,013	1,404,913	1,285,306	0	198,392	0	627,407,365	9,383,400	636,790,765
HUBBARD									
CITY	35,467,931	2,234,382	640,696	0	0	0	105,472,481	3,703,200	109,175,681
TOWN	12,910,736	11,258,578	5,988,765	0	413,557	4,891	658,505,623	19,394,700	677,900,323
TOTAL	48,378,667	13,492,960	6,629,461	0	413,557	4,891	763,978,104	23,097,900	787,076,004
ISANTI									
CITY	53,274,779	7,475,196	2,061,356	0	702,304	0	239,506,142	5,088,700	244,594,842
TOWN	8,358,310	214,087	3,702,226	0	649,631	0	677,915,875	5,134,400	683,050,275
TOTAL	61,633,089	7,689,283	5,763,582	0	1,351,935	0	917,422,017	10,223,100	927,645,117

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	82,508,021	40,414,187	236,065,465	207,195	1,062,305	0	685,007,712	15,290,400	700,298,112
TOWN	11,728,640	9,224,309	34,247,977	160,065	1,849,174	0	918,744,270	68,917,550	987,661,820
TOTAL	94,236,661	49,638,496	270,313,442	367,260	2,911,479	0	1,603,751,982	84,207,950	1,687,959,932
JACKSON									
CITY	17,903,534	30,000	21,892	0	207,609	0	115,437,510	1,192,000	116,629,510
TOWN	2,696,591	15,794,791	4,846,640	0	644,456	0	687,205,534	12,064,600	699,270,134
TOTAL	20,600,125	15,824,791	4,868,532	0	852,065	0	802,643,044	13,256,600	815,899,644
KANABEC									
CITY	15,692,725	10,124,004	182,218	0	225,978	0	86,557,106	1,496,200	88,053,306
TOWN	4,517,791	334,591	107,713	0	447,804	0	301,894,287	563,200	302,457,487
TOTAL	20,210,516	10,458,595	289,931	0	673,782	0	388,451,393	2,059,400	390,510,793
KANDIYOHI									
CITY	105,453,353	26,050,295	1,251,118	0	2,350,413	0	614,160,668	6,335,100	620,495,768
TOWN	18,473,914	1,247,801	2,372,980	0	1,814,761	0	945,806,439	6,750,400	952,556,839
TOTAL	123,927,267	27,298,096	3,624,098	0	4,165,174	0	1,559,967,107	13,085,500	1,573,052,607
KITTSO									
CITY	5,750,268	162,809	938,000	0	426,001	0	44,057,025	4,886,400	48,943,425
TOWN	1,459,374	0	22,422,369	0	1,911,306	0	321,188,044	27,436,500	348,624,544
TOTAL	7,209,642	162,809	23,360,369	0	2,337,307	0	365,245,069	32,322,900	397,567,969
KOOCHICHING									
CITY	22,112,675	80,474,543	4,889,500	0	1,975,804	0	242,426,650	4,750,500	247,177,150
TOWN	2,310,374	355,421	2,097,195	0	5,040,805	0	198,165,149	5,198,150	203,363,299
TOTAL	24,423,049	80,829,964	6,986,695	0	7,016,609	0	440,591,799	9,948,650	450,540,449
LAC QUI PARLE									
CITY	6,406,881	6,532,247	268,292	0	120,500	0	64,048,388	3,026,900	67,075,288
TOWN	1,400,509	2,813,496	944,698	0	595,413	0	369,069,031	2,932,800	372,001,831
TOTAL	7,807,390	9,345,743	1,212,990	0	715,913	0	433,117,419	5,959,700	439,077,119
LAKE									
CITY	13,435,707	376,335	1,280,074	0	273,000	0	109,698,016	1,926,800	111,624,816
TOWN	3,950,009	4,188,043	2,848,423	0	3,420,783	0	241,866,174	3,836,300	245,702,474
TOTAL	17,385,716	4,564,378	4,128,497	0	3,693,783	0	351,564,190	5,763,100	357,327,290
LAKE/WOODS									
CITY	5,586,687	2,881,413	212,313	0	162,305	0	25,122,934	907,800	26,030,734
TOWN	1,502,350	483,096	355,688	0	495,979	0	123,922,230	796,200	124,718,430
TOTAL	7,089,037	3,364,509	568,001	0	658,284	0	149,045,164	1,704,000	150,749,164
LE SUEUR									
CITY	24,636,521	21,039,590	2,307,482	0	892,087	0	339,180,430	4,397,300	343,577,730
TOWN	5,885,527	8,886,095	1,086,326	0	1,140,870	0	621,106,751	6,846,600	627,953,351
TOTAL	30,522,048	29,925,685	3,393,808	0	2,032,957	0	960,287,181	11,243,900	971,531,081
LINCOLN									
CITY	5,219,562	1,345,278	697,604	0	75,195	0	51,740,278	782,900	52,523,178
TOWN	572,622	71,300	1,324,024	0	450,195	0	223,388,645	21,653,900	245,042,545
TOTAL	5,792,184	1,416,578	2,021,628	0	525,390	0	275,128,923	22,436,800	297,565,723
LYON									
CITY	70,109,408	53,275,521	1,044,304	0	1,021,760	0	502,029,461	6,367,700	508,397,161
TOWN	3,809,365	438,804	3,899,806	0	1,959,544	0	512,855,100	20,353,200	533,208,300
TOTAL	73,918,773	53,714,325	4,944,110	0	2,981,304	0	1,014,884,561	26,720,900	1,041,605,461
MCLEOD									
CITY	74,453,143	37,887,005	295,001	0	482,826	0	643,402,687	2,974,900	646,377,587
TOWN	6,887,634	2,240,991	1,066,001	0	292,914	0	537,621,752	2,953,100	540,574,852
TOTAL	81,340,777	40,127,996	1,361,002	0	775,740	0	1,181,024,439	5,928,000	1,186,952,439
MAHNOMEN									
CITY	11,811,196	0	137,592	0	43,500	0	35,256,525	2,622,400	37,878,925
TOWN	5,513,495	0	447,717	0	300,131	0	137,253,548	989,900	138,243,448
TOTAL	17,324,691	0	585,309	0	343,631	0	172,510,073	3,612,300	176,122,373
MARSHALL									
CITY	10,465,364	90,800	126,999	0	491,870	0	68,876,081	4,108,500	72,984,581
TOWN	2,745,901	0	18,390,408	0	2,427,478	0	482,839,187	47,531,800	530,370,987
TOTAL	13,211,265	90,800	18,517,407	0	2,919,348	0	551,715,268	51,640,300	603,355,568

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	52,905,710	17,674,813	275,804	0	683,935	0	347,075,683	4,224,500	351,300,183
TOWN	2,001,600	1,779,206	27,237,017	0	907,891	0	723,227,810	29,463,700	752,691,510
TOTAL	54,907,310	19,454,019	27,512,821	0	1,591,826	0	1,070,303,493	33,688,200	1,103,991,693
MEEKER									
CITY	27,896,991	10,675,970	211,282	0	599,478	0	213,626,529	4,877,900	218,504,429
TOWN	7,181,156	851,370	1,437,793	0	1,210,195	0	568,127,896	7,069,800	575,197,696
TOTAL	35,078,147	11,527,340	1,649,075	0	1,809,673	0	781,754,425	11,947,700	793,702,125
MILLE LACS									
CITY	28,099,489	6,266,367	1,174,131	0	0	0	185,632,895	5,539,600	191,172,495
TOWN	9,015,619	38,300	1,815,730	0	0	0	396,076,570	4,536,100	400,612,670
TOTAL	37,115,108	6,304,667	2,989,861	0	0	0	581,709,465	10,075,700	591,785,165
MORRISON									
CITY	42,064,382	7,076,319	3,172,285	0	1,529,131	0	251,584,943	7,741,400	259,326,343
TOWN	12,276,693	61,000	11,373,279	0	2,379,782	0	673,670,403	14,991,600	688,662,003
TOTAL	54,341,075	7,137,319	14,545,564	0	3,908,913	0	925,255,346	22,733,000	947,988,346
MOWER									
CITY	64,176,994	43,767,630	1,802,698	0	130,217	0	621,062,062	3,359,000	624,421,062
TOWN	7,569,695	151,500	3,390,376	0	220,400	0	650,008,607	11,223,100	661,231,707
TOTAL	71,746,689	43,919,130	5,193,074	0	350,617	0	1,271,070,669	14,582,100	1,285,652,769
MURRAY									
CITY	10,095,962	2,459,330	0	0	0	0	85,462,246	2,029,600	87,491,846
TOWN	2,361,830	653,704	903,890	0	0	0	475,361,290	12,011,200	487,372,490
TOTAL	12,457,792	3,113,034	903,890	0	0	0	560,823,536	14,040,800	574,864,336
NICOLLET									
CITY	44,618,504	38,909,810	567,108	0	0	0	604,122,797	6,620,100	610,742,897
TOWN	2,006,087	1,380,621	1,865,026	0	0	0	527,975,398	3,387,900	531,363,298
TOTAL	46,624,591	40,290,431	2,432,134	0	0	0	1,132,098,195	10,008,000	1,142,106,195
NOBLES									
CITY	51,418,791	21,837,848	172,722	0	793,391	0	356,355,148	3,143,100	359,498,248
TOWN	3,811,403	1,248,186	1,086,514	0	594,478	0	592,817,498	2,211,600	595,029,098
TOTAL	55,230,194	23,086,034	1,259,236	0	1,387,869	0	949,172,646	5,354,700	954,527,346
NORMAN									
CITY	8,156,110	0	249,000	0	251,825	0	56,026,536	2,549,800	58,576,336
TOWN	2,072,558	0	2,292,939	0	1,138,022	0	372,012,159	1,874,900	373,887,059
TOTAL	10,228,668	0	2,541,939	0	1,389,847	0	428,038,695	4,424,700	432,463,395
OLMSTED									
CITY	684,564,868	74,219,922	2,407,888	0	772,304	0	3,127,211,400	22,314,515	3,149,525,915
TOWN	17,577,655	2,490,304	9,477,616	0	720,697	0	1,109,924,365	8,565,400	1,118,489,765
TOTAL	702,142,523	76,710,226	11,885,504	0	1,493,001	0	4,237,135,765	30,879,915	4,268,015,680
OTTER TAIL									
CITY	91,831,576	16,943,626	33,062,366	0	1,305,461	0	559,376,011	16,654,200	576,030,211
TOWN	13,979,488	209,818	7,043,903	0	3,613,976	0	1,506,888,150	6,889,500	1,513,777,650
TOTAL	105,811,064	17,153,444	40,106,269	0	4,919,437	0	2,066,264,161	23,543,700	2,089,807,861
PENNINGTON									
CITY	22,155,495	5,477,013	0	0	265,500	0	140,491,463	3,457,300	143,948,763
TOWN	2,777,026	0	1,466,901	0	381,918	0	167,034,160	17,092,900	184,127,060
TOTAL	24,932,521	5,477,013	1,466,901	0	647,418	0	307,525,623	20,550,200	328,075,823
PINE									
CITY	52,087,585	2,770,768	1,515,154	0	1,432,955	0	209,785,202	7,525,100	217,310,302
TOWN	4,817,537	174,105	5,282,212	0	2,912,347	0	551,606,608	12,397,300	564,003,908
TOTAL	56,905,122	2,944,873	6,797,366	0	4,345,302	0	761,391,810	19,922,400	781,314,210
PIPESTONE									
CITY	14,982,191	6,942,428	1,150,783	0	442,304	0	121,699,801	5,362,100	127,061,901
TOWN	820,388	1,834,704	1,292,090	0	1,148,586	0	262,476,962	1,738,800	264,215,762
TOTAL	15,802,579	8,777,132	2,442,873	0	1,590,890	0	384,176,763	7,100,900	391,277,663
POLK									
CITY	53,714,160	16,356,864	997,912	0	2,337,521	0	404,766,050	10,435,900	415,201,950
TOWN	5,870,346	6,357,804	7,061,057	0	7,310,102	0	924,408,075	24,239,600	948,647,675
TOTAL	59,584,506	22,714,668	8,058,969	0	9,647,623	0	1,329,174,125	34,675,500	1,363,849,625

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	11,770,123	1,505,213	458,591	0	129,200	0	92,823,068	5,507,500	98,330,568
TOWN	3,459,413	1,165,391	796,877	0	383,241	998	338,721,051	6,233,100	344,954,151
TOTAL	15,229,536	2,670,604	1,255,468	0	512,441	998	431,544,119	11,740,600	443,284,719
RAMSEY									
CITY	2,387,217,657	739,345,820	98,796,889	0	25,142,061	0	16,421,400,445	391,774,400	16,813,174,845
TOWN	30,059,462	9,012,638	1,494,630	0	688,760	0	494,179,421	2,504,800	496,684,221
TOTAL	2,417,277,119	748,358,458	100,291,519	0	25,830,821	0	16,915,579,866	394,279,200	17,309,859,066
RED LAKE									
CITY	3,108,386	260,104	462,652	0	68,609	0	25,191,809	3,813,400	29,005,209
TOWN	496,900	0	4,645,412	0	413,913	0	92,727,377	12,937,900	105,665,277
TOTAL	3,605,286	260,104	5,108,064	0	482,522	0	117,919,186	16,751,300	134,670,486
REDWOOD									
CITY	29,545,826	11,272,813	681,043	0	165,108	0	214,560,341	2,872,900	217,433,241
TOWN	3,844,808	1,676,591	1,248,522	0	590,306	0	704,216,958	1,982,900	706,199,858
TOTAL	33,390,634	12,949,404	1,929,565	0	755,414	0	918,777,299	4,855,800	923,633,099
RENVILLE									
CITY	19,418,063	16,984,804	1,526,622	0	214,696	0	190,342,158	3,278,900	193,621,058
TOWN	3,099,495	15,198,792	4,579,094	0	498,499	0	970,943,561	6,392,600	977,336,161
TOTAL	22,517,558	32,183,596	6,105,716	0	713,195	0	1,161,285,719	9,671,500	1,170,957,219
RICE									
CITY	123,560,626	35,771,887	2,052,130	0	1,561,782	0	964,067,648	14,303,400	978,371,048
TOWN	6,548,387	950,609	5,742,695	0	724,978	0	796,951,702	11,209,800	808,161,502
TOTAL	130,109,013	36,722,496	7,794,825	0	2,286,760	0	1,761,019,350	25,513,200	1,786,532,550
ROCK									
CITY	19,546,542	4,575,209	6,392	0	87,809	0	140,435,922	1,385,300	141,821,222
TOWN	1,536,631	2,326,913	1,317,406	0	749,322	0	375,923,196	1,025,000	376,948,196
TOTAL	21,083,173	6,902,122	1,323,798	0	837,131	0	516,359,118	2,410,300	518,769,418
ROSEAU									
CITY	25,496,479	21,568,139	865,222	0	695,194	0	138,159,709	3,683,900	141,843,609
TOWN	2,727,451	848,699	14,393,871	0	1,999,655	0	364,890,487	6,751,000	371,641,487
TOTAL	28,223,930	22,416,838	15,259,093	0	2,694,849	0	503,050,196	10,434,900	513,485,096
ST. LOUIS									
CITY	455,995,350	119,767,824	85,448,574	2,933,370	17,016,718	0	3,503,000,096	94,262,800	3,597,262,896
TOWN	23,245,348	13,725,520	40,265,780	683,457	32,070,024	0	1,745,379,455	89,388,900	1,834,768,355
TOTAL	479,240,698	133,493,344	125,714,354	3,616,827	49,086,742	0	5,248,379,551	183,651,700	5,432,031,251
SCOTT									
CITY	170,287,349	160,057,007	19,374,856	0	2,522,664	0	2,256,435,854	25,397,800	2,281,833,654
TOWN	14,945,318	3,526,474	3,548,490	0	1,892,176	0	944,097,886	8,116,400	952,214,286
TOTAL	185,232,667	163,583,481	22,923,346	0	4,414,840	0	3,200,533,740	33,514,200	3,234,047,940
SHERBURNE									
CITY	128,028,167	59,484,092	652,738,993	0	1,898,979	0	1,578,030,581	18,749,000	1,596,779,581
TOWN	23,195,711	1,159,778	4,938,900	0	1,904,131	0	934,255,202	16,172,500	950,427,702
TOTAL	151,223,878	60,643,870	657,677,893	0	3,803,110	0	2,512,285,783	34,921,500	2,547,207,283
SIBLEY									
CITY	11,040,698	10,002,304	1,001,209	0	0	0	142,804,805	2,404,900	145,209,705
TOWN	2,481,318	1,594,891	815,095	0	0	0	579,185,235	2,867,500	582,052,735
TOTAL	13,522,016	11,597,195	1,816,304	0	0	0	721,990,040	5,272,400	727,262,440
STEARNS									
CITY	470,326,003	119,715,308	4,838,306	0	3,868,564	0	2,315,701,611	35,164,300	2,350,865,911
TOWN	39,855,441	8,057,991	4,828,084	0	1,494,107	0	1,610,378,078	18,017,200	1,628,395,278
TOTAL	510,181,444	127,773,299	9,666,390	0	5,362,671	0	3,926,079,689	53,181,500	3,979,261,189
STEELE									
CITY	88,264,587	64,456,761	4,893,196	0	931,387	0	768,259,416	1,589,200	769,848,616
TOWN	8,462,044	3,795,573	3,072,972	0	1,339,282	0	476,307,624	15,206,200	491,513,824
TOTAL	96,726,631	68,252,334	7,966,168	0	2,270,659	0	1,244,567,040	16,795,400	1,261,362,440
STEVENS									
CITY	18,791,183	1,283,117	289,264	0	667,522	0	106,602,580	5,077,200	111,679,780
TOWN	3,573,096	0	810,393	0	1,639,173	0	288,471,352	4,222,900	292,694,252
TOTAL	22,364,279	1,283,117	1,099,657	0	2,306,695	0	395,073,932	9,300,100	404,374,032

**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
SWIFT									
CITY	13,410,409	1,647,595	1,157,848	0	1,069,761	0	99,475,163	4,245,200	103,720,363
TOWN	3,104,017	3,685,587	4,370,280	0	2,079,675	0	363,053,578	5,106,800	368,160,378
TOTAL	16,514,426	5,333,182	5,528,128	0	3,149,436	0	462,528,741	9,352,000	471,880,741
TODD									
CITY	23,496,822	3,099,673	286,895	0	353,499	0	137,284,160	4,231,200	141,515,360
TOWN	3,441,269	22,904	2,509,033	0	2,192,305	0	445,620,991	5,878,600	451,499,591
TOTAL	26,938,091	3,122,577	2,795,928	0	2,545,804	0	582,905,151	10,109,800	593,014,951
TRAVERSE									
CITY	3,810,204	1,470,500	371,021	0	146,492	0	37,778,099	1,335,300	39,113,399
TOWN	602,808	0	1,554,383	0	342,717	0	288,039,298	3,556,600	291,595,898
TOTAL	4,413,012	1,470,500	1,925,404	0	489,209	0	325,817,397	4,891,900	330,709,297
WABASHA									
CITY	38,441,145	7,194,783	1,204,913	0	225,087	0	316,663,566	5,398,400	322,061,966
TOWN	3,541,038	0	1,274,608	0	254,306	0	424,498,481	2,721,300	427,219,781
TOTAL	41,982,183	7,194,783	2,479,521	0	479,393	0	741,162,047	8,119,700	749,281,747
WADENA									
CITY	21,038,461	3,665,857	1,005,718	0	661,609	0	123,039,251	4,347,400	127,386,651
TOWN	1,940,642	130,809	3,474,284	0	646,022	0	153,242,797	10,154,000	163,396,797
TOTAL	22,979,103	3,796,666	4,480,002	0	1,307,631	0	276,282,048	14,501,400	290,783,448
WASECA									
CITY	29,321,648	14,509,100	1,458,381	0	272,000	0	274,725,946	2,652,200	277,378,146
TOWN	2,094,866	2,064,696	1,920,598	0	867,717	0	515,456,308	7,691,100	523,147,408
TOTAL	31,416,514	16,573,796	3,378,979	0	1,139,717	0	790,182,254	10,343,300	800,525,554
WASHINGTON									
CITY	624,893,649	81,648,871	99,839,125	0	2,942,433	0	6,842,215,312	109,804,500	6,952,019,812
TOWN	22,100,298	312,783	535,284	0	1,378,304	0	1,254,204,113	17,122,800	1,271,326,913
TOTAL	646,993,947	81,961,654	100,374,409	0	4,320,737	0	8,096,419,425	126,927,300	8,223,346,725
WATONWAN									
CITY	16,593,735	13,546,792	43,304	0	705,305	0	132,921,333	1,804,200	134,725,533
TOWN	1,628,922	2,386,426	865,414	0	1,079,217	0	395,065,489	5,184,700	400,250,189
TOTAL	18,222,657	15,933,218	908,718	0	1,784,522	0	527,986,822	6,988,900	534,975,722
WILKIN									
CITY	7,958,197	0	59,804	0	795,508	0	76,994,874	3,116,600	80,111,474
TOWN	1,801,990	0	349,479	0	2,471,578	0	356,084,270	2,808,100	358,892,370
TOTAL	9,760,187	0	409,283	0	3,267,086	0	433,079,144	5,924,700	439,003,844
WINONA									
CITY	109,855,938	57,416,173	3,399,621	0	2,285,391	0	931,509,004	15,367,300	946,876,304
TOWN	5,543,321	1,065,812	1,397,771	0	903,675	0	496,624,460	1,961,600	498,586,060
TOTAL	115,399,259	58,481,985	4,797,392	0	3,189,066	0	1,428,133,464	17,328,900	1,445,462,364
WRIGHT									
CITY	176,858,849	42,548,047	268,235,984	0	1,639,718	0	1,783,272,785	21,376,500	1,804,649,285
TOWN	19,271,583	1,820,415	52,077,730	0	1,396,455	0	1,424,565,136	16,116,200	1,440,681,336
TOTAL	196,130,432	44,368,462	320,313,714	0	3,036,173	0	3,207,837,921	37,492,700	3,245,330,621
YELLOW MEDICINE									
CITY	10,972,791	5,045,817	380,107	0	291,696	0	103,370,673	3,415,100	106,785,773
TOWN	1,537,892	1,979,400	1,654,700	0	672,718	0	444,722,629	3,983,900	448,706,529
TOTAL	12,510,683	7,025,217	2,034,807	0	964,414	0	548,093,302	7,399,000	555,492,302
STATE TOTAL									
CITY	19,457,705,228	7,090,107,575	2,449,170,492	3,162,348	178,052,153	254,346	137,802,427,714	2,400,783,794	140,203,211,508
TOWN	685,313,249	210,113,114	537,814,041	919,588	137,480,223	249,387	51,233,006,197	1,039,246,800	52,272,252,997
TOTAL	20,143,018,477	7,300,220,689	2,986,984,533	4,081,936	315,532,376	503,733	189,035,433,911	3,440,030,594	192,475,464,505

**TABLE 31
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1997**

COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
AITKIN	0	65,706,100	65,706,100	0
ANOKA	59,542	169,528,000	93,388,700	76,139,300
BECKER	2,391	172,001,004	170,819,404	1,181,600
BELTRAMI	0	67,851,800	67,851,800	0
BENTON	0	119,770,810	119,770,810	0
BIG STONE	0	161,332,850	161,332,850	0
BLUE EARTH	127	616,543,000	615,750,300	792,700
BROWN	0	483,404,100	483,404,100	0
CARLTON	0	40,825,800	40,825,800	0
CARVER	22,181	280,781,500	250,661,200	30,120,300
CASS	0	55,069,200	55,069,200	0
CHIPPEWA	0	361,566,900	361,566,900	0
CHISAGO	136,343	188,203,300	133,773,500	54,429,800
CLAY	535	429,506,500	429,111,800	394,700
CLEARWATER	0	59,145,300	59,145,300	0
COOK	0	962,000	962,000	0
COTTONWOOD	0	415,712,600	415,712,600	0
CROW WING	0	60,022,400	60,022,400	0
DAKOTA	123,776	389,480,500	273,350,800	116,129,700
DODGE	0	284,837,800	284,837,800	0
DOUGLAS	79	138,271,650	138,065,350	206,300
FARIBAULT	0	601,727,600	601,727,600	0
FILLMORE	0	387,325,720	387,325,720	0
FREEBORN	0	457,259,354	457,259,354	0
GOODHUE	0	420,983,500	420,983,500	0
GRANT	0	236,509,000	236,509,000	0
HENNEPIN	50,296	374,388,700	204,712,800	169,675,900
HOUSTON	0	259,723,000	259,723,000	0
HÜBBARD	5,389	48,235,317	47,234,217	1,001,100
ISANTI	161,938	162,672,500	119,731,000	42,941,500
ITASCA	0	26,679,600	26,679,600	0
JACKSON	0	571,016,300	571,016,300	0
KANABEC	0	75,173,850	75,173,850	0
KANDIYOHI	1,894	382,464,795	382,287,095	177,700
KITTSOON	0	257,613,150	257,613,150	0
KOOCHICHING	0	19,730,900	19,730,900	0
LAC QUI PARLE	0	312,698,500	312,698,500	0
LAKE	0	309,200	309,200	0
LAKE OF WOOD	973	25,191,200	24,072,300	1,118,900
LE SUEUR	0	298,933,100	298,933,100	0
LINCOLN	0	177,498,395	177,498,395	0
LYON	2,552	397,895,450	389,789,650	8,105,800
MCLEOD	0	287,144,400	287,144,400	0
MAHNOMEN	0	81,448,709	81,448,709	0
MARSHALL	0	385,435,325	385,435,325	0
MARTIN	0	579,669,940	579,669,940	0

TABLE 31
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1997

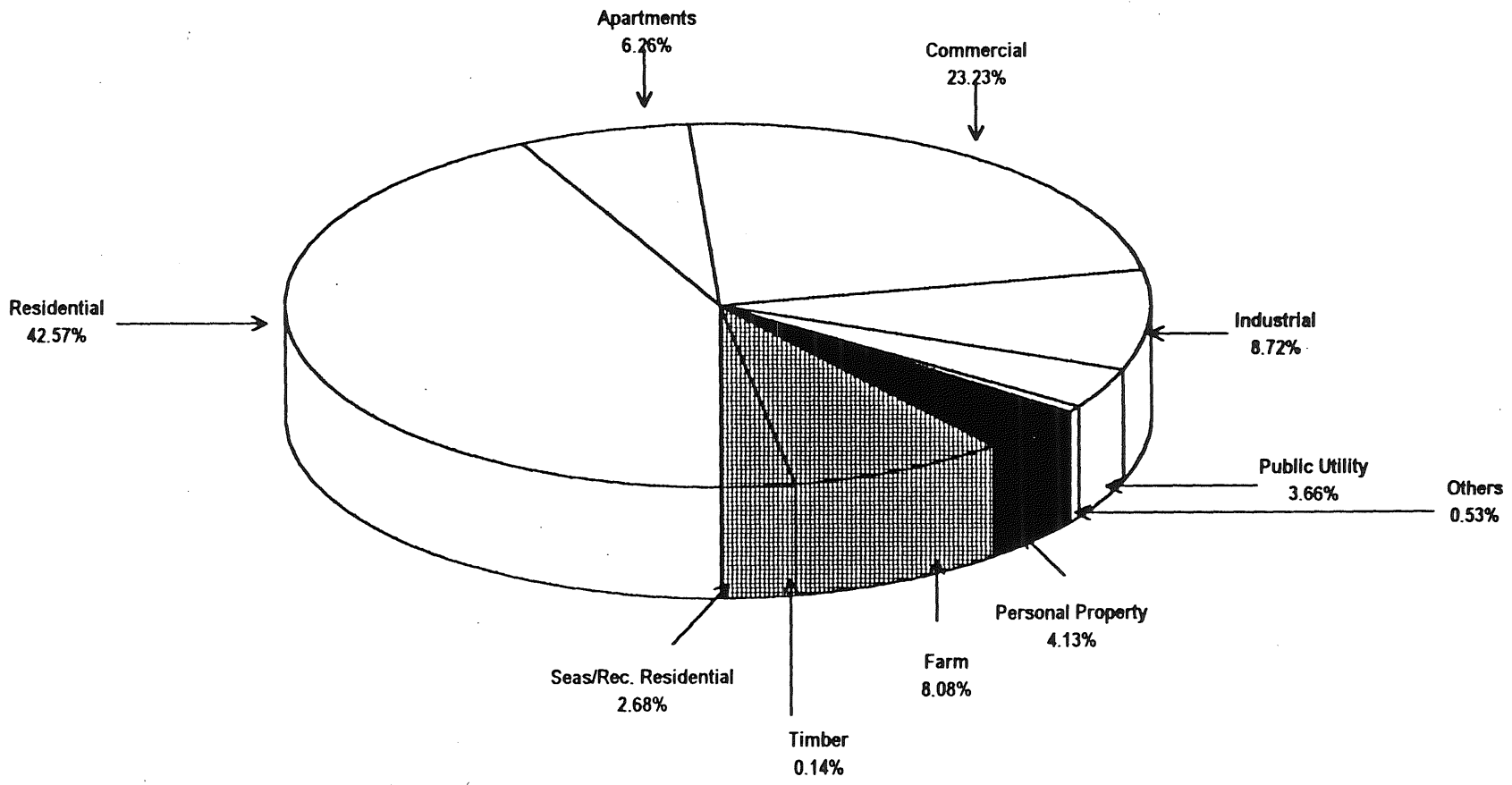
COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
MEEKER	0	244,882,900	244,882,900	0
MILLE LACS	0	79,180,150	79,180,150	0
MORRISON	6,165	190,081,100	186,353,000	3,728,100
MOWER	0	472,174,340	472,174,340	0
MURRAY	0	376,085,960	376,085,960	0
NICOLLET	947	376,351,700	375,077,700	1,274,000
NOBLES	0	499,934,480	499,934,480	0
NORMAN	0	317,972,900	317,972,900	0
OLMSTED	0	339,071,300	339,071,300	0
OTTER TAIL	0	416,846,000	416,846,000	0
PENNINGTON	0	92,768,021	92,768,021	0
PINE	5,073	112,426,020	111,350,520	1,075,500
PIPESTONE	0	208,775,575	208,775,575	0
POLK	0	689,893,675	689,893,675	0
POPE	0	177,873,150	177,873,150	0
RAMSEY	347	21,663,200	15,299,700	6,363,500
RED LAKE	0	64,056,800	64,056,800	0
REDWOOD	0	607,118,225	607,118,225	0
RENVILLE	0	840,578,500	840,578,500	0
RICE	22,005	355,858,443	349,820,143	6,038,300
ROCK	0	317,617,000	317,617,000	0
ROSEAU	0	178,181,475	178,181,475	0
ST LOUIS	0	28,629,299	28,629,299	0
SCOTT	92,608	262,073,000	236,790,200	25,282,800
SHERBURNE	155,931	204,697,700	121,909,500	82,788,200
SIBLEY	0	450,386,122	450,386,122	0
STEARNS	285	415,883,384	415,034,484	848,900
STEELE	279	310,926,542	310,084,142	842,400
STEVENS	0	229,422,400	229,422,400	0
SWIFT	0	300,924,302	300,924,302	0
TODD	0	153,194,950	153,194,950	0
TRAVERSE	0	258,666,200	258,666,200	0
WABASHA	501	210,818,275	209,059,175	1,759,100
WADENA	0	53,440,750	53,440,750	0
WASECA	0	361,475,200	361,475,200	0
WASHINGTON	76,725	415,338,900	231,757,400	183,581,500
WATONWAN	0	324,942,500	324,942,500	0
WILKIN	0	314,987,100	314,987,100	0
WINONA	80	217,023,665	216,795,365	228,300
WRIGHT	334,189	483,253,400	302,807,600	180,445,800
YELLOW MED	0	366,174,829	366,174,829	0
STATEWIDE TOTAL	1,263,151	23,729,900,051	22,733,228,351	996,671,700

Total Net Tax Capacity Value of Real and Personal Property By Legal Class for Assessment Year 1996

Total Taxable Market Value = \$3,745,531,118

 Agricultural	\$408,298,142	 Non-Agricultural	\$3,182,439,740	 Personal Property	\$154,793,236
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* 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/				VET/		TO 72K	TO 72K	72-115K	72-115K
	DISABLED	TO 72K	72-115	OVER 115	DISABLED	UP TO 320	OVER 320	UP TO 320	OVER 320	
TO \$32 K	TO 72K	72-115	OVER 115	TO \$32 K	ACRES	ACRES	ACRES	ACRES		
(0.45%)	(1.00%)	(2.00%)	(2.00%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)		
<u>AITKIN</u>										
CITY	0	2,296	716	0	0	683	19	0	131	
TOWN	2,369	388,603	8,778	440	259	197,223	1,475	15,532	6,830	
TOTAL	2,369	390,899	9,494	440	259	197,906	1,494	15,532	6,961	
<u>ANOKA</u>										
CITY	432	388,854	209,688	81,608	0	102,378	0	15,994	0	
TOWN	72	223,831	145,174	48,960	0	54,504	0	6,710	0	
TOTAL	504	612,685	354,862	130,568	0	156,882	0	22,704	0	
<u>BECKER</u>										
CITY	0	2,163	1,240	0	0	790	0	20	0	
TOWN	988	627,721	52,332	10,811	554	355,786	933	70,071	9,242	
TOTAL	988	629,884	53,572	10,811	554	356,576	933	70,091	9,242	
<u>BELTRAMI</u>										
CITY	0	8,656	860	168	0	1,937	27	78	145	
TOWN	640	415,217	22,340	3,024	101	196,294	7,013	7,071	18,616	
TOTAL	640	423,873	23,200	3,192	101	198,231	7,040	7,149	18,761	
<u>BENTON</u>										
CITY	0	3,616	834	0	0	1,997	0	606	0	
TOWN	308	612,991	101,518	22,314	127	313,355	0	81,538	100	
TOTAL	308	616,607	102,352	22,314	127	315,352	0	82,144	100	
<u>BIG STONE</u>										
CITY	0	6,432	296	0	0	1,185	0	11	0	
TOWN	67	120,510	574	1,061	144	142,269	87	67,456	804	
TOTAL	67	126,942	870	1,061	144	143,454	87	67,467	804	
<u>BLUE EARTH</u>										
CITY	0	8,239	708	0	0	1,833	0	398	0	
TOWN	432	774,558	132,474	41,544	432	436,151	0	223,756	0	
TOTAL	432	782,797	133,182	41,544	432	437,984	0	224,154	0	
<u>BROWN</u>										
CITY	0	6,195	0	0	0	2,622	0	994	0	
TOWN	432	476,793	28,618	6,628	0	390,990	0	211,627	0	
TOTAL	432	482,988	28,618	6,628	0	393,612	0	212,621	0	
<u>CARLTON</u>										
CITY	0	11,787	0	0	0	4,430	50	228	91	
TOWN	355	403,301	19,606	1,120	50	136,972	1,883	4,513	3,016	
TOTAL	355	415,088	19,606	1,120	50	141,402	1,933	4,741	3,107	
<u>CARVER</u>										
CITY	0	45,013	29,472	58,028	0	15,482	0	4,745	0	
TOWN	360	825,071	287,316	170,448	0	355,620	0	137,975	0	
TOTAL	360	870,084	316,788	228,476	0	371,102	0	142,720	0	
<u>CASS</u>										
CITY	0	9,486	890	82	0	2,613	29	0	316	
TOWN	646	288,044	8,060	2,004	146	156,964	4,366	5,983	13,551	
TOTAL	646	297,530	8,950	2,086	146	159,577	4,395	5,983	13,867	

TABLE 32 PART A
1986 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%)
CHIPPEWA									
CITY	0	2,139	0	0	0	2,043	0	512	0
TOWN	525	289,134	26,934	3,746	196	247,657	0	129,790	0
TOTAL	525	291,273	26,934	3,746	196	249,700	0	130,302	0
CHISAGO									
CITY	0	154,663	49,636	14,900	0	40,029	5	4,951	131
TOWN	792	1,020,912	363,502	120,754	44	291,261	0	44,175	117
TOTAL	792	1,175,575	413,138	135,654	44	331,290	5	49,126	248
CLAY									
CITY	0	6,085	30	106	0	2,782	0	514	0
TOWN	504	554,801	84,314	20,812	0	309,229	125	134,719	2,677
TOTAL	504	560,886	84,344	20,918	0	312,011	125	135,233	2,677
CLEARWATER									
CITY	0	3,055	268	0	0	989	0	0	0
TOWN	265	323,688	13,712	3,854	89	178,112	5,050	10,815	15,489
TOTAL	265	326,743	13,980	3,854	89	179,101	5,050	10,815	15,489
COOK									
CITY	0	0	0	0	0	0	0	0	0
TOWN	0	7,569	1,430	0	0	3,485	0	594	0
TOTAL	0	7,569	1,430	0	0	3,485	0	594	0
COTTONWOOD									
CITY	0	9,377	0	0	0	516	0	79	0
TOWN	419	269,427	8,646	536	13	278,141	0	145,746	18
TOTAL	419	278,804	8,646	536	13	278,657	0	145,825	18
CROW WING									
CITY	0	19,948	3,906	532	0	8,155	0	1,021	0
TOWN	675	400,046	48,368	10,918	256	175,386	1,885	20,951	6,358
TOTAL	675	419,994	52,274	11,450	256	183,541	1,885	21,972	6,358
DAKOTA									
CITY	0	166,129	121,145	75,346	0	49,950	0	12,663	0
TOWN	1,070	691,364	517,974	295,930	592	247,004	0	94,124	0
TOTAL	1,070	857,493	639,119	371,276	592	296,954	0	106,787	0
DODGE									
CITY	0	6,028	2,354	1,314	0	2,734	0	641	0
TOWN	144	558,414	99,682	28,554	0	276,731	0	121,902	0
TOTAL	144	564,442	102,036	29,868	0	279,465	0	122,543	0
DOUGLAS									
CITY	0	13,931	1,144	0	0	3,665	0	158	0
TOWN	666	599,222	63,722	11,176	689	328,765	182	82,618	1,462
TOTAL	666	613,153	64,866	11,176	689	332,430	182	82,776	1,462
FARIBAULT									
CITY	0	7,436	0	0	0	4,020	0	822	0
TOWN	80	380,011	8,702	1,032	64	352,959	0	189,046	0
TOTAL	80	387,447	8,702	1,032	64	356,979	0	189,868	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 (0.45%)	TO 72K (1.00%)	72-115 (2.00%)	OVER 115 (2.00%)	VET/ DISABLED TO \$32 K (0.45%)	UP TO 72K 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%)
FILLMORE									
CITY	144	59,190	6,022	1,228	0	23,571	0	5,483	283
TOWN	504	798,546	45,578	10,028	0	492,875	235	208,861	121
TOTAL	648	857,736	51,600	11,256	0	516,446	235	214,344	404
FREEBORN									
CITY	0	4,660	0	0	0	1,639	0	233	0
TOWN	748	606,721	41,530	62,529	117	439,549	0	208,862	0
TOTAL	748	611,381	41,530	62,529	117	441,188	0	209,095	0
GOODHUE									
CITY	0	37,631	14,684	5,338	0	13,212	0	3,880	0
TOWN	720	1,132,421	316,578	151,873	0	527,302	0	228,153	27
TOTAL	720	1,170,052	331,262	157,211	0	540,514	0	232,033	27
GRANT									
CITY	0	4,895	376	0	0	3,041	0	945	0
TOWN	238	211,002	22,010	8,614	432	174,624	290	88,848	813
TOTAL	238	215,897	22,386	8,614	432	177,665	290	89,793	813
HENNEPIN									
CITY	432	587,428	449,110	480,558	0	195,881	0	51,510	0
TOWN	0	62,392	46,508	30,444	0	20,758	0	6,401	0
TOTAL	432	649,820	495,618	511,002	0	216,639	0	57,911	0
HOUSTON									
CITY	0	9,088	2,290	1,684	0	3,382	0	914	0
TOWN	279	578,678	41,222	3,678	35	333,692	58	139,351	660
TOTAL	279	587,766	43,512	5,362	35	337,074	58	140,265	660
HUBBARD									
CITY	0	3,968	0	0	0	785	0	16	0
TOWN	327	299,770	34,350	12,312	105	119,702	1,317	10,952	5,386
TOTAL	327	303,738	34,350	12,312	105	120,487	1,317	10,968	5,386
ISANTI									
CITY	0	2,808	0	0	0	1,324	0	205	0
TOWN	905	1,187,129	334,998	96,342	59	336,324	0	37,083	219
TOTAL	905	1,189,937	334,998	96,342	59	337,648	0	37,288	219
ITASCA									
CITY	0	3,347	232	0	0	1,731	0	193	109
TOWN	432	233,341	10,298	254	0	108,259	1,798	5,769	4,202
TOTAL	432	236,688	10,530	254	0	109,990	1,798	5,962	4,311
JACKSON									
CITY	0	5,874	610	0	0	1,895	0	69	0
TOWN	592	391,259	14,044	1,488	131	331,328	0	176,906	0
TOTAL	592	397,133	14,654	1,488	131	333,223	0	176,975	0
KANABEC									
CITY	0	7,685	614	0	0	2,874	0	121	0
TOWN	1,584	507,707	30,816	4,950	1	230,559	388	30,716	4,450
TOTAL	1,584	515,392	31,430	4,950	1	233,433	388	30,837	4,450

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%)	72-116 (2.00%)	OVER 116 (2.00%)	VET/ DISABLED TO \$32 K (0.45%)	TO 72K UP TO 320 ACRES (0.45%)	TO 72K OVER 320 ACRES (0.45%)	72-116K UP TO 320 ACRES (0.45%)	72-116K OVER 320 ACRES (0.45%)
<u>KANDIYOHI</u>									
CITY	0	6,965	860	1,192	0	3,233	0	1,320	0
TOWN	396	558,518	58,220	16,476	338	405,631	0	175,958	829
TOTAL	396	565,483	59,080	17,668	338	408,864	0	177,278	829
<u>KITTSON</u>									
CITY	0	9,000	0	0	0	2,525	0	197	5
TOWN	64	153,559	2,562	15	80	161,485	3,962	60,201	15,232
TOTAL	64	162,559	2,562	15	80	164,010	3,962	60,398	15,237
<u>KOOCHICHING</u>									
CITY	0	4,158	0	0	0	940	0	0	0
TOWN	321	155,813	5,396	272	45	62,748	4,166	665	3,729
TOTAL	321	159,971	5,396	272	45	63,688	4,166	665	3,729
<u>LAC QUI PARLE</u>									
CITY	0	1,118	0	0	0	511	0	0	0
TOWN	129	252,512	3,044	1,518	159	293,980	8	146,951	595
TOTAL	129	253,630	3,044	1,518	159	294,491	8	146,951	595
<u>LAKE</u>									
CITY	0	0	0	0	0	0	0	0	0
TOWN	0	4,730	0	0	0	1,322	123	0	54
TOTAL	0	4,730	0	0	0	1,322	123	0	54
<u>LAKE/WOODS</u>									
CITY	0	1,078	20	0	0	478	0	0	0
TOWN	0	97,718	4,784	1,078	0	48,669	3,097	3,522	7,250
TOTAL	0	98,796	4,804	1,078	0	49,147	3,097	3,522	7,250
<u>LE SUEUR</u>									
CITY	0	5,541	686	0	0	1,986	0	87	0
TOWN	0	636,376	73,094	17,044	0	351,362	0	149,462	0
TOTAL	0	641,917	73,780	17,044	0	353,348	0	149,549	0
<u>LINCOLN</u>									
CITY	0	7,668	542	0	0	1,861	0	243	0
TOWN	97	189,540	5,124	308	144	219,423	0	100,248	130
TOTAL	97	197,208	5,666	308	144	221,284	0	100,491	130
<u>LYON</u>									
CITY	0	4,516	320	0	0	2,401	0	559	0
TOWN	144	393,543	28,634	4,624	0	291,060	0	150,819	197
TOTAL	144	398,059	28,954	4,624	0	293,461	0	151,378	197
<u>MCLEOD</u>									
CITY	0	5,764	912	0	0	1,665	0	21	0
TOWN	279	701,531	87,136	21,950	10	433,557	0	180,296	0
TOTAL	279	707,295	88,048	21,950	10	435,222	0	180,317	0
<u>MAHNOMEN</u>									
CITY	0	1,435	0	0	0	629	0	9	0
TOWN	144	128,955	4,090	358	0	112,167	1,533	38,521	4,763
TOTAL	144	130,390	4,090	358	0	112,796	1,533	38,530	4,763

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		TO 72K	TO 72K	72-116K	72-116K	
	TO \$32 K (0.45%)	TO 72K (1.00%)	72-116 (2.00%)	OVER 116 (2.00%)	UP TO 320 ACRES (0.45%)	OVER 320 ACRES (0.45%)	UP TO 320 ACRES (0.45%)	OVER 320 ACRES (0.45%)	
MARSHALL									
CITY	0	3,107	0	0	0	761	0	290	72
TOWN	144	334,355	6,726	242	0	355,223	2,405	116,189	26,481
TOTAL	144	337,462	6,726	242	0	355,984	2,405	116,479	26,553
MARTIN									
CITY	144	12,430	2,272	0	0	6,469	0	1,819	0
TOWN	0	473,356	16,744	5,349	0	353,474	0	189,557	0
TOTAL	144	485,786	19,016	5,349	0	359,943	0	191,376	0
MEEKER									
CITY	0	5,108	630	0	0	2,364	0	907	0
TOWN	199	544,465	43,078	12,348	216	365,718	0	147,772	0
TOTAL	199	549,573	43,708	12,348	216	368,082	0	148,679	0
MILLE LACS									
CITY	0	10,409	2,094	1,158	0	2,545	0	304	16
TOWN	834	568,931	44,206	9,656	700	239,878	193	30,020	1,907
TOTAL	834	579,340	46,300	10,814	700	242,423	193	30,324	1,923
MORRISON									
CITY	0	53,702	3,266	0	0	23,523	0	3,406	123
TOWN	1,394	1,069,843	91,299	14,692	296	568,141	1,354	122,844	8,605
TOTAL	1,394	1,123,545	94,565	14,692	296	591,664	1,354	126,250	8,728
MOWER									
CITY	0	14,268	416	492	0	4,900	0	1,289	0
TOWN	904	657,432	50,448	43,814	104	421,725	0	195,657	0
TOTAL	904	671,700	50,864	44,306	104	426,625	0	196,946	0
MURRAY									
CITY	94	3,876	236	0	50	1,666	0	467	0
TOWN	487	298,754	9,461	574	162	299,430	0	153,448	0
TOTAL	581	302,630	9,697	574	212	301,096	0	153,915	0
NICOLLET									
CITY	0	3,078	988	3,216	0	2,071	0	1,275	0
TOWN	265	425,206	46,303	6,832	24	283,549	0	151,099	42
TOTAL	265	428,284	47,291	10,048	24	285,620	0	152,374	42
NOBLES									
CITY	0	7,186	454	0	0	2,816	0	579	0
TOWN	144	382,312	17,804	1,032	144	340,027	0	179,893	0
TOTAL	144	389,498	18,258	1,032	144	342,843	0	180,472	0
NORMAN									
CITY	0	1,628	0	0	0	299	0	0	0
TOWN	0	207,598	8,696	952	0	212,994	86	92,336	3,292
TOTAL	0	209,226	8,696	952	0	213,293	86	92,336	3,292
OLMSTED									
CITY	0	20,185	12,469	12,877	0	3,944	0	874	0
TOWN	858	1,286,340	550,793	379,243	6	475,085	0	173,559	0
TOTAL	858	1,306,525	563,262	392,120	6	479,029	0	174,433	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	TO 72K	72-116K	72-116K
	VET/ DISABLED TO \$32 K (0.45%)	TO 72K (1.00%)	72-116 (2.00%)	OVER 116 (2.00%)	VET/ DISABLED TO \$32 K (0.45%)	UP TO 320 ACRES (0.45%)	OVER 320 ACRES (0.45%)	UP TO 320 ACRES (0.45%)	OVER 320 ACRES (0.45%)	OVER 320 ACRES (0.45%)
OTTER TAIL										
CITY	100	30,996	3,698	386	45	13,514	14	2,039	40	
TOWN	1,092	1,387,816	91,824	22,332	490	858,348	636	199,930	15,921	
TOTAL	1,192	1,418,812	95,522	22,718	535	871,862	650	201,969	15,961	
PENNINGTON										
CITY	0	560	0	0	0	78	0	0	0	
TOWN	61	221,174	7,632	1,330	84	163,582	1,925	32,390	18,008	
TOTAL	61	221,734	7,632	1,330	84	163,660	1,925	32,390	18,008	
PINE										
CITY	216	78,056	4,730	370	0	30,803	12	3,561	0	
TOWN	1,220	709,616	55,886	14,010	150	309,311	2,538	30,911	8,989	
TOTAL	1,436	787,672	60,616	14,380	150	340,114	2,550	34,472	8,989	
PIPESTONE										
CITY	0	14,455	1,606	0	0	5,662	0	1,688	0	
TOWN	34	214,398	10,261	5,690	39	201,592	0	93,644	64	
TOTAL	34	228,853	11,867	5,690	39	207,254	0	95,332	64	
POLK										
CITY	0	5,128	0	0	0	3,742	7	840	6	
TOWN	1,333	582,653	35,822	9,370	496	484,045	2,142	181,135	12,986	
TOTAL	1,333	587,781	35,822	9,370	496	487,787	2,149	181,975	12,992	
POPE										
CITY	0	1,720	0	0	0	810	0	305	0	
TOWN	335	307,058	11,406	0	312	261,408	2	102,246	2,044	
TOTAL	335	308,778	11,406	0	312	262,218	2	102,551	2,044	
RAMSEY										
CITY	0	7,353	4,198	0	0	167	0	857	0	
TOWN	0	720	538	0	0	0	0	185	0	
TOTAL	0	8,073	4,736	0	0	167	0	1,042	0	
RED LAKE										
CITY	0	6,356	0	0	0	1,712	0	194	0	
TOWN	0	119,360	65	0	0	114,860	1,052	23,197	11,396	
TOTAL	0	125,716	65	0	0	116,572	1,052	23,391	11,396	
REDWOOD										
CITY	144	7,197	2,320	882	0	3,241	0	947	0	
TOWN	323	384,001	5,856	420	432	387,686	0	207,154	49	
TOTAL	467	391,198	8,176	1,302	432	390,927	0	208,101	49	
RENVILLE										
CITY	0	7,001	1,900	3,692	0	2,743	0	921	0	
TOWN	647	550,924	23,626	7,744	720	465,999	0	261,787	297	
TOTAL	647	557,925	25,526	11,436	720	468,742	0	262,708	297	
RICE										
CITY	144	21,331	8,756	9,596	0	7,502	0	1,645	0	
TOWN	576	1,173,665	381,808	133,812	0	486,210	0	173,739	0	
TOTAL	720	1,194,996	390,564	143,408	0	493,712	0	175,384	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 (0.45%)	TO 72K (1.00%)	72-116 (2.00%)	OVER 116 (2.00%)	VET/ DISABLED TO \$32 K (0.45%)	TO 72K UP TO 320 ACRES (0.45%)	TO 72K OVER 320 ACRES (0.45%)	72-116K UP TO 320 ACRES (0.45%)	72-116K OVER 320 ACRES (0.45%)
ROCK									
CITY	0	9,757	1,128	138	0	5,021	0	1,469	0
TOWN	220	263,671	10,431	395	239	210,553	0	100,618	0
TOTAL	220	273,428	11,559	533	239	215,574	0	102,087	0
ROSEAU									
CITY	0	2,513	0	0	0	514	0	111	0
TOWN	0	451,178	22,650	2,228	0	305,886	2,861	75,663	33,057
TOTAL	0	453,691	22,650	2,228	0	306,400	2,861	75,774	33,057
ST. LOUIS									
CITY	0	26,137	3,858	3,234	0	6,299	58	479	28
TOWN	926	314,157	16,750	706	84	102,924	4,315	1,571	2,689
TOTAL	926	340,294	20,608	3,940	84	109,223	4,373	2,050	2,717
SCOTT									
CITY	144	90,858	74,624	76,886	0	28,912	0	6,331	0
TOWN	360	1,072,770	706,051	440,950	0	335,853	0	100,967	0
TOTAL	504	1,163,628	780,675	517,836	0	364,765	0	107,298	0
SHERBURNE									
CITY	0	200,407	114,354	49,972	0	32,070	0	3,298	74
TOWN	1,296	1,276,470	588,364	186,274	0	251,801	50	25,963	1,097
TOTAL	1,296	1,476,877	702,718	236,246	0	283,871	50	29,261	1,171
SIBLEY									
CITY	0	2,687	314	0	0	455	0	53	0
TOWN	188	532,467	42,944	9,662	0	391,956	0	200,333	32
TOTAL	188	535,154	43,258	9,662	0	392,411	0	200,386	32
STEARNS									
CITY	144	47,504	6,340	3,106	0	20,593	0	3,398	0
TOWN	881	1,451,561	145,384	37,822	58	967,850	0	374,744	168
TOTAL	1,025	1,499,065	151,724	40,928	58	988,443	0	378,142	168
STEELE									
CITY	144	6,205	2,334	1,518	91	2,638	0	1,147	0
TOWN	563	825,729	227,242	64,132	494	313,897	0	141,226	0
TOTAL	707	831,934	229,576	65,650	585	316,535	0	142,373	0
STEVENS									
CITY	0	4,546	644	0	0	2,477	0	326	0
TOWN	118	188,903	11,077	4,722	269	184,764	0	95,831	334
TOTAL	118	193,449	11,721	4,722	269	187,241	0	96,157	334
SWIFT									
CITY	0	4,979	896	14	0	1,000	0	447	74
TOWN	379	212,337	4,246	2,315	576	266,785	0	129,434	145
TOTAL	379	217,316	5,142	2,329	576	267,785	0	129,881	219
TODD									
CITY	0	6,057	78	0	0	2,230	0	71	122
TOWN	582	725,783	8,620	726	621	507,828	982	66,832	9,708
TOTAL	582	731,840	8,698	726	621	510,058	982	66,903	9,830

TABLE 32 PART A
1986 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 (0.46%)	TO 72K (1.00%)	72-116 (2.00%)	OVER 116 (2.00%)	VET/ DISABLED TO \$32 K (0.46%)	TO 72K UP TO 320 ACRES (0.46%)	TO 72K OVER 320 ACRES (0.46%)	72-116K UP TO 320 ACRES (0.45%)	72-116K OVER 320 ACRES (0.46%)
TRAVERSE									
CITY	0	1,628	0	0	0	1,515	0	343	0
TOWN	306	122,347	5,446	300	432	129,915	0	72,559	0
TOTAL	306	123,975	5,446	300	432	131,430	0	72,902	0
WABASHA									
CITY	144	19,695	4,098	296	0	5,589	0	1,212	0
TOWN	432	554,192	51,754	20,482	0	321,000	0	143,536	336
TOTAL	576	573,887	55,852	20,778	0	326,589	0	144,748	336
WADENA									
CITY	0	7,077	36	0	0	2,064	0	85	37
TOWN	300	264,322	6,526	1,094	79	159,312	2,030	14,820	7,585
TOTAL	300	271,399	6,562	1,094	79	161,376	2,030	14,905	7,622
WASECA									
CITY	0	1,744	600	0	0	690	0	209	0
TOWN	288	442,215	47,946	9,262	144	269,004	0	141,554	0
TOTAL	288	443,959	48,546	9,262	144	269,694	0	141,763	0
WASHINGTON									
CITY	288	450,723	419,226	419,203	0	129,412	0	27,106	0
TOWN	0	461,561	393,479	280,914	0	143,703	0	30,261	135
TOTAL	288	912,284	812,705	700,117	0	273,115	0	57,367	135
WATONWAN									
CITY	117	4,211	938	1,476	27	1,818	0	322	0
TOWN	89	249,552	3,591	556	57	242,388	0	127,532	0
TOTAL	206	253,763	4,529	2,032	84	244,206	0	127,854	0
WILKIN									
CITY	0	2,588	180	0	0	1,321	0	779	0
TOWN	43	152,772	5,310	3,848	144	156,758	0	81,485	343
TOTAL	43	155,360	5,490	3,848	144	158,079	0	82,264	343
WINONA									
CITY	0	23,574	7,230	1,146	0	7,448	0	1,864	0
TOWN	216	603,831	74,726	40,047	0	337,179	0	138,539	936
TOTAL	216	627,405	81,956	41,193	0	344,627	0	140,403	936
WRIGHT									
CITY	576	225,500	105,468	71,994	534	79,445	0	21,862	0
TOWN	1,429	1,715,777	697,845	308,051	956	610,402	0	138,409	0
TOTAL	2,005	1,941,277	803,313	380,045	1,490	689,847	0	160,271	0
YELLOW MEDICINE									
CITY	0	4,680	860	172	0	3,579	0	1,026	0
TOWN	67	318,020	5,600	780	144	320,283	13	165,131	605
TOTAL	67	322,700	6,460	952	144	323,862	13	166,157	605
STATEWIDE TOTAL									
CITY	3,407	3,113,545	1,693,704	1,383,908	747	972,819	221	206,585	1,803
TOWN	39,245	43,632,581	7,840,056	3,336,529	14,084	25,099,560	62,558	9,180,957	294,188
TOTAL	42,652	46,746,126	9,533,760	4,720,437	14,831	26,072,379	62,779	9,387,542	295,991

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 (1.75%)	OVER \$72K (2.50%)	
	AITKIN						
CITY	0	0	858	720	85,433	3,088	93,942
TOWN	8,760	29,726	282,957	436,061	4,465,849	319,425	6,164,287
TOTAL	8,760	29,726	283,813	436,781	4,551,282	322,513	6,258,229
ANOKA							
CITY	69,725	23,731	349,722	2,529	131,084	22,100	1,397,845
TOWN	8,350	2,941	87,076	1,664	137,709	10,107	727,098
TOTAL	78,075	26,672	436,798	4,193	268,793	32,207	2,124,943
BECKER							
CITY	261	1,968	19,586	0	204,556	118,208	348,792
TOWN	141,111	442,147	750,332	184,613	2,875,637	384,609	5,906,887
TOTAL	141,372	444,115	769,918	184,613	3,080,193	502,817	6,255,679
BELTRAMI							
CITY	0	0	3,275	4,791	34,255	1,993	56,185
TOWN	1,377	60,740	224,031	186,999	1,148,187	151,723	2,443,373
TOTAL	1,377	60,740	227,306	191,790	1,182,442	153,716	2,499,558
BENTON							
CITY	695	11,525	11,329	1,583	566	0	32,751
TOWN	161,811	116,090	283,584	28,574	128,660	1,717	1,852,687
TOTAL	162,506	127,615	294,913	30,157	129,226	1,717	1,885,438
BIG STONE							
CITY	150	2,757	6,731	0	8,253	0	25,815
TOWN	201,261	399,043	1,059,820	0	138,202	2,216	2,133,514
TOTAL	201,411	401,800	1,066,551	0	146,455	2,216	2,159,329
BLUE EARTH							
CITY	6,190	4,892	27,603	0	3,739	0	53,602
TOWN	2,126,822	726,395	3,359,700	0	60,248	3,768	7,886,280
TOTAL	2,133,012	731,287	3,387,303	0	63,987	3,768	7,939,882
BROWN							
CITY	6,007	3,432	23,793	0	0	0	43,043
TOWN	1,950,035	565,694	2,026,701	0	0	0	5,657,518
TOTAL	1,956,042	569,126	2,050,494	0	0	0	5,700,561
CARLTON							
CITY	0	0	5,945	14,514	14,728	0	51,773
TOWN	2,955	8,124	89,531	177,104	459,597	20,988	1,329,115
TOTAL	2,955	8,124	95,476	191,618	474,325	20,988	1,380,888
CARVER							
CITY	18,598	2,485	258,161	0	33,635	67,792	533,411
TOWN	563,953	121,465	514,771	0	27,399	11,777	3,016,155
TOTAL	582,551	123,950	772,932	0	61,034	79,569	3,549,566
CASS							
CITY	0	1,154	2,185	10,253	1,251,688	1,778,264	3,056,960
TOWN	1,421	70,215	167,533	254,544	6,639,485	2,018,743	9,631,705
TOTAL	1,421	71,369	169,718	264,797	7,891,173	3,797,007	12,688,665

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 (1.75%)	OVER \$72K (2.50%)	
CHIPPEWA							
CITY	4,217	0	18,223	0	40	0	27,174
TOWN	954,947	780,291	2,037,568	0	0	0	4,470,788
TOTAL	959,164	780,291	2,055,791	0	40	0	4,497,962
CHISAGO							
CITY	3,986	12,169	100,737	1,087	92,515	17,641	492,450
TOWN	64,506	20,804	299,914	834	559,430	58,787	2,845,832
TOTAL	68,492	32,973	400,651	1,921	651,945	76,428	3,338,282
CLAY							
CITY	1,150	5,569	59,902	0	0	0	76,138
TOWN	711,979	1,183,442	2,680,105	2,005	35,138	3,431	5,723,281
TOTAL	713,129	1,189,011	2,740,007	2,005	35,138	3,431	5,799,419
CLEARWATER							
CITY	0	192	3,209	71	280	0	8,064
TOWN	1,643	58,397	192,485	75,418	190,824	2,583	1,072,424
TOTAL	1,643	58,589	195,694	75,489	191,104	2,583	1,080,488
COOK							
CITY	0	0	0	186	30,468	6,064	36,718
TOWN	55	0	366	49,649	2,441,802	1,581,230	4,086,180
TOTAL	55	0	366	49,835	2,472,270	1,587,294	4,122,898
COTTONWOOD							
CITY	1,204	81	12,531	0	1,834	2,573	28,195
TOWN	1,178,076	857,289	2,550,258	0	1,806	0	5,290,375
TOTAL	1,179,280	857,370	2,562,789	0	3,640	2,573	5,318,570
CROW WING							
CITY	1,684	0	16,804	122,373	4,494,197	2,456,287	7,124,907
TOWN	15,650	44,274	124,770	466,042	6,880,579	3,402,138	11,598,296
TOTAL	17,334	44,274	141,574	588,415	11,374,776	5,858,425	18,723,203
DAKOTA							
CITY	55,725	32,897	878,681	0	24,723	8,785	1,426,044
TOWN	461,182	242,603	813,213	1,317	14,336	1,226	3,381,935
TOTAL	516,907	275,500	1,691,894	1,317	39,059	10,011	4,807,979
DODGE							
CITY	6,249	4,241	9,201	0	0	0	32,762
TOWN	814,607	680,485	1,205,499	0	0	0	3,786,018
TOTAL	820,856	684,726	1,214,700	0	0	0	3,818,780
DOUGLAS							
CITY	296	1,276	12,468	0	62,579	9,942	105,459
TOWN	102,016	192,721	463,638	6,240	2,736,996	1,215,999	5,806,112
TOTAL	102,312	193,997	476,106	6,240	2,799,575	1,225,941	5,911,571
FARIBAULT							
CITY	11,246	4,378	30,853	0	0	0	58,755
TOWN	1,794,977	839,399	3,847,707	0	16,538	0	7,430,515
TOTAL	1,806,223	843,777	3,878,560	0	16,538	0	7,489,270

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			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	OVER 116K TO 320 ACRES	OVER 116K OVER 320 ACRES	FARM NON- HOMESTEAD	TIMBERLANDS	TO \$72K	OVER \$72K	
	(1.00%)	(1.50%)	(1.50%)	(1.50%)	(1.75%)	(2.50%)	
FILLMORE							
CITY	11,003	14,495	52,558	0	6,096	0	180,073
TOWN	786,077	598,401	1,438,815	26	32,673	595	4,413,335
TOTAL	797,080	612,896	1,491,373	26	38,769	595	4,593,408
FREEBORN							
CITY	2,753	2,210	28,956	0	10	0	40,461
TOWN	1,299,874	529,406	2,152,619	0	4,657	0	5,346,612
TOTAL	1,302,627	531,616	2,181,575	0	4,667	0	5,387,073
GOODHUE							
CITY	20,929	22,667	75,489	2,575	43,022	9,114	248,541
TOWN	1,236,073	523,139	1,451,612	21,685	113,106	63,915	5,766,604
TOTAL	1,257,002	545,806	1,527,101	24,260	156,128	73,029	6,015,145
GRANT							
CITY	7,077	3,679	19,154	0	4,044	0	43,211
TOWN	417,631	722,062	1,350,222	0	162,343	8,162	3,167,291
TOTAL	424,708	725,741	1,369,376	0	166,387	8,162	3,210,502
HENNEPIN							
CITY	166,779	9,724	1,383,415	0	444,194	956,709	4,725,740
TOWN	19,735	318	53,307	0	438	0	240,301
TOTAL	186,514	10,042	1,436,722	0	444,632	956,709	4,966,041
HOUSTON							
CITY	5,789	753	8,681	0	17,286	9,860	59,727
TOWN	496,842	311,163	447,212	683	24,796	2,899	2,381,248
TOTAL	502,631	311,916	455,893	683	42,082	12,759	2,440,975
HUBBARD							
CITY	231	116	14,766	1,766	47,510	1,303	70,461
TOWN	14,662	48,618	307,456	224,552	3,401,872	814,568	5,295,949
TOTAL	14,893	48,734	322,222	226,318	3,449,382	815,871	5,366,410
ISANTI							
CITY	474	0	10,621	0	35	0	15,467
TOWN	51,386	69,236	352,433	16,053	372,520	43,424	2,898,111
TOTAL	51,860	69,236	363,054	16,053	372,555	43,424	2,913,578
ITASCA							
CITY	288	255	8,316	30,822	168,135	36,788	250,216
TOWN	1,184	12,447	44,888	532,054	3,509,809	523,350	4,988,085
TOTAL	1,472	12,702	53,204	562,876	3,677,944	560,138	5,238,301
JACKSON							
CITY	1,766	2,437	17,941	0	0	0	30,592
TOWN	1,707,865	865,300	3,773,133	0	43,853	223	7,306,122
TOTAL	1,709,631	867,737	3,791,074	0	43,853	223	7,336,714
KANABEC							
CITY	0	0	3,321	0	718	0	15,333
TOWN	35,808	54,187	179,231	140,847	479,438	9,464	1,710,146
TOTAL	35,808	54,187	182,552	140,847	480,156	9,464	1,725,479

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 (1.60%)	TIMBERLANDS (1.60%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 116K TO 320 ACRES (1.00%)	OVER 116K OVER 320 ACRES (1.60%)			TO \$72K (1.76%)	OVER \$72K (2.60%)	
<u>KANDIYOHI</u>							
CITY	5,386	3,984	47,419	0	59,940	64,211	194,510
TOWN	1,010,899	654,148	1,985,178	9,942	1,430,301	588,417	6,895,251
TOTAL	1,016,285	658,132	2,032,597	9,942	1,490,241	652,628	7,089,761
<u>KITSON</u>							
CITY	288	2,268	9,311	0	2,262	0	25,856
TOWN	253,436	887,021	1,962,696	3,870	59,964	0	3,564,147
TOTAL	253,724	889,289	1,972,007	3,870	62,226	0	3,590,003
<u>KOOCHICING</u>							
CITY	0	0	1,993	2,228	4,823	0	14,142
TOWN	0	7,352	78,301	97,614	486,590	112,266	1,015,278
TOTAL	0	7,352	80,294	99,842	491,413	112,266	1,029,420
<u>LAC QUI PARLE</u>							
CITY	922	1,921	5,991	0	459	0	10,922
TOWN	608,082	733,317	1,718,046	0	1,476	0	3,759,817
TOTAL	609,004	735,238	1,724,037	0	1,935	0	3,770,739
<u>LAKE</u>							
CITY	0	0	0	1,356	47,509	4,091	52,956
TOWN	0	0	428	470,729	935,112	341,562	1,754,060
TOTAL	0	0	428	472,085	982,621	345,653	1,807,016
<u>LAKEWOODS</u>							
CITY	0	0	6,103	234	4,210	0	12,123
TOWN	2,666	54,140	119,750	105,797	506,847	32,239	987,557
TOTAL	2,666	54,140	125,853	106,031	511,057	32,239	999,680
<u>LE SUEUR</u>							
CITY	3,060	0	18,847	0	93,898	4,511	128,616
TOWN	868,329	342,805	1,002,819	0	589,978	89,077	4,120,346
TOTAL	871,389	342,805	1,021,666	0	683,876	93,588	4,248,962
<u>LINCOLN</u>							
CITY	1,363	2,792	7,801	0	1,023	0	23,293
TOWN	252,055	351,386	986,401	0	86,604	1,783	2,193,243
TOTAL	253,418	354,178	994,202	0	87,627	1,783	2,216,536
<u>LYON</u>							
CITY	2,853	2,426	31,802	0	1,497	448	46,822
TOWN	1,068,296	768,239	2,279,429	0	1,549	1,345	4,987,879
TOTAL	1,071,149	770,665	2,311,231	0	3,046	1,793	5,034,701
<u>MCLEOD</u>							
CITY	68	0	18,703	0	1,260	555	28,948
TOWN	808,495	232,213	1,037,681	0	12,289	2,688	3,518,125
TOTAL	808,563	232,213	1,056,384	0	13,549	3,243	3,547,073
<u>MAHNOMEN</u>							
CITY	0	1,036	3,953	0	0	0	7,062
TOWN	55,145	252,168	434,583	35,626	172,214	0	1,240,267
TOTAL	55,145	253,204	438,536	35,626	172,214	0	1,247,329

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			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	OVER 116K TO 320 ACRES	OVER 116K OVER 320 ACRES	FARM NON- HOMESTEAD	TIMBERLANDS	TO \$72K	OVER \$72K	
	(1.00%)	(1.50%)	(1.50%)	(1.50%)	(1.75%)	(2.50%)	
MARSHALL							
CITY	1,191	3,363	13,250	0	4,462	0	26,496
TOWN	321,525	1,091,629	2,780,954	38,247	34,386	0	5,108,506
TOTAL	322,716	1,094,992	2,794,204	38,247	38,848	0	5,135,002
MARTIN							
CITY	16,357	5,776	80,030	0	5,890	3,308	134,495
TOWN	1,730,009	603,593	3,998,269	0	13,981	135	7,384,467
TOTAL	1,746,366	609,369	4,078,299	0	19,871	3,443	7,518,962
MEEKER							
CITY	2,125	619	17,961	0	1,060	0	30,774
TOWN	591,411	471,015	1,095,666	0	851,524	103,019	4,226,431
TOTAL	593,536	471,634	1,113,627	0	852,584	103,019	4,257,205
MILLE LACS							
CITY	182	135	2,302	263	129,222	8,097	156,727
TOWN	31,833	31,548	182,402	31,391	1,118,450	189,045	2,480,994
TOTAL	32,015	31,683	184,704	31,654	1,247,672	197,142	2,637,721
MORRISON							
CITY	3,245	2,286	8,252	0	2,071	0	99,874
TOWN	139,525	142,827	420,290	25,932	1,513,544	162,302	4,282,888
TOTAL	142,770	145,113	428,542	25,932	1,515,615	162,302	4,382,762
MOWER							
CITY	8,457	10,991	26,865	0	6,820	4,804	79,302
TOWN	1,293,674	838,002	2,256,201	0	487	0	5,758,448
TOTAL	1,302,131	848,993	2,283,066	0	7,307	4,804	5,837,750
MURRAY							
CITY	3,563	1,540	12,010	0	21	0	23,523
TOWN	967,614	530,607	2,407,418	0	296,908	20,969	4,985,832
TOTAL	971,177	532,147	2,419,428	0	296,929	20,969	5,009,355
NICOLLET							
CITY	12,532	1,829	28,434	0	0	0	53,423
TOWN	1,568,520	594,125	1,346,185	8,416	21,908	0	4,452,474
TOTAL	1,581,052	595,954	1,374,619	8,416	21,908	0	4,505,897
NOBLES							
CITY	2,991	7,075	29,894	0	1,389	0	52,384
TOWN	1,364,592	634,757	3,323,364	0	0	0	6,244,069
TOTAL	1,367,583	641,832	3,353,258	0	1,389	0	6,296,453
NORMAN							
CITY	87	1,558	5,266	0	0	0	8,838
TOWN	374,332	885,475	2,455,877	2,160	0	0	4,243,798
TOTAL	374,419	887,033	2,461,143	2,160	0	0	4,252,636
OLMSTED							
CITY	3,877	1,602	109,157	0	20,045	19,961	204,991
TOWN	713,873	360,345	1,267,337	0	18,356	2,808	5,228,603
TOTAL	717,750	361,947	1,376,494	0	38,401	22,769	5,433,594

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 (1.75%)	OVER \$72K (2.50%)	
<u>OTTER TAIL</u>							
CITY	2,419	15,944	22,186	749	172,653	33,581	298,364
TOWN	279,127	618,886	1,705,999	173,453	6,347,879	1,052,147	12,755,880
TOTAL	281,546	634,830	1,728,185	174,202	6,520,532	1,085,728	13,054,244
<u>PENNINGTON</u>							
CITY	0	77	2,526	0	1,209	0	4,450
TOWN	14,329	267,466	487,572	0	1,657	0	1,217,210
TOTAL	14,329	267,543	490,098	0	2,866	0	1,221,660
<u>PINE</u>							
CITY	6,897	6,370	34,169	3,239	48,744	3,520	220,687
TOWN	32,217	80,345	292,541	57,757	2,370,257	111,210	4,076,958
TOTAL	39,114	86,715	326,710	60,996	2,419,001	114,730	4,297,645
<u>PIPESTONE</u>							
CITY	7,798	4,433	15,628	0	958	0	52,228
TOWN	413,458	356,762	1,340,316	0	506	0	2,636,764
TOTAL	421,256	361,195	1,355,944	0	1,464	0	2,688,992
<u>POLK</u>							
CITY	3,520	1,945	79,797	0	236	0	95,221
TOWN	850,862	1,488,978	5,777,188	0	554,026	62,832	10,043,868
TOTAL	854,382	1,490,923	5,856,985	0	554,262	62,832	10,139,089
<u>POPE</u>							
CITY	681	693	3,824	0	30,450	955	39,438
TOWN	231,315	463,332	807,903	4,496	683,822	48,657	2,924,336
TOTAL	231,996	464,025	811,727	4,496	714,272	49,612	2,963,774
<u>RAMSEY</u>							
CITY	0	0	102,413	0	48,301	90,435	253,724
TOWN	0	0	24,302	0	13,174	19,003	57,922
TOTAL	0	0	126,715	0	61,475	109,438	311,646
<u>RED LAKE</u>							
CITY	64	682	9,439	0	0	0	18,447
TOWN	9,401	133,521	380,947	2,705	0	0	796,504
TOTAL	9,465	134,203	390,386	2,705	0	0	814,951
<u>REDWOOD</u>							
CITY	9,253	6,394	32,770	0	0	0	63,148
TOWN	1,787,953	922,072	3,884,979	0	386	0	7,581,311
TOTAL	1,797,206	928,466	3,917,749	0	386	0	7,644,459
<u>RENVILLE</u>							
CITY	5,146	12,008	86,849	0	0	0	120,260
TOWN	2,808,714	1,683,008	4,534,973	0	17,643	240	10,356,322
TOTAL	2,813,860	1,695,016	4,621,822	0	17,643	240	10,476,582
<u>RICE</u>							
CITY	7,102	1,321	51,360	0	0	0	108,757
TOWN	919,354	201,279	1,165,109	0	406,117	25,331	5,067,000
TOTAL	926,456	202,600	1,216,469	0	406,117	25,331	5,175,757

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 (1.75%)	OVER \$72K (2.50%)	
ROCK							
CITY	5,516	3,931	22,642	0	0	0	49,602
TOWN	731,842	490,994	2,267,993	0	0	0	4,076,956
TOTAL	737,358	494,925	2,290,635	0	0	0	4,126,558
ROSEAU							
CITY	0	77	5,124	0	1,616	0	9,955
TOWN	40,026	696,820	766,432	30,577	150,885	2,044	2,580,307
TOTAL	40,026	696,897	771,556	30,577	152,501	2,044	2,590,262
ST. LOUIS							
CITY	473	0	5,778	196,376	120,661	34,445	397,826
TOWN	932	2,125	45,831	1,024,676	5,975,077	1,830,082	9,322,845
TOTAL	1,405	2,125	51,609	1,221,052	6,095,738	1,864,527	9,720,671
SCOTT							
CITY	38,639	10,175	232,169	0	95,041	59,280	713,059
TOWN	433,072	77,023	624,674	0	49,751	14,173	3,855,644
TOTAL	471,711	87,198	856,843	0	144,792	73,453	4,568,703
SHERBURNE							
CITY	13,415	4,032	109,161	0	78,231	19,898	624,912
TOWN	54,248	97,761	448,449	0	508,847	151,520	3,592,140
TOTAL	67,663	101,793	557,610	0	587,078	171,418	4,217,052
SIBLEY							
CITY	852	220	22,449	0	0	0	27,030
TOWN	1,509,259	594,955	1,971,457	0	1,451	0	5,254,704
TOTAL	1,510,111	595,175	1,993,906	0	1,451	0	5,281,734
STEARNS							
CITY	8,054	3,873	65,095	0	19,894	3,291	181,292
TOWN	968,615	333,041	1,076,049	0	1,937,119	240,774	7,534,066
TOTAL	976,669	336,914	1,141,144	0	1,957,013	244,065	7,715,358
STEELE							
CITY	3,399	1,369	38,137	0	0	0	56,982
TOWN	793,991	315,420	1,131,017	0	48,351	318	3,862,380
TOTAL	797,390	316,789	1,169,154	0	48,351	318	3,919,362
STEVENS							
CITY	1,977	3,513	10,597	0	0	0	24,080
TOWN	411,099	588,946	1,403,750	0	12,803	0	2,902,616
TOTAL	413,076	592,459	1,414,347	0	12,803	0	2,926,696
SWIFT							
CITY	1,926	5,978	18,185	0	0	0	33,499
TOWN	564,326	777,056	1,695,024	0	3,315	0	3,655,938
TOTAL	566,252	783,034	1,713,209	0	3,315	0	3,689,437
TODD							
CITY	240	1,084	2,389	0	21,416	11,556	45,243
TOWN	36,101	100,005	357,605	5,195	1,211,806	71,445	3,103,839
TOTAL	36,341	101,089	359,994	5,195	1,233,222	83,001	3,149,082

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	TIMBERLANDS	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 (1.75%)	OVER \$72K (2.50%)	
<u>TRAVERSE</u>							
CITY	1,065	2,214	5,113	0	0	0	11,878
TOWN	387,938	691,047	2,012,114	0	54,200	0	3,476,604
TOTAL	389,003	693,261	2,017,227	0	54,200	0	3,488,482
<u>WABASHA</u>							
CITY	1,836	2,161	23,510	141	61,891	28,226	148,799
TOWN	599,268	301,885	525,423	5,584	225,040	88,650	2,837,582
TOTAL	601,104	304,046	548,933	5,725	286,931	116,876	2,986,381
<u>WADENA</u>							
CITY	0	174	4,599	0	15,547	0	29,619
TOWN	10,995	33,930	178,777	7,544	207,996	2,774	898,084
TOTAL	10,995	34,104	183,376	7,544	223,543	2,774	927,703
<u>WASECA</u>							
CITY	798	505	5,294	0	0	0	9,840
TOWN	1,284,923	519,828	1,629,198	0	46,080	5,795	4,396,237
TOTAL	1,285,721	520,333	1,634,492	0	46,080	5,795	4,406,077
<u>WASHINGTON</u>							
CITY	78,327	2,949	973,517	15,456	163,504	266,060	2,945,771
TOWN	83,927	29,676	344,102	31,702	408,318	256,123	2,463,901
TOTAL	162,254	32,625	1,317,619	47,158	571,822	522,183	5,409,672
<u>WATONWAN</u>							
CITY	1,075	860	6,018	0	0	0	16,862
TOWN	1,097,908	607,517	1,688,138	0	25,387	861	4,043,576
TOTAL	1,098,983	608,377	1,694,156	0	25,387	861	4,060,438
<u>WILKIN</u>							
CITY	2,199	6,209	31,913	0	0	0	45,189
TOWN	399,779	929,955	2,548,506	0	0	0	4,278,943
TOTAL	401,978	936,164	2,580,419	0	0	0	4,324,132
<u>WINONA</u>							
CITY	13,434	4,210	21,166	0	13,191	8,419	101,682
TOWN	644,389	358,299	490,729	4,809	65,242	16,565	2,775,507
TOTAL	657,823	362,509	511,895	4,809	78,433	24,984	2,877,189
<u>WRIGHT</u>							
CITY	56,190	3,050	161,272	0	169,941	34,503	930,335
TOWN	344,378	123,765	789,969	0	1,942,342	603,483	7,276,806
TOTAL	400,568	126,815	951,241	0	2,112,283	637,986	8,207,141
<u>YELLOW MEDICINE</u>							
CITY	8,388	2,076	12,488	0	0	0	33,269
TOWN	876,714	683,501	2,119,743	0	0	0	4,490,601
TOTAL	885,102	685,577	2,132,231	0	0	0	4,523,870
<u>STATE TOTAL</u>							
CITY	753,702	328,811	6,177,934	413,312	8,656,968	6,210,666	29,918,132
TOWN	49,979,402	36,212,472	112,268,571	4,985,186	68,525,872	16,908,749	378,380,010
TOTAL	50,733,104	36,541,283	118,446,505	5,398,498	77,182,840	23,119,415	408,298,142

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 - \$116 K	OVER \$116 K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/ PARA/VET/ DISABLED TO \$32K (0.46%)	UP TO \$72 K (1.00%)	\$72 - \$116 K (2.00%)	OVER \$116 K (2.00%)	RESIDENTIAL	APARTMENT
								1, 2 OR 3 UNITS (2.30%)	4 OR MORE UNITS (2.30%, 3.40%)
<u>ATKIN</u>									
CITY	795	51	10	1,080	291,448	18,946	2,766	74,343	59,821
TOWN	2,382	733	237	6,248	1,648,247	418,243	127,489	116,435	4,546
TOTAL	3,177	784	247	7,328	1,939,695	437,189	130,255	190,778	64,367
<u>ANOKA</u>									
CITY	12,404	46,492	14,138	29,952	50,993,276	29,654,735	10,288,588	5,832,611	9,116,921
TOWN	345	1,773	1,124	648	2,279,633	1,845,420	681,686	347,266	0
TOTAL	12,749	48,265	15,262	30,600	53,272,909	31,500,155	10,970,274	6,179,877	9,116,921
<u>BECKER</u>									
CITY	2,153	411	162	2,992	1,276,562	269,665	139,504	511,364	193,164
TOWN	2,945	1,072	320	3,415	2,233,533	631,293	184,088	409,841	11,842
TOTAL	5,098	1,483	482	6,407	3,510,095	900,958	323,592	921,205	205,006
<u>BELTRAMI</u>									
CITY	2,216	263	69	1,005	1,067,124	136,334	42,750	432,494	312,643
TOWN	3,067	1,191	448	2,724	2,506,803	759,506	322,637	430,771	50,847
TOTAL	5,283	1,454	517	3,729	3,573,927	895,840	365,387	863,265	363,490
<u>BENTON</u>									
CITY	2,327	1,421	247	2,735	2,422,623	639,949	119,681	379,235	2,224,224
TOWN	995	1,011	289	1,296	1,420,773	582,751	202,556	227,125	3,081
TOTAL	3,322	2,432	536	4,031	3,843,396	1,222,700	322,237	606,360	2,227,305
<u>BIG STONE</u>									
CITY	1,305	32	1	537	369,940	6,700	70	58,335	9,879
TOWN	159	16	4	72	73,722	8,314	842	48,228	0
TOTAL	1,464	48	5	609	443,662	15,014	912	106,563	9,879
<u>BLUE EARTH</u>									
CITY	4,543	3,019	737	6,301	4,886,456	1,589,518	494,109	1,060,610	2,524,338
TOWN	1,315	977	545	1,648	1,687,156	875,736	440,992	459,136	30,461
TOTAL	5,858	3,996	1,282	7,949	6,573,612	2,465,254	935,101	1,519,746	2,554,799
<u>BROWN</u>									
CITY	4,431	1,504	362	4,713	3,262,723	738,262	230,144	420,059	185,071
TOWN	532	218	56	72	392,815	131,320	27,676	133,157	0
TOTAL	4,963	1,722	418	4,785	3,655,538	869,582	257,820	553,216	185,071
<u>CARLTON</u>									
CITY	3,481	898	157	4,881	2,297,920	406,924	79,152	370,443	157,515
TOWN	2,312	1,196	227	2,527	2,036,992	584,874	112,926	195,626	5,772
TOTAL	5,793	2,094	384	7,408	4,334,912	991,798	192,078	566,069	163,287
<u>CARVER</u>									
CITY	1,730	5,066	6,499	3,528	9,283,093	7,725,368	8,811,277	2,112,942	1,216,238
TOWN	178	824	1,058	360	1,457,755	1,309,402	915,892	428,977	0
TOTAL	1,908	5,890	7,557	3,888	10,740,848	9,034,770	9,727,169	2,541,919	1,216,238
<u>CASS</u>									
CITY	1,278	289	407	1,478	940,135	429,222	596,835	234,993	40,647
TOWN	3,324	1,199	792	5,579	2,847,658	983,455	712,079	389,793	15,919
TOTAL	4,602	1,488	1,199	7,057	3,787,793	1,412,677	1,308,914	624,786	56,566

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%)
CHIPPEWA									
CITY	2,314	330	50	1,606	1,074,181	128,488	23,638	184,632	75,764
TOWN	477	77	10	329	232,259	28,522	3,716	89,580	0
TOTAL	2,791	407	60	1,935	1,306,440	157,010	27,354	274,212	75,764
CHISAGO									
CITY	1,860	2,487	629	3,528	3,279,166	1,352,278	340,186	511,061	453,198
TOWN	811	2,220	1,213	2,116	2,899,128	2,017,658	828,202	651,428	7,144
TOTAL	2,671	4,707	1,842	5,644	6,178,294	3,369,936	1,168,388	1,162,489	460,342
CLAY									
CITY	6,522	2,437	580	6,924	5,420,712	1,206,440	338,188	711,823	1,734,923
TOWN	1,054	687	99	747	1,065,209	304,714	38,086	184,527	0
TOTAL	7,576	3,124	679	7,671	6,485,921	1,511,154	376,274	896,350	1,734,923
CLEARWATER									
CITY	660	15	0	183	176,846	4,672	0	43,671	24,601
TOWN	752	86	1	476	326,756	20,492	1,664	56,223	0
TOTAL	1,412	101	1	659	503,602	25,164	1,664	99,894	24,601
COOK									
CITY	215	139	37	720	237,985	55,798	17,722	70,130	5,525
TOWN	478	343	295	288	682,862	364,166	288,632	117,964	5,046
TOTAL	693	482	332	1,008	920,847	419,964	306,354	188,094	10,571
COTTONWOOD									
CITY	2,581	214	23	1,425	955,819	74,131	10,656	143,763	30,673
TOWN	418	18	2	0	121,277	6,888	1,360	94,618	5,975
TOTAL	2,999	232	25	1,425	1,077,096	81,019	12,016	238,381	36,648
CROW WING									
CITY	4,780	1,938	1,039	8,602	4,227,241	1,538,051	1,153,721	1,119,788	619,032
TOWN	3,552	2,364	1,182	5,667	4,259,582	1,845,254	1,211,299	563,693	59,684
TOTAL	8,332	4,302	2,221	14,269	8,486,823	3,383,305	2,365,020	1,683,481	678,716
DAKOTA									
CITY	11,325	38,859	35,749	26,378	59,736,545	48,410,777	33,836,200	9,722,918	18,039,462
TOWN	202	1,242	1,501	1,152	2,083,536	1,936,582	980,636	588,423	44,642
TOTAL	11,527	40,101	37,250	27,530	61,820,081	50,347,359	34,816,836	10,311,341	18,084,104
DODGE									
CITY	1,923	715	82	2,638	1,547,897	248,750	38,872	156,095	82,449
TOWN	525	364	215	549	676,881	319,992	153,156	207,519	2,142
TOTAL	2,448	1,079	297	3,187	2,224,778	568,742	192,028	363,614	84,591
DOUGLAS									
CITY	2,332	609	101	3,838	1,514,438	247,502	68,636	499,128	481,998
TOWN	1,792	1,867	1,262	2,962	3,146,256	1,735,531	1,227,708	530,055	30,313
TOTAL	4,124	2,476	1,363	6,800	4,660,694	1,983,033	1,296,344	1,029,183	512,311
FARIBAULT									
CITY	3,483	234	31	2,978	1,170,468	91,812	11,216	207,187	48,590
TOWN	604	31	1	0	205,759	5,842	12	152,278	0
TOTAL	4,087	265	32	2,978	1,376,227	97,654	11,228	359,465	48,590

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	APARTMENT
								1, 2 OR 3 UNITS (2.30%)	4 OR MORE UNITS (2.30%, 3.40%)
FILLMORE									
CITY	3,331	393	38	2,934	1,823,902	145,010	19,998	269,625	86,932
TOWN	663	38	6	83	247,744	18,564	1,858	257,214	0
TOTAL	3,994	431	44	3,017	1,871,646	163,574	21,856	526,839	86,932
FREEBORN									
CITY	6,208	880	188	4,752	3,118,111	412,286	156,682	478,133	338,610
TOWN	1,368	289	68	384	830,937	143,976	50,880	163,584	10
TOTAL	7,576	1,169	256	5,136	3,949,048	556,262	207,562	641,717	338,620
GOODHUE									
CITY	3,813	3,108	934	5,242	4,935,253	1,868,504	652,298	1,000,418	927,021
TOWN	875	1,068	690	823	1,711,468	1,028,515	622,276	497,370	11,064
TOTAL	4,688	4,176	1,624	6,065	6,646,721	2,897,019	1,274,574	1,497,788	938,085
GRANT									
CITY	1,133	38	5	1,070	338,364	13,380	2,896	55,663	7,056
TOWN	293	75	17	171	170,953	35,102	11,758	70,700	0
TOTAL	1,426	113	22	1,241	509,317	48,482	14,654	126,363	7,056
HENNEPIN									
CITY	69,454	121,424	99,472	154,568	197,009,147	133,551,426	155,130,781	49,460,421	84,980,893
TOWN	22	223	409	216	464,998	477,924	358,348	61,369	0
TOTAL	69,476	121,647	99,881	154,784	197,474,145	134,029,350	155,489,129	49,521,790	84,980,893
HOUSTON									
CITY	2,291	929	173	3,096	1,817,036	451,170	77,212	257,289	128,960
TOWN	598	462	94	735	673,423	245,392	41,850	238,172	5,504
TOTAL	2,889	1,391	267	3,831	2,490,459	696,562	119,062	495,461	134,464
HUBBARD									
CITY	1,006	93	20	2,339	459,000	45,666	7,822	154,499	39,914
TOWN	2,439	996	448	3,395	2,080,186	716,656	319,304	342,388	0
TOTAL	3,445	1,089	468	5,734	2,539,186	762,322	327,126	496,887	39,914
ISANTI									
CITY	1,029	786	135	2,952	1,232,467	341,550	100,176	209,304	318,332
TOWN	1,644	2,335	482	3,116	2,913,686	1,216,558	236,166	413,312	2,550
TOTAL	2,673	3,121	617	6,068	4,146,153	1,558,108	336,342	622,616	320,882
ITASCA									
CITY	4,039	831	287	5,419	2,284,392	498,285	259,982	451,298	341,353
TOWN	5,042	1,983	837	7,446	4,245,565	1,302,656	558,204	340,773	0
TOTAL	9,081	2,814	1,124	12,865	6,529,957	1,800,941	818,186	792,071	341,353
JACKSON									
CITY	1,878	253	16	1,867	803,849	78,998	5,148	112,986	28,822
TOWN	466	39	7	324	190,234	15,466	4,607	174,565	0
TOTAL	2,344	292	23	2,191	994,083	94,464	9,755	287,551	28,822
KANABEC									
CITY	743	153	19	1,709	440,322	63,020	5,526	91,080	66,440
TOWN	1,716	465	46	2,244	1,083,834	173,464	19,144	198,515	1,890
TOTAL	2,459	618	65	3,953	1,524,156	236,484	24,670	289,595	68,330

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 - \$116 K	OVER \$116 K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/ PARA/VET/ DISABLED TO \$32K (0.46%)	UP TO \$72 K (1.00%)	\$72 - \$116 K (2.00%)	OVER \$116 K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (2.30%, 3.40%)
<u>KANDIYOHI</u>									
CITY	4,457	1,435	394	4,647	3,487,323	717,966	311,528	637,429	741,979
TOWN	1,792	1,277	781	1,337	2,259,803	1,125,958	828,713	502,807	11,431
TOTAL	6,249	2,712	1,175	5,984	5,747,126	1,843,924	1,140,241	1,140,236	753,410
<u>KITTSO</u>									
CITY	1,026	32	0	832	283,900	8,220	0	60,049	26,946
TOWN	195	2	0	0	56,453	358	0	38,054	0
TOTAL	1,221	34	0	832	340,353	8,578	0	98,103	26,946
<u>KOOCHICHING</u>									
CITY	2,260	322	50	3,515	1,091,969	123,214	16,590	209,709	49,310
TOWN	1,179	363	182	2,182	874,088	276,930	107,409	80,000	0
TOTAL	3,439	685	232	5,697	1,966,057	400,144	123,999	289,709	49,310
<u>LAC QUI PARLE</u>									
CITY	1,426	53	0	694	433,192	8,680	0	77,544	19,785
TOWN	333	25	4	216	111,992	10,480	2,980	76,818	0
TOTAL	1,759	78	4	910	545,184	19,160	2,980	154,362	19,785
<u>LAKE</u>									
CITY	1,793	153	10	2,663	792,650	37,088	3,810	155,588	26,328
TOWN	1,242	427	152	1,549	953,448	238,456	100,155	192,556	1,686
TOTAL	3,035	580	162	4,212	1,746,098	275,544	103,965	348,144	28,014
<u>LAKEWOODS</u>									
CITY	370	24	2	272	128,665	5,754	1,088	33,093	2,672
TOWN	563	138	27	480	345,525	64,639	15,348	43,203	0
TOTAL	933	162	29	752	474,190	70,393	16,436	76,296	2,672
<u>LE SUEUR</u>									
CITY	2,908	1,095	153	4,650	2,279,672	490,530	71,226	327,022	143,529
TOWN	857	1,002	427	1,439	1,445,583	775,008	272,572	243,894	9,618
TOTAL	3,765	2,097	580	6,089	3,725,255	1,265,538	343,798	570,916	153,147
<u>LINCOLN</u>									
CITY	1,215	35	3	1,361	369,636	9,892	1,341	62,377	6,590
TOWN	233	21	3	74	82,734	6,378	152	58,089	2,417
TOTAL	1,448	56	6	1,435	452,370	16,270	1,493	120,466	9,007
<u>LYON</u>									
CITY	3,117	1,395	405	4,171	2,577,446	808,982	269,518	475,345	954,381
TOWN	590	192	35	216	407,045	94,134	12,890	164,107	2,404
TOTAL	3,707	1,587	440	4,387	2,984,491	903,116	282,408	639,452	956,785
<u>MCLEOD</u>									
CITY	3,433	2,534	517	2,664	3,998,088	1,215,684	299,162	437,656	543,507
TOWN	618	721	311	434	1,040,763	544,824	178,977	192,146	0
TOTAL	4,051	3,255	828	3,098	5,038,851	1,760,508	478,139	629,802	543,507
<u>MAHNOMEN</u>									
CITY	523	16	1	445	190,206	4,756	192	30,161	11,638
TOWN	405	30	2	67	163,813	9,532	1,776	42,813	0
TOTAL	928	46	3	512	354,019	14,288	1,968	72,974	11,638

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 - \$116 K	OVER \$116 K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/ PARAVET/ DISABLED TO \$32K	UP TO \$72 K	\$72 - \$116 K	OVER \$116 K	RESIDENTIAL 1, 2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
				(0.46%)					
MARSHALL									
CITY	1,470	53	5	458	483,955	15,256	1,964	75,822	17,705
TOWN	530	18	1	72	159,352	5,906	130	72,978	0
TOTAL	2,000	71	6	530	643,307	21,162	2,094	148,800	17,705
MARTIN									
CITY	4,409	691	161	2,466	2,174,997	348,742	78,062	340,418	109,788
TOWN	602	75	24	0	283,022	43,762	16,476	234,588	0
TOTAL	5,011	766	185	2,466	2,458,019	392,504	94,538	575,006	109,788
MEEKER									
CITY	2,415	457	59	2,016	1,407,858	174,604	29,890	249,242	122,148
TOWN	1,261	695	264	1,001	1,274,831	453,447	134,668	280,338	0
TOTAL	3,676	1,152	323	3,017	2,682,689	628,051	164,558	529,580	122,148
MILLE LACS									
CITY	1,825	334	36	1,230	1,117,923	96,092	14,554	214,843	96,959
TOWN	1,619	757	114	2,813	1,372,329	295,058	48,190	290,022	0
TOTAL	3,444	1,091	150	4,043	2,490,252	391,150	62,744	504,865	96,959
MORRISON									
CITY	3,038	320	16	5,342	1,496,033	90,354	4,758	299,936	207,866
TOWN	1,875	1,038	277	2,848	1,804,022	567,358	171,033	291,631	2,074
TOTAL	4,913	1,358	293	8,190	3,300,055	657,712	175,791	591,567	209,940
MOWER									
CITY	7,556	1,132	440	7,458	4,096,218	714,968	351,018	472,950	410,338
TOWN	1,106	311	85	1,008	771,910	167,506	49,764	138,220	9,177
TOTAL	8,662	1,443	525	8,466	4,868,128	882,474	400,782	611,170	419,515
MURRAY									
CITY	1,572	139	14	2,064	602,167	47,848	6,210	84,985	30,612
TOWN	386	95	30	217	219,245	58,270	14,908	96,937	0
TOTAL	1,958	234	44	2,281	821,412	106,118	21,118	181,922	30,612
NICOLLET									
CITY	2,154	2,394	878	4,584	3,504,971	1,626,426	587,222	570,572	565,216
TOWN	474	356	213	648	614,090	320,231	170,878	155,409	0
TOTAL	2,628	2,750	1,091	5,232	4,119,061	1,946,657	758,100	725,981	565,216
NOBLES									
CITY	3,203	812	287	3,790	2,023,567	497,906	187,465	426,430	413,431
TOWN	604	46	19	0	236,969	25,632	8,936	127,417	0
TOTAL	3,807	858	306	3,790	2,260,536	523,538	196,401	553,847	413,431
NORMAN									
CITY	1,317	49	5	467	404,613	13,750	1,044	59,329	16,152
TOWN	410	15	1	227	126,938	6,365	92	74,676	0
TOTAL	1,727	64	6	694	531,551	20,115	1,136	134,005	16,152
OLMSTED									
CITY	11,962	9,276	3,729	11,720	15,913,751	6,273,534	3,013,126	3,246,406	3,434,281
TOWN	1,734	1,522	1,830	648	3,331,938	2,142,877	2,089,204	732,695	24,884
TOTAL	13,696	10,798	5,559	12,368	19,245,689	8,416,411	5,102,330	3,979,101	3,459,165

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 - \$116 K	OVER \$116 K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/ PARA/VET/ DISABLED TO \$32K (0.46%)	UP TO \$72 K (1.00%)	\$72 - \$116 K (2.00%)	OVER \$116 K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (2.30%, 3.40%)
OTTER TAIL									
CITY	5,433	977	217	3,895	3,067,341	483,702	119,844	639,337	492,755
TOWN	4,170	1,920	706	5,265	3,629,013	1,268,458	453,216	603,036	41,943
TOTAL	9,603	2,897	923	9,160	6,696,354	1,752,160	573,060	1,242,373	534,698
PENNINGTON									
CITY	2,046	174	24	1,903	916,372	70,909	20,794	172,027	114,058
TOWN	657	108	18	432	343,515	46,500	6,942	64,139	2,040
TOTAL	2,703	282	42	2,335	1,259,887	117,409	27,736	236,166	116,098
PINE									
CITY	1,717	317	55	1,911	950,865	131,376	23,838	272,476	92,463
TOWN	2,176	803	208	2,401	1,608,191	443,045	129,766	491,546	8,851
TOTAL	3,893	1,120	263	4,312	2,559,056	574,421	153,604	764,022	101,314
PIPESTONE									
CITY	2,127	150	20	1,135	793,486	61,684	5,658	155,673	39,981
TOWN	227	31	11	72	106,437	18,069	5,872	53,376	27,700
TOTAL	2,354	181	31	1,207	899,923	79,753	11,530	209,049	67,681
POLK									
CITY	4,504	1,031	180	4,531	2,566,887	443,393	96,904	423,159	497,701
TOWN	1,260	252	48	995	672,477	110,994	26,002	177,049	0
TOTAL	5,764	1,283	228	5,526	3,239,364	554,387	122,906	600,208	497,701
POPE									
CITY	1,409	126	31	1,062	614,455	55,918	12,412	132,839	92,293
TOWN	734	238	83	546	529,972	139,384	68,522	144,498	0
TOTAL	2,143	364	114	1,608	1,144,427	195,302	80,934	277,337	92,293
RAMSEY									
CITY	43,873	50,286	26,797	90,303	79,313,058	69,546,951	0	13,297,050	30,540,254
TOWN	472	1,646	1,529	2,088	2,549,418	3,594,142	0	291,845	1,666
TOTAL	44,345	51,932	28,326	92,391	81,862,476	73,141,093	0	13,588,895	30,541,920
RED LAKE									
CITY	704	4	0	144	174,100	1,008	0	11,753	12,315
TOWN	203	1	0	84	53,415	8	0	22,399	0
TOTAL	907	5	0	228	227,515	1,016	0	34,152	12,315
REDWOOD									
CITY	2,988	503	65	2,487	1,384,081	202,304	22,604	166,150	80,002
TOWN	477	41	19	187	187,652	27,197	8,346	135,842	0
TOTAL	3,465	544	84	2,674	1,571,733	229,501	30,950	301,992	80,002
RENVILLE									
CITY	3,157	233	21	2,985	1,222,777	69,450	7,138	157,744	138,954
TOWN	538	49	12	224	235,592	22,584	3,640	170,933	0
TOTAL	3,695	282	33	3,209	1,458,369	92,034	10,778	328,677	138,954
RICE									
CITY	3,774	3,662	1,151	8,998	5,478,151	2,332,872	769,496	827,563	871,742
TOWN	842	1,070	794	1,224	1,771,281	1,128,966	581,008	496,161	3,009
TOTAL	4,616	4,732	1,945	10,222	7,249,432	3,461,838	1,350,504	1,323,724	874,751

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 - \$116 K	OVER \$116 K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/ PARA/VET/ DISABLED TO \$32K (0.46%)	UP TO \$72 K (1.00%)	\$72 - \$116 K (2.00%)	OVER \$116 K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (2.30%, 3.40%)
ROCK									
CITY	1,583	357	72	962	916,661	179,822	25,690	119,259	48,963
TOWN	290	33	10	0	118,728	15,381	4,138	88,964	0
TOTAL	1,873	390	82	962	1,035,389	195,203	29,828	208,223	48,963
ROSEAU									
CITY	1,222	253	23	499	699,588	87,598	8,230	102,811	133,789
TOWN	1,411	329	18	144	804,405	95,440	10,186	136,977	7,793
TOTAL	2,633	582	41	643	1,503,993	183,038	18,416	239,788	141,582
ST. LOUIS									
CITY	33,332	7,101	2,533	40,819	20,783,499	4,484,918	2,199,395	4,337,133	3,812,091
TOWN	10,927	3,968	1,273	10,456	8,518,312	2,689,628	1,012,404	709,330	28,819
TOTAL	44,259	11,069	3,806	51,275	29,301,811	7,174,546	3,211,799	5,046,463	3,840,910
SCOTT									
CITY	1,912	8,544	4,914	3,222	10,731,878	8,335,781	3,896,644	2,546,608	1,243,567
TOWN	139	1,102	2,490	360	2,654,039	2,718,177	2,517,574	757,936	33,239
TOTAL	2,051	9,646	7,404	3,582	13,385,917	11,053,958	6,414,218	3,304,544	1,276,806
SHERBURNE									
CITY	1,938	3,622	1,036	3,888	4,448,465	2,119,004	585,522	749,963	1,659,615
TOWN	1,218	3,241	1,363	1,836	3,974,445	2,420,529	862,580	777,290	13,229
TOTAL	3,156	6,863	2,399	5,724	8,422,910	4,539,533	1,448,102	1,527,253	1,672,844
SIBLEY									
CITY	2,208	225	11	2,262	1,049,608	68,148	7,398	127,212	50,206
TOWN	601	232	65	144	482,776	134,440	32,278	170,596	14,682
TOTAL	2,809	457	76	2,406	1,532,384	202,588	39,676	297,808	64,888
STEARNS									
CITY	11,499	6,367	1,856	11,915	11,827,240	3,564,359	1,456,850	1,846,041	5,190,568
TOWN	2,956	4,279	1,427	3,210	5,635,455	2,777,959	990,590	691,944	51,967
TOTAL	14,455	10,646	3,283	15,125	17,462,695	6,342,318	2,447,440	2,537,985	5,242,535
STEELE									
CITY	3,473	2,786	805	4,733	4,462,144	1,554,950	519,756	597,518	503,487
TOWN	538	389	96	648	618,653	206,104	42,318	181,069	2,373
TOTAL	4,011	3,175	901	5,381	5,080,797	1,761,054	562,074	778,587	505,860
STEVENS									
CITY	1,451	170	24	1,024	656,136	65,686	13,152	188,565	95,313
TOWN	300	93	23	0	197,562	54,029	11,308	57,467	0
TOTAL	1,751	263	47	1,024	853,698	119,715	24,460	246,032	95,313
SWIFT									
CITY	2,009	103	5	1,643	688,657	30,668	1,628	102,355	42,100
TOWN	441	22	5	237	150,632	6,358	3,574	64,992	3,182
TOTAL	2,450	125	10	1,880	839,289	37,026	5,202	167,347	45,282
TODD									
CITY	2,430	155	22	2,208	890,195	49,902	5,852	167,770	32,455
TOWN	1,883	387	67	1,187	1,062,903	160,207	37,946	195,561	0
TOTAL	4,313	542	89	3,395	1,953,098	210,109	43,798	363,331	32,455

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 - \$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>TRAVERSE</u>									
CITY	857	56	9	1,581	245,314	20,052	4,758	62,039	7,289
TOWN	140	4	0	280	43,941	772	0	29,018	0
TOTAL	997	60	9	1,861	289,255	20,824	4,758	91,057	7,289
<u>WABASHA</u>									
CITY	2,610	991	130	5,342	2,074,344	389,169	122,083	341,753	134,566
TOWN	768	584	175	864	901,081	364,421	93,728	247,308	252
TOTAL	3,378	1,575	305	6,206	2,975,425	753,590	215,811	589,061	134,818
<u>WADENA</u>									
CITY	1,968	117	12	2,437	775,545	36,622	5,340	184,906	54,069
TOWN	874	134	10	1,147	437,517	43,524	3,978	116,608	0
TOTAL	2,842	251	22	3,584	1,213,062	80,146	9,318	301,514	54,069
<u>WASECA</u>									
CITY	2,612	706	93	2,338	1,842,461	266,262	51,436	337,387	261,948
TOWN	555	377	184	216	651,651	296,138	129,108	202,001	4,036
TOTAL	3,167	1,083	277	2,554	2,494,112	562,400	180,544	539,388	265,984
<u>WASHINGTON</u>									
CITY	5,962	22,175	17,268	14,760	31,867,443	24,043,996	19,871,429	6,030,523	3,771,210
TOWN	199	1,816	4,357	2,808	4,555,545	4,707,681	5,798,648	1,356,414	7,548
TOTAL	6,161	23,991	21,625	17,568	36,422,988	28,751,677	25,670,077	7,386,937	3,778,758
<u>WATONWAN</u>									
CITY	2,269	166	11	1,881	862,832	55,022	4,190	116,955	12,624
TOWN	326	32	11	227	127,898	23,596	5,580	71,011	0
TOTAL	2,595	198	22	2,108	990,730	78,618	9,770	187,966	12,624
<u>WILKIN</u>									
CITY	1,150	168	33	828	527,960	78,262	21,758	87,215	36,719
TOWN	244	17	5	0	91,567	7,472	838	28,013	0
TOTAL	1,394	185	38	828	619,527	85,734	22,596	115,228	36,719
<u>WINONA</u>									
CITY	5,582	2,949	741	8,441	5,471,266	1,579,522	498,223	1,064,985	1,180,774
TOWN	1,056	770	308	504	1,289,938	521,702	292,614	426,956	8,136
TOTAL	6,638	3,719	1,049	8,945	6,761,204	2,101,224	790,837	1,491,941	1,188,910
<u>WRIGHT</u>									
CITY	3,024	6,432	2,081	5,169	7,759,748	4,217,549	1,361,272	1,705,684	1,258,211
TOWN	1,257	3,512	2,050	2,217	4,647,401	3,220,754	1,285,376	821,613	15,498
TOTAL	4,281	9,944	4,131	7,386	12,407,149	7,438,303	2,646,648	2,527,297	1,273,709
<u>YELLOW MEDICINE</u>									
CITY	2,005	125	10	1,716	718,814	37,586	3,398	115,596	26,610
TOWN	483	53	4	0	192,590	16,670	1,740	90,829	0
TOTAL	2,488	178	14	1,716	911,404	54,256	5,138	206,425	26,610
<u>STATEWIDE TOTAL</u>									
CITY	395,860	380,093	229,812	608,501	625,134,612	370,438,308	250,054,892	123,133,296	185,380,862
TOWN	100,315	64,141	36,136	115,291	115,677,515	56,603,666	29,332,800	23,182,744	638,086
TOTAL	496,175	444,234	265,948	723,792	740,812,127	427,041,974	279,387,692	146,316,040	186,018,948

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	1,150	0	0	3,732
TOWN	0	0	0	0	5,772	9,793	23,905	52,699
TOTAL	2,874	0	14,020	26,312	6,922	9,793	23,905	56,431
<u>ANOKA</u>								
CITY	540	338,822	21,906	1,815,458	1,144,336	0	0	5,580
TOWN	0	0	0	0	17,416	0	0	0
TOTAL	540	338,822	21,906	1,815,458	1,161,752	0	0	5,580
<u>BECKER</u>								
CITY	0	10,811	70,572	86,280	12,212	640	1,838	8,577
TOWN	0	0	0	1,221	8,248	20,338	65,311	120,234
TOTAL	0	10,811	70,572	87,501	20,460	20,978	67,149	128,811
<u>BELTRAMI</u>								
CITY	630	9,900	23,840	190,917	23,204	320	704	16,696
TOWN	0	0	0	0	34,272	19,807	50,400	81,618
TOTAL	630	9,900	23,840	190,917	57,476	20,127	51,104	98,314
<u>BENTON</u>								
CITY	0	28,309	34,476	146,427	68,628	0	0	0
TOWN	0	0	0	0	15,926	0	0	6,010
TOTAL	0	28,309	34,476	146,427	84,554	0	0	6,010
<u>BIG STONE</u>								
CITY	1,033	0	21,660	603	106	0	0	0
TOWN	0	0	0	292	0	640	565	633
TOTAL	1,033	0	21,660	895	106	640	565	633
<u>BLUE EARTH</u>								
CITY	430	38,545	42,154	307,004	71,848	0	0	4,374
TOWN	0	0	0	0	10,328	0	0	1,313
TOTAL	430	38,545	42,154	307,004	82,176	0	0	5,687
<u>BROWN</u>								
CITY	2,303	23,990	21,030	126,565	16,796	0	0	0
TOWN	0	0	0	60	1,370	0	0	0
TOTAL	2,303	23,990	21,030	126,625	18,166	0	0	0
<u>CARLTON</u>								
CITY	1,089	17,503	15,310	135,230	11,320	18	0	1,564
TOWN	0	0	0	0	140	1,014	297	6,444
TOTAL	1,089	17,503	15,310	135,230	11,460	1,032	297	8,008
<u>CARVER</u>								
CITY	0	103,617	108,540	438,006	131,066	0	0	0
TOWN	0	0	0	0	1,022	0	0	3,887
TOTAL	0	103,617	108,540	438,006	132,088	0	0	3,887
<u>CASS</u>								
CITY	4,296	0	50,884	469	3,446	6,602	63,369	330,198
TOWN	0	0	0	1,449	4,764	47,994	247,717	233,031
TOTAL	4,296	0	50,884	1,918	8,210	54,596	311,086	563,229

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%)
CHIPPEWA								
CITY	584	7,504	34,804	36,654	6,610	0	0	0
TOWN	0	0	0	0	440	0	0	0
TOTAL	584	7,504	34,804	36,654	7,050	0	0	0
CHISAGO								
CITY	0	38,298	65,480	152,384	81,668	0	0	3,774
TOWN	0	0	0	44	27,998	3,100	6,549	23,236
TOTAL	0	38,298	65,480	152,428	109,666	3,100	6,549	27,010
CLAY								
CITY	1,183	25,425	25,260	172,911	43,930	0	0	0
TOWN	0	0	0	0	548	226	0	2,786
TOTAL	1,183	25,425	25,260	172,911	44,478	226	0	2,786
CLEARWATER								
CITY	0	1,492	23,338	13,013	1,342	0	0	0
TOWN	0	0	0	0	0	764	1,263	1,175
TOTAL	0	1,492	23,338	13,013	1,342	764	1,263	1,175
COOK								
CITY	1,624	1,795	18,344	15,523	0	0	0	97,657
TOWN	0	0	0	0	418	10,130	39,588	208,589
TOTAL	1,624	1,795	18,344	15,523	418	10,130	39,588	306,246
COTTONWOOD								
CITY	3,594	0	28,744	42,414	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	3,594	0	28,744	42,414	0	0	0	0
CROW WING								
CITY	5,719	20,185	50,342	190,026	47,234	11,055	58,497	454,607
TOWN	0	0	0	0	9,046	25,976	179,127	256,756
TOTAL	5,719	20,185	50,342	190,026	56,280	37,031	237,624	711,363
DAKOTA								
CITY	0	601,815	9,652	3,140,851	1,244,910	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	601,815	9,652	3,140,851	1,244,910	0	0	0
DODGE								
CITY	2,828	5,373	19,244	69,313	12,812	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	2,828	5,373	19,244	69,313	12,812	0	0	0
DOUGLAS								
CITY	719	21,949	59,234	157,335	28,110	1,290	3,546	975
TOWN	207	0	0	2,392	15,556	20,456	60,239	133,454
TOTAL	926	21,949	59,234	159,727	43,666	21,746	63,785	134,429
FARIBAULT								
CITY	2,388	0	25,748	28,771	2,286	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	2,388	0	25,748	28,771	2,286	0	0	0

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%)
FILLMORE								
CITY	8,264	0	95,560	41,277	3,808	0	0	1,567
TOWN	0	0	0	23	0	0	0	2,877
TOTAL	8,264	0	95,560	41,300	3,808	0	0	4,444
FREEBORN								
CITY	0	33,550	32,266	110,603	12,780	0	0	0
TOWN	0	0	0	122	0	0	0	2,627
TOTAL	0	33,550	32,266	110,725	12,780	0	0	2,627
GOODHUE								
CITY	0	51,835	109,390	211,234	76,544	0	0	22,367
TOWN	0	0	0	663	10,750	320	375	25,339
TOTAL	0	51,835	109,390	211,897	87,294	320	375	47,706
GRANT								
CITY	1,681	0	25,550	240	956	286	0	0
TOWN	0	0	0	83	110	960	970	2,919
TOTAL	1,681	0	25,550	323	1,066	1,246	970	2,919
HENNEPIN								
CITY	8,517	3,071,912	48,505	11,515,644	149,978	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	8,517	3,071,912	48,505	11,515,644	149,978	0	0	0
HOUSTON								
CITY	4,571	0	4,800	48,942	19,574	0	0	1,242
TOWN	0	0	0	329	558	0	0	6,744
TOTAL	4,571	0	4,800	49,271	20,132	0	0	7,986
HUBBARD								
CITY	1,963	4,835	84,514	2,478	524	1,280	2,544	3,179
TOWN	0	0	0	0	7,230	25,844	120,465	170,184
TOTAL	1,963	4,835	84,514	2,478	7,754	27,124	123,009	173,363
ISANTI								
CITY	0	30,772	82,402	94,595	20,492	0	0	0
TOWN	0	0	0	0	4,972	1,920	6,396	2,371
TOTAL	0	30,772	82,402	94,595	25,464	1,920	6,396	2,371
ITASCA								
CITY	0	20,385	209,584	24,535	10,168	519	1,236	3,924
TOWN	0	0	0	773	8,880	27,862	57,803	158,321
TOTAL	0	20,385	209,584	25,308	19,048	28,381	59,039	162,245
JACKSON								
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
KANABEC								
CITY	4,508	0	14,064	49,952	16,920	0	0	0
TOWN	0	0	0	0	4,046	0	0	16,806
TOTAL	4,508	0	14,064	49,952	20,966	0	0	16,806

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>KANDIYOHI</u>								
CITY	115	55,751	71,832	229,465	19,172	264	0	7,098
TOWN	0	0	0	0	5,636	8,533	19,449	10,506
TOTAL	115	55,751	71,832	229,465	24,808	8,797	19,449	17,604
<u>KITTSON</u>								
CITY	942	0	18,964	12,478	880	0	0	0
TOWN	0	0	0	0	0	0	0	515
TOTAL	942	0	18,964	12,478	880	0	0	515
<u>KOOCHICHING</u>								
CITY	0	3,961	7,242	72,838	8,818	0	0	3,905
TOWN	0	0	0	0	0	2,250	2,014	23,925
TOTAL	0	3,961	7,242	72,838	8,818	2,250	2,014	27,830
<u>LAC QUI PARLE</u>								
CITY	2,438	0	5,382	30,061	560	0	0	0
TOWN	0	0	0	0	0	0	0	1,750
TOTAL	2,438	0	5,382	30,061	560	0	0	1,750
<u>LAKE</u>								
CITY	0	2,743	0	34,773	0	0	0	0
TOWN	0	0	0	0	0	9,755	18,224	99,034
TOTAL	0	2,743	0	34,773	0	9,755	18,224	99,034
<u>LAKE/WOODS</u>								
CITY	216	0	0	12,708	324	0	0	0
TOWN	0	340	9,274	0	5,682	11,110	27,291	64,939
TOTAL	216	340	9,274	12,708	6,006	11,110	27,291	64,939
<u>LE SUEUR</u>								
CITY	0	14,310	65,964	53,744	6,594	320	661	3,116
TOWN	0	0	0	0	470	640	2,620	54,243
TOTAL	0	14,310	65,964	53,744	7,064	960	3,281	57,359
<u>LINCOLN</u>								
CITY	1,662	0	25,184	168	0	320	242	437
TOWN	0	0	0	0	0	0	0	0
TOTAL	1,662	0	25,184	168	0	320	242	437
<u>LYON</u>								
CITY	488	23,185	34,322	178,118	21,352	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	488	23,185	34,322	178,118	21,352	0	0	0
<u>MCLEOD</u>								
CITY	0	46,122	32,716	286,208	26,938	0	0	0
TOWN	0	0	0	0	300	0	0	0
TOTAL	0	46,122	32,716	286,208	27,238	0	0	0
<u>MAHNOMEN</u>								
CITY	1,679	0	4,056	26,048	1,076	0	0	0
TOWN	0	0	0	0	0	1,555	2,229	5,561
TOTAL	1,679	0	4,056	26,048	1,076	1,555	2,229	5,561

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>MARSHALL</u>								
CITY	1,852	0	34,180	7,077	2,746	0	0	0
TOWN	0	0	0	0	336	0	0	0
TOTAL	1,852	0	34,180	7,077	3,082	0	0	0
<u>MARTIN</u>								
CITY	74	7,740	32,930	112,133	6,192	0	0	0
TOWN	0	0	0	0	234	0	0	1,541
TOTAL	74	7,740	32,930	112,133	6,426	0	0	1,541
<u>MEEKER</u>								
CITY	1,531	10,135	35,402	57,824	16,074	0	0	0
TOWN	0	0	0	0	0	1,410	834	3,183
TOTAL	1,531	10,135	35,402	57,824	16,074	1,410	834	3,183
<u>MILLE LACS</u>								
CITY	17,491	0	56,790	91,825	14,062	1,889	952	14,086
TOWN	0	0	0	0	5,596	3,803	936	125,108
TOTAL	17,491	0	56,790	91,825	19,658	5,692	1,888	139,194
<u>MORRISON</u>								
CITY	1,521	14,046	78,210	119,553	13,200	0	0	0
TOWN	0	0	0	467	1,410	4,373	8,170	20,972
TOTAL	1,521	14,046	78,210	120,020	14,610	4,373	8,170	20,972
<u>MOWER</u>								
CITY	0	13,596	14,732	119,440	14,810	0	0	0
TOWN	0	0	0	0	2,728	0	0	9,902
TOTAL	0	13,596	14,732	119,440	17,538	0	0	9,902
<u>MURRAY</u>								
CITY	3,477	0	19,410	27,941	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	3,477	0	19,410	27,941	0	0	0	0
<u>NICOLLET</u>								
CITY	0	26,010	30,524	167,717	45,644	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	26,010	30,524	167,717	45,644	0	0	0
<u>NOBLES</u>								
CITY	306	14,365	22,882	164,638	16,482	0	0	0
TOWN	0	0	0	70	0	0	0	0
TOTAL	306	14,365	22,882	164,708	16,482	0	0	0
<u>NORMAN</u>								
CITY	1,964	0	10,416	32,979	1,002	0	0	0
TOWN	0	0	0	386	0	0	0	0
TOTAL	1,964	0	10,416	33,365	1,002	0	0	0
<u>OLMSTED</u>								
CITY	0	120,285	71,704	917,826	73,440	0	0	0
TOWN	0	0	0	133	31,814	0	0	0
TOTAL	0	120,285	71,704	917,959	105,254	0	0	0

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>OTTER TAIL</u>								
CITY	5,671	13,739	43,932	209,606	17,644	1,282	2,940	695
TOWN	0	0	0	863	9,880	36,807	108,774	146,285
TOTAL	5,671	13,739	43,932	210,469	27,524	38,089	111,714	146,980
<u>PENNINGTON</u>								
CITY	0	8,208	52,668	31,231	11,310	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	8,208	52,668	31,231	11,310	0	0	0
<u>PINE</u>								
CITY	20,343	0	74,106	99,643	9,956	600	797	22,960
TOWN	0	0	0	644	6,410	2,902	4,297	22,465
TOTAL	20,343	0	74,106	100,287	16,366	3,502	5,094	45,425
<u>PIPESTONE</u>								
CITY	2,481	0	22,296	1,001	1,866	0	0	389
TOWN	0	0	0	0	0	0	0	0
TOTAL	2,481	0	22,296	1,001	1,866	0	0	389
<u>POLK</u>								
CITY	1,456	2,251	26,046	75,519	21,576	0	0	0
TOWN	0	0	0	0	246	0	0	0
TOTAL	1,456	2,251	26,046	75,519	21,822	0	0	0
<u>POPE</u>								
CITY	0	2,523	7,106	29,696	1,256	2,733	3,009	1,458
TOWN	0	0	0	0	116	4,114	5,218	6,697
TOTAL	0	2,523	7,106	29,696	1,372	6,847	8,227	8,155
<u>RAMSEY</u>								
CITY	2,857	1,474,866	0	4,095,474	597,150	0	0	0
TOWN	0	9,337	0	35,085	0	0	0	0
TOTAL	2,857	1,484,203	0	4,130,559	597,150	0	0	0
<u>RED LAKE</u>								
CITY	698	0	18,896	0	714	0	0	48
TOWN	0	0	0	0	0	0	0	773
TOTAL	698	0	18,896	0	714	0	0	821
<u>REDWOOD</u>								
CITY	5,130	116	47,506	85,144	6,276	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	5,130	116	47,506	85,144	6,276	0	0	0
<u>RENVILLE</u>								
CITY	10,635	0	59,118	7,967	7,292	0	0	0
TOWN	0	0	0	0	670	0	0	0
TOTAL	10,635	0	59,118	7,967	7,962	0	0	0
<u>RICE</u>								
CITY	0	71,497	18,652	444,489	57,380	0	0	0
TOWN	0	0	0	0	3,132	4,553	3,041	7,609
TOTAL	0	71,497	18,652	444,489	60,512	4,553	3,041	7,609

TABLE 32 PART D
1998 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%)
ROCK								
CITY	1,687	0	35,076	906	1,592	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	1,687	0	35,076	906	1,592	0	0	0
ROSEAU								
CITY	4,640	0	18,306	41,125	12,910	0	0	156
TOWN	0	0	0	0	24,342	250	0	7,201
TOTAL	4,640	0	18,306	41,125	37,252	250	0	7,357
ST. LOUIS								
CITY	2,572	81,358	68,454	1,401,892	107,184	640	5,565	2,121
TOWN	0	102	3,696	0	2,066	38,631	103,934	146,477
TOTAL	2,572	81,460	72,150	1,401,892	109,250	39,271	109,499	148,598
SCOTT								
CITY	4,648	54,889	58,160	266,176	48,112	0	0	7,384
TOWN	0	0	0	0	51,456	0	0	26,101
TOTAL	4,648	54,889	58,160	266,176	99,568	0	0	33,485
SHERBURNE								
CITY	391	67,000	54,074	362,268	19,328	0	0	42,063
TOWN	0	0	0	0	1,680	0	0	26,605
TOTAL	391	67,000	54,074	362,268	21,008	0	0	68,668
SIBLEY								
CITY	0	7,654	14,422	33,054	2,038	0	0	764
TOWN	0	0	0	0	0	0	0	3,468
TOTAL	0	7,654	14,422	33,054	2,038	0	0	4,232
STEARNS								
CITY	16,042	74,812	159,754	333,086	55,404	0	0	5,737
TOWN	0	0	0	653	56,632	4,575	15,441	67,636
TOTAL	16,042	74,812	159,754	333,739	112,036	4,575	15,441	73,373
STEELE								
CITY	0	26,682	22,788	237,001	20,318	0	0	0
TOWN	0	0	0	0	1,696	0	0	1,412
TOTAL	0	26,682	22,788	237,001	22,014	0	0	1,412
STEVENS								
CITY	0	7,801	29,508	19,132	0	0	0	44
TOWN	0	0	0	0	0	0	0	1,018
TOTAL	0	7,801	29,508	19,132	0	0	0	1,062
SWIFT								
CITY	3,906	1,391	17,758	28,445	1,962	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	3,906	1,391	17,758	28,445	1,962	0	0	0
TODD								
CITY	5,600	0	50,390	50,699	1,690	2,560	6,466	0
TOWN	0	0	0	0	600	8,923	8,569	17,332
TOTAL	5,600	0	50,390	50,699	2,290	11,483	15,035	17,332

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	845	0	6,986	28,950	540	0	0	0
TOWN	0	0	0	0	0	0	0	21
TOTAL	845	0	6,986	28,950	540	0	0	21
<u>WABASHA</u>								
CITY	3,941	1,319	18,010	57,293	23,958	0	0	3,192
TOWN	0	0	0	331	2,948	0	0	23,207
TOTAL	3,941	1,319	18,010	57,624	26,906	0	0	26,399
<u>WADENA</u>								
CITY	3,109	0	24,830	50,733	1,978	0	0	0
TOWN	0	0	0	0	522	497	142	0
TOTAL	3,109	0	24,830	50,733	2,500	497	142	0
<u>WASECA</u>								
CITY	97	12,658	42,786	50,980	9,904	320	108	0
TOWN	0	0	0	0	0	320	215	909
TOTAL	97	12,658	42,786	50,980	9,904	640	323	909
<u>WASHINGTON</u>								
CITY	0	218,235	34,974	827,714	280,806	0	0	0
TOWN	0	0	0	0	0	1,512	2,745	27,457
TOTAL	0	218,235	34,974	827,714	280,806	1,512	2,745	27,457
<u>WATONWAN</u>								
CITY	9,995	0	65,378	29,014	3,124	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	9,995	0	65,378	29,014	3,124	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	3,952	44,682	64,392	199,834	28,616	164	0	0
TOWN	0	0	0	295	16,334	0	0	9,550
TOTAL	3,952	44,682	64,392	200,129	44,950	164	0	9,550
<u>WRIGHT</u>								
CITY	0	118,118	262,778	433,778	175,808	320	1,021	11,837
TOWN	0	0	0	0	38,002	2,174	3,286	35,577
TOTAL	0	118,118	262,778	433,778	213,810	2,494	4,307	47,414
<u>YELLOW MEDICINE</u>								
CITY	1,094	2,574	37,476	24,972	1,044	0	0	0
TOWN	0	0	0	0	400	0	0	0
TOTAL	1,094	2,574	37,476	24,972	1,444	0	0	0
<u>STATE TOTAL</u>								
CITY	215,552	7,153,244	3,664,399	31,755,795	5,082,860	33,422	153,495	1,090,173
TOWN	207	9,779	12,970	46,378	461,148	365,831	1,198,399	2,519,032
TOTAL	215,759	7,163,023	3,677,369	31,802,173	5,544,008	399,253	1,351,894	3,609,205

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>AITKIN</u>									
CITY	251,691	137,390	37,521	47,113	0	92	0	10,759	0
TOWN	118,014	26,350	7,659	4,168	0	50,735	45,600	76,003	0
TOTAL	369,705	163,740	45,180	51,281	0	50,827	45,600	86,762	0
<u>ANOKA</u>									
CITY	4,434,372	29,291,038	1,377,270	20,396,123	0	248,917	899,836	738,930	0
TOWN	153,867	193,861	11,214	9,012	0	12,581	66,534	0	0
TOTAL	4,588,239	29,484,899	1,388,484	20,405,135	0	261,498	966,370	738,930	0
<u>BECKER</u>									
CITY	739,485	1,537,292	47,979	413,292	0	3,990	13,769	49,653	0
TOWN	183,341	115,443	19,896	38,442	0	15,357	122,066	120,542	0
TOTAL	922,826	1,652,735	67,875	451,734	0	19,347	135,835	170,195	0
<u>BELTRAMI</u>									
CITY	831,270	2,450,218	31,095	100,677	0	109,424	27,112	44,611	0
TOWN	306,627	189,354	3,000	196,631	0	61,021	201,039	36,569	0
TOTAL	1,137,897	2,639,572	34,095	297,308	0	170,445	228,151	81,180	0
<u>BENTON</u>									
CITY	753,030	2,135,737	259,731	2,442,871	0	33,080	286,664	116,095	0
TOWN	298,899	320,723	20,877	35,231	0	33,612	327,325	52,007	0
TOTAL	1,051,929	2,456,460	280,608	2,478,102	0	66,692	613,989	168,102	0
<u>BIG STONE</u>									
CITY	148,059	33,271	9,540	8,368	0	23,331	30,139	18,309	0
TOWN	15,126	1,541	6,204	0	0	14,986	41,819	64,174	0
TOTAL	163,185	34,812	15,744	8,368	0	38,317	71,958	82,483	0
<u>BLUE EARTH</u>									
CITY	1,587,897	8,491,522	122,868	1,807,877	0	76,061	1,163,690	59,441	0
TOWN	309,744	553,978	41,013	221,770	0	115,754	259,393	63,776	0
TOTAL	1,897,641	9,045,500	163,881	2,029,647	0	191,815	1,423,083	123,217	0
<u>BROWN</u>									
CITY	885,888	1,395,598	123,804	979,111	0	262	2,300	25,075	0
TOWN	82,032	173,571	38,583	193,701	0	11,607	39,441	41,535	0
TOTAL	967,920	1,569,169	162,387	1,172,812	0	11,869	41,741	66,610	0
<u>CARLTON</u>									
CITY	617,436	678,253	28,446	2,864,036	0	172,397	174,107	50,965	0
TOWN	80,799	54,240	5,859	13,390	0	466,326	884,796	102,792	0
TOTAL	698,235	732,493	34,305	2,877,426	0	638,723	1,058,903	153,757	0
<u>CARVER</u>									
CITY	1,030,074	6,102,967	410,712	8,335,626	0	5,999	35,926	29,060	235
TOWN	96,426	226,489	25,344	229,002	0	44,587	374,086	14,978	0
TOTAL	1,126,500	6,329,456	436,056	8,564,628	0	50,586	410,012	44,038	235
<u>CASS</u>									
CITY	681,642	653,088	3,000	147	0	18,468	3,186	16,486	3,046
TOWN	400,592	308,234	3,504	3,693	0	197,885	273,082	101,122	7,721
TOTAL	1,082,234	961,322	6,504	3,840	0	216,353	276,268	117,608	10,767

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				
	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%)
CHIPPEWA									
CITY	391,419	464,053	48,770	183,449	0	145,989	359,852	21,789	0
TOWN	66,933	53,125	18,150	71,415	0	7,871	9,653	67,146	0
TOTAL	458,352	517,178	66,920	254,864	0	153,860	369,505	88,935	0
CHISAGO									
CITY	869,775	1,536,387	86,673	502,965	0	81,755	110,918	28,732	8,419
TOWN	149,967	189,288	12,000	22,130	0	47,952	675,368	8,750	3,480
TOTAL	1,019,742	1,725,675	98,673	525,095	0	129,707	786,286	37,482	11,899
CLAY									
CITY	1,150,546	3,226,796	41,250	1,427,384	0	2,287	6,302	206,667	0
TOWN	122,325	105,190	5,499	16,679	0	8,467	33,683	246,586	0
TOTAL	1,272,871	3,331,986	46,749	1,444,063	0	10,754	39,985	453,253	0
CLEARWATER									
CITY	174,333	45,289	3,000	27,918	0	8,423	3,151	16,872	0
TOWN	25,641	2,705	0	0	0	587,923	2,100,345	35,562	0
TOTAL	199,974	47,994	3,000	27,918	0	596,346	2,103,496	52,434	0
COOK									
CITY	169,632	161,980	0	0	0	0	0	0	0
TOWN	90,057	146,625	0	0	0	8,341	15,114	14,642	0
TOTAL	259,689	308,605	0	0	0	8,341	15,114	14,642	0
COTTONWOOD									
CITY	369,918	298,491	58,836	304,675	0	0	0	15,125	0
TOWN	37,287	37,569	24,195	63,200	0	8,285	31,428	17,848	0
TOTAL	407,205	336,060	83,031	367,875	0	8,285	31,428	32,973	0
CROW WING									
CITY	1,814,926	5,558,638	33,720	462,111	1,002	44,553	103,703	126,049	0
TOWN	476,952	690,677	6,000	245,263	3,499	55,785	334,660	42,310	0
TOTAL	2,291,878	6,249,315	39,720	707,374	4,501	100,338	438,363	168,359	0
DAKOTA									
CITY	4,955,302	56,516,825	1,663,152	32,149,072	0	1,924,294	7,022,372	436,747	0
TOWN	229,257	376,947	50,907	127,680	0	18,413	52,018	30,130	0
TOTAL	5,184,559	56,893,772	1,714,059	32,276,752	0	1,942,707	7,074,390	466,877	0
DODGE									
CITY	350,586	383,720	19,065	497,218	0	786	16,605	9,789	0
TOWN	62,418	19,646	9,000	13,157	0	2,670	16,166	21,771	0
TOTAL	413,004	403,366	28,065	510,375	0	3,456	32,771	31,560	0
DOUGLAS									
CITY	1,046,562	2,671,795	48,345	556,678	0	66,790	125,455	9,039	0
TOWN	309,843	745,933	0	0	0	35,715	61,457	11,053	0
TOTAL	1,356,405	3,417,728	48,345	556,678	0	102,505	186,912	20,092	0
FARIBAULT									
CITY	413,172	322,016	110,718	712,037	0	4,819	21,348	34,210	0
TOWN	25,917	19,738	25,665	61,354	0	14,255	77,884	63,550	0
TOTAL	439,089	341,754	136,383	773,391	0	19,074	99,232	97,760	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	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	MINERAL	LAND & BUILDINGS	MACHINERY		
	(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%)		
FILLMORE									
CITY	695,078	448,590	36,000	190,347	0	3,101	29,238	0	0
TOWN	72,753	77,303	0	2,999	0	14,704	100,619	0	0
TOTAL	767,831	525,893	36,000	193,346	0	17,805	129,857	0	0
FREEBORN									
CITY	843,921	1,532,094	163,044	1,543,549	0	29,935	68,469	40,066	0
TOWN	87,369	62,139	10,809	23,237	0	91,829	170,798	91,945	0
TOTAL	931,290	1,594,233	173,853	1,566,786	0	121,764	239,267	132,011	0
GOODHUE									
CITY	1,452,627	3,587,243	144,084	2,473,590	0	3,509,416	14,497,700	63,020	0
TOWN	252,612	547,674	12,513	54,624	0	12,179	31,132	7,949	0
TOTAL	1,705,239	4,134,917	156,597	2,528,214	0	3,521,595	14,528,832	70,969	0
GRANT									
CITY	200,667	105,340	0	0	0	2,714	6,946	14,439	0
TOWN	15,159	7,011	0	0	0	5,756	25,815	35,445	0
TOTAL	215,826	112,351	0	0	0	8,470	32,761	49,884	0
HENNEPIN									
CITY	14,621,461	385,480,166	6,092,076	131,451,206	0	2,707,945	7,064,901	1,975,389	0
TOWN	70,248	253,033	90,000	364,461	0	8,138	57,067	4,821	0
TOTAL	14,691,709	385,733,199	6,182,076	131,815,667	0	2,716,083	7,121,968	1,980,210	0
HOUSTON									
CITY	522,018	390,211	6,300	47,141	0	5,281	17,425	1,996	0
TOWN	93,525	76,225	3,000	3,225	0	7,465	28,953	7,176	0
TOTAL	615,543	466,436	9,300	50,366	0	12,746	46,378	9,172	0
HUBBARD									
CITY	496,014	870,970	20,658	71,106	0	24,486	3,386	0	0
TOWN	228,399	243,682	4,308	511,289	0	35,079	238,265	19,025	225
TOTAL	724,413	1,114,652	24,966	582,395	0	59,565	241,651	19,025	225
ISANTI									
CITY	558,324	1,594,543	15,000	320,859	0	46,949	46,243	32,306	0
TOWN	166,101	129,794	3,300	4,788	0	21,459	148,453	37,483	0
TOTAL	724,425	1,724,337	18,300	325,647	0	68,408	194,696	69,789	0
ITASCA									
CITY	990,061	2,275,884	27,858	1,816,337	9,531	1,704,559	9,142,454	48,866	0
TOWN	246,342	161,793	25,551	385,140	7,363	190,732	1,377,806	85,062	0
TOTAL	1,236,403	2,437,677	53,409	2,201,477	16,894	1,895,291	10,520,260	133,928	0
JACKSON									
CITY	289,818	379,175	0	1,380	0	170	837	9,550	0
TOWN	61,986	28,998	18,417	698,321	0	40,489	179,194	29,645	0
TOTAL	351,804	408,173	18,417	699,701	0	40,659	180,031	39,195	0
KANABEC									
CITY	301,887	258,972	24,651	427,906	0	759	7,623	10,395	0
TOWN	107,352	43,212	5,496	6,964	0	1,044	3,538	20,599	0
TOTAL	409,239	302,184	30,147	434,870	0	1,803	11,161	30,994	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				
	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%)
<u>KANDIYOHI</u>									
CITY	1,114,131	3,142,520	137,343	987,721	0	34,369	18,336	108,119	0
TOWN	304,545	382,831	25,839	17,779	0	25,284	82,137	83,479	0
TOTAL	1,418,676	3,525,351	163,182	1,005,500	0	59,653	100,473	191,598	0
<u>KITTSOON</u>									
CITY	140,757	48,685	4,701	281	0	10,879	30,997	19,596	0
TOWN	26,496	26,504	0	0	0	159,263	868,406	87,920	0
TOTAL	167,253	75,189	4,701	281	0	170,142	899,403	107,516	0
<u>KOOCHICHING</u>									
CITY	364,410	458,421	9,120	3,687,845	0	31,875	190,218	89,287	0
TOWN	57,006	18,868	4,617	9,270	0	9,375	87,096	231,877	0
TOTAL	421,416	477,289	13,737	3,697,115	0	41,250	277,314	321,164	0
<u>LAC QUI PARLE</u>									
CITY	163,173	44,518	28,782	256,351	0	1,871	10,432	5,543	0
TOWN	36,732	8,101	4,224	122,944	0	17,113	26,343	27,389	0
TOTAL	199,905	52,619	33,006	379,295	0	18,984	36,775	32,932	0
<u>LAKE</u>									
CITY	214,381	289,325	6,132	7,909	0	42,522	10,859	12,558	0
TOWN	58,977	91,269	30,420	146,006	0	39,792	87,213	154,156	0
TOTAL	273,358	380,594	36,552	153,915	0	82,314	98,072	166,714	0
<u>LAKE/WOODS</u>									
CITY	127,878	60,908	6,000	123,345	0	1,056	8,520	7,466	0
TOWN	34,845	15,679	4,437	15,419	0	2,041	13,975	21,215	0
TOTAL	162,723	76,587	10,437	138,764	0	3,097	22,495	28,681	0
<u>LE SUEUR</u>									
CITY	553,725	284,235	76,971	849,799	0	8,748	97,273	41,036	0
TOWN	120,426	86,081	23,052	373,414	0	12,480	34,819	52,480	0
TOTAL	674,151	370,316	100,023	1,223,213	0	21,228	132,092	93,516	0
<u>LINCOLN</u>									
CITY	149,364	11,075	19,794	31,532	0	23,606	5,543	3,459	0
TOWN	16,353	1,266	2,139	0	0	31,070	28,779	19,109	0
TOTAL	165,717	12,341	21,933	31,532	0	54,676	34,322	22,568	0
<u>LYON</u>									
CITY	789,024	2,015,196	161,835	2,202,527	0	12,752	35,286	47,001	0
TOWN	79,029	54,053	3,000	15,585	0	50,132	125,019	90,139	0
TOTAL	868,053	2,069,249	164,835	2,218,112	0	62,884	160,305	137,140	0
<u>MCLEOD</u>									
CITY	966,873	1,942,306	118,401	1,561,254	0	10,042	1,928	22,210	0
TOWN	146,931	91,537	19,698	72,882	0	16,557	32,343	13,474	0
TOTAL	1,113,804	2,033,843	138,099	1,634,136	0	26,599	34,271	35,684	0
<u>MAHNOMEN</u>									
CITY	108,420	377,071	0	0	0	2,779	2,387	2,001	0
TOWN	22,284	219,452	0	0	0	4,173	16,422	13,806	0
TOTAL	130,704	596,523	0	0	0	6,952	18,809	15,807	0

TABLE 32 PART E
1986 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%)		
MARSHALL									
CITY	238,509	115,693	2,724	0	0	846	4,996	22,626	0
TOWN	45,867	55,982	0	0	0	92,249	750,393	111,664	0
TOTAL	284,376	171,675	2,724	0	0	93,095	755,389	134,290	0
MARTIN									
CITY	737,223	1,303,254	88,797	676,886	0	5,626	7,061	31,461	0
TOWN	42,108	27,508	14,637	59,400	0	125,429	1,124,101	41,763	0
TOTAL	779,331	1,330,762	103,434	736,286	0	131,055	1,131,162	73,224	0
MEEKER									
CITY	581,718	391,294	72,213	380,368	0	1,085	8,634	27,576	0
TOWN	145,251	107,615	9,000	25,363	0	12,894	52,710	55,669	0
TOTAL	726,969	498,909	81,213	405,731	0	13,979	61,344	83,245	0
MILLE LACS									
CITY	507,258	514,781	40,449	226,231	0	8,612	45,398	0	0
TOWN	187,833	126,708	864	437	0	19,713	62,105	0	0
TOTAL	695,091	641,489	41,313	226,668	0	28,325	107,503	0	0
MORRISON									
CITY	702,288	858,120	27,438	282,886	0	76,909	69,016	68,740	0
TOWN	276,793	140,312	0	2,806	0	210,074	308,908	109,470	0
TOTAL	979,081	998,432	27,438	285,692	0	286,983	377,924	178,210	0
MOWER									
CITY	960,933	1,478,711	18,000	1,985,711	0	3,906	77,418	5,390	0
TOWN	146,115	124,163	3,000	2,369	0	12,415	140,464	9,132	0
TOTAL	1,107,048	1,602,874	21,000	1,988,080	0	16,321	217,882	14,522	0
MURRAY									
CITY	225,126	119,221	27,351	71,191	0	0	0	0	0
TOWN	49,971	32,022	10,152	14,504	0	9,511	32,068	0	0
TOTAL	275,097	151,243	37,503	85,695	0	9,511	32,068	0	0
NICOLLET									
CITY	682,521	1,005,919	121,506	1,603,542	0	8,873	17,214	0	0
TOWN	29,595	46,901	16,278	38,549	0	11,367	74,213	0	0
TOTAL	712,116	1,052,820	137,784	1,642,091	0	20,240	91,427	0	0
NOBLES									
CITY	691,182	1,305,452	83,910	875,879	0	1,793	6,013	36,496	0
TOWN	51,822	95,864	15,333	33,906	0	11,894	34,924	27,346	0
TOTAL	743,004	1,401,316	99,243	909,785	0	13,687	40,937	63,842	0
NORMAN									
CITY	183,981	93,077	0	0	0	9,854	0	11,584	0
TOWN	39,903	34,153	0	0	0	29,085	74,739	52,349	0
TOTAL	223,884	127,230	0	0	0	38,939	74,739	63,933	0
OLMSTED									
CITY	2,614,590	27,480,946	155,937	3,175,013	0	73,330	34,076	33,926	0
TOWN	279,876	379,429	21,225	82,009	0	62,559	366,517	33,152	0
TOTAL	2,894,466	27,860,375	177,162	3,257,022	0	135,889	400,593	67,078	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				
	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%)
<u>OTTER TAIL</u>									
CITY	1,414,893	2,054,750	87,999	644,475	0	481,224	1,035,648	58,288	0
TOWN	297,492	186,902	4,623	2,563	0	86,206	234,199	166,243	0
TOTAL	1,712,385	2,241,652	92,622	647,038	0	567,430	1,269,847	224,531	0
<u>PENNINGTON</u>									
CITY	375,549	443,311	17,073	225,764	0	0	0	12,213	0
TOWN	68,541	22,647	0	0	0	9,618	56,525	16,485	0
TOTAL	444,090	465,958	17,073	225,764	0	9,618	56,525	28,698	0
<u>PINE</u>									
CITY	607,134	1,465,090	31,542	79,091	0	9,142	58,955	65,916	0
TOWN	98,568	70,469	1,659	5,465	0	28,477	214,260	133,968	0
TOTAL	705,702	1,535,559	33,201	84,556	0	37,619	273,215	199,884	0
<u>PIPESTONE</u>									
CITY	339,459	168,677	47,448	246,598	0	11,809	39,527	20,346	0
TOWN	19,809	7,364	3,432	79,134	0	6,361	53,024	52,835	0
TOTAL	359,268	176,041	50,880	325,732	0	18,170	92,551	73,181	0
<u>POLK</u>									
CITY	868,116	1,137,345	36,519	696,420	0	5,418	40,486	107,526	0
TOWN	85,359	139,152	3,000	287,859	0	47,046	273,721	335,407	0
TOTAL	953,475	1,276,497	39,519	984,279	0	52,464	314,207	442,933	0
<u>POPE</u>									
CITY	281,598	109,642	10,314	53,425	0	956	19,720	5,772	0
TOWN	55,980	73,297	6,600	43,488	0	8,785	25,345	17,381	46
TOTAL	337,578	182,939	16,914	96,913	0	9,741	45,065	23,153	46
<u>RAMSEY</u>									
CITY	8,573,573	96,665,867	1,117,128	32,296,978	0	1,058,281	3,481,576	1,153,335	0
TOWN	59,121	1,292,083	23,247	378,936	0	8,201	59,152	31,683	0
TOTAL	8,632,694	97,957,950	1,140,375	32,675,914	0	1,066,482	3,540,728	1,185,018	0
<u>RED LAKE</u>									
CITY	76,794	25,235	4,209	5,511	0	13,519	6,163	3,156	0
TOWN	11,892	4,623	0	0	0	27,168	184,865	19,040	0
TOTAL	88,686	29,858	4,209	5,511	0	40,687	191,028	22,196	0
<u>REDWOOD</u>									
CITY	474,885	630,951	101,697	362,614	0	12,188	17,508	7,595	0
TOWN	82,866	49,800	10,731	60,669	0	22,450	33,382	27,154	0
TOTAL	557,751	680,751	112,428	423,283	0	34,638	50,890	34,749	0
<u>RENVILLE</u>									
CITY	462,795	183,612	118,785	599,164	0	34,583	27,632	9,876	0
TOWN	63,039	45,917	21,522	666,144	0	50,088	153,744	22,931	0
TOTAL	525,834	229,529	140,307	1,265,308	0	84,671	181,376	32,807	0
<u>RICE</u>									
CITY	1,296,639	3,695,609	83,604	1,517,314	0	12,127	80,671	71,842	0
TOWN	134,724	94,649	0	43,728	0	37,954	223,010	33,349	0
TOTAL	1,431,363	3,790,258	83,604	1,561,042	0	50,081	303,681	105,191	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	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	MINERAL	LAND & BUILDINGS	MACHINERY		
	(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%)		
ROCK									
CITY	344,910	370,279	40,083	148,999	0	101	193	3,876	0
TOWN	34,095	18,406	9,000	93,238	0	8,606	51,953	34,392	0
TOTAL	379,005	388,685	49,083	242,237	0	8,707	52,146	38,268	0
ROSEAU									
CITY	400,575	558,623	10,287	976,361	0	15,777	22,108	31,979	0
TOWN	58,374	35,956	7,326	27,807	0	22,432	637,979	90,384	0
TOTAL	458,949	594,579	17,613	1,004,168	0	38,209	660,087	122,363	0
ST. LOUIS									
CITY	4,435,650	14,174,456	420,255	4,864,929	134,935	1,010,449	2,915,179	779,569	0
TOWN	441,225	392,741	59,064	540,809	31,439	352,048	1,496,314	1,473,621	0
TOTAL	4,876,875	14,567,197	479,319	5,405,738	166,374	1,362,497	4,411,493	2,253,190	0
SCOTT									
CITY	1,493,040	5,543,890	264,156	6,957,583	0	64,693	826,504	116,025	0
TOWN	235,383	326,564	39,969	100,932	0	16,686	146,279	87,040	0
TOTAL	1,728,423	5,870,454	304,125	7,058,515	0	81,379	972,783	203,065	0
SHERBURNE									
CITY	976,685	4,391,712	182,766	2,456,027	0	6,960,151	23,059,209	85,753	0
TOWN	368,538	501,911	18,204	25,437	0	180,966	42,865	87,590	0
TOTAL	1,345,223	4,893,623	200,970	2,481,464	0	7,141,117	23,102,074	173,343	0
SIBLEY									
CITY	280,052	78,459	49,665	383,953	0	10,110	32,872	0	0
TOWN	61,113	20,434	22,440	38,957	0	3,592	33,296	0	0
TOTAL	341,165	98,893	72,105	422,910	0	13,702	66,168	0	0
STEARNS									
CITY	3,537,486	16,210,851	387,216	4,913,173	0	33,884	188,678	177,954	0
TOWN	668,954	807,621	17,853	343,293	0	45,327	176,448	68,729	0
TOTAL	4,206,440	17,018,472	405,069	5,256,466	0	79,211	365,126	246,683	0
STEELE									
CITY	1,036,125	2,471,446	92,730	2,822,825	0	91,192	130,695	40,319	0
TOWN	126,540	195,226	25,542	135,432	0	27,389	113,059	60,007	0
TOTAL	1,162,665	2,666,672	118,272	2,958,257	0	118,581	243,754	100,326	0
STEVENS									
CITY	345,267	334,985	11,937	40,720	0	2,890	10,189	30,706	0
TOWN	56,802	77,266	0	0	0	8,832	25,902	75,402	0
TOTAL	402,069	412,251	11,937	40,720	0	11,722	36,091	106,108	0
SWIFT									
CITY	278,799	189,387	13,722	54,749	0	45,728	7,533	49,209	0
TOWN	34,014	90,630	9,000	155,737	0	53,093	142,023	95,665	0
TOTAL	312,813	280,017	22,722	210,486	0	98,821	149,556	144,874	0
TODD									
CITY	431,578	419,101	24,645	104,796	0	2,080	11,058	16,261	0
TOWN	96,867	9,769	588	152	0	18,984	93,321	100,846	0
TOTAL	528,445	428,870	25,233	104,948	0	21,064	104,379	117,107	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	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	MINERAL	LAND & BUILDINGS	MACHINERY		
	(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>TRAVERSE</u>									
CITY	104,082	15,677	14,490	45,425	0	12,076	3,391	6,681	0
TOWN	16,356	2,650	0	0	0	23,498	46,594	15,765	0
TOTAL	120,438	18,327	14,490	45,425	0	35,574	49,985	22,446	0
<u>WABASHA</u>									
CITY	649,068	773,055	15,000	307,960	0	8,810	45,872	10,354	0
TOWN	86,724	29,911	0	0	0	11,863	46,769	11,698	0
TOTAL	735,792	802,966	15,000	307,960	0	20,673	92,641	22,052	0
<u>WADENA</u>									
CITY	415,986	329,924	29,457	123,462	0	3,096	43,167	30,434	0
TOWN	41,493	25,647	3,606	488	0	26,705	131,136	29,717	0
TOTAL	457,479	355,571	33,063	123,950	0	29,801	174,303	60,151	0
<u>WASECA</u>									
CITY	476,574	618,049	32,703	617,274	0	9,005	56,263	10,912	0
TOWN	43,464	29,719	12,750	75,426	0	18,237	69,648	39,915	0
TOTAL	520,038	647,768	45,453	692,700	0	27,242	125,911	50,827	0
<u>WASHINGTON</u>									
CITY	2,856,960	24,364,436	48,000	3,682,248	0	809,252	3,781,359	135,352	0
TOWN	252,303	629,749	0	14,388	0	6,417	16,886	61,802	0
TOTAL	3,109,263	24,994,185	48,000	3,696,636	0	815,669	3,798,245	197,154	0
<u>WATONWAN</u>									
CITY	365,259	203,248	54,882	539,000	0	406	1,586	32,444	0
TOWN	23,202	39,354	12,813	90,129	0	10,575	28,778	49,644	0
TOTAL	388,461	242,602	67,695	629,129	0	10,981	30,364	82,088	0
<u>WILKIN</u>									
CITY	169,800	105,717	0	0	0	1,270	1,481	34,307	0
TOWN	20,568	51,354	0	0	0	5,110	9,422	111,723	0
TOTAL	190,368	157,071	0	0	0	6,380	10,903	146,030	0
<u>WINONA</u>									
CITY	1,411,941	2,888,397	223,335	2,298,697	0	65,125	91,008	105,128	0
TOWN	95,874	107,986	17,292	22,513	0	15,610	47,001	41,569	0
TOTAL	1,507,815	2,996,383	240,627	2,321,210	0	80,735	138,009	146,697	0
<u>WRIGHT</u>									
CITY	2,279,826	4,639,774	231,936	1,601,575	0	3,249,709	9,085,455	75,427	0
TOWN	273,924	466,476	21,000	51,539	0	13,567	2,381,439	64,237	0
TOTAL	2,553,750	5,106,250	252,936	1,653,114	0	3,263,276	11,466,894	139,664	0
<u>YELLOW MEDICINE</u>									
CITY	275,112	82,910	36,588	176,006	0	7,793	9,692	13,418	0
TOWN	35,970	15,589	13,722	70,012	0	24,274	51,751	30,945	0
TOTAL	311,082	98,499	50,310	246,018	0	32,067	61,443	44,363	0
<u>STATE TOTAL</u>									
CITY	94,792,566	749,700,745	16,142,741	301,391,556	145,468	25,421,209	87,104,640	8,158,478	11,700
TOWN	11,291,842	14,210,251	1,080,861	8,007,883	42,301	4,439,637	20,128,381	6,294,752	11,472
TOTAL	106,084,408	763,910,996	17,223,602	309,399,439	187,769	29,860,846	107,233,021	14,453,230	23,172

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, 1.5%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
<u>AITKIN</u>								
CITY	981,058	1,075,000	0	202	0	0	202	207
TOWN	2,741,906	8,906,193	1,996	0	1,852	1,085	2,937	3,996
TOTAL	3,722,964	9,981,193	1,996	202	1,852	1,085	3,139	4,203
<u>ANOKA</u>								
CITY	166,629,211	168,027,056	0	165,173	0	1,539	166,712	0
TOWN	5,619,138	6,346,236	0	0	0	0	0	0
TOTAL	172,248,349	174,373,292	0	165,173	0	1,539	166,712	0
<u>BECKER</u>								
CITY	5,389,641	5,738,433	130	0	381	0	381	5,003
TOWN	4,304,451	10,211,338	2,528	0	2,986	1,383	4,369	201
TOTAL	9,694,092	15,949,771	2,658	0	3,367	1,383	4,750	5,204
<u>BELTRAMI</u>								
CITY	5,852,968	5,909,153	17	2,907	0	0	2,907	3,384
TOWN	5,253,626	7,696,999	437	48,967	23,059	1,142	73,168	1,068
TOTAL	11,106,594	13,606,152	454	51,874	23,059	1,142	76,075	4,452
<u>BENTON</u>								
CITY	12,093,495	12,126,246	34	0	9,109	0	9,109	230
TOWN	3,548,192	5,400,879	0	72,601	0	0	72,601	1,955
TOTAL	15,641,687	17,527,125	34	72,601	9,109	0	81,710	2,185
<u>BIG STONE</u>								
CITY	739,880	765,695	0	584	996	0	1,580	924
TOWN	277,158	2,410,672	0	2,793	0	2,863	5,656	0
TOTAL	1,017,038	3,176,367	0	3,377	996	2,863	7,236	924
<u>BLUE EARTH</u>								
CITY	24,335,043	24,388,645	0	41,437	0	0	41,437	6,183
TOWN	5,072,198	12,958,478	0	30,837	0	0	30,837	29,297
TOTAL	29,407,241	37,347,123	0	72,274	0	0	72,274	35,480
<u>BROWN</u>								
CITY	8,443,694	8,486,737	388	3,409	461	5,089	8,959	545
TOWN	1,266,940	6,924,458	4,105	16,662	301	0	16,963	30,355
TOTAL	9,710,634	15,411,195	4,493	20,071	762	5,089	25,922	30,900
<u>CARLTON</u>								
CITY	8,084,509	8,136,282	0	35,214	25,415	0	60,629	0
TOWN	4,554,814	5,883,929	0	4,617	904	0	5,521	0
TOTAL	12,639,323	14,020,211	0	39,831	26,319	0	66,150	0
<u>CARVER</u>								
CITY	45,884,274	46,417,685	0	62,877	0	0	62,877	221
TOWN	5,128,207	8,144,362	0	10,673	0	0	10,673	0
TOTAL	51,012,481	54,562,047	0	73,550	0	0	73,550	221
<u>CASS</u>								
CITY	4,081,637	7,138,597	0	0	572	0	572	230
TOWN	6,785,271	16,416,976	6,773	8,397	157,841	1,274	167,512	0
TOTAL	10,866,908	23,555,573	6,773	8,397	158,413	1,274	168,084	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 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%)
CHIPPEWA								
CITY	3,189,786	3,216,960	0	0	0	0	0	1,923
TOWN	649,139	5,119,927	1,696	9,899	0	0	9,899	5
TOTAL	3,838,925	8,336,887	1,696	9,899	0	0	9,899	1,928
CHISAGO								
CITY	9,506,645	9,999,095	0	1,453	248	240	1,941	540
TOWN	7,575,538	10,421,370	9,700	404,961	0	0	404,961	4,168
TOTAL	17,082,183	20,420,465	9,700	406,414	248	240	406,902	4,708
CLAY								
CITY	15,748,951	15,825,089	0	6,661	0	2,910	9,571	71,418
TOWN	2,135,272	7,858,553	0	6,472	0	2,476	8,948	0
TOTAL	17,884,223	23,683,642	0	13,133	0	5,386	18,519	71,418
CLEARWATER								
CITY	568,144	576,208	232	0	0	405	405	0
TOWN	3,160,989	4,233,413	674	15,920	5,002	444	21,366	0
TOTAL	3,729,133	4,809,621	906	15,920	5,002	849	21,771	0
COOK								
CITY	854,435	891,153	0	1,223	633	0	1,856	0
TOWN	1,992,462	6,078,642	8,576	74,784	77,023	1,647	153,454	0
TOTAL	2,846,897	6,969,795	8,576	76,007	77,656	1,647	155,310	0
COTTONWOOD								
CITY	2,338,264	2,366,459	0	345	11,280	0	11,625	5
TOWN	449,930	5,740,305	0	3,322	0	616	3,938	1,035
TOTAL	2,788,194	8,106,764	0	3,667	11,280	616	15,563	1,040
CROW WING								
CITY	17,648,802	24,773,709	1,184	585	1,484	55	2,124	4,652
TOWN	10,271,230	21,869,526	8	13,358	7,122	105	20,585	235
TOTAL	27,920,032	46,643,235	1,192	13,943	8,606	160	22,709	4,887
DAKOTA								
CITY	279,437,272	280,863,316	2,804	203,905	853	8,053	212,811	87,393
TOWN	6,520,323	9,902,258	371	3,229	0	20,181	23,410	10,756
TOTAL	285,957,595	290,765,574	3,175	207,134	853	28,234	236,221	98,149
DODGE								
CITY	3,464,040	3,496,802	0	0	0	2,000	2,000	373
TOWN	1,505,067	5,291,085	364	713	0	977	1,690	0
TOTAL	4,969,107	8,787,887	364	713	0	2,977	3,690	373
DOUGLAS								
CITY	7,613,362	7,718,821	0	0	0	0	0	33,897
TOWN	8,069,130	13,875,242	0	46,464	0	0	46,464	4,295
TOTAL	15,682,492	21,594,063	0	46,464	0	0	46,464	38,192
FARIBAULT								
CITY	3,209,764	3,268,519	0	8,657	0	75	8,732	1,435
TOWN	652,254	8,082,769	0	3,951	0	72	4,023	2,825
TOTAL	3,862,018	11,351,288	0	12,608	0	147	12,755	4,260

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, 1.5%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
<u>FILLMORE</u>								
CITY	3,701,231	3,881,304	0	9,835	549	0	10,384	2,120
TOWN	796,741	5,210,076	0	5,699	1,128	23	6,850	87
TOTAL	4,497,972	9,091,380	0	15,534	1,677	23	17,234	2,207
<u>FREEBORN</u>								
CITY	8,918,851	8,959,312	0	6,795	0	0	6,795	754
TOWN	1,730,646	7,077,258	428	20,412	0	0	20,412	419
TOTAL	10,649,497	16,036,570	428	27,207	0	0	27,207	1,173
<u>GOODHUE</u>								
CITY	35,587,786	35,836,327	548	598	0	569	1,167	9,052
TOWN	4,827,646	10,594,250	586	11,983	14,207	2,635	28,825	11,960
TOTAL	40,415,432	46,430,577	1,134	12,581	14,207	3,204	29,992	21,012
<u>GRANT</u>								
CITY	777,248	820,459	0	18	330	43	391	555
TOWN	382,912	3,550,203	579	3,767	3,715	1,735	9,217	0
TOTAL	1,160,160	4,370,662	579	3,785	4,045	1,778	9,608	555
<u>HENNEPIN</u>								
CITY	1,184,474,936	1,189,200,676	0	380,365	0	0	380,365	9,104,790
TOWN	2,210,623	2,450,924	0	0	0	0	0	0
TOTAL	1,186,685,559	1,191,651,600	0	380,365	0	0	380,365	9,104,790
<u>HOUSTON</u>								
CITY	3,804,264	3,863,991	0	5,198	0	0	5,198	1,998
TOWN	1,432,276	3,813,524	0	1,127	18	5,247	6,392	329
TOTAL	5,236,540	7,677,515	0	6,325	18	5,247	11,590	2,327
<u>HUBBARD</u>								
CITY	2,297,177	2,367,638	0	1,789	53	0	1,842	7,798
TOWN	5,065,924	10,361,873	493	28,189	10,892	425	39,506	2,857
TOTAL	7,363,101	12,729,511	493	29,978	10,945	425	41,348	10,655
<u>ISANTI</u>								
CITY	5,047,266	5,062,733	0	0	0	0	0	8,661
TOWN	5,312,425	8,210,536	0	1,725	0	0	1,725	0
TOTAL	10,359,691	13,273,269	0	1,725	0	0	1,725	8,661
<u>ITASCA</u>								
CITY	20,126,630	20,376,846	0	12,884	8,531	0	21,415	14
TOWN	9,188,072	14,176,157	8,687	5,660	101,988	679	108,327	138
TOTAL	29,314,702	34,553,003	8,687	18,544	110,519	679	129,742	152
<u>JACKSON</u>								
CITY	1,788,034	1,818,626	0	0	0	0	0	0
TOWN	1,442,246	8,748,368	0	8,798	32	0	8,830	0
TOTAL	3,230,280	10,566,994	0	8,798	32	0	8,830	0
<u>KANABEC</u>								
CITY	1,785,734	1,801,067	0	47,260	0	0	47,260	14,254
TOWN	1,688,148	3,398,294	0	25,720	0	32	25,752	0
TOTAL	3,473,882	5,199,361	0	72,980	0	32	73,012	14,254

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>KANDIYOHI</u>								
CITY	11,827,108	12,021,618	0	2,005	828	0	2,833	7,051
TOWN	5,696,067	12,591,318	780	1,495	0	1,034	2,529	0
TOTAL	17,523,175	24,612,936	780	3,500	828	1,034	5,362	7,051
<u>KITTSOON</u>								
CITY	669,107	694,963	4,377	469	0	893	1,362	315
TOWN	1,263,969	4,828,116	1,856	4,365	0	595	4,960	681
TOTAL	1,933,076	5,523,079	6,233	4,834	0	1,488	6,322	996
<u>KOOCHICHING</u>								
CITY	6,422,247	6,436,389	0	0	225	0	225	0
TOWN	1,786,907	2,802,185	980	185,108	15,810	828	201,746	1,371
TOTAL	8,209,154	9,238,574	980	185,108	16,035	828	201,971	1,371
<u>LAC QUI PARLE</u>								
CITY	1,089,006	1,099,928	0	0	330	0	330	0
TOWN	447,082	4,206,899	108	0	96	0	96	0
TOTAL	1,536,088	5,306,827	108	0	426	0	426	0
<u>LAKE</u>								
CITY	1,639,329	1,692,285	0	17,276	1,533	288	19,097	470
TOWN	2,222,696	3,976,756	98	6,015	36,126	336	42,477	257
TOTAL	3,862,025	5,669,041	98	23,291	37,659	624	61,574	727
<u>LAKE/WOODS</u>								
CITY	519,965	532,088	0	0	0	2,719	2,719	2,825
TOWN	695,442	1,682,999	298	32	221	1,224	1,477	0
TOTAL	1,215,407	2,215,087	298	32	221	3,943	4,196	2,825
<u>LE SUEUR</u>								
CITY	5,373,125	5,501,741	0	938	0	0	938	10,459
TOWN	3,508,839	7,629,185	0	11,206	0	0	11,206	0
TOTAL	8,881,964	13,130,926	0	12,144	0	0	12,144	10,459
<u>LINCOLN</u>								
CITY	723,583	746,876	0	0	0	0	0	419
TOWN	248,560	2,441,803	0	301,870	250	0	302,120	0
TOTAL	972,143	3,188,679	0	301,870	250	0	302,120	419
<u>LYON</u>								
CITY	10,610,929	10,657,751	0	7,848	12	473	8,333	18,400
TOWN	1,097,753	6,085,632	0	15,042	0	0	15,042	0
TOTAL	11,708,682	16,743,383	0	22,890	12	473	23,375	18,400
<u>MCLEOD</u>								
CITY	11,511,759	11,540,707	0	4,917	0	0	4,917	138
TOWN	2,350,866	5,868,991	0	5,340	0	0	5,340	0
TOTAL	13,862,625	17,409,698	0	10,257	0	0	10,257	138
<u>MAHNOMEN</u>								
CITY	762,915	769,977	139	0	0	0	0	0
TOWN	503,483	1,743,750	257	602	5,021	0	5,623	0
TOTAL	1,266,398	2,513,727	396	602	5,021	0	5,623	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, 1.6%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
<u>MARSHALL</u>								
CITY	1,026,409	1,052,905	78	1,086	2,204	6,451	9,741	1,253
TOWN	1,294,929	6,403,435	2,966	7,379	258	1,837	9,474	296
TOTAL	2,321,338	7,456,340	3,044	8,465	2,462	8,288	19,215	1,549
<u>MARTIN</u>								
CITY	6,063,850	6,198,345	0	26,408	0	0	26,408	0
TOWN	2,014,569	9,399,036	0	7,790	0	0	7,790	0
TOTAL	8,078,419	15,597,381	0	34,198	0	0	34,198	0
<u>MEEKER</u>								
CITY	3,569,612	3,600,386	0	1,761	0	0	1,761	0
TOWN	2,558,214	6,784,645	0	12,352	0	0	12,352	4,444
TOTAL	6,127,826	10,385,031	0	14,113	0	0	14,113	4,444
<u>MILLE LACS</u>								
CITY	3,081,425	3,238,152	0	38,254	6,241	0	44,495	9,100
TOWN	2,541,515	5,022,509	6	7,586	1,086	0	8,672	0
TOTAL	5,622,940	8,260,661	6	45,840	7,327	0	53,167	9,100
<u>MORRISON</u>								
CITY	4,416,216	4,516,090	0	3,768	294	0	4,062	248
TOWN	3,922,721	8,205,609	1,539	7,461	0	270	7,731	1,100
TOTAL	8,338,937	12,721,699	1,539	11,229	294	270	11,793	1,348
<u>MOWER</u>								
CITY	10,745,597	10,824,899	0	2,336	150	0	2,486	50,574
TOWN	1,587,873	7,346,321	0	31,019	0	0	31,019	0
TOTAL	12,333,470	18,171,220	0	33,355	150	0	33,505	50,574
<u>MURRAY</u>								
CITY	1,267,603	1,291,126	0	1,205	0	0	1,205	0
TOWN	537,805	5,523,637	0	4,278	258	0	4,536	0
TOTAL	1,805,408	6,814,763	0	5,483	258	0	5,741	0
<u>NICOLLET</u>								
CITY	10,568,461	10,621,884	0	1,467	0	0	1,467	0
TOWN	1,478,159	5,930,633	0	10,614	80	0	10,694	0
TOTAL	12,046,620	16,552,517	0	12,081	80	0	12,161	0
<u>NOBLES</u>								
CITY	6,771,987	6,824,371	0	496	7,361	3,144	11,001	0
TOWN	670,113	6,914,182	0	16,596	24,377	0	40,973	0
TOTAL	7,442,100	13,738,553	0	17,092	31,738	3,144	51,974	0
<u>NORMAN</u>								
CITY	840,212	849,050	0	3,082	0	2,723	5,805	0
TOWN	438,913	4,682,711	0	0	0	43	43	0
TOTAL	1,279,125	5,531,761	0	3,082	0	2,766	5,848	0
<u>OLMSTED</u>								
CITY	66,643,891	66,848,882	0	51,483	0	0	51,483	31,472
TOWN	9,578,960	14,807,563	0	3,901	0	0	3,901	0
TOTAL	76,222,851	81,656,445	0	55,384	0	0	55,384	31,472

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>OTTER TAIL</u>								
CITY	10,879,660	11,178,024	0	0	2,742	5,583	8,325	2,511
TOWN	7,281,768	20,037,648	0	0	297	1,562	1,859	9,160
TOTAL	18,161,428	31,215,672	0	0	3,039	7,145	10,184	11,671
<u>PENNINGTON</u>								
CITY	2,473,390	2,477,840	0	18,529	0	0	18,529	0
TOWN	637,384	1,854,594	0	570	0	0	570	0
TOTAL	3,110,774	4,332,434	0	19,099	0	0	19,099	0
<u>PINE</u>								
CITY	4,018,204	4,238,891	24	2,318	3,850	0	6,168	1,356
TOWN	3,273,384	7,350,342	17	2,581	1,359	150	4,090	0
TOTAL	7,291,588	11,589,233	41	4,899	5,209	150	10,258	1,356
<u>PIPESTONE</u>								
CITY	1,959,514	2,011,742	0	41	1,229	8,097	9,367	0
TOWN	433,485	3,070,249	0	101	0	41	142	0
TOTAL	2,392,999	5,081,991	0	142	1,229	8,138	9,509	0
<u>POLK</u>								
CITY	7,051,253	7,146,474	0	6,141	0	1,369	7,510	3,336
TOWN	2,159,307	12,203,175	0	9,149	1,093	182	10,424	0
TOTAL	9,210,560	19,349,649	0	15,290	1,093	1,551	17,934	3,336
<u>POPE</u>								
CITY	1,438,187	1,477,625	16,866	5,309	0	0	5,309	1,364
TOWN	1,129,989	4,054,325	0	10,089	0	0	10,089	0
TOTAL	2,568,176	5,531,950	16,866	15,398	0	0	15,398	1,364
<u>RAMSEY</u>								
CITY	343,304,701	343,558,425	0	61,613	0	0	61,613	249,210
TOWN	8,336,004	8,393,926	0	0	0	0	0	0
TOTAL	351,640,705	351,952,351	0	61,613	0	0	61,613	249,210
<u>RED LAKE</u>								
CITY	354,263	372,710	0	0	0	0	0	0
TOWN	324,267	1,120,771	187	0	1,059	0	1,059	0
TOTAL	678,530	1,493,481	187	0	1,059	0	1,059	0
<u>REDWOOD</u>								
CITY	3,609,238	3,672,386	0	3,827	0	0	3,827	2,238
TOWN	646,276	8,227,587	0	4,951	525	0	5,476	0
TOTAL	4,255,514	11,899,973	0	8,778	525	0	9,303	2,238
<u>RENVILLE</u>								
CITY	3,120,507	3,240,767	0	267	1,865	1,073	3,205	555
TOWN	1,457,028	11,813,350	0	19,908	0	0	19,908	0
TOTAL	4,577,535	15,054,117	0	20,175	1,865	1,073	23,113	555
<u>RICE</u>								
CITY	17,638,646	17,747,403	0	1,099	2,250	1,526	4,875	5,718
TOWN	4,567,398	9,634,398	0	50,549	0	0	50,549	9,563
TOTAL	22,206,044	27,381,801	0	51,648	2,250	1,526	55,424	15,281

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 (4.80%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.8%)	LEASED AG REAL ESTATE (1.0, 1.5%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.8%)
ROCK								
CITY	2,239,059	2,288,661	0	235	334	1,619	2,188	0
TOWN	476,901	4,553,857	1,205	0	141	1,429	1,570	0
TOTAL	2,715,960	6,842,518	1,205	235	475	3,048	3,758	0
ROSEAU								
CITY	3,125,362	3,135,317	902	0	707	642	1,349	33,609
TOWN	1,966,996	4,547,303	2,417	36,166	2,795	0	38,961	0
TOTAL	5,092,358	7,682,620	3,319	36,166	3,502	642	40,310	33,609
ST. LOUIS								
CITY	66,063,063	66,460,889	2,542	531,587	11,285	0	542,872	164,738
TOWN	18,051,116	27,373,961	3,931	1,167,434	158,524	1,777	1,327,735	28,386
TOTAL	84,114,179	93,834,850	6,473	1,699,021	169,809	1,777	1,870,607	193,124
SCOTT								
CITY	42,462,960	43,176,019	0	10,456	207	0	10,663	12,308
TOWN	9,711,735	13,567,379	0	6,119	0	56	6,175	4,895
TOTAL	52,174,695	56,743,398	0	16,575	207	56	16,838	17,203
SHERBURNE								
CITY	48,223,884	48,848,796	568	17,606	3,921	7,826	29,353	1,329
TOWN	9,303,705	12,895,845	285	13,307	0	2,252	15,559	1,835
TOTAL	57,527,589	61,744,641	853	30,913	3,921	10,078	44,912	3,164
SIBLEY								
CITY	2,197,877	2,224,907	0	4,030	0	0	4,030	0
TOWN	1,018,216	6,272,920	0	2,598	21	0	2,619	0
TOTAL	3,216,093	8,497,827	0	6,628	21	0	6,649	0
STEARNS								
CITY	49,991,050	50,172,342	183	865,512	2,325	53	867,890	2,751
TOWN	12,424,287	19,958,353	1,086	47,866	49,562	0	97,428	30
TOTAL	62,415,337	70,130,695	1,269	913,378	51,887	53	965,318	2,781
STEELE								
CITY	14,634,709	14,691,691	0	2,014	2,457	1,466	5,937	5,767
TOWN	1,737,468	5,599,848	0	6,733	13,383	5,898	26,014	0
TOTAL	16,372,177	20,291,539	0	8,747	15,840	7,364	31,951	5,767
STEVENS								
CITY	1,853,055	1,877,135	0	773	0	0	773	0
TOWN	565,588	3,468,204	0	21,352	0	0	21,352	0
TOTAL	2,418,643	5,345,339	0	22,125	0	0	22,125	0
SWIFT								
CITY	1,559,640	1,593,139	0	1,288	0	0	1,288	0
TOWN	809,137	4,465,075	0	51,428	176	0	51,604	0
TOTAL	2,368,777	6,058,214	0	52,716	176	0	52,892	0
TODD								
CITY	2,275,306	2,320,549	0	0	69	0	69	0
TOWN	1,813,755	4,917,594	0	30,035	0	0	30,035	389
TOTAL	4,089,061	7,238,143	0	30,035	69	0	30,104	389

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>TRAVERSE</u>								
CITY	580,176	592,054	157	46	839	904	1,789	0
TOWN	178,895	3,655,499	423	0	2,198	542	2,740	0
TOTAL	759,071	4,247,553	580	46	3,037	1,446	4,529	0
<u>WABASHA</u>								
CITY	4,985,089	5,133,888	0	0	22,042	0	22,042	0
TOWN	1,821,105	4,658,687	0	0	1,833	3,834	5,667	0
TOTAL	6,806,194	9,792,575	0	0	23,875	3,834	27,709	0
<u>WADENA</u>								
CITY	2,115,095	2,144,714	0	1,849	99	0	1,948	0
TOWN	862,727	1,760,811	101	34,069	299	0	34,368	0
TOTAL	2,977,822	3,905,525	101	35,918	398	0	36,316	0
<u>WASECA</u>								
CITY	4,699,465	4,709,305	0	11,513	11,823	0	23,336	1,614
TOWN	1,573,753	5,969,990	0	7,457	96	0	7,553	3,069
TOTAL	6,273,218	10,679,295	0	18,970	11,919	0	30,889	4,683
<u>WASHINGTON</u>								
CITY	122,638,697	125,584,468	0	31,279	0	0	31,279	9,211
TOWN	17,441,903	19,905,804	0	7,135	0	8,078	15,213	74,035
TOTAL	140,080,600	145,490,272	0	38,414	0	8,078	46,492	83,246
<u>WATONWAN</u>								
CITY	2,357,840	2,374,702	0	2,691	0	0	2,691	363
TOWN	482,807	4,526,383	0	7,862	822	700	9,384	6,178
TOTAL	2,840,647	6,901,085	0	10,553	822	700	12,075	6,541
<u>WILKIN</u>								
CITY	1,094,380	1,139,569	0	0	0	272	272	0
TOWN	326,067	4,605,010	0	1,973	0	2,523	4,496	0
TOTAL	1,420,447	5,744,579	0	1,973	0	2,795	4,768	0
<u>WINONA</u>								
CITY	17,228,482	17,330,164	0	5,244	85,973	0	91,217	3,512
TOWN	2,913,874	5,689,381	319	1,715	670	689	3,074	0
TOTAL	20,142,356	23,019,545	319	6,959	86,643	689	94,291	3,512
<u>WRIGHT</u>								
CITY	38,474,995	39,405,330	0	3,671	0	0	3,671	21,292
TOWN	13,344,080	20,620,886	0	31,906	0	0	31,906	6,284
TOTAL	51,819,075	60,026,216	0	35,577	0	0	35,577	27,576
<u>YELLOW MEDICINE</u>								
CITY	1,572,399	1,605,668	0	0	0	0	0	472
TOWN	544,492	5,035,093	0	0	75	0	75	0
TOTAL	2,116,891	6,640,761	0	0	75	0	75	472
<u>STATE TOTAL</u>								
CITY	2,886,768,514	2,916,686,646	31,173	2,753,111	234,090	68,099	3,055,300	10,024,537
TOWN	295,671,226	674,051,236	66,860	3,104,804	726,581	80,921	3,912,306	257,954
TOTAL	3,182,439,740	3,590,737,882	98,033	5,857,915	960,671	149,020	6,967,606	10,282,491

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 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>AITKIN</u>									
CITY	3,150	8,285	12,205	19,450	0	0	43,297	43,499	1,118,499
TOWN	5,223	108	170,234	113,703	0	0	283,264	298,197	9,204,390
TOTAL	8,373	8,393	182,439	133,153	0	0	336,561	341,696	10,322,889
<u>ANOKA</u>									
CITY	8,096	190,861	4,022,237	2,025,033	0	375,355	6,621,582	6,788,294	174,815,350
TOWN	0	0	20,884	253,362	0	60	274,306	274,306	6,620,542
TOTAL	8,096	190,861	4,043,121	2,278,395	0	375,415	6,895,888	7,062,600	181,435,892
<u>BECKER</u>									
CITY	29,674	0	53,605	73,876	0	0	162,158	162,669	5,901,102
TOWN	0	375	211,278	37,202	0	0	249,056	255,953	10,467,291
TOTAL	29,674	375	264,883	111,078	0	0	411,214	418,622	16,368,393
<u>BELTRAMI</u>									
CITY	9,405	0	290,495	114,103	0	0	417,387	420,311	6,329,464
TOWN	303	0	133,524	668,927	0	0	803,822	877,427	8,574,426
TOTAL	9,708	0	424,019	783,030	0	0	1,221,209	1,297,738	14,903,890
<u>BENTON</u>									
CITY	17,576	281	276,394	137,909	0	0	432,390	441,533	12,567,779
TOWN	0	0	220,373	374,255	0	0	596,583	669,184	6,070,063
TOTAL	17,576	281	496,767	512,164	0	0	1,028,973	1,110,717	18,637,842
<u>BIG STONE</u>									
CITY	28,059	0	18,506	34,252	0	0	81,741	83,321	849,016
TOWN	0	0	27,208	1,840	0	0	29,048	34,704	2,445,376
TOTAL	28,059	0	45,714	36,092	0	0	110,789	118,025	3,294,392
<u>BLUE EARTH</u>									
CITY	0	0	505,320	228,510	0	0	740,013	781,450	25,170,095
TOWN	0	12	200,515	352,584	0	0	582,408	613,245	13,571,723
TOTAL	0	12	705,835	581,094	0	0	1,322,421	1,394,695	38,741,818
<u>BROWN</u>									
CITY	0	222	16,781	27,380	0	0	44,928	54,275	8,541,012
TOWN	0	0	26,106	35,747	0	0	92,208	113,276	7,037,734
TOTAL	0	222	42,887	63,127	0	0	137,136	167,551	15,578,746
<u>CARLTON</u>									
CITY	18	0	339,868	188,094	0	0	527,980	588,609	8,724,891
TOWN	0	0	332,696	962,621	0	0	1,295,317	1,300,838	7,184,767
TOTAL	18	0	672,564	1,150,715	0	0	1,823,297	1,889,447	15,909,658
<u>CARVER</u>									
CITY	0	0	726,581	397,197	0	15,584	1,139,583	1,202,460	47,620,145
TOWN	0	0	112,166	113,605	0	0	225,771	236,444	8,380,806
TOTAL	0	0	838,747	510,802	0	15,584	1,365,354	1,438,904	56,000,951
<u>CASS</u>									
CITY	2,077	0	212,952	74,769	0	933	290,961	291,533	7,430,130
TOWN	0	0	298,563	1,455,051	0	0	1,753,614	1,927,899	18,344,875
TOTAL	2,077	0	511,515	1,529,820	0	933	2,044,575	2,219,432	25,775,005

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%)			
CHIPPEWA									
CITY	41,816	0	104,932	34,722	0	1,386	184,779	184,779	3,401,739
TOWN	364	0	120,502	30,944	0	659	152,474	164,069	5,283,996
TOTAL	42,180	0	225,434	65,666	0	2,045	337,253	348,848	8,685,735
CHISAGO									
CITY	23,933	0	346,369	265,270	0	0	636,112	638,053	10,637,148
TOWN	0	0	302,689	204,698	0	0	511,555	926,216	11,347,586
TOTAL	23,933	0	649,058	469,968	0	0	1,147,667	1,564,269	21,984,734
CLAY									
CITY	91,348	0	74,068	192,009	0	1,421	430,264	439,835	16,264,924
TOWN	18,092	0	58,692	69,161	0	0	145,945	154,893	8,013,446
TOTAL	109,440	0	132,760	261,170	0	1,421	576,209	594,728	24,278,370
CLEARWATER									
CITY	3,988	474	12,595	1,500	0	0	18,557	19,194	595,402
TOWN	0	0	91,983	1,693,849	0	135	1,785,967	1,808,007	6,041,420
TOTAL	3,988	474	104,578	1,695,349	0	135	1,804,524	1,827,201	6,636,822
COOK									
CITY	0	39	363	0	0	0	402	2,258	893,411
TOWN	0	379	44,927	0	0	0	45,306	207,336	6,285,978
TOTAL	0	418	45,290	0	0	0	45,708	209,594	7,179,389
COTTONWOOD									
CITY	156	279	10,953	37,983	0	0	49,376	61,001	2,427,460
TOWN	0	0	42,715	1,018,552	0	87	1,062,389	1,066,327	6,806,632
TOTAL	156	279	53,668	1,056,535	0	87	1,111,765	1,127,328	9,234,092
CROW WING									
CITY	96,923	5,552	289,200	320,875	0	0	717,202	720,510	25,494,219
TOWN	0	9,496	316,078	420,983	0	0	746,792	767,385	22,636,911
TOTAL	96,923	15,048	605,278	741,858	0	0	1,463,994	1,487,895	48,131,130
DAKOTA									
CITY	1,123	133,067	6,042,164	3,045,376	0	408	9,309,531	9,525,146	290,388,462
TOWN	0	72,933	132,457	505,576	0	0	721,722	745,503	10,647,761
TOTAL	1,123	206,000	6,174,621	3,550,952	0	408	10,031,253	10,270,649	301,036,223
DODGE									
CITY	234	0	128,268	35,139	0	3,173	167,187	169,187	3,665,989
TOWN	0	0	154,915	43,401	0	365	198,681	200,735	5,491,820
TOTAL	234	0	283,183	78,540	0	3,538	365,868	369,922	9,157,809
DOUGLAS									
CITY	53,506	768	44,692	71,700	0	11,521	216,084	216,084	7,934,905
TOWN	129	0	19,861	111,903	0	0	136,188	182,652	14,057,894
TOTAL	53,635	768	64,553	183,603	0	11,521	352,272	398,736	21,992,799
FARIBAULT									
CITY	24	15	67,364	59,776	0	0	128,614	137,346	3,405,865
TOWN	15	120	121,020	39,372	0	0	163,352	167,375	8,250,144
TOTAL	39	135	188,384	99,148	0	0	291,966	304,721	11,656,009

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%)			
<u>FILLMORE</u>									
CITY	184	0	45,155	82,413	0	0	129,872	140,256	4,021,560
TOWN	0	0	212,853	91,432	0	0	304,372	311,222	5,521,298
TOTAL	184	0	258,008	173,845	0	0	434,244	451,478	9,542,858
<u>FREEBORN</u>									
CITY	1,164	317	239,521	185,551	0	0	427,307	434,102	9,393,414
TOWN	9,034	348	179,190	709,888	0	0	898,879	919,719	7,996,977
TOTAL	10,198	665	418,711	895,439	0	0	1,326,186	1,353,821	17,390,391
<u>GOODHUE</u>									
CITY	0	12,604	545,375	189,742	0	0	756,773	758,488	36,594,815
TOWN	0	0	146,351	76,206	0	273	234,790	264,201	10,858,451
TOTAL	0	12,604	691,726	265,948	0	273	991,563	1,022,689	47,453,266
<u>GRANT</u>									
CITY	60,692	1,989	48,108	0	0	0	111,344	111,735	932,194
TOWN	0	0	175,937	6,152	0	271	182,360	192,156	3,742,359
TOTAL	60,692	1,989	224,045	6,152	0	271	293,704	303,891	4,674,553
<u>HENNEPIN</u>									
CITY	30,851	7,524,836	16,557,755	7,284,798	0	27,610	40,530,640	40,911,005	1,230,111,681
TOWN	0	0	33,676	44,998	0	0	78,674	78,674	2,529,598
TOTAL	30,851	7,524,836	16,591,431	7,329,796	0	27,610	40,609,314	40,989,679	1,232,641,279
<u>HOUSTON</u>									
CITY	0	0	89,343	59,125	0	0	150,466	155,664	4,019,655
TOWN	0	579	196,376	52,878	0	0	250,162	256,554	4,070,078
TOTAL	0	579	285,719	112,003	0	0	400,628	412,218	8,089,733
<u>HUBBARD</u>									
CITY	0	335	121,923	32,914	0	0	162,970	164,812	2,532,450
TOWN	0	36	132,753	689,021	0	18	824,685	864,684	11,226,557
TOTAL	0	371	254,676	721,935	0	18	987,655	1,029,496	13,759,007
<u>ISANTI</u>									
CITY	20,477	0	138,981	54,124	0	3,663	225,906	225,906	5,288,639
TOWN	375	0	54,792	176,710	0	0	231,877	233,602	8,444,138
TOTAL	20,852	0	193,773	230,834	0	3,663	457,783	459,508	13,732,777
<u>ITASCA</u>									
CITY	28,485	13,235	209,126	415,166	0	363	666,389	687,804	21,064,650
TOWN	2,111	534	612,906	2,247,840	0	318	2,863,847	2,980,861	17,157,018
TOTAL	30,596	13,769	822,032	2,663,006	0	681	3,530,236	3,668,665	38,221,668
<u>JACKSON</u>									
CITY	461	0	14,987	37,201	0	270	52,919	52,919	1,871,545
TOWN	840	0	199,498	321,993	0	18,193	540,524	549,354	9,297,722
TOTAL	1,301	0	214,485	359,194	0	18,463	593,443	602,273	11,169,267
<u>KANABEC</u>									
CITY	3,948	0	0	0	0	0	18,202	65,462	1,866,529
TOWN	0	92	0	0	0	0	92	25,844	3,424,138
TOTAL	3,948	92	0	0	0	0	18,294	91,306	5,290,667

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%)			
KANDIYOHI									
CITY	36,510	0	76,570	149,615	0	0	269,746	272,579	12,294,197
TOWN	2,562	0	99,034	194,723	0	0	296,319	299,628	12,890,946
TOTAL	39,072	0	175,604	344,338	0	0	566,065	572,207	25,185,143
KITTSOON									
CITY	105,207	0	78,812	0	0	0	184,334	190,073	885,036
TOWN	9,559	0	25,456	1,208,908	0	0	1,244,602	1,251,418	6,079,534
TOTAL	114,766	0	104,268	1,208,906	0	0	1,428,936	1,441,491	6,964,570
KOOCHICHING									
CITY	1,869	0	126,711	73,775	0	15,405	217,760	217,985	6,654,374
TOWN	0	0	5,014	0	0	0	6,385	209,111	3,011,296
TOTAL	1,869	0	131,725	73,775	0	15,405	224,145	427,096	9,665,670
LAC QUI PARLE									
CITY	44,536	0	66,362	18,135	0	0	129,033	129,363	1,229,291
TOWN	0	0	110,555	20,976	0	30	131,561	131,765	4,338,664
TOTAL	44,536	0	176,917	39,111	0	30	260,594	261,128	5,567,955
LAKE									
CITY	405	0	53,010	14,448	0	0	68,333	87,430	1,779,715
TOWN	897	0	63,043	41,211	0	0	105,408	147,983	4,124,739
TOTAL	1,302	0	116,053	55,659	0	0	173,741	235,413	5,904,454
LAKEWOODS									
CITY	6,294	513	7,130	12,163	0	0	28,925	31,644	563,732
TOWN	0	24	156	29,122	0	0	29,302	31,077	1,714,076
TOTAL	6,294	537	7,286	41,285	0	0	58,227	62,721	2,277,808
LE SUEUR									
CITY	0	0	95,334	87,593	0	0	193,386	194,324	5,696,065
TOWN	297	0	154,372	148,047	0	0	302,716	313,922	7,943,107
TOTAL	297	0	249,706	235,640	0	0	496,102	508,246	13,639,172
LINCOLN									
CITY	0	0	18,480	13,916	0	0	32,815	32,815	779,691
TOWN	0	21	82,064	600,752	0	0	682,837	984,957	3,426,760
TOTAL	0	21	100,544	614,668	0	0	715,652	1,017,772	4,206,451
LYON									
CITY	93,627	30	98,132	60,073	0	450	270,712	279,045	10,936,796
TOWN	248	0	103,525	814,713	0	0	918,486	933,528	7,019,160
TOTAL	93,875	30	201,657	874,786	0	450	1,189,198	1,212,573	17,955,956
MCFEOD									
CITY	9,519	0	69,410	47,668	0	0	126,735	131,652	11,672,359
TOWN	2,410	0	63,684	57,223	0	2,562	125,879	131,219	6,000,210
TOTAL	11,929	0	133,094	104,891	0	2,562	252,614	262,871	17,672,569
MAHNOMEN									
CITY	55,774	0	57,377	0	0	0	113,151	113,290	883,267
TOWN	984	0	29,496	0	0	0	30,480	36,360	1,780,110
TOTAL	56,758	0	86,873	0	0	0	143,631	149,650	2,663,377

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	96,389	2,262	33,186	0	0	2,127	135,217	145,036	1,197,941
TOWN	9,408	501	73,174	2,071,976	0	0	2,155,355	2,167,795	8,571,230
TOTAL	105,797	2,763	106,360	2,071,976	0	2,127	2,290,572	2,312,831	9,769,171
MARTIN									
CITY	3,848	0	43,743	117,033	0	0	164,624	191,032	6,389,377
TOWN	0	0	82,927	1,258,907	0	0	1,341,834	1,349,624	10,748,660
TOTAL	3,848	0	126,670	1,375,940	0	0	1,506,458	1,540,656	17,138,037
MEEKER									
CITY	105,645	0	44,874	52,659	0	0	203,178	204,939	3,805,325
TOWN	4,727	0	226,404	70,381	0	255	306,211	318,563	7,103,208
TOTAL	110,372	0	271,278	123,040	0	255	509,389	523,502	10,908,533
MILLE LACS									
CITY	1,930	308	82,073	109,306	0	0	202,717	247,212	3,485,364
TOWN	0	0	97,831	98,932	0	0	196,763	205,441	5,227,950
TOTAL	1,930	308	179,904	208,238	0	0	399,480	452,653	8,713,314
MORRISON									
CITY	12,595	0	203,105	123,905	0	0	339,853	343,915	4,860,005
TOWN	3,230	0	63,496	602,893	0	0	670,719	679,989	8,885,598
TOTAL	15,825	0	266,601	726,798	0	0	1,010,572	1,023,904	13,745,603
MOWER									
CITY	1,117	0	69,513	25,323	0	0	146,527	149,013	10,973,912
TOWN	420	0	386,830	97,774	0	0	485,024	516,043	7,862,364
TOTAL	1,537	0	456,343	123,097	0	0	631,551	665,056	18,836,276
MURRAY									
CITY	0	530	67,384	18,687	0	0	86,601	87,806	1,378,932
TOWN	0	0	40,130	506,543	0	0	546,673	551,209	6,074,846
TOTAL	0	530	107,514	525,230	0	0	633,274	639,015	7,453,778
NICOLLET									
CITY	0	0	179,503	118,073	0	444	298,020	299,487	10,921,371
TOWN	0	0	74,781	68,640	0	0	143,421	154,115	6,084,748
TOTAL	0	0	254,284	186,713	0	444	441,441	453,602	17,006,119
NOBLES									
CITY	1,196	0	17,292	102,153	0	0	120,641	131,642	6,956,013
TOWN	0	0	51,847	7,314	0	0	59,161	100,134	7,014,316
TOTAL	1,196	0	69,139	109,467	0	0	179,802	231,776	13,970,329
NORMAN									
CITY	55,279	0	24,317	9,430	0	0	89,026	94,831	943,881
TOWN	20,632	0	28,853	33,433	0	0	82,918	82,961	4,765,672
TOTAL	75,911	0	53,170	42,863	0	0	171,944	177,792	5,709,553
OLMSTED									
CITY	0	0	159,562	571,583	62,751	139,971	965,339	1,016,822	67,865,704
TOWN	0	0	173,613	216,382	0	72	390,067	393,968	15,201,531
TOTAL	0	0	333,175	787,965	62,751	140,043	1,355,406	1,410,790	83,067,235

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 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>OTTER TAIL</u>									
CITY	43,158	8,006	601,744	69,220	0	0	724,639	732,964	11,910,988
TOWN	7,463	0	170,741	119,417	0	0	306,781	308,640	20,346,288
TOTAL	50,621	8,006	772,485	188,637	0	0	1,031,420	1,041,604	32,257,276
<u>PENNINGTON</u>									
CITY	70,116	0	60,569	0	0	276	130,961	149,490	2,627,330
TOWN	6,063	0	23,516	756,125	0	0	785,704	786,274	2,640,868
TOTAL	76,179	0	84,085	756,125	0	276	916,665	935,764	5,268,198
<u>PINE</u>									
CITY	11,146	0	241,574	77,837	0	18	331,931	338,123	4,577,014
TOWN	0	0	406,979	155,003	0	82	562,064	566,171	7,916,513
TOTAL	11,146	0	648,553	232,840	0	100	893,995	904,294	12,493,527
<u>PIPESTONE</u>									
CITY	60,376	13,790	103,694	25,333	0	0	203,193	212,560	2,224,302
TOWN	0	0	58,247	19,913	0	0	78,160	78,302	3,148,551
TOTAL	60,376	13,790	161,941	45,246	0	0	281,353	290,862	5,372,853
<u>POLK</u>									
CITY	107,772	0	191,766	129,814	0	5,514	438,202	445,712	7,592,186
TOWN	30,334	0	220,778	838,129	0	2,510	1,091,751	1,102,175	13,305,350
TOTAL	138,106	0	412,544	967,943	0	8,024	1,529,953	1,547,887	20,897,536
<u>POPE</u>									
CITY	37,110	5,320	76,748	31,640	0	2,037	154,219	176,394	1,654,019
TOWN	0	0	216,861	56,637	0	0	273,498	283,587	4,337,912
TOTAL	37,110	5,320	293,609	88,277	0	2,037	427,717	459,981	5,991,931
<u>RAMSEY</u>									
CITY	0	7,123,698	5,799,445	4,600,866	0	0	17,773,219	17,834,832	361,393,257
TOWN	0	0	20,176	95,046	0	0	115,222	115,222	8,509,148
TOTAL	0	7,123,698	5,819,621	4,695,912	0	0	17,888,441	17,950,054	369,902,405
<u>RED LAKE</u>									
CITY	32,754	0	42,252	88,844	0	0	163,850	163,850	536,560
TOWN	336	0	29,500	562,646	0	0	592,482	593,728	1,714,499
TOTAL	33,090	0	71,752	651,490	0	0	756,332	757,578	2,251,059
<u>REDWOOD</u>									
CITY	230	368	78,098	38,825	0	0	119,759	123,586	3,795,972
TOWN	0	0	64,211	18,045	0	0	82,256	87,732	8,315,319
TOTAL	230	368	142,309	56,870	0	0	202,015	211,318	12,111,291
<u>RENVILLE</u>									
CITY	0	297	91,504	44,310	0	838	137,504	140,709	3,381,476
TOWN	5,613	0	153,638	110,102	0	0	269,353	289,261	12,102,611
TOTAL	5,613	297	245,142	154,412	0	838	406,857	429,970	15,484,087
<u>RICE</u>									
CITY	1,166	0	412,862	222,632	0	0	642,378	647,253	18,394,656
TOWN	0	0	124,577	321,247	2,163	0	457,550	508,099	10,142,497
TOTAL	1,166	0	537,439	543,879	2,163	0	1,099,928	1,155,352	28,537,153

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%)			
ROCK									
CITY	16,238	0	19,319	18,070	0	0	53,627	55,815	2,344,476
TOWN	0	0	24,745	8,235	0	0	32,980	35,755	4,589,612
TOTAL	16,238	0	44,064	26,305	0	0	86,607	91,570	6,934,088
ROSEAU									
CITY	40,784	87	35,071	36,198	0	0	145,749	148,000	3,283,317
TOWN	6,087	149	213,341	35,204	0	0	254,781	296,159	4,843,462
TOTAL	46,871	236	248,412	71,402	0	0	400,530	444,159	8,126,779
ST. LOUIS									
CITY	29,661	20,560	3,208,749	296,621	1,044	0	3,721,373	4,266,787	70,727,676
TOWN	0	3,892	1,499,833	967,289	0	0	2,499,400	3,831,066	31,205,027
TOTAL	29,661	24,452	4,708,582	1,263,910	1,044	0	6,220,773	8,097,853	101,932,703
SCOTT									
CITY	0	3,516	729,458	401,300	0	0	1,146,582	1,157,245	44,333,264
TOWN	0	186	169,677	189,346	0	0	364,104	370,279	13,937,658
TOTAL	0	3,702	899,135	590,646	0	0	1,510,686	1,527,524	58,270,922
SHERBURNE									
CITY	5,642	27,312	498,991	266,783	0	0	800,057	829,978	49,678,774
TOWN	0	0	343,594	372,181	0	0	717,610	733,454	13,629,299
TOTAL	5,642	27,312	842,585	638,964	0	0	1,517,667	1,563,432	63,308,073
SIBLEY									
CITY	0	0	63,940	35,986	0	115	100,041	104,071	2,328,978
TOWN	0	0	32,926	90,106	0	1,350	124,382	127,001	6,399,921
TOTAL	0	0	96,866	126,092	0	1,465	224,423	231,072	8,728,899
STEARNS									
CITY	76,502	7,590	413,484	219,830	0	414	720,571	1,588,644	51,760,986
TOWN	786	0	451,824	269,101	0	198	721,939	820,453	20,778,806
TOTAL	77,288	7,590	865,308	488,931	0	612	1,442,510	2,409,097	72,539,792
STEELE									
CITY	0	0	31,971	19,942	0	0	57,680	63,617	14,755,308
TOWN	345	0	160,114	491,080	0	119	651,658	677,672	6,277,520
TOTAL	345	0	192,085	511,022	0	119	709,338	741,289	21,032,828
STEVENS									
CITY	57,629	0	116,505	42,901	0	231	217,266	218,039	2,095,174
TOWN	0	0	36,328	132,322	0	360	169,010	190,362	3,658,566
TOTAL	57,629	0	152,833	175,223	0	591	386,276	408,401	5,753,740
SWIFT									
CITY	76,935	37,613	31,047	27,357	0	225	173,177	174,465	1,767,604
TOWN	348	0	79,406	102,240	0	588	182,582	234,186	4,699,261
TOTAL	77,283	37,613	110,453	129,597	0	813	355,759	408,651	6,466,865
TODD									
CITY	2,139	0	153,861	35,590	0	381	191,971	192,040	2,512,589
TOWN	1,647	0	43,182	183,028	0	266	228,512	258,547	5,176,141
TOTAL	3,786	0	197,043	218,618	0	647	420,483	450,587	7,688,730

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%)			
<u>TRAVERSE</u>									
CITY	7,221	0	45,173	0	0	184	52,578	54,524	646,578
TOWN	2,040	0	82,336	66,494	0	23	150,893	154,056	3,809,555
TOTAL	9,261	0	127,509	66,494	0	207	203,471	208,580	4,456,133
<u>WABASHA</u>									
CITY	0	0	126,893	67,809	0	0	194,702	216,744	5,350,632
TOWN	0	258	82,860	24,201	0	0	107,319	112,986	4,771,673
TOTAL	0	258	209,753	92,010	0	0	302,021	329,730	10,122,305
<u>WADENA</u>									
CITY	34,177	0	98,568	48,397	0	1,615	182,757	184,705	2,329,419
TOWN	0	0	34,900	392,776	0	972	428,648	463,117	2,223,928
TOTAL	34,177	0	133,468	441,173	0	2,587	611,405	647,822	4,553,347
<u>WASECA</u>									
CITY	534	0	38,945	53,456	0	55	94,604	117,940	4,827,245
TOWN	14	0	38,279	299,611	0	198	341,171	348,724	6,318,714
TOTAL	548	0	77,224	353,067	0	253	435,775	466,664	11,145,959
<u>WASHINGTON</u>									
CITY	5,932	1,421	2,895,121	2,104,120	0	0	5,015,805	5,047,084	130,631,552
TOWN	0	354	194,037	453,189	0	0	721,615	736,828	20,642,632
TOTAL	5,932	1,775	3,089,158	2,557,309	0	0	5,737,420	5,783,912	151,274,184
<u>WATONWAN</u>									
CITY	37	0	26,970	48,003	0	84	75,457	78,148	2,452,850
TOWN	0	114	166,122	53,154	0	0	225,568	234,952	4,761,335
TOTAL	37	114	193,092	101,157	0	84	301,025	313,100	7,214,185
<u>WILKIN</u>									
CITY	94,400	0	16,348	13,037	0	0	123,785	124,057	1,263,626
TOWN	11,831	336	80,808	19,155	0	168	112,298	116,794	4,721,804
TOTAL	106,231	336	97,156	32,192	0	168	236,083	240,851	5,985,430
<u>WINONA</u>									
CITY	355	0	343,117	247,421	0	0	594,405	685,622	18,015,786
TOWN	0	549	36,960	45,417	0	225	83,151	86,544	5,775,925
TOTAL	355	549	380,077	292,838	0	225	677,556	772,166	23,791,711
<u>WRIGHT</u>									
CITY	30,679	133	534,570	378,673	0	4,398	969,745	973,416	40,378,746
TOWN	0	276	452,582	250,295	0	0	709,437	741,343	21,362,229
TOTAL	30,679	409	987,152	628,968	0	4,398	1,679,182	1,714,759	61,740,975
<u>YELLOW MEDICINE</u>									
CITY	21,950	0	75,916	47,911	0	0	146,249	146,249	1,751,917
TOWN	0	0	126,736	53,206	0	0	179,942	180,017	5,215,110
TOTAL	21,950	0	202,652	101,117	0	0	326,191	326,266	6,967,027
<u>STATE TOTAL</u>									
CITY	2,053,751	15,146,513	50,482,339	27,190,221	63,795	616,469	105,577,625	108,664,098	3,025,350,744
TOWN	164,767	91,672	12,979,817	28,623,242	2,163	30,357	42,149,972	46,129,138	720,180,374
TOTAL	2,218,518	15,238,185	63,462,156	55,813,463	65,958	646,826	147,727,597	154,793,236	3,745,531,118

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1997

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	10,271,171	73,015	0	0	10,198,156	0	10,198,156
Anoka	181,017,849	12,808,768	20,211,044	0	147,998,037	35,318,163	183,316,200
Becker	16,275,666	421,867	0	0	15,853,799	0	15,853,799
Beltrami	14,846,627	198,003	0	0	14,648,624	0	14,648,624
Benton	18,559,711	1,717,188	0	12,090	16,830,433	0	16,830,433
Big Stone	3,276,620	12,863	0	0	3,263,757	0	3,263,757
Blue Earth	38,593,552	1,989,554	0	0	36,603,998	0	36,603,998
Brown	15,516,160	630,806	0	0	14,885,354	0	14,885,354
Carlton	15,909,960	207,435	0	23,826	15,678,699	0	15,678,699
Carver	56,140,622	11,615,373	4,507,839	0	40,017,410	5,237,378	45,254,788
Cass	25,657,218	171,207	0	0	25,486,011	0	25,486,011
Chippewa	8,650,723	82,158	0	0	8,568,565	0	8,568,565
Chisago	21,825,651	682,843	0	26,456	21,116,352	0	21,116,352
Clay	24,200,953	1,421,141	0	0	22,779,812	0	22,779,812
Clearwater	6,634,473	19,520	0	0	6,614,953	0	6,614,953
Cook	7,155,578	146,143	0	0	7,009,435	0	7,009,435
Cottonwood	9,199,430	158,454	0	0	9,040,976	0	9,040,976
Crow Wing	47,892,319	1,082,763	0	0	46,809,556	0	46,809,556
Dakota	299,857,307	12,456,445	37,687,192	0	249,713,670	33,246,914	282,960,584
Dodge	9,125,912	452,358	0	0	8,673,554	0	8,673,554
Douglas	21,882,776	368,407	0	0	21,514,369	0	21,514,369
Faribault	11,607,186	328,996	0	0	11,278,190	0	11,278,190
Fillmore	9,489,749	237,574	0	0	9,252,175	0	9,252,175
Freeborn	17,313,867	519,716	0	0	16,794,151	0	16,794,151

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1997

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	47,332,156	2,006,066	0	0	45,326,090	0	45,326,090
Grant	4,658,128	117	0	15,747	4,642,264	0	4,642,264
Hennepin	1,226,230,264	99,515,571	153,624,006	27,725	973,062,962	110,184,379	1,083,247,341
Houston	8,052,702	40,937	0	0	8,011,765	0	8,011,765
Hubbard	13,712,455	240,397	0	0	13,472,058	0	13,472,058
Isanti	13,528,096	557,677	0	0	12,970,419	0	12,970,419
Itasca	38,131,713	906,084	0	27,572	37,198,057	0	37,198,057
Jackson	11,111,274	611,243	0	0	10,500,031	0	10,500,031
Kanabec	5,287,820	217,376	0	0	5,070,444	0	5,070,444
Kandiyohi	25,065,883	678,127	0	3,686	24,384,070	0	24,384,070
Kittson	6,949,527	2,556	0	0	6,946,971	0	6,946,971
Koochiching	9,647,503	2,405,772	0	0	7,241,731	0	7,241,731
Lac Qui Parle	5,540,166	22,223	0	0	5,517,943	0	5,517,943
Lake	5,883,077	462,461	0	0	5,420,616	0	5,420,616
Lake of the Wood	2,268,808	0	0	0	2,268,808	0	2,268,808
Le Sueur	13,584,327	250,436	0	0	13,333,891	0	13,333,891
Lincoln	4,186,024	0	0	0	4,186,024	0	4,186,024
Lyon	17,912,450	1,551,646	0	0	16,360,804	0	16,360,804
McLeod	17,626,026	955,385	0	0	16,670,641	0	16,670,641
Mahnomen	2,655,043	35,400	0	0	2,619,643	0	2,619,643
Marshall	9,754,706	0	0	0	9,754,706	0	9,754,706
Martin	17,097,299	492,287	0	0	16,605,012	0	16,605,012
Meeker	10,835,924	60,556	0	15,593	10,759,775	0	10,759,775
Mille Lacs	8,568,816	477,341	0	4,266	8,087,209	0	8,087,209

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1997

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	13,678,889	392,784	0	0	13,286,105	0	13,286,105
Mower	18,816,287	520,308	0	0	18,295,979	0	18,295,979
Murray	7,419,640	10,198	0	0	7,409,442	0	7,409,442
Nicollet	16,921,051	576,402	0	0	16,344,649	0	16,344,649
Nobles	13,892,788	572,042	0	0	13,320,746	0	13,320,746
Norman	5,695,828	13,253	0	0	5,682,575	0	5,682,575
Olmsted	82,585,578	3,735,166	0	0	78,850,412	0	78,850,412
Ottertail	32,059,952	963,830	0	0	31,096,122	0	31,096,122
Pennington	5,247,222	0	0	0	5,247,222	0	5,247,222
Pine	12,422,036	376,099	0	36,430	12,009,507	0	12,009,507
Pipestone	5,353,143	184,072	0	0	5,169,071	0	5,169,071
Polk	20,797,395	449,055	0	0	20,348,340	0	20,348,340
Pope	5,955,839	63,790	0	18,322	5,873,727	0	5,873,727
Ramsey	368,586,513	27,019,846	41,363,500	0	300,203,167	65,929,841	366,133,008
Red Lake	2,247,832	17,493	0	0	2,230,339	0	2,230,339
Redwood	12,085,959	241,136	0	0	11,844,823	0	11,844,823
Renville	15,442,496	394,603	0	0	15,047,893	0	15,047,893
Rice	28,444,013	1,233,970	0	0	27,210,043	0	27,210,043
Rock	6,921,954	110,624	0	0	6,811,330	0	6,811,330
Roseau	8,105,727	128,191	0	17,833	7,959,703	0	7,959,703
St Louis	101,390,058	8,632,676	0	68,283	92,689,099	0	92,689,099
Scott	57,681,068	3,379,367	5,473,542	0	48,828,159	6,490,994	55,319,153
Sherburne	63,007,347	1,847,581	0	23,071	61,136,695	0	61,136,695
Sibley	8,707,715	382,791	0	0	8,324,924	0	8,324,924

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1997

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	72,226,535	5,138,375	0	21,917	67,066,243	0	67,066,243
Steele	21,037,473	1,198,738	0	0	19,838,735	0	19,838,735
Stevens	5,721,686	89,602	0	1,656	5,630,428	0	5,630,428
Swift	6,457,754	434,663	0	0	6,023,091	0	6,023,091
Todd	7,633,871	188,846	0	0	7,445,025	0	7,445,025
Traverse	4,445,333	18,483	0	8,233	4,418,617	0	4,418,617
Wabasha	10,094,386	404,957	0	0	9,689,429	0	9,689,429
Wadena	4,510,241	85,870	0	0	4,424,371	0	4,424,371
Waseca	11,073,519	28,454	0	0	11,045,065	0	11,045,065
Washington	150,493,791	8,840,922	12,209,566	20,594	129,422,709	18,667,372	148,090,081
Watowan	7,177,129	30,231	0	0	7,146,898	0	7,146,898
Wilken	5,978,073	26,464	0	0	5,951,609	0	5,951,609
Winona	23,734,365	1,278,752	0	0	22,455,613	0	22,455,613
Wright	61,285,816	3,040,460	0	20,357	58,224,999	0	58,224,999
Yellow Medicine	6,947,403	101,434	0	0	6,845,969	0	6,845,969
State Total	3,728,804,972	231,443,783	275,076,689	393,657	3,221,890,843	275,075,041	3,496,965,884

SECTION IV

Current Year Taxes - Payable 1997

Part A: By Taxing District

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1997

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>	<u>BLUE EARTH</u>
<u>Tax Base Value</u>							
Referendum Market Value	\$ 657,870,361	\$ 9,779,413,873	\$ 991,155,473	\$ 808,832,186	\$ 922,491,627	225,643,363	\$ 2,010,026,980
Net Tax Capacity ⁽¹⁾	10,271,171	181,017,849	16,275,666	14,846,627	18,559,711	3,276,620	38,593,552
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.00305	0.02534	0.04500	0.00006	0.01988	0.02782	0.03675
Net Tax Capacity Rate	121.288	118.062	129.622	138.849	126.870	142.522	113.406
<u>Referendum Market Value Levy</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	11,000	0	0	0	0	0	0
School District	9,075	2,477,827	445,984	470	183,353	62,770	738,630
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 20,075	\$ 2,477,827	\$ 445,984	\$ 470	\$ 183,353	\$ 62,770	\$ 738,630
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 5,691,387	\$ 44,457,924	\$ 9,085,774	\$ 9,555,334	\$ 8,519,003	1,754,357	\$ 13,400,878
City	358,147	29,104,520	1,281,533	1,121,742	2,827,214	492,496	6,636,339
Town	1,176,063	990,083	1,261,125	1,046,806	596,998	251,294	1,378,915
School District ⁽³⁾	5,122,600	89,630,307	8,777,303	8,533,681	9,186,343	2,068,199	19,934,417
Special District ⁽⁴⁾	16,586	6,541,333	125,321	73,532	148,426	83,036	68,433
Tax Increment Financing	92,909	14,819,429	565,724	283,346	2,254,693	20,520	2,348,313
Contribution	0	28,169,618	0	0	0	0	0
Power Line	0	0	0	0	14,028	0	0
TOTAL	\$ 12,457,692	\$ 213,713,214	\$ 21,096,780	\$ 20,614,441	\$ 23,546,705	\$ 4,669,902	\$ 43,767,295
Total Levy Before Credits	\$ 12,477,767	\$ 216,191,041	\$ 21,542,764	\$ 20,614,911	\$ 23,730,058	\$ 4,732,672	\$ 44,505,925
<u>Credits</u>							
Taconite Tax Credit ⁽⁵⁾	\$ 749,779	\$ 0			\$ 0		
Disparity Reduction Credit	0	0			0		
Power Line Credit	0	0			4,099		
Agricultural Preserves Credit ⁽⁶⁾	0	4,080			0		
County Conservation Credit	0	0			0		
Enterprise Zone Credit	0	0			0		
Disaster Credit	0	0			0		
TOTAL	\$ 749,779	\$ 4,080			\$ 4,099		
Total Net Tax Payable	\$ 11,727,988	\$ 216,186,961	\$ 21,542,764	\$ 20,614,911	\$ 23,725,959	\$ 4,732,672	\$ 44,505,925

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1997

	<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>							
Referendum Market Value	\$ 1,044,956,381	\$ 821,465,553	\$ 2,909,193,465	\$ 1,419,635,608	\$ 566,896,523	\$ 1,327,228,137	\$ 1,460,432,088
Net Tax Capacity ⁽¹⁾	15,516,160	15,909,960	56,140,622	25,657,218	8,650,723	21,825,651	24,200,953
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.02910	0.05375	0.01919	0.01429	0.01167	0.02743	0.01989
Net Tax Capacity Rate	119.160	144.633	141.738	100.061	134.789	128.302	132.463
<u>Referendum Market Value Levy</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	21,000	0	0	0	0
School District	304,133	441,573	537,248	202,862	66,134	364,035	290,419
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 304,133	\$ 441,573	\$ 558,248	\$ 202,862	\$ 66,134	\$ 364,035	\$ 290,419
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 5,996,360	\$ 9,214,032	\$ 18,647,212	\$ 9,239,191	\$ 3,652,775	\$ 11,157,150	\$ 12,046,400
City	2,882,079	2,604,480	8,411,247	1,329,748	1,669,817	2,835,958	3,699,746
Town	475,949	1,302,133	1,046,436	1,845,319	505,807	1,352,923	657,776
School District ⁽¹⁾	8,223,506	9,254,052	27,352,688	13,024,540	5,655,449	11,559,369	13,281,029
Special District ⁽⁴⁾	82,812	303,779	1,339,088	40,218	48,406	44,976	429,123
Tax Increment Financing	828,373	295,796	16,492,862	193,937	127,992	1,019,228	1,943,270
Contribution	0	0	6,282,843	0	0	0	0
Power Line	0	36,853	0	0	0	33,090	0
TOTAL	\$ 18,489,079	\$ 23,011,125	\$ 79,572,376	\$ 25,672,953	\$ 11,660,246	\$ 28,002,694	\$ 32,057,344
Total Levy Before Credits	\$ 18,793,212	\$ 23,452,698	\$ 80,130,624	\$ 25,875,815	\$ 11,726,380	\$ 28,366,729	\$ 32,347,763
<u>Credits</u>							
Taconite Tax Credit ⁽⁵⁾		\$ 0	\$ 0		\$ 0	\$ 0	\$ 0
Disparity Reduction Credit		0	0		0	0	4,488,541
Power Line Credit		767	0		0	11,859	0
Agricultural Preserves Credit ⁽⁶⁾		0	154,488		0	0	0
County Conservation Credit		0	0		0	0	0
Enterprise Zone Credit		0	0		0	0	0
Disaster Credit		0	0		0	0	0
TOTAL		\$ 767	\$ 154,488		\$ 11,859	\$ 11,859	\$ 4,488,541
Total Net Tax Payable	\$ 18,793,212	\$ 23,451,931	\$ 79,976,136	\$ 25,875,815	\$ 11,726,380	\$ 28,354,870	\$ 27,859,222

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TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1997

	<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							
Referendum Market Value	\$ 255,566,454	\$ 390,891,603	\$ 602,155,682	\$ 2,586,631,133	\$ 14,595,993,542	\$ 640,496,020	\$ 1,238,027,782
Net Tax Capacity ⁽¹⁾	6,634,473	7,155,578	9,199,430	47,892,319	299,857,307	9,125,912	21,882,776
Average Tax Rate Percentage							
Referendum Market Value Rate	0.00000	0.00000	0.06620	0.00266	0.07229	0.00059	0.01664
Net Tax Capacity Rate	122.136	98.775	110.055	96.467	117.874	125.100	114.857
Referendum Market Value Levy							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	68,515	431,671	0	149,107
School District	0	0	398,650	398	10,119,454	3,764	56,961
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 398,650	\$ 68,913	\$ 10,551,125	\$ 3,764	\$ 206,068
Net Tax Capacity Levy ⁽²⁾							
County	\$ 3,731,840	\$ 3,098,408	\$ 3,954,165	\$ 12,817,112	\$ 64,053,329	\$ 3,292,781	\$ 9,109,885
City	269,109	416,231	1,038,508	6,057,711	60,559,024	1,609,761	1,877,655
Town	317,526	98,510	471,028	2,203,079	1,331,549	635,959	1,642,138
School District ⁽³⁾	3,626,923	2,928,321	4,439,045	23,597,313	152,252,446	5,196,314	11,918,549
Special District ⁽⁴⁾	125,482	384,943	19,216	376,380	8,172,360	0	146,923
Tax Increment Financing	32,227	141,508	202,450	1,148,866	14,558,444	681,719	438,785
Contribution	0	0	0	0	52,526,973	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 8,103,107	\$ 7,067,921	\$ 10,124,412	\$ 46,200,461	\$ 353,454,125	\$ 11,416,534	\$ 25,133,935
Total Levy Before Credits	\$ 8,103,107	\$ 7,067,921	\$ 10,523,062	\$ 46,269,374	\$ 364,005,250	\$ 11,420,298	\$ 25,340,003
Credits							
Taconite Tax Credit ⁽⁵⁾		\$ 384,132		\$ 841,720	\$ 0		
Disparity Reduction Credit		0		0	0		
Power Line Credit		0		0	0		
Agricultural Preserves Credit ⁽⁶⁾		0		0	95,870		
County Conservation Credit		0		0	0		
Enterprise Zone Credit		0		0	0		
Disaster Credit		0		0	31,290		
TOTAL		\$ 384,132		\$ 841,720	\$ 127,160		
Total Net Tax Payable	\$ 8,103,107	\$ 6,683,789	\$ 10,523,062	\$ 45,427,654	\$ 363,878,090	\$ 11,420,298	\$ 25,340,003

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1997

	<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>							
Referendum Market Value	\$ 808,284,559	\$ 669,526,633	\$ 1,067,219,270	\$ 2,107,909,123	\$ 322,265,378	\$ 52,864,171,868	\$ 577,294,354
Net Tax Capacity ⁽¹⁾	11,607,186	9,489,749	17,313,867	47,332,156	4,658,128	1,226,230,264	8,052,702
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.04702	0.03130	0.06075	0.01593	0.05862	0.05714	0.02919
Net Tax Capacity Rate	113.018	130.170	110.631	113.320	116.212	129.212	122.267
<u>Referendum Market Value Levy</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	0	0	0
City	0	15,043	0	0	0	1,930,489	0
School District	380,026	194,523	648,334	335,784	188,925	28,275,822	168,504
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 380,026	\$ 209,566	\$ 648,334	\$ 335,784	\$ 188,925	\$ 30,206,311	\$ 168,504
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 4,212,742	\$ 3,866,226	\$ 6,774,255	\$ 11,923,347	2,130,446	336,033,141	3,557,121
City	1,571,133	2,062,354	2,043,799	10,711,448	576,179	238,865,404	1,469,187
Town	849,372	1,026,950	791,599	1,653,045	258,945	399,193	681,164
School District ⁽³⁾	6,011,061	5,053,560	8,946,323	26,671,357	2,400,368	598,279,662	4,068,946
Special District ⁽⁴⁾	21,653	0	5,140	272,525	33,209	65,782,516	14,033
Tax Increment Financing	452,264	343,754	593,303	2,405,027	166	130,922,117	55,364
Contribution	0	0	0	0	0	214,114,997	0
Power Line	0	0	0	0	15,991	35,011	0
TOTAL	\$ 13,118,225	\$ 12,352,844	\$ 19,154,419	\$ 53,636,749	\$ 5,413,302	\$ 1,584,432,041	\$ 9,845,815
Total Levy Before Credits	\$ 13,498,251	\$ 12,562,410	\$ 19,802,753	\$ 53,972,533	\$ 5,602,227	\$ 1,614,638,352	\$ 10,014,319
<u>Credits</u>							
Taconite Tax Credit ⁽⁵⁾					\$ 0	0	
Disparity Reduction Credit					0	0	
Power Line Credit					13,648	17,900	
Agricultural Preserves Credit ⁽⁶⁾					0	21,070	
County Conservation Credit					0	0	
Enterprise Zone Credit					0	0	
Disaster Credit					0	0	
TOTAL					\$ 13,648	38,970	
Total Net Tax Payable	\$ 13,498,251	\$ 12,562,410	\$ 19,802,753	\$ 53,972,533	\$ 5,588,579	\$ 1,614,599,382	\$ 10,014,319

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1997

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDYOHI</u>	<u>KITTSON</u>
<u>Tax Base Value</u>							
Referendum Market Value	\$ 770,054,178	\$ 877,088,453	\$ 1,671,821,145	\$ 752,015,272	\$ 356,967,308	\$ 1,499,119,766	\$ 367,259,353
Net Tax Capacity ⁽¹⁾	13,712,455	13,528,096	38,131,713	11,111,274	5,287,820	25,065,883	6,949,527
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.03227	0.01255	0.01420	0.01173	0.01732	0.04661	0.00053
Net Tax Capacity Rate	99.084	140.320	121.270	111.278	141.305	126.570	107.809
<u>Referendum Market Value Levy</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	0	0
School District	248,498	110,035	237,431	88,236	61,844	698,812	1,956
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 248,498	\$ 110,035	\$ 237,431	\$ 88,236	\$ 61,844	\$ 698,812	\$ 1,956
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 4,536,034	\$ 7,187,599	\$ 16,650,341	\$ 4,594,113	\$ 3,809,736	\$ 10,588,126	\$ 1,735,701
City	530,931	2,691,877	5,470,183	797,761	249,612	3,033,089	426,992
Town	1,225,849	1,391,411	2,383,281	702,545	378,745	1,065,421	398,190
School District ⁽³⁾	7,011,053	6,748,819	19,977,473	5,522,259	2,713,474	15,957,862	4,807,709
Special District ⁽⁴⁾	42,572	27,868	496,212	59,606	11,209	174,296	120,488
Tax Increment Financing	240,399	935,025	1,231,710	688,137	309,200	902,378	3,145
Contribution	0	0	0	0	0	0	0
Power Line	0	0	33,058	0	0	4,614	0
TOTAL	\$ 13,586,838	\$ 18,982,599	\$ 46,242,258	\$ 12,364,421	\$ 7,471,976	\$ 31,725,786	\$ 7,492,225
Total Levy Before Credits	\$ 13,835,336	\$ 19,092,634	\$ 46,479,689	\$ 12,452,657	\$ 7,533,820	\$ 32,424,598	\$ 7,494,181
<u>Credits</u>							
Taconite Tax Credit ⁽⁵⁾			\$ 3,351,337		\$	0	
Disparity Reduction Credit			0			0	
Power Line Credit			2,548			1,187	
Agricultural Preserves Credit ⁽⁶⁾			0			0	
County Conservation Credit			0			0	
Enterprise Zone Credit			0			0	
Disaster Credit			0			0	
TOTAL			\$ 3,353,885		\$	1,187	
Total Net Tax Payable	\$ 13,835,336	\$ 19,092,634	\$ 43,125,804	\$ 12,452,657	\$ 7,533,820	\$ 32,423,411	\$ 7,494,181

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1997

	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE/WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
<u>Tax Base Value</u>							
Referendum Market Value	\$ 440,643,302	\$ 384,076,963	\$ 356,142,521	\$ 142,905,375	\$ 909,110,984	\$ 257,331,760	\$ 986,195,175
Net Tax Capacity ⁽¹⁾	9,647,503	5,540,166	5,883,077	2,268,808	13,584,327	4,186,024	17,912,450
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.05158	0.04676	0.03854	0.00823	0.02094	0.02564	0.01249
Net Tax Capacity Rate	103.496	109.240	141.344	140.893	117.821	116.333	108.367
<u>Referendum Market Value Levy</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	0	0
School District	227,305	179,597	130,137	11,762	190,369	65,968	123,213
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 227,305	\$ 179,597	\$ 130,137	\$ 11,762	\$ 190,369	\$ 65,968	\$ 123,213
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 2,809,710	\$ 2,180,847	\$ 3,777,441	\$ 1,325,092	\$ 5,565,826	\$ 2,341,831	\$ 5,921,560
City	1,515,375	678,340	953,056	92,819	2,105,270	342,832	2,983,814
Town	42,872	356,450	357,869	153,216	676,043	245,945	388,527
School District ⁽³⁾	3,026,940	2,720,695	2,522,801	1,617,738	7,324,561	1,891,070	8,290,256
Special District ⁽⁴⁾	28,799	87,989	70,078	7,722	24,002	48,044	57,282
Tax Increment Financing	2,561,112	27,743	634,135	0	309,428	0	1,769,730
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 9,984,808	\$ 6,052,064	\$ 8,315,380	\$ 3,196,587	\$ 18,005,130	\$ 4,869,722	\$ 19,411,169
Total Levy Before Credits	\$ 10,212,113	\$ 6,231,661	\$ 8,445,517	\$ 3,208,349	\$ 16,195,499	\$ 4,935,690	\$ 19,534,382
<u>Credits</u>							
Taconite Tax Credit ⁽⁵⁾	\$ 5,996		\$ 959,653	\$ 0			
Disparity Reduction Credit	0		0	0			
Power Line Credit	1,774		0	2,417			
Agricultural Preserves Credit ⁽⁶⁾	0		0	0			
County Conservation Credit	0		0	0			
Enterprise Zone Credit	0		0	0			
Disaster Credit	0		0	0			
TOTAL	\$ 7,770		\$ 959,653	\$ 2,417			
Total Net Tax Payable	\$ 10,204,343	\$ 6,231,661	\$ 7,485,864	\$ 3,205,932	\$ 16,195,499	\$ 4,935,690	\$ 19,534,382

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1997

	<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>							
Referendum Market Value	\$ 1,111,023,161	\$ 156,574,467	\$ 541,346,676	\$ 1,035,659,587	\$ 729,409,035	\$ 556,743,766	\$ 857,155,042
Net Tax Capacity ⁽¹⁾	17,626,026	2,655,043	9,754,706	17,097,299	10,835,924	8,568,816	13,678,889
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.00240	0.00000	0.00478	0.01336	0.01669	0.02085	0.06147
Net Tax Capacity Rate	134.711	164.908	95.401	103.180	129.660	160.435	127.841
<u>Referendum Market Value Levy</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	0	0
School District	26,642	0	25,852	138,369	121,705	116,104	526,892
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 26,642	\$ 0	\$ 25,852	\$ 138,369	\$ 121,705	\$ 116,104	\$ 526,892
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 7,318,981	\$ 2,368,520	\$ 2,534,941	\$ 5,240,740	\$ 4,481,931	\$ 6,315,216	\$ 7,471,126
City	4,222,083	258,364	491,811	2,081,304	1,362,311	1,159,241	1,446,105
Town	644,959	166,581	702,756	772,891	1,234,712	562,051	1,125,385
School District ⁽³⁾	10,149,616	1,431,546	5,378,562	8,924,190	6,833,205	4,905,457	6,820,793
Special District ⁽⁴⁾	68,054	89,231	197,997	32,879	32,544	18,197	76,019
Tax Increment Financing	1,340,503	64,137	0	588,970	85,618	780,810	547,837
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	19,562	6,386	0
TOTAL	\$ 23,744,196	\$ 4,378,379	\$ 9,306,067	\$ 17,640,974	\$ 14,049,883	\$ 13,747,358	\$ 17,487,265
Total Levy Before Credits	\$ 23,770,838	\$ 4,378,379	\$ 9,331,919	\$ 17,779,343	\$ 14,171,588	\$ 13,863,462	\$ 18,014,157
<u>Credits</u>							
Taconite Tax Credit ⁽⁵⁾					\$ 0	0	
Disparity Reduction Credit					0	0	
Power Line Credit					11,312	3,350	
Agricultural Preserves Credit ⁽⁶⁾					0	0	
County Conservation Credit					0	0	
Enterprise Zone Credit					0	0	
Disaster Credit					0	0	
TOTAL					\$ 11,312	3,350	
Total Net Tax Payable	\$ 23,770,838	\$ 4,378,379	\$ 9,331,919	\$ 17,779,343	\$ 14,160,276	\$ 13,860,112	\$ 18,014,157

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1997

	<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>							
Referendum Market Value	\$ 1,208,743,167	\$ 518,101,788	\$ 1,086,733,427	\$ 889,507,409	\$ 394,331,972	\$ 4,181,384,287	\$ 1,952,980,053
Net Tax Capacity ⁽¹⁾	18,816,287	7,419,640	16,921,051	13,892,788	5,695,828	82,585,578	32,059,952
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.04377	0.00757	0.03528	0.00754	0.00000	0.00513	0.04234
Net Tax Capacity Rate	118.793	107.606	120.713	102.956	114.905	127.061	112.119
<u>Referendum Market Value Levy</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 145,055
City	0	0	0	0	0	11,159	65,002
School District	529,013	39,230	383,424	67,055	0	203,483	616,883
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 529,013	\$ 39,230	\$ 383,424	\$ 67,055	\$ 0	\$ 214,642	\$ 826,940
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 8,073,495	\$ 3,020,233	\$ 7,267,286	\$ 4,039,809	\$ 2,433,410	\$ 29,865,929	\$ 11,819,437
City	2,646,406	495,699	2,734,954	2,032,279	546,708	16,449,890	3,324,256
Town	1,221,720	538,274	580,566	584,849	327,977	1,970,241	2,583,686
School District ⁽³⁾	9,646,166	3,895,364	9,085,488	6,827,107	3,024,357	51,804,542	16,492,718
Special District ⁽⁴⁾	156,213	22,588	29,582	185,507	187,698	0	538,092
Tax Increment Financing	608,502	11,813	727,989	633,911	24,615	4,843,548	1,187,055
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 22,352,502	\$ 7,983,971	\$ 20,425,865	\$ 14,303,462	\$ 6,544,765	\$ 104,934,150	\$ 35,945,244
Total Levy Before Credits	\$ 22,881,515	\$ 8,023,201	\$ 20,809,289	\$ 14,370,517	\$ 6,544,765	\$ 105,148,792	\$ 36,772,184
<u>Credits</u>							
Taconite Tax Credit ⁽⁵⁾			\$ 0				
Disparity Reduction Credit			0				
Power Line Credit			0				
Agricultural Preserves Credit ⁽⁶⁾			0				
County Conservation Credit			0				
Enterprise Zone Credit			0				
Disaster Credit			2,076				
TOTAL			\$ 2,076				
Total Net Tax Payable	\$ 22,881,515	\$ 8,023,201	\$ 20,807,213	\$ 14,370,517	\$ 6,544,765	\$ 105,148,792	\$ 36,772,184

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1997

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
<u>Tax Base Value</u>							
Referendum Market Value	\$ 301,130,200	\$ 732,447,300	\$ 353,772,643	\$ 1,277,315,191	\$ 397,528,632	\$ 17,278,404,960	\$ 115,520,100
Net Tax Capacity ⁽¹⁾	5,247,222	12,422,036	5,353,143	20,797,395	5,955,839	368,586,513	2,247,832
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.00752	0.03477	0.02148	0.01889	0.03831	0.00699	0.09846
Net Tax Capacity Rate	150.491	127.689	134.277	125.595	134.805	140.961	123.501
<u>Referendum Market Value Levy</u>							
County	\$ 0	\$ 0	\$ 75,991	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	416,531	0
School District	22,655	254,660	0	241,316	152,283	791,795	113,741
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 22,655	\$ 254,660	\$ 75,991	\$ 241,316	\$ 152,283	\$ 1,208,326	\$ 113,741
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 3,183,193	\$ 5,997,649	\$ 3,264,452	\$ 8,894,263	\$ 2,727,189	\$ 127,226,014	\$ 1,085,160
City	1,109,245	1,245,702	822,440	3,040,725	891,938	76,930,677	320,363
Town	243,825	1,025,706	201,693	1,379,312	427,254	941,068	173,699
School District ⁽³⁾	3,265,855	6,688,528	2,614,545	11,552,184	3,552,485	200,466,928	1,123,577
Special District ⁽⁴⁾	94,492	333,565	10,131	609,928	297,813	18,597,750	41,242
Tax Increment Financing	0	525,047	274,795	644,141	109,732	37,749,363	32,062
Contribution	0	0	0	0	0	57,650,790	0
Power Line	0	45,387	0	0	22,360	0	0
TOTAL	\$ 7,896,610	\$ 15,861,584	\$ 7,188,056	\$ 26,120,553	\$ 8,028,771	\$ 519,562,590	\$ 2,776,103
Total Levy Before Credits	\$ 7,919,265	\$ 16,116,244	\$ 7,264,047	\$ 26,361,869	\$ 8,181,054	\$ 520,770,916	\$ 2,889,844
<u>Credits</u>							
Taconite Tax Credit ⁽⁵⁾		\$ 0	\$ 0	\$ 0	\$ 0		
Disparity Reduction Credit		0		888,810	0		
Power Line Credit		10,871		0	10,087		
Agricultural Preserves Credit ⁽⁶⁾		0		0	0		
County Conservation Credit		0		0	0		
Enterprise Zone Credit		0		0	0		
Disaster Credit		0		0	0		
TOTAL		\$ 10,871		\$ 888,810	\$ 10,087		
Total Net Tax Payable	\$ 7,919,265	\$ 16,105,373	\$ 7,264,047	\$ 25,473,059	\$ 8,170,967	\$ 520,770,916	\$ 2,889,844

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1997

	<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>							
Referendum Market Value	\$ 849,568,618	\$ 1,080,124,636	\$ 1,702,225,825	\$ 479,450,960	\$ 461,958,417	\$ 5,406,218,171	\$ 3,163,352,417
Net Tax Capacity ⁽¹⁾	12,085,959	15,442,496	28,444,013	6,921,954	8,105,727	101,390,058	57,681,068
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.01251	0.00184	0.11194	0.00480	0.09579	0.05077	0.04661
Net Tax Capacity Rate	115.995	102.777	120.440	123.314	115.442	133.960	133.353
<u>Referendum Market Value Levy</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	0	460,814
School District	106,258	19,927	1,905,454	22,999	442,508	2,744,810	1,013,656
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 106,258	\$ 19,927	\$ 1,905,454	\$ 22,999	\$ 442,508	\$ 2,744,810	\$ 1,474,470
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 4,929,814	\$ 4,744,891	\$ 8,860,809	\$ 2,327,525	\$ 2,682,738	\$ 54,391,132	\$ 20,337,942
City	1,619,108	1,997,815	4,824,671	574,045	1,374,625	19,004,877	9,955,544
Town	659,776	898,367	1,129,733	456,039	418,260	4,752,069	1,476,851
School District ⁽³⁾	6,449,498	7,610,528	17,642,797	5,009,990	4,562,740	44,324,078	31,082,457
Special District ⁽⁴⁾	23,334	57,809	220,422	16,218	142,872	1,798,882	1,797,421
Tax Increment Financing	337,587	561,997	1,579,427	151,952	158,626	11,460,852	4,640,335
Contribution	0	0	0	0	0	0	7,628,805
Power Line	0	0	0	0	17,550	90,428	0
TOTAL	\$ 14,019,117	\$ 15,871,407	\$ 34,257,859	\$ 8,535,769	\$ 9,357,411	\$ 135,822,318	\$ 76,919,355
Total Levy Before Credits	\$ 14,125,375	\$ 15,891,334	\$ 36,163,313	\$ 8,558,768	\$ 9,799,919	\$ 138,567,128	\$ 78,393,825
<u>Credits</u>							
Taconite Tax Credit ⁽⁵⁾					\$ 0	\$ 5,854,341	\$ 0
Disparity Reduction Credit					0	0	0
Power Line Credit					3,954	4,364	0
Agricultural Preserves Credit ⁽⁶⁾					0	0	13,231
County Conservation Credit					0	0	0
Enterprise Zone Credit					0	0	0
Disaster Credit					0	0	0
TOTAL					\$ 3,954	\$ 5,858,705	\$ 13,231
Total Net Tax Payable	\$ 14,125,375	\$ 15,891,334	\$ 36,163,313	\$ 8,558,768	\$ 9,795,965	\$ 132,708,423	\$ 78,380,594

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1997

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
<u>Tax Base Value</u>							
Referendum Market Value	\$ 2,503,470,017	\$ 654,179,266	\$ 3,808,235,745	\$ 1,205,379,925	\$ 369,108,958	\$ 422,464,987	\$ 520,095,419
Net Tax Capacity ⁽¹⁾	63,007,347	8,707,715	72,226,535	21,037,473	5,721,686	6,457,754	7,633,871
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.03186	0.00179	0.05043	0.07375	0.03764	0.01549	0.04457
Net Tax Capacity Rate	89.088	127.875	117.141	117.007	119.580	125.649	157.484
<u>Referendum Market Value Levy</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	13,622	0
School District	797,513	11,731	1,920,621	888,944	138,933	51,837	231,825
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 797,513	\$ 11,731	\$ 1,920,621	\$ 888,944	\$ 138,933	\$ 65,459	\$ 231,825
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 14,886,280	\$ 4,232,359	\$ 23,810,592	\$ 6,700,887	\$ 2,445,803	\$ 3,216,045	\$ 5,283,405
City	9,256,809	1,204,702	13,880,826	3,227,980	825,845	667,570	897,576
Town	1,371,040	711,438	3,937,013	572,496	263,543	366,580	970,264
School District ⁽³⁾	28,493,567	4,342,305	35,891,249	12,591,650	3,190,450	3,275,894	4,548,646
Special District ⁽⁴⁾	464,317	52,183	960,863	68,561	5,469	28,270	16,022
Tax Increment Financing	1,642,320	591,993	6,102,059	1,453,786	109,069	559,763	306,223
Contribution	0	0	0	0	0	0	0
Power Line	17,875	0	24,268	0	1,794	0	0
TOTAL	\$ 56,132,208	\$ 11,134,980	\$ 84,606,870	\$ 24,615,360	\$ 6,841,973	\$ 8,114,122	\$ 12,022,136
Total Levy Before Credits	\$ 56,929,721	\$ 11,146,711	\$ 86,527,491	\$ 25,504,304	\$ 6,980,906	\$ 8,179,581	\$ 12,253,961
<u>Credits</u>							
Taconite Tax Credit ⁽⁵⁾	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	5,561	0	14,174	0	838	0	0
Agricultural Preserves Credit ⁽⁶⁾	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 5,561	\$ 0	\$ 14,174	\$ 0	\$ 838	\$ 0	\$ 0
Total Net Tax Payable	\$ 56,924,160	\$ 11,146,711	\$ 86,513,317	\$ 25,504,304	\$ 6,980,068	\$ 8,179,581	\$ 12,253,961

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1997

	<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>							
Referendum Market Value	\$ 305,262,244	\$ 690,712,799	\$ 267,125,335	\$ 750,335,028	\$ 8,176,185,477	\$ 488,555,015	\$ 409,341,003
Net Tax Capacity ⁽¹⁾	4,445,333	10,094,386	4,510,241	11,073,519	150,493,791	7,177,129	5,978,073
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.00832	0.00000	0.03803	0.09092	0.03492	0.08005	0.03351
Net Tax Capacity Rate	113.869	131.030	162.661	125.244	117.700	112.216	107.984
<u>Referendum Market Value Levy</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	716,063	0	0
School District	25,411	0	101,588	682,178	2,139,354	391,068	137,178
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 25,411	\$ 0	\$ 101,588	\$ 682,178	\$ 2,855,417	\$ 391,068	\$ 137,178
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 1,740,512	\$ 5,171,153	\$ 3,381,832	\$ 5,117,743	\$ 35,746,082	\$ 3,616,706	\$ 2,573,755
City	494,428	1,491,017	838,597	1,582,267	25,951,910	751,232	331,608
Town	162,073	620,213	310,299	458,966	2,506,340	417,798	257,558
School District ⁽³⁾	2,583,698	5,344,809	2,638,788	6,649,678	78,542,451	3,208,298	3,186,280
Special District ⁽⁴⁾	31,845	58,209	15,755	20,434	6,753,349	12,794	74,472
Tax Increment Financing	41,073	541,275	151,114	39,854	10,592,784	47,064	31,691
Contribution	0	0	0	0	17,017,206	0	0
Power Line	8,234	0	0	0	20,869	0	0
TOTAL	\$ 5,061,863	\$ 13,226,676	\$ 7,336,385	\$ 13,868,942	\$ 177,130,991	\$ 8,053,892	\$ 6,455,364
Total Levy Before Credits	\$ 5,087,274	\$ 13,226,676	\$ 7,437,973	\$ 14,551,120	\$ 179,986,408	\$ 8,444,960	\$ 6,592,542
<u>Credits</u>							
Taconite Tax Credit ⁽⁵⁾	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Disparity Reduction Credit	0		0	0	0	0	80,120
Power Line Credit	6,765		0	0	12,839	0	0
Agricultural Preserves Credit ⁽⁶⁾	0		0	0	16,337	0	0
County Conservation Credit	0		0	125,385	0	0	0
Enterprise Zone Credit	0		0	0	0	0	18,970
Disaster Credit	0		0	0	0	0	0
TOTAL	\$ 6,765		\$ 125,385	\$ 29,176		\$ 99,090	
Total Net Tax Payable	\$ 5,080,509	\$ 13,226,676	\$ 7,437,973	\$ 14,425,735	\$ 179,957,232	\$ 8,444,960	\$ 6,493,452

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1997

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	
<u>Tax Base Value</u>					
Referendum Market Value	\$ 1,385,882,724	\$ 3,136,610,154	\$ 494,965,394	\$ 187,849,027,971	(1) Includes tax increment financing value where there are tax increment financing levies.
Net Tax Capacity ⁽¹⁾	23,734,365	61,285,816	6,947,403	3,728,804,972	
<u>Average Tax Rate Percentage</u>					
Referendum Market Value Rate	0.00054	0.04369	0.07491	0.03923	(2) Excludes special assessments.
Net Tax Capacity Rate	118.822	110.278	136.571	124.931	(3) Includes intermediate school districts and secondary co-op facilities
<u>Referendum Market Value Levy</u>					
County	\$ 0	\$ 0	\$ 0	221,046	(4) Includes: Economic Development Authorities, Hospital Districts, Housing and Re- development Authorities, Metro- politan Council Metropolitan Mosquito Control Commission, Regional Transit Board, Park Districts, Port Authorities, Regional Development Commissions, Regional Railroad Authorities, Regional Sanitary Sewer Districts, St. Cloud Metropolitan Transit Commission, Watershed Districts, Misc. Districts.
City	0	0	0	4,310,016	
School District	7,508	1,370,497	370,785	69,164,506	
Special Tax Districts	0	0	0	0	
TOTAL	\$ 7,508	\$ 1,370,497	\$ 370,785	\$ 73,695,568	
<u>Net Tax Capacity Levy ⁽²⁾</u>					
County	\$ 8,703,887	\$ 16,798,427	\$ 4,275,351	\$ 1,204,601,176	(5) Includes the following amount of Supplementary Homestead Credit: Aitkin \$ 1,672 Itasca 329,957 St. Louis <u>136,010</u> \$467,639
City	5,241,019	8,751,684	835,301	655,448,077	
Town	838,226	2,712,142	529,120	80,217,457	
School District ⁽³⁾	11,672,689	35,327,712	3,625,965	1,913,405,809	
Special District ⁽⁴⁾	173,409	514,112	68,367	120,950,527	
Tax Increment Financing Contribution	1,572,318	3,460,069	154,063	299,942,270	
Power Line	0	0	0	383,391,232	
Power Line	0	20,490	0	467,848	
TOTAL	\$ 28,201,548	\$ 67,584,636	\$ 9,488,167	\$ 4,658,424,396	
Total Levy Before Credits	\$ 28,209,056	\$ 68,955,133	\$ 9,858,952	\$ 4,732,119,964	
<u>Credits</u>					
Taconite Tax Credit ⁽⁵⁾	\$ 0	\$ 0	\$ 0	12,146,958	(6) Agricultural Preserves Credit is in seven - county metro area only.
Disparity Reduction Credit	0	0	0	5,457,471	
Power Line Credit	0	10,911	0	151,225	
Agricultural Preserves Credit ⁽⁶⁾	0	0	0	305,076	
County Conservation Credit	63,148	17,202	0	205,735	
Enterprise Zone Credit	0	0	0	18,970	
Disaster Credit	0	0	0	33,366	
TOTAL	\$ 63,148	\$ 28,113	\$ 0	\$ 18,318,801	
Total Net Tax Payable	\$ 28,145,908	\$ 68,927,020	\$ 9,858,952	\$ 4,713,801,163	

**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 - 1996 Payable 1997".

<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.

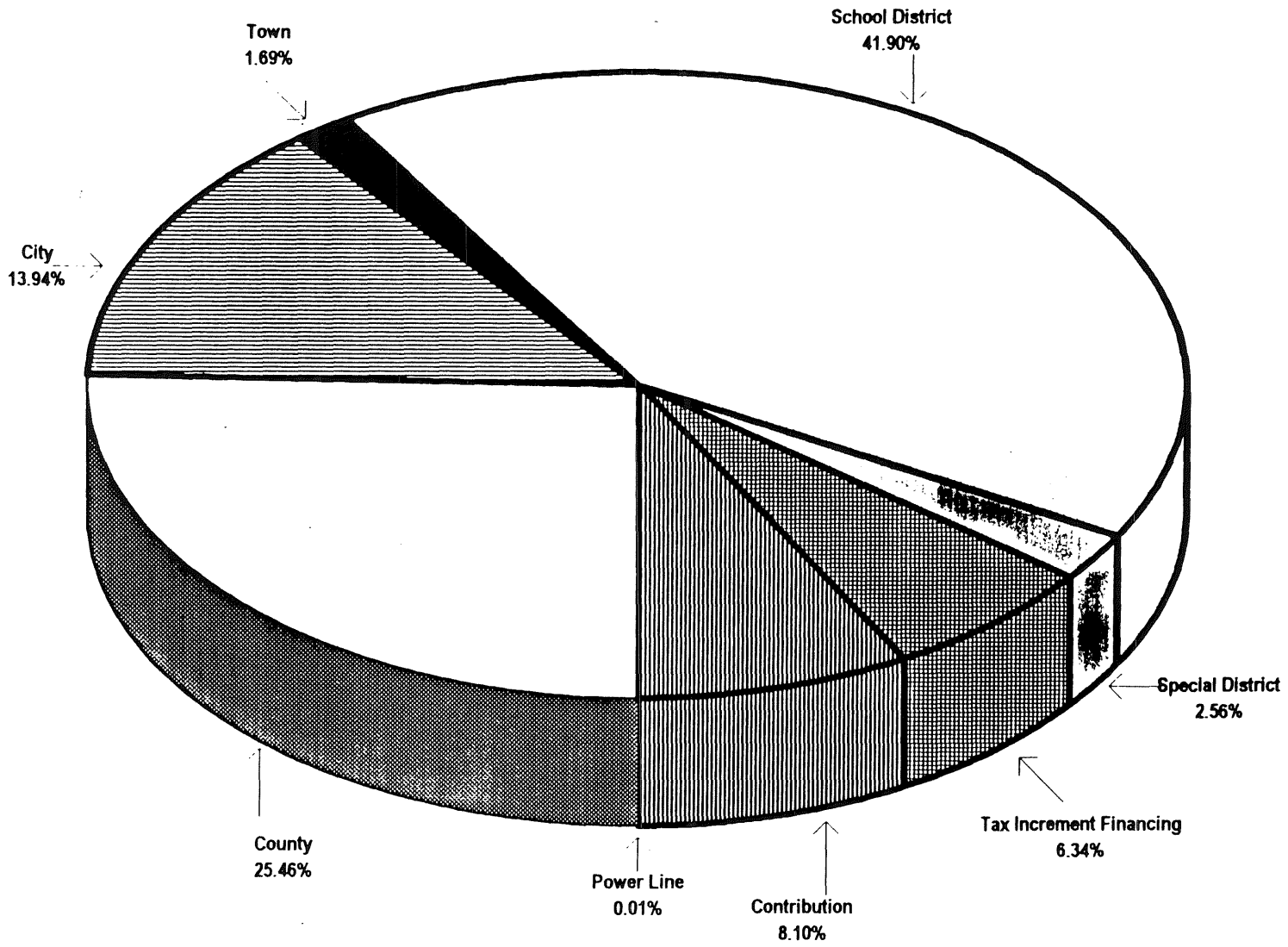
SPECIAL TAXING DISTRICT LEVIES

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 1997

Total Gross Tax = \$4,732,119,964



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

Figure

TABLE 35
COUNTY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997

COUNTY	COUNTY AND/OR						TOTAL COUNTY LEVY		COUNTY SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS*
	GENERAL REVENUE	INDEBT-EDNESS	ROAD AND BRIDGE	WELFARE	REGIONAL LIBRARY	MISCEL-LANEOUS	EXCLUDING SPECIAL ASSESSMENTS*			
AITKIN	\$ 3,334,185	\$ 186,752	\$ 1,018,394	\$ 1,060,909	\$ 91,147	\$ 0	\$ 5,691,387	\$ 0	\$ 5,691,387	
ANOKA	17,943,183	4,172,045	5,986,492	12,670,046	3,559,724	126,434	44,457,924	4,232,870	48,690,794	
BECKER	4,403,505	98,379	1,529,779	2,676,626	284,498	92,987	9,085,774	452,244	9,538,018	
BELTRAMI	3,721,600	326,941	1,446,480	3,973,540	86,773	0	9,555,334	1,018,791	10,574,125	
BENTON	4,173,698	785,396	1,290,782	1,941,386	270,092	57,649	8,519,003	409,100	8,928,103	
BIG STONE	947,266	0	366,352	348,922	40,877	50,940	1,754,357	151,943	1,906,300	
BLUE EARTH	3,988,946	822,045	3,312,216	3,216,422	286,768	1,774,481	13,400,878	1,298,572	14,699,450	
BROWN	3,235,239	431,966	799,455	1,529,700	0	0	5,996,360	352,841	6,349,201	
CARLTON	4,994,009	360,607	1,353,187	2,439,475	66,754	0	9,214,032	166,042	9,380,074	
CARVER	11,580,190	1,264,324	2,248,182	3,554,516	0	0	18,647,212	774,968	19,422,180	
CASS	4,524,874	461,780	1,491,742	2,596,807	163,988	0	9,239,191	1,025,786	10,264,977	
CHIPPEWA	1,716,217	0	587,382	1,227,997	121,179	0	3,652,775	247,187	3,899,962	
CHISAGO	6,130,425	818,807	1,670,133	2,344,389	193,396	0	11,157,150	461,413	11,618,563	
CLAY	5,543,266	156,506	1,374,671	4,827,149	144,808	0	12,046,400	2,284,183	14,330,583	
CLEARWATER	2,171,717	0	641,450	867,256	51,417	0	3,731,840	347,295	4,079,135	
COOK	1,476,488	329,491	533,637	505,223	60,764	192,805	3,098,408	0	3,098,408	
COTTONWOOD	2,005,604	246,748	675,106	994,008	32,699	0	3,954,165	172,979	4,127,144	
CROW WING	6,899,247	41,331	1,879,241	3,656,149	252,837	88,307	12,817,112	474,304	13,291,416	
DAKOTA	22,450,899	0	5,208,826	24,698,223	4,274,182	7,421,199	64,053,329	1,094	64,054,423	
DODGE	1,949,137	0	695,574	594,927	53,143	0	3,292,781	135,495	3,428,276	
DOUGLAS	4,257,061	972,427	1,398,454	2,220,418	261,525	0	9,109,885	588,288	9,698,173	
FARIBAUT	1,989,919	233,335	1,007,465	855,663	126,360	0	4,212,742	511,929	4,724,671	
FILLMORE	2,351,846	107,681	773,195	568,585	64,919	0	3,866,226	0	3,866,226	
FREEBORN	2,695,955	27,722	895,498	2,893,153	107,558	154,369	6,774,255	825,487	7,599,742	
GOODHUE	4,612,237	1,353,008	2,791,373	2,159,577	211,876	795,276	11,923,347	0	11,923,347	
GRANT	1,201,107	0	437,625	461,718	29,996	0	2,130,446	92,901	2,223,347	
HENNEPIN	156,336,929	21,315,106	0	136,137,773	22,243,333	0	336,033,141	0	336,033,141	
HOUSTON	2,212,277	0	626,782	684,309	33,753	0	3,557,121	320	3,557,441	
HUBBARD	2,180,240	0	1,114,431	1,144,878	96,485	0	4,536,034	1,106,550	5,642,584	
ISANTI	3,187,161	725,726	949,940	2,194,026	130,746	0	7,187,599	0	7,187,599	

TABLE 35
COUNTY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997

COUNTY	GENERAL REVENUE	INDEBT- EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR	MISCEL- LANEOUS	TOTAL COUNTY LEVY	COUNTY SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS*
					REGIONAL LIBRARY		EXCLUDING SPECIAL ASSESSMENTS*		
ITASCA	\$ 5,602,085	\$ 1,472,532	\$ 4,346,416	\$ 4,976,818	\$ 252,490	\$ 0	\$ 16,650,341	\$ 248	\$ 16,650,589
JACKSON	2,340,049	143,566	787,181	1,224,832	98,485	0	4,594,113	205,347	4,799,460
KANABEC	1,900,637	0	899,927	1,009,172	0	0	3,809,736	141,015	3,950,751
KANDIYOHI	4,393,340	74,656	1,574,124	4,206,083	162,883	177,040	10,588,126	1,202,296	11,790,422
KITTSOON	1,159,486	0	391,318	184,897	0	0	1,735,701	599,894	2,335,595
KOOCHICHING	1,086,264	331,315	346,483	1,045,648	0	0	2,809,710	270,257	3,079,967
LAC QUI PARLE	931,965	0	599,476	595,097	54,309	0	2,180,847	339,109	2,519,956
LAKE	1,811,639	117,717	769,531	1,034,588	43,966	0	3,777,441	0	3,777,441
LAKE OF WOOD	642,630	0	237,328	331,937	0	113,197	1,325,092	327,783	1,652,875
LE SUEUR	2,109,721	0	1,786,548	1,139,669	183,843	346,045	5,565,826	156,364	5,722,190
LINCOLN	1,037,770	0	657,780	624,335	21,946	0	2,341,831	246,815	2,588,646
LYON	2,835,189	0	1,125,134	1,795,888	165,349	0	5,921,560	337,849	6,259,409
MCLEOD	4,014,319	357,566	1,124,298	1,688,587	134,211	0	7,318,981	85,354	7,384,335
MAHNOMEN	1,577,083	183,295	216,021	375,823	16,298	0	2,368,520	216,516	2,585,036
MARSHALL	1,426,328	0	633,462	475,151	0	0	2,534,941	535,120	3,070,061
MARTIN	2,317,141	134,345	1,063,444	1,156,188	395,645	173,977	5,240,740	935,033	6,175,773
MEEKER	1,974,892	0	781,393	1,363,042	102,138	260,466	4,481,931	87,627	4,569,558
MILLE LACS	3,448,298	0	709,046	2,059,969	97,903	0	6,315,216	204,823	6,520,039
MORRISON	3,183,767	807,660	1,651,527	1,828,172	0	0	7,471,126	153,646	7,624,772
MOWER	4,042,560	0	1,468,389	2,408,627	153,919	0	8,073,495	334,405	8,407,900
MURRAY	1,710,705	0	512,936	755,971	40,621	0	3,020,233	490,466	3,510,699
NICOLLET	3,882,642	394,330	996,334	1,891,114	102,866	0	7,267,286	399,305	7,666,591
NOBLES	1,820,083	0	693,641	1,265,764	260,321	0	4,039,809	61,607	4,101,416
NORMAN	1,241,248	95,668	580,107	516,387	0	0	2,433,410	609,258	3,042,668
OLMSTED	14,355,323	0	5,601,640	9,322,416	586,550	0	29,865,929	0	29,865,929
OTTER TAIL	6,641,348	420,578	838,677	3,744,872	173,962	0	11,964,492	1,526,347	13,490,839
PENNINGTON	1,538,383	157,724	602,877	884,209	0	0	3,183,193	120,908	3,304,101
PINE	3,708,810	129,426	552,641	1,606,772	0	0	5,997,649	0	5,997,649
PIPESTONE	1,591,686	295,176	567,458	785,461	24,671	0	3,340,443	61,198	3,401,641
POLK	4,270,777	0	1,709,237	2,759,943	154,306	0	8,894,263	1,835,343	10,729,606

TABLE 35
COUNTY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997

COUNTY	COUNTY AND/OR REGIONAL							TOTAL COUNTY LEVY	COUNTY SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS*
	GENERAL REVENUE	INDEBT-EDNESS	ROAD AND BRIDGE	WELFARE	REGIONAL LIBRARY	MISCEL-LANEOUS	EXCLUDING SPECIAL ASSESSMENTS*			
POPE	\$ 1,468,962	\$ 93,310	\$ 479,800	\$ 647,730	\$ 37,387	\$ 0	\$ 2,727,189	\$ 172,982	\$ 2,900,171	
RAMSEY	66,049,717	10,505,920	0	45,998,848	4,671,529	0	127,226,014	0	127,226,014	
RED LAKE	656,227	0	290,559	138,374	0	0	1,085,160	53,943	1,139,103	
REDWOOD	2,512,211	0	1,004,137	1,347,700	65,766	0	4,929,814	483,127	5,412,941	
RENVILLE	1,893,355	0	1,283,175	1,485,887	82,474	0	4,744,891	632,289	5,377,180	
RICE	3,978,843	351,953	1,417,266	2,890,261	222,486	0	8,860,809	346,637	9,207,446	
ROCK	1,123,384	0	500,361	630,933	70,231	2,616	2,327,525	363,886	2,691,411	
ROSEAU	1,594,012	0	557,760	530,966	0	0	2,682,738	1,044,763	3,727,501	
ST LOUIS	22,894,076	2,268,698	12,095,541	16,829,672	303,145	0	54,391,132	1,007,068	55,398,200	
SCOTT	10,719,587	766,033	4,846,015	3,159,279	664,057	182,971	20,337,942	8,424	20,346,366	
197 SHERBURNE	8,097,235	596,402	2,533,479	3,055,944	603,220	0	14,886,280	616,335	15,502,615	
SIBLEY	2,134,134	212,816	832,369	1,053,040	0	0	4,232,359	606,528	4,838,887	
STEARNS	10,894,687	2,609,506	3,314,876	6,331,556	659,967	0	23,810,592	775,513	24,586,105	
STEELE	3,609,573	464,153	834,692	1,655,184	137,285	0	6,700,887	902,412	7,603,299	
STEVENS	1,425,537	0	547,568	444,077	28,621	0	2,445,803	174,887	2,620,690	
SWIFT	1,342,519	0	671,926	1,043,822	39,947	117,831	3,216,045	624,029	3,840,074	
TODD	2,367,288	149,862	1,179,147	1,441,344	145,764	0	5,283,405	215,096	5,498,501	
TRAVERSE	939,501	0	519,525	269,405	0	12,081	1,740,512	78,672	1,819,184	
WABASHA	2,964,584	0	863,476	1,343,093	0	0	5,171,153	0	5,171,153	
WADENA	1,856,751	74,800	475,767	953,615	20,899	0	3,381,832	227,168	3,609,000	
WASECA	2,639,402	214,630	1,053,337	1,070,510	139,864	0	5,117,743	197,369	5,315,112	
WASHINGTON	17,715,972	4,787,373	2,857,610	7,873,948	2,511,179	0	35,746,082	2,320,700	38,066,782	
WATONWAN	1,839,636	0	396,458	1,102,709	277,903	0	3,616,706	120,639	3,737,345	
WILKIN	1,253,688	49,176	706,635	564,256	0	0	2,573,755	187,389	2,761,144	
WINONA	4,362,583	217,774	1,873,390	1,997,261	252,879	0	8,703,887	202,579	8,906,466	
WRIGHT	8,436,134	1,486,337	1,948,994	4,055,117	811,841	60,004	16,798,427	1,261,368	18,059,795	
YELLOW MEDICINE	1,690,923	42,472	1,468,360	1,032,345	41,251	0	4,275,351	216,599	4,491,950	
STATEWIDE TOTAL	\$ 569,271,116	\$ 65,244,892	\$ 122,480,441	\$ 387,048,078	\$ 48,355,974	\$ 12,200,675	\$ 1,204,822,222	\$ 41,436,917	\$ 1,246,259,139	

* Includes market value based levies of \$145,055 in Otter Tail County and \$75,991 in Pipestone County.

TABLE 36
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997⁽¹⁾

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS							TOTAL CITY LEVY	CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
	GENERAL	INDEBTEDNESS	ROAD & BRIDGE	MISCEL-LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY				
AITKIN	\$ 233,828	\$ 38,318	\$ 86,001	\$ 0	\$ 358,147	\$ 11,000	\$ 369,147	\$ 296,367	\$ 665,514	
ANOKA	27,475,499	1,428,990	0	200,031	29,104,520	0	29,104,520	6,720,436	35,824,956	
BECKER	329,584	160,008	13,882	778,059	1,281,533	0	1,281,533	420,006	1,701,539	
BELTRAMI	1,004,367	77,923	18,153	21,299	1,121,742	0	1,121,742	230,933	1,352,675	
BENTON	2,099,071	665,334	27,146	35,663	2,827,214	0	2,827,214	1,077,076	3,904,290	
BIG STONE	401,189	73,003	9,877	8,427	492,496	0	492,496	60,261	552,757	
BLUE EARTH	3,861,831	2,075,008	0	699,500	6,636,339	0	6,636,339	1,200,227	7,836,566	
BROWN	1,604,791	1,028,082	204,205	45,001	2,882,079	0	2,882,079	615,143	3,497,222	
CARLTON	1,636,011	481,595	0	486,874	2,604,480	0	2,604,480	97,462	2,701,942	
CARVER	7,318,280	1,087,852	5,115	0	8,411,247	21,000	8,432,247	3,028,183	11,460,430	
CASS	1,101,939	167,994	59,815	0	1,329,748	0	1,329,748	151,909	1,481,657	
CHIPPEWA	1,056,733	613,084	0	0	1,669,817	0	1,669,817	207,082	1,876,899	
CHISAGO	2,108,965	617,683	9,499	99,811	2,835,958	0	2,835,958	735,941	3,571,899	
CLAY	2,835,178	864,568	0	0	3,699,746	0	3,699,746	507,336	4,207,082	
CLEARWATER	223,520	45,589	0	0	269,109	0	269,109	12,545	281,654	
COOK	288,712	127,519	0	0	416,231	0	416,231	46,856	463,087	
COTTONWOOD	456,134	522,014	60,360	0	1,038,508	0	1,038,508	253,121	1,291,629	
CROW WING	5,263,065	491,621	77,065	225,960	6,057,711	68,515	6,126,226	866,975	6,993,201	
DAKOTA	49,911,523	9,513,447	0	1,134,054	60,559,024	431,671	60,990,695	13,152,018	74,142,713	
DODGE	1,413,845	179,113	0	16,803	1,609,761	0	1,609,761	157,076	1,766,837	
DOUGLAS	1,418,899	368,829	8,251	81,676	1,877,655	149,107	2,026,762	163,501	2,190,263	
FARIBAUT	1,032,782	363,212	0	175,139	1,571,133	0	1,571,133	326,855	1,897,988	
FILLMORE	1,308,073	744,952	0	9,329	2,062,354	15,043	2,077,397	219,203	2,296,600	
FREEBORN	1,923,542	108,902	5,000	6,355	2,043,799	0	2,043,799	515,053	2,558,852	
GOODHUE	9,895,311	712,742	0	103,395	10,711,448	0	10,711,448	968,767	11,680,215	
GRANT	558,530	5,391	0	12,258	576,179	0	576,179	76,483	652,662	
HENNEPIN	216,557,928	22,177,112	0	130,364	238,865,404	1,930,489	240,795,893	31,726,977	272,522,870	
HOUSTON	890,711	578,476	0	0	1,469,187	0	1,469,187	170,972	1,640,159	
HUBBARD	363,230	112,995	16,943	37,763	530,931	0	530,931	235,878	766,809	
ISANTI	1,350,786	1,341,091	0	0	2,691,877	0	2,691,877	297,279	2,989,156	

TABLE 36
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997⁽¹⁾

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS							TOTAL CITY LEVY	CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
	GENERAL	INDEBTEDNESS	ROAD & BRIDGE	MISCEL-LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY				
ITASCA	\$ 4,323,927	\$ 696,060	\$ 410,188	\$ 40,008	\$ 5,470,183	\$ 0	\$ 5,470,183	\$ 553,022	6,023,205	
JACKSON	458,030	99,349	135,057	105,325	797,761	0	797,761	107,855	905,616	
KANABEC	209,323	38,603	0	1,686	249,612	0	249,612	27,495	277,107	
KANDIYOHI	2,577,327	361,374	67,384	27,004	3,033,089	0	3,033,089	796,681	3,829,770	
KITTSON	292,264	134,728	0	0	426,992	0	426,992	187,021	614,013	
KOOCHICHING	899,720	21,408	0	594,247	1,515,375	0	1,515,375	81,142	1,596,517	
LAC QUI PARLE	538,621	50,699	89,020	0	678,340	0	678,340	53,939	732,279	
LAKE	747,184	126,008	0	79,864	953,056	0	953,056	31,051	984,107	
LAKE OF WOOD	92,819	0	0	0	92,819	0	92,819	1,854	94,673	
LE SUEUR	879,713	762,930	1,187	461,440	2,105,270	0	2,105,270	350,014	2,455,284	
LINCOLN	312,833	29,999	0	0	342,832	0	342,832	16,663	359,495	
LYON	2,133,990	427,083	0	422,741	2,983,814	0	2,983,814	323,762	3,307,576	
MCLEOD	2,777,607	1,444,476	0	0	4,222,083	0	4,222,083	1,042,566	5,264,649	
MAHNOMEN	134,086	123,747	531	0	258,364	0	258,364	84,357	342,721	
MARSHALL	437,227	0	0	54,584	491,811	0	491,811	67,872	559,683	
MARTIN	904,620	751,817	0	424,867	2,081,304	0	2,081,304	642,796	2,724,100	
MEEKER	1,069,916	292,395	0	0	1,362,311	0	1,362,311	206,643	1,568,954	
MILLE LACS	953,906	113,844	0	91,491	1,159,241	0	1,159,241	274,556	1,433,797	
MORRISON	711,796	591,200	62,156	80,953	1,446,105	0	1,446,105	271,978	1,718,083	
MOWER	2,172,650	327,919	0	145,837	2,646,406	0	2,646,406	317,025	2,963,431	
MURRAY	446,381	32,393	9,370	7,555	495,699	0	495,699	41,543	537,242	
NICOLLET	1,925,796	809,158	0	0	2,734,954	0	2,734,954	689,423	3,424,377	
NOBLES	1,603,400	378,315	0	50,564	2,032,279	0	2,032,279	200,671	2,232,950	
NORMAN	504,090	38,960	0	3,658	546,708	0	546,708	61,265	607,973	
OLMSTED	16,114,444	335,446	0	0	16,449,890	11,159	16,461,049	932,740	17,393,789	
OTTER TAIL	2,658,392	569,737	20,764	75,363	3,324,256	65,002	3,389,258	384,107	3,773,365	
PENNINGTON	824,789	284,456	0	0	1,109,245	0	1,109,245	293,282	1,402,527	
PINE	851,939	319,745	72,129	1,889	1,245,702	0	1,245,702	142,918	1,388,620	
PIPESTONE	469,113	268,326	85,001	0	822,440	0	822,440	99,818	922,258	
POLK	2,734,544	293,936	12,245	0	3,040,725	0	3,040,725	1,012,677	4,053,402	

TABLE 36
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997⁽¹⁾

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS							TOTAL CITY LEVY	CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
	GENERAL	INDEBTEDNESS	ROAD & BRIDGE	MISCEL-LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY				
POPE	\$ 631,593	\$ 128,671	\$ 5,728	\$ 125,946	\$ 891,938	\$ 0	\$ 891,938	\$ 68,643	960,581	
RAMSEY	56,515,637	18,862,079	0	1,552,961	76,930,677	416,531	77,347,208	23,163,442	100,510,650	
RED LAKE	301,364	18,999	0	0	320,363	0	320,363	48,639	369,002	
REDWOOD	1,318,482	300,626	0	0	1,619,108	0	1,619,108	126,640	1,745,748	
RENVILLE	1,039,079	785,991	0	172,745	1,997,815	0	1,997,815	313,847	2,311,662	
RICE	3,729,558	1,054,289	40,824	0	4,824,671	0	4,824,671	1,090,965	5,915,636	
ROCK	346,316	214,787	12,942	0	574,045	0	574,045	110,964	685,009	
ROSEAU	936,196	438,429	0	0	1,374,625	0	1,374,625	565,672	1,940,297	
ST LOUIS	14,102,961	4,022,119	94,817	784,980	19,004,877	0	19,004,877	1,358,176	20,363,053	
SCOTT	8,745,983	1,190,098	0	19,463	9,955,544	460,814	10,416,358	3,858,769	14,275,127	
SHERBURNE	5,840,944	2,933,312	0	482,553	9,256,809	0	9,256,809	1,871,657	11,128,466	
SIBLEY	811,841	392,861	0	0	1,204,702	0	1,204,702	140,325	1,345,027	
STEARNS	11,451,282	1,917,990	54,818	456,736	13,880,826	0	13,880,826	2,871,498	16,752,324	
STEELE	2,961,668	266,312	0	0	3,227,980	0	3,227,980	123,880	3,351,860	
STEVENS	629,615	170,220	0	26,010	825,845	0	825,845	214,092	1,039,937	
SWIFT	377,432	130,166	47,091	112,881	667,570	13,622	681,192	21,349	702,541	
TODD	477,928	348,423	50,143	21,082	897,576	0	897,576	189,403	1,086,979	
TRAVERSE	229,011	67,313	12,501	185,603	494,428	0	494,428	75,611	570,039	
WABASHA	1,147,466	343,551	0	0	1,491,017	0	1,491,017	280,648	1,771,665	
WADENA	557,377	205,970	27,393	47,857	838,597	0	838,597	151,695	990,292	
WASECA	1,493,858	88,336	73	0	1,582,267	0	1,582,267	189,668	1,771,935	
WASHINGTON	22,345,592	3,187,136	314,166	105,016	25,951,910	716,063	26,667,973	9,038,279	35,706,252	
WATONWAN	588,542	162,690	0	0	751,232	0	751,232	94,615	845,847	
WILKIN	182,729	141,879	0	7,000	331,608	0	331,608	273,911	605,519	
WINONA	4,444,431	652,863	128,727	14,998	5,241,019	0	5,241,019	732,728	5,973,747	
WRIGHT	6,523,790	2,103,220	124,674	0	8,751,684	0	8,751,684	1,806,645	10,558,329	
YELLOW MEDICINE	509,677	325,624	0	0	835,301	0	835,301	101,279	936,580	
STATEWIDE TOTAL	544,924,656	96,950,512	2,480,241	11,092,668	655,448,077	4,310,016	659,758,093	122,717,697	782,475,790	

(1) See explanation on page 190.

TABLE 37
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997 (1)

COUNTY	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS					TOWN SPECIAL ASSESSMENT	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS	
	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS			
AITKIN	\$ 0	\$ 480,611	\$ 0	\$ 695,452	\$ 0	\$ 1,176,063	\$ 39,309	\$ 1,215,372
ANOKA	0	934,621	55,462	0	0	990,083	98,455	1,088,538
BECKER	0	344,034	0	708,418	208,673	1,261,125	24,138	1,285,263
BELTRAMI	0	477,425	0	569,381	0	1,046,806	30,033	1,076,839
BENTON	0	231,246	15,870	349,882	0	596,998	3,429	600,427
BIG STONE	0	52,035	0	179,352	19,907	251,294	0	251,294
BLUE EARTH	0	172,815	16,594	1,061,290	128,216	1,378,915	129,614	1,508,529
BROWN	0	106,626	0	369,323	0	475,949	4,218	480,167
CARLTON	0	450,654	57,123	794,356	0	1,302,133	42,802	1,344,935
CARVER	0	495,449	20,856	496,670	33,461	1,046,436	225,070	1,271,506
CASS	395,998	297,050	11,794	1,140,477	0	1,845,319	48,451	1,893,770
CHIPPEWA	0	161,435	0	338,194	6,178	505,807	10,157	515,964
CHISAGO	0	626,497	0	721,431	4,995	1,352,923	124,252	1,477,175
CLAY	0	250,432	31,187	376,157	0	657,776	435,178	1,092,954
CLEARWATER	0	159,669	0	157,857	0	317,526	8,299	325,825
COOK	0	81,427	15,687	1,396	0	98,510	0	98,510
COTTONWOOD	0	132,237	0	338,791	0	471,028	1,611	472,639
CROW WING	0	891,826	0	1,311,253	0	2,203,079	23,519	2,226,598
DAKOTA	0	353,493	0	734,149	243,907	1,331,549	89,473	1,421,022
DODGE	0	314,877	0	321,082	0	635,959	13,622	649,581
DOUGLAS	0	682,444	176,546	782,485	663	1,642,138	607,502	2,249,640
FARIBAULT	0	130,775	0	718,597	0	849,372	46	849,418
FILLMORE	219,627	91,116	0	716,207	0	1,026,950	0	1,026,950
FREEBORN	0	132,901	0	561,022	97,676	791,599	2,690	794,289
GOODHUE	0	338,064	40,590	1,229,100	45,291	1,653,045	12,374	1,665,419
GRANT	0	78,705	0	178,240	0	256,945	0	256,945
HENNEPIN	0	399,193	0	0	0	399,193	48,042	447,235
HOUSTON	0	248,356	0	432,808	0	681,164	1,414	682,578
HUBBARD	0	401,031	7,049	699,063	118,706	1,225,849	93,577	1,319,426
ISANTI	0	450,706	0	940,705	0	1,391,411	6,527	1,397,938

TABLE 37
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997 (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	\$ 1,180,143	\$ 4,999	\$ 1,195,639	\$ 2,500	\$ 2,383,281	\$ 0	\$ 2,383,281
JACKSON	0	61,568	0	624,359	16,618	702,545	2,268	704,813
KANABEC	0	114,464	0	199,691	64,590	378,745	0	378,745
KANDIYOHI	0	369,366	0	696,055	0	1,065,421	109,496	1,174,917
KITTSON	0	77,143	0	292,773	28,274	398,190	0	398,190
KOOCHICHING	0	42,872	0	0	0	42,872	0	42,872
LAC QUI PARLE	0	68,522	0	287,928	0	356,450	576	357,026
LAKE	0	100,935	0	218,882	38,052	357,869	2,587	360,456
LAKE OF WOOD	0	0	0	134,874	18,342	153,216	0	153,216
LE SUEUR	0	260,042	0	327,737	88,264	676,043	55,134	731,177
LINCOLN	55,497	0	0	190,448	0	245,945	258	246,203
LYON	0	43,964	0	344,563	0	388,527	201,880	590,407
MCLEOD	0	258,979	10,001	375,979	0	644,959	5,246	650,205
MAHNOMEN	0	59,409	0	107,172	0	166,581	450	167,031
MARSHALL	170,811	-4	0	485,695	46,254	702,756	31,262	734,018
MARTIN	0	0	0	772,891	0	772,891	2,619	775,510
MEEKER	15,501	163,796	200,718	713,848	3,849	1,234,712	39,426	1,274,138
MILLE LACS	0	129,178	0	326,348	106,525	562,051	37,687	599,738
MORRISON	0	443,912	0	681,473	0	1,125,385	5,254	1,130,639
MOWER	0	337,741	0	883,979	0	1,221,720	696	1,222,416
MURRAY	0	158,997	0	373,391	5,886	538,274	6,297	544,571
NICOLLET	33,402	53,232	0	493,932	0	580,566	1,505	582,071
NOBLES	0	110,160	0	471,516	3,173	584,849	0	584,849
NORMAN	0	61,806	0	266,171	0	327,977	4,970	332,947
OLMSTED	0	751,286	0	1,218,955	0	1,970,241	6,754	1,976,995
OTTER TAIL	0	808,253	0	1,751,273	24,160	2,583,686	134,097	2,717,783
PENNINGTON	0	108,552	0	135,273	0	243,825	57,540	301,365
PINE	253,007	148,029	6,508	609,364	8,798	1,025,706	249,113	1,274,819
PIPESTONE	0	37,916	0	163,777	0	201,693	1,018	202,711
POLK	0	434,393	0	944,919	0	1,379,312	0	1,379,312

TABLE 37
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997 (1)

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENT	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
POPE	\$ 0	\$ 113,602	0	\$ 255,852	\$ 57,800	\$ 427,254	\$ 11,409	\$ 438,663
RAMSEY	0	897,341	43,727	0	0	941,068	554,535	1,495,603
RED LAKE	0	44,504	0	114,978	14,217	173,699	0	173,699
REDWOOD	0	0	0	659,776	0	659,776	18,210	677,986
RENVILLE	0	276,609	0	610,507	11,251	898,367	30,890	929,257
RICE	0	414,617	3,398	711,718	0	1,129,733	45,376	1,175,109
ROCK	0	133,686	26,579	295,774	0	456,039	3,893	459,932
ROSEAU	98,163	45,323	0	274,774	0	418,260	81,736	499,996
ST LOUIS	0	2,889,321	281,080	1,415,923	165,745	4,752,069	56,819	4,808,888
SCOTT	334,656	329,355	26,320	786,520	0	1,476,851	141,465	1,618,316
SHERBURNE	0	262,514	0	886,967	221,559	1,371,040	57,723	1,428,763
SIBLEY	0	225,793	85,600	400,045	0	711,438	6,378	717,816
STEARNS	0	1,343,472	102,198	2,484,018	7,325	3,937,013	56,685	3,993,698
STEELE	0	193,119	5,255	374,122	0	572,496	2,052	574,548
STEVENS	0	43,988	0	215,241	4,314	263,543	0	263,543
SWIFT	0	95,079	0	255,534	15,967	366,580	81	366,661
TODD	0	323,916	0	646,348	0	970,264	4,700	974,964
TRAVERSE	0	7,417	0	154,656	0	162,073	60	162,133
WABASHA	0	213,809	0	406,404	0	620,213	4,839	625,052
WADENA	0	136,139	0	174,160	0	310,299	1,810	312,109
WASECA	0	151,479	0	307,487	0	458,966	31,707	490,673
WASHINGTON	0	1,082,828	276,554	1,146,958	0	2,506,340	212,839	2,719,179
WATONWAN	0	119,602	0	298,196	0	417,798	10,769	428,567
WILKIN	0	75,172	0	182,386	0	257,558	0	257,558
WINONA	0	332,299	0	505,927	0	838,226	0	838,226
WRIGHT	394,581	252,979	0	2,064,582	0	2,712,142	439,983	3,152,125
YELLOW MEDICINE	0	114,635	0	414,485	0	529,120	8,047	537,167
STATEWIDE TOTAL	\$ 2,108,243	\$ 26,471,002	\$ 1,521,695	\$ 48,255,381	\$ 1,861,136	\$ 80,217,457	\$ 4,861,941	\$ 85,079,398

(1) See explanation on page 190.

TABLE 38
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997 ⁽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	4,408,260	75,377	0	638,962	5,122,600	0	5,122,600	9.075	5,131,675
ANOKA	70,403,503	2,646,924	0	16,579,880	89,630,307	0	89,630,307	2,477,827	92,108,134
BECKER	7,004,366	230,284	0	1,542,654	8,777,303	0	8,777,303	445,984	9,223,287
BELTRAMI	6,689,787	226,922	0	1,616,972	8,533,681	0	8,533,681	470	8,534,151
BENTON	7,243,377	240,077	0	1,702,889	9,186,343	0	9,186,343	183,353	9,369,696
BIG STONE	1,629,873	51,305	0	387,021	2,068,199	0	2,068,199	62,770	2,130,969
BLUE EARTH	17,712,119	665,209	0	1,557,090	19,934,417	0	19,934,417	738,630	20,673,047
BROWN	6,825,419	241,199	0	1,156,888	8,223,506	0	8,223,506	304,133	8,527,639
CARLTON	7,273,459	305,601	0	1,674,993	9,254,052	0	9,254,052	441,573	9,695,625
CARVER	20,967,089	727,101	0	5,658,498	27,352,688	0	27,352,688	537,248	27,889,936
CASS	11,537,109	358,003	0	1,129,428	13,024,540	0	13,024,540	202,662	13,227,402
CHIPPEWA	4,474,621	156,337	0	1,024,490	5,655,449	0	5,655,449	66,134	5,721,583
CHISAGO	9,426,678	270,478	0	1,862,213	11,559,369	0	11,559,369	364,035	11,923,404
CLAY	11,372,311	353,606	0	1,555,111	13,281,029	0	13,281,029	290,419	13,571,448
CLEARWATER	2,941,371	107,013	0	578,540	3,626,923	0	3,626,923	0	3,626,923
COOK	2,627,704	0	0	300,617	2,928,321	0	2,928,321	0	2,928,321
COTTONWOOD	4,190,957	137,833	0	110,254	4,439,045	0	4,439,045	398,650	4,837,695
CROW WING	20,535,352	518,873	0	2,543,088	23,597,313	0	23,597,313	398	23,597,711
DAKOTA	122,561,841	3,979,397	0	25,711,208	152,252,446	0	152,252,446	10,119,454	162,371,900
DODGE	3,942,315	136,578	0	1,117,421	5,196,314	0	5,196,314	3,764	5,200,078
DOUGLAS	9,581,508	372,204	0	1,964,836	11,918,549	0	11,918,549	56,981	11,975,510
FARIBAULT	5,489,540	185,925	0	88,504	5,763,969	247,092	6,011,061	380,026	6,391,087
FILLMORE	4,369,390	153,958	0	530,212	5,053,560	0	5,053,560	194,523	5,248,083
FREEBORN	7,592,075	273,393	0	1,080,855	8,946,323	0	8,946,323	648,334	9,594,657
GOODHUE	22,451,166	678,565	0	3,541,627	26,671,357	0	26,671,357	335,784	27,007,141
GRANT	1,945,202	65,000	0	390,164	2,400,366	0	2,400,366	188,925	2,589,291
HENNEPIN	510,570,498	15,255,797	0	72,453,367	598,279,662	0	598,279,662	28,275,822	626,555,484
HOUSTON	3,588,920	125,282	0	354,743	4,068,946	0	4,068,946	168,504	4,237,450
HUBBARD	6,063,492	214,273	0	733,288	7,011,053	0	7,011,053	248,498	7,259,551
ISANTI	5,516,293	210,244	0	1,022,282	6,748,819	0	6,748,819	110,035	6,858,854

TABLE 38
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997 ⁽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	17,098,594	24,393	0	2,854,486	19,977,473	0	19,977,473	237,431	20,214,904
JACKSON	4,985,099	174,607	0	362,553	5,522,259	0	5,522,259	88,236	5,610,495
KANABEC	2,105,429	59,758	0	548,287	2,713,474	0	2,713,474	61,844	2,775,318
KANDIYOHI	11,792,407	446,438	0	3,719,017	15,957,862	0	15,957,862	698,812	16,656,674
KITTSON	4,527,577	80,616	0	199,516	4,807,709	0	4,807,709	1,956	4,809,665
KOOCHICHING	2,707,383	124,251	0	195,306	3,026,940	0	3,026,940	227,305	3,254,245
LAC QUI PARLE	2,509,491	69,046	0	142,158	2,720,695	0	2,720,695	179,597	2,900,292
LAKE	2,521,493	0	0	1,308	2,522,801	0	2,522,801	130,137	2,652,938
LAKE OF WOOD	1,098,518	43,861	0	475,359	1,617,738	0	1,617,738	11,762	1,629,500
LE SUEUR	6,213,386	206,763	0	904,412	7,324,561	0	7,324,561	190,369	7,514,930
LINCOLN	1,775,451	56,733	0	58,886	1,891,070	0	1,891,070	65,968	1,957,038
LYON	7,478,394	274,372	0	537,490	8,290,256	0	8,290,256	123,213	8,413,469
MCLEOD	8,501,948	228,893	0	1,418,775	10,149,616	0	10,149,616	26,642	10,176,258
MAHNOMEN	1,235,409	27,328	0	168,809	1,431,546	0	1,431,546	0	1,431,546
MARSHALL	5,071,201	113,111	0	194,250	5,378,562	0	5,378,562	25,852	5,404,414
MARTIN	8,572,032	300,139	0	50,807	8,922,977	1,213	8,924,190	138,369	9,062,559
MEEKER	5,260,976	196,235	0	1,375,994	6,833,205	0	6,833,205	121,705	6,954,910
MILLE LACS	3,657,509	116,789	0	1,131,159	4,905,457	0	4,905,457	116,104	5,021,561
MORRISON	5,669,488	155,825	0	995,479	6,820,793	0	6,820,793	526,892	7,347,685
MOWER	7,840,982	299,883	0	1,505,301	9,646,166	0	9,646,166	529,013	10,175,179
MURRAY	3,703,733	112,102	0	79,529	3,895,364	0	3,895,364	39,230	3,934,594
NICOLLET	7,704,246	278,040	0	1,103,202	9,085,488	0	9,085,488	383,424	9,468,912
NOBLES	6,137,013	189,427	0	500,667	6,827,107	0	6,827,107	67,055	6,894,162
NORMAN	2,732,465	43,478	0	248,414	3,024,357	0	3,024,357	0	3,024,357
OLMSTED	43,200,636	1,360,259	0	7,243,647	51,804,542	0	51,804,542	203,483	52,008,025
OTTER TAIL	13,806,715	494,527	0	2,191,476	16,492,718	0	16,492,718	616,883	17,109,601
PENNINGTON	2,357,758	77,665	0	830,431	3,265,855	0	3,265,855	22,655	3,288,510
PINE	5,250,205	111,055	0	1,327,268	6,688,528	0	6,688,528	254,660	6,943,188
PIPESTONE	2,506,429	108,116	0	0	2,614,545	0	2,614,545	0	2,614,545
POLK	9,553,626	295,251	0	1,703,307	11,552,184	0	11,552,184	241,316	11,793,500

TABLE 38
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997 ⁽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	2,694,703	89,005	0	768,777	3,552,485	0	3,552,485	152,283	3,704,768
RAMSEY	170,459,509	5,609,050	0	24,398,369	200,466,928	0	200,466,928	791,795	201,258,723
RFD LAKE	882,023	37,545	0	204,009	1,123,577	0	1,123,577	113,741	1,237,318
REDWOOD	5,615,409	170,629	0	663,460	6,449,498	0	6,449,498	106,258	6,555,756
RENVILLE	7,149,569	268,908	0	192,051	7,610,528	0	7,610,528	19,927	7,630,455
RICE	12,805,875	469,297	0	4,367,625	17,642,797	0	17,642,797	1,905,454	19,548,251
ROCK	3,811,176	135,147	14	1,063,652	5,009,990	0	5,009,990	22,999	5,032,989
ROSEAU	3,456,210	113,913	0	992,617	4,562,740	0	4,562,740	442,508	5,005,248
ST LOUIS	38,840,324	799,964	0	4,683,790	44,324,078	0	44,324,078	2,744,810	47,068,888
SCOTT	25,827,521	795,132	0	4,459,804	31,082,457	0	31,082,457	1,013,656	32,096,113
SHERBURNE	22,710,697	618,664	0	5,164,206	28,493,567	0	28,493,567	797,513	29,291,080
SIBLEY	3,890,958	144,094	0	307,253	4,342,305	0	4,342,305	11,731	4,354,036
STEARNS	29,708,643	1,000,817	0	5,181,789	35,891,249	0	35,891,249	1,920,621	37,811,870
STEELE	9,205,412	379,736	0	3,006,501	12,591,650	0	12,591,650	888,944	13,480,594
STEVENS	2,788,582	100,341	0	301,527	3,190,450	0	3,190,450	138,933	3,329,383
SWIFT	2,743,697	87,662	0	444,535	3,275,894	0	3,275,894	51,837	3,327,731
TODD	3,327,741	116,361	0	1,104,544	4,548,646	0	4,548,646	231,825	4,780,471
TRAVERSE	2,436,423	72,460	0	74,815	2,583,698	0	2,583,698	25,411	2,609,109
WABASHA	4,238,026	147,019	0	959,764	5,344,809	0	5,344,809	0	5,344,809
WADENA	1,889,480	67,000	0	682,309	2,638,788	0	2,638,788	101,588	2,740,376
WASECA	5,212,515	216,785	0	1,220,379	6,649,678	0	6,649,678	682,178	7,331,856
WASHINGTON	63,243,074	2,172,790	0	13,126,587	78,542,451	0	78,542,451	2,139,354	80,681,805
WATONWAN	3,123,469	82,477	0	2,352	3,208,298	0	3,208,298	391,068	3,599,366
WILKIN	2,850,422	78,902	0	256,956	3,186,280	0	3,186,280	137,178	3,323,458
WINONA	10,979,161	370,524	0	323,004	11,672,689	0	11,672,689	7,508	11,680,197
WRIGHT	26,066,330	952,504	0	8,308,878	35,327,712	0	35,327,712	1,370,497	36,698,209
YELLOW MED	3,344,306	105,011	0	176,648	3,625,965	0	3,625,965	370,785	3,996,750
STATEWIDE TOTAL	1,597,812,441	50,233,456	14	265,111,593	1,913,157,504	248,305	1,913,405,809	69,164,506	1,982,570,315

(1) See explanation on page 192.

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997

	<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	16,623	0	16,623	BUFFALO-RED RIVER WTRSHED	34,464	0	34,464
AITKIN COUNTY HRA TIF	0	68,250	68,250	CORMORANT WATERSHED	6,040	0	6,040
MCGREGOR TIF	0	24,659	24,659	PELICAN WATERSHED	55,457	0	55,457
TOTAL	16,623	92,909	109,532	WILD RICE WATERSHED DIST	29,359	0	29,359
<u>ANOKA</u>				<u>BELTRAMI</u>			
COON CREEK WATERSHED DIST	187,489	0	187,489	RED LAKE WATERSHED DIST	26,873	0	26,873
RICE CREEK WATERSHED DIST	132,041	0	132,041	ROSEAU RIVER WATERSHED	74	0	74
ANOKA HRA	44,608	0	44,608	HEADWATERS REG DEV COMM	46,583	0	46,583
BLAINE HRA	63,881	0	63,881	BEMIDJI TIF	0	239,167	239,167
COLUMBIA HGTS HRA	52,620	0	52,620	BLACKDUCK TIF	0	44,179	44,179
COON RAPIDS HRA	6,458	0	6,458	TOTAL	73,530	283,346	356,876
FRIDLEY HRA	169,080	0	169,080	<u>BENTON</u>			
ANOKA COUNTY HRA	171,589	0	171,589	ST CLOUD HRA	18,807	0	18,807
DIST MEMORIAL HOSPITAL	39,166	0	39,166	ST CLOUD METRO TRANSIT	129,620	0	129,620
NORTH SUBURBAN HOSPITAL	255,621	0	255,621	FOLEY TIF	0	128,143	128,143
METRO COUNCIL	852,469	236,797	1,089,266	SARTELL TIF	0	202,347	202,347
METRO MOSQUITO CONTROL	368,515	0	368,515	ST CLOUD TIF	0	231,603	231,603
REG TRANSIT BOARD AREA	139,023	0	139,023	SAUK RAPIDS TIF	0	1,681,890	1,681,890
REG TRANSIT BOARD DIST	2,982,438	839,498	3,821,936	RICE TIF	0	10,710	10,710
BLAINE TIF	0	1,856,476	1,856,476	TOTAL	148,427	2,254,693	2,403,120
HILL TOP TIF	0	77,761	77,761	<u>BIG STONE</u>			
CIRCLE PINES TIF	0	119,347	119,347	BOIS DE SIOUX WATERSHED	3,641	0	3,641
COON RAPIDS TIF	0	3,341,223	3,341,223	UPPER MN RIVER WATERSHED	65,979	0	65,979
ANOKA TIF	0	1,817,682	1,817,682	UPPER MINN VALLEY RDC	13,414	0	13,414
COLUMBIA HEIGHTS TIF	0	1,277,545	1,277,545	ORTONVILLE TIF	0	20,520	20,520
FRIDLEY TIF	0	3,208,259	3,208,259	TOTAL	83,034	20,520	103,554
RAMSEY TIF	0	1,449,906	1,449,906				
SPRING LAKE PARK TIF	0	125,236	125,236				
ANDOVER TIF	0	875,672	875,672				
LINO LAKES TIF	0	545,689	545,689				
CENTERVILLE TIF	0	124,633	124,633				
TOTAL	5,464,998	15,895,724	21,360,722				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997

	<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	68,449	0	68,449	BUFFALO CREEK WATERSHED	221	0	221
GOOD THUNDER TIF	0	11,845	11,845	LOWER MN RIVER WATERSHED	4,950	0	4,950
LAKE CRYSTAL TIF	0	54,377	54,377	MINNEHAHA CREEK WATERSHED	107,430	0	107,430
MADISON LAKE TIF	0	19,177	19,177	RILEY-PURGATORY WATERSHED	87,550	0	87,550
MANKATO TIF	0	2,097,545	2,097,545	CARVER CO HRA	343,349	0	343,349
MAPLETON TIF	0	11,367	11,367	METRO COUNCIL	165,672	136,860	302,532
VERNON CENTER TIF	0	65	65	METRO MOSQUITO CONTROL	72,648	0	72,648
CO ECON DEV DIST TIF	0	109,113	109,113	REG TRANSIT BOARD AREA	62,413	0	62,413
AMBOY TIF	0	2,316	2,316	REG TRANSIT BOARD DIST	172,521	185,468	357,989
ST CLAIR TIF	0	42,508	42,508	CHANHASSEN TIF	0	7,701,601	7,701,601
TOTAL	68,449	2,348,313	2,416,762	CHASKA TIF	0	7,596,987	7,596,987
<u>BROWN</u>				<u>CASS</u>			
REGION 9 REG DEV COMM	28,133	0	28,133	REGION 5 REG DEV COMM	40,268	0	40,268
NEW ULM EDA	54,680	0	54,680	CASS LAKE TIF	0	17,433	17,433
HANSKA TIF	0	5,437	5,437	WALKER TIF	0	89,147	89,147
SLEEPY EYE TIF	0	75,156	75,156	CASS CO HRA TIF	0	73,669	73,669
SPRINGFIELD TIF	0	78,934	78,934	PINE RIVER TIF	0	13,688	13,688
NEW ULM TIF	0	668,846	668,846	TOTAL	40,268	193,937	234,205
TOTAL	82,813	828,373	911,186	<u>CHIPPEWA</u>			
<u>CARLTON</u>				UPPER MINN VALLEY RDC	34,446	0	34,446
MOOSE LAKE HOSPITAL DIST	33,889	0	33,889	MONTEVIDEO EDA	13,982	0	13,982
ARROWHEAD REG DEV COMM	25,556	0	25,556	GRANITE FALLS TIF	0	16,198	16,198
TWIN LAKES TIF	0	82	82	MONTEVIDEO TIF	0	73,860	73,860
MOOSE LAKE-WINDEMERE AREA	5,773	2,224	7,998	MAYNARD TIF	0	37,934	37,934
WESTERN LAKE SUPERIOR	150,331	0	150,331	TOTAL	48,428	127,992	176,420
MOOSE LAKE FIRE PROTECTIO	86,027	0	86,027				
BARNUM TIF	0	15,852	15,852				
CLOQUET TIF	0	249,979	249,979				
MOOSE LAKE TIF	0	29,883	29,883				
TOTAL	301,576	298,020	599,597				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>CHISAGO</u>				<u>CROW WING</u>			
EAST CENTRAL REG DEV COMM	44,978	0	44,978	THIRTY LAKES WATERSHED	138,488	0	138,488
CHISAGO COUNTY HRA TIF	0	17,043	17,043	BRAINERD HRA	34,441	0	34,441
RUSH CITY TIF	0	371,660	371,660	CUYUNA RANGE HOSP DIST	0	130,467	130,467
NORTH BRANCH TIF	0	556,390	556,390	REGION 5 REG DEV COMM	73,023	0	73,023
CHISAGO CITY TIF	0	58,799	58,799	BAXTER TIF	0	177,184	177,184
LINDSTROM TIF	0	15,336	15,336	BRAINERD TIF	0	273,495	273,495
TOTAL	44,978	1,019,228	1,064,206	CROSS LAKE TIF	0	66,135	66,135
<u>CLAY</u>				IRONTON TIF	0	7,863	7,863
BUFFALO-RED RIVER WTRSHD	380,594	0	380,594	NISSWA TIF	0	223,768	223,768
WILD RICE WATERSHED DIST	48,527	0	48,527	PEQUOT LAKES TIF	0	4,653	4,653
MOORHEAD TIF	0	1,548,361	1,548,361	CROW WING HRA TIF	0	278,843	278,843
DILWORTH TIF	0	394,909	394,909	MANHATTAN BEACH TIF	0	9,964	9,964
TOTAL	429,121	1,943,270	2,372,391	DEERWOOD TIF	0	40,992	40,992
<u>CLEARWATER</u>				CROSBY TIF	0	22,887	22,887
RED LAKE WATERSHED DIST	94,464	0	94,464	GARRISON TIF	0	43,082	43,082
WILD RICE WATERSHED DIST	9,319	0	9,319	TOTAL	245,952	1,279,333	1,525,285
HEADWATERS REG DEV COMM	21,697	0	21,697	<u>DAKOTA</u>			
BAGLEY TIF	0	32,227	32,227	LOWER MN RIVER WATERSHED	34,833	0	34,833
TOTAL	125,480	32,227	157,707	DAKOTA COUNTY HRA	1,533,242	0	1,533,242
<u>COOK</u>				HASTINGS HRA	23,682	0	23,682
NORTH SHORE HOSPITAL DIST	300,004	0	300,004	NORTHFIELD HRA	2,015	0	2,015
ARROWHEAD REG DEV COMM	10,935	0	10,935	SOUTH ST PAUL HRA	45,452	0	45,452
ECONOMIC DEVELOPMENT AUTH	74,020	0	74,020	METRO COUNCIL	992,175	822,658	1,814,833
COOK CO/GRAND MARAIS EDA	0	141,508	141,508	METRO MOSQUITO CONTROL	603,283	0	603,283
TOTAL	384,959	141,508	526,467	REG TRANSIT BOARD AREA	157,077	0	157,077
<u>COTTONWOOD</u>				REG TRANSIT BOARD DIST	2,359,781	1,530,724	3,890,506
HERON LAKE WATERSHED DIST	1,495	0	1,495	DAKOTA COUNTY REGIONAL RR	67,423	0	67,423
REGION 8 REG DEV COMM	17,720	0	17,720	FARMINGTON TIF	0	671,546	671,546
WINDOM TIF	0	202,450	202,450	HASTINGS TIF	0	322,623	322,623
TOTAL	19,215	202,450	221,665	MENDOTA HEIGHTS TIF	0	1,844,493	1,844,493
				ROSEMOUNT TIF	0	580,333	580,333
				SO ST PAUL TIF	0	1,841,186	1,841,186
				APPLE VALLEY TIF	0	2,502,890	2,502,890
				BURNSVILLE TIF	0	3,213,039	3,213,039

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997

	<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	1,392,855	1,392,855	CHATFIELD TIF	0	13	13
DAKOTA COUNTY HRA TIF	0	684,458	684,458	RUSHFORD TIF	0	176,256	176,256
LAKEVILLE TIF	0	1,143,715	1,143,715	PRESTON TIF	0	33,732	33,732
EAGAN TIF	0	361,306	361,306	MABEL TIF	0	515	515
TOTAL	5,818,963	16,911,826	22,730,790	SPRING VALLEY TIF	0	26,253	26,253
<u>DODGE</u>				HARMONY TIF	0	93,647	93,647
DODGE CENTER TIF	0	392,139	392,139	WYKOFF TIF	0	6,060	6,060
HAYFIELD TIF	0	54,089	54,089	LANESBORO TIF	0	7,278	7,278
KASSON TIF	0	114,767	114,767	TOTAL	0	343,754	343,754
CLAREMONT TIF	0	120,724	120,724	<u>FREEBORN</u>			
TOTAL	0	681,719	681,719	TURTLE CREEK WATERSHED	5,139	0	5,139
<u>DOUGLAS</u>				ALBERT LEA TIF	0	593,303	593,303
SAUK RIVER WATERSHED	2,121	0	2,121	TOTAL	5,139	593,303	598,442
DOUGLAS CO HRA	100,042	0	100,042	<u>GOODHUE</u>			
ALEXANDRIA LAKE AREA	44,759	0	44,759	BEAR VALLEY WATERSHED	1,030	0	1,030
ALEXANDRIA TIF	0	303,763	303,763	BELLE CREEK WATERSHED	7,287	0	7,287
OSAKIS TIF	0	20,279	20,279	RED WING HRA	129,672	0	129,672
BRANDON TIF	0	2,909	2,909	SE MN MULTI COUNTY HRA	90,190	0	90,190
EVANSVILLE TIF	0	14,709	14,709	CANNON FALLS HOSP DIST	0	44,347	44,347
DOUGLAS CO HRA TIF	0	97,125	97,125	SE MN MULTI COUNTY HRA	0	7,356	7,356
TOTAL	146,922	438,785	585,707	WANAMINGO TIF	0	101	101
<u>FARIBAULT</u>				KENYON TIF	0	154,163	154,163
REGION 9 REG DEV COMM	21,654	0	21,654	PINE ISLAND TIF	0	267,401	267,401
BLUE EARTH TIF	0	192,668	192,668	CANNON FALLS TIF	0	510,878	510,878
WELLS TIF	0	106,819	106,819	RED WING TIF	0	1,270,026	1,270,026
WINNEBAGO TIF	0	110,380	110,380	ZUMBROTA TIF	0	195,102	195,102
BRICELYN TIF	0	19,801	19,801	TOTAL	228,179	2,449,374	2,677,553
FROST TIF	0	9,448	9,448	<u>GRANT</u>			
KIESTER TIF	0	13,148	13,148	BOIS DE SIOUX WATERSHED	18,162	0	18,162
TOTAL	21,654	452,264	473,918	GRANT COUNTY HRA	15,041	0	15,041
				ASHBY TIF	0	166	166
				TOTAL	33,203	166	33,369

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
HENNEPIN				HENNEPIN (cont.)			
RICE CREEK WATERSHED DIST	4,187	0	4,187	MINNETONKA TIF	0	1,653,038	1,653,038
NINE MILE CREEK WATERSHED	934,364	0	934,364	MAPLE GROVE TIF	0	3,045,724	3,045,724
LOWER MN RIVER WATERSHED	82,266	0	82,266	RICHFIELD TIF	0	3,460,026	3,460,026
MINNEHAHA CREEK WATERSHED	3,429,567	0	3,429,567	NEW HOPE TIF	0	1,654,417	1,654,417
RILEY-PURGATORY WATERSHED	630,320	0	630,320	ROBBINSDALE TIF	0	1,702,344	1,702,344
BLOOMINGTON HRA	649,328	0	649,328	ST LOUIS PARK TIF	0	4,305,395	4,305,395
BROOKLYN CENTER HRA	103,107	0	103,107	ST ANTHONY TIF	0	499,712	499,712
CRYSTAL HRA	64,212	0	64,212	WAYZATA TIF	0	1,018,255	1,018,255
MOUND HRA	12,886	0	12,886	BROOKLYN CENTER TIF	0	1,963,672	1,963,672
MINNEAPOLIS HRA	788,288	0	788,288	MINNEAPOLIS TIF	0	62,218,123	62,218,123
PLYMOUTH HRA	342,810	0	342,810	MOUND TIF	0	214,699	214,699
MAPLE GROVE HRA	85,879	0	85,879	ROGERS TIF	0	706,200	706,200
RICHFIELD HRA	98,661	0	98,661	MEDINA TIF	0	106,080	106,080
ST ANTHONY HRA	8,738	0	8,738	CHAMPLIN TIF	0	1,675,739	1,675,739
METRO COUNCIL	5,804,504	1,595,432	7,399,936	OSSEO TIF	0	236,888	236,888
METRO MOSQUITO CONTROL	2,432,061	0	2,432,061	CORCORAN TIF	0	160,851	160,851
REG TRANSIT BOARD AREA	101,143	0	101,143	SPRING PARK TIF	0	225,415	225,415
REG TRANSIT BOARD DIST	26,495,383	7,534,479	34,029,862	DAYTON TIF	0	197,810	197,810
HENN REG SUBURB PARK DIST	7,447,859	2,260,829	9,708,688	SHOREWOOD TIF	0	407,672	407,672
PARK MUSEUM	3,658,717	0	3,658,717	TOTAL	54,391,777	142,312,857	196,704,634
CHAMPLIN EDA	66,161	0	66,161				
MPLS TEACHERS RETIRE FUND	1,058,780	0	1,058,780	HOUSTON			
BROOKLYN PARK EDA	92,556	0	92,556	CROOKED CREEK WATERSHED	14,032	0	14,032
CHANHASSEN TIF	0	178,582	178,582	LA CRESCENT TIF	0	24,144	24,144
BROOKLYN PARK TIF	0	8,401,164	8,401,164	CALEDONIA TIF	0	15,933	15,933
DEEPHAVEN TIF	0	197,869	197,869	HOUSTON TIF	0	15,287	15,287
BLOOMINGTON HRA TIF	0	17,281,928	17,281,928	TOTAL	14,032	55,364	69,396
EDEN PRAIRIE TIF	0	243,900	243,900				
EDINA TIF	0	6,607,600	6,607,600	HUBBARD			
MAPLE PLAIN TIF	0	346,429	346,429	HEADWATERS REG DEV COMM	42,572	0	42,572
PLYMOUTH TIF	0	3,413,388	3,413,388	PARK RAPIDS TIF	0	240,399	240,399
GOLDEN VALLEY TIF	0	5,287,343	5,287,343	TOTAL	42,572	240,399	282,971
CRYSTAL TIF	0	1,716,891	1,716,891				
HOPKINS TIF	0	1,473,517	1,473,517				
LONG LAKE TIF	0	321,446	321,446				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>ISANTI</u>				<u>KANDIYOHI</u>			
EAST CENTRAL REG DEV COMM	27,886	0	27,886	BUFFALO CREEK WATERSHED	679	0	679
CAMBRIDGE TIF	0	812,302	812,302	NO FORK-CROW RIVER WTRSHD	2,912	0	2,912
ISANTI TIF	0	30,353	30,353	WILLMAR HRA	53,687	0	53,687
BRAHAM TIF	0	92,370	92,370	KANDIYOHI COUNTY HRA	65,074	0	65,074
TOTAL	27,886	935,025	962,911	REGION 6E REG DEV COMM	51,938	0	51,938
<u>ITASCA</u>				<u>KITTSO</u>			
GRAND RAPIDS HRA	30,393	0	30,393	SPICER TIF	0	161,831	161,831
NORTH ITASCA HOSPITAL	259,174	144,577	403,751	NEW LONDON TIF	0	88,324	88,324
ARROWHEAD REG DEV COMM	62,121	0	62,121	WILLMAR TIF	0	652,223	652,223
COLERAINE TIF	0	1,032	1,032	TOTAL	174,290	902,378	1,076,668
GRAND RAPIDS TIF	0	1,024,967	1,024,967	<u>KOOCHICHING</u>			
LAPRAIRIE TIF	0	109,926	109,926	RED LAKE WATERSHED DIST	2,471	0	2,471
NASHWAUK TIF	0	4,405	4,405	NORTH ITASCA HOSPITAL	9,660	5,389	15,049
ITASCA CO HRA TIF	0	91,380	91,380	ARROWHEAD REG DEV COMM	11,297	0	11,297
TOTAL	351,688	1,376,287	1,727,975	INTERNATIONAL FALLS TIF	0	2,561,112	2,561,112
<u>JACKSON</u>				<u>LAC QUI PARLE</u>			
HERON LAKE WATERSHED DIST	39,135	0	39,135	LAC QUI PARLE-YELLOW BANK	64,730	0	64,730
REGION 8 REG DEV COMM	20,475	0	20,475	UPPER MINN VALLEY RDC	23,286	0	23,286
JACKSON TIF	0	227,706	227,706	DAWSON TIF	0	24,764	24,764
JACKSON CO HRA TIF	0	415,130	415,130	MADISON TIF	0	2,979	2,979
LAKEFIELD TIF	0	45,301	45,301	TOTAL	88,016	27,743	115,759
TOTAL	59,610	688,137	747,747				
<u>KANABEC</u>							
EAST CENTRAL REG DEV COMM	11,206	0	11,206				
MORA TIF	0	300,460	300,460				
OGILVIE TIF	0	8,740	8,740				
TOTAL	11,206	309,200	320,406				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997

	<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	8,673	0	8,673	BUFFALO CREEK WATERSHED	24,293	0	24,293
ST LOUIS CO REGIONAL RR	21,411	0	21,411	HIGH ISLAND WATERSHED	9,253	0	9,253
EAST LAKE MED CLINIC DIST	39,998	0	39,998	REGION 6E REG DEV COMM	34,508	0	34,508
SILVER BAY TIF	0	2,453	2,453	GLENCOE TIF	0	639,290	639,290
LAKE COUNTY HRA TIF	0	499,828	499,828	WINSTED TIF	0	68,472	68,472
TWO HARBORS TIF	0	131,854	131,854	HUTCHINSON TIF	0	594,436	594,436
TOTAL	70,082	634,135	704,217	PLATO TIF	0	38,305	38,305
				TOTAL	68,054	1,340,503	1,408,557
<u>LAKE OF WOODS</u>				<u>MAHNOMEN</u>			
ROSEAU RIVER WATERSHED	74	0	74	RED LAKE WATERSHED DIST	530	0	530
HEADWATERS REG DEV COMM	7,646	0	7,646	SANDHILL WATERSHED DIST	2,032	0	2,032
TOTAL	7,720	0	7,720	WILD RICE WATERSHED DIST	77,843	0	77,843
				HEADWATERS REG DEV COMM	8,828	0	8,828
<u>LE SUEUR</u>				<u>MARSHALL</u>			
REGION 9 REG DEV COMM	24,001	0	24,001	MIDDLE RIVER-SNAKE RIVER	163,165	0	163,165
LE CENTER TIF	0	52,823	52,823	RED LAKE WATERSHED DIST	16,710	0	16,710
LE SUEUR TIF	0	219,825	219,825	ROSEAU RIVER WATERSHED	379	0	379
NEW PRAGUE TIF	0	28,906	28,906	TWO RIVERS WATERSHED DIST	1,554	0	1,554
ELYSIAN TIF	0	2,006	2,006	REGION 1 REG DEV COMM	16,193	0	16,193
WATERVILLE TIF	0	4,663	4,663	TOTAL	198,001	0	198,001
MONTGOMERY TIF	0	1,205	1,205				
TOTAL	24,001	309,428	333,429	<u>MARTIN</u>			
				REGION 9 REG DEV COMM	32,878	0	32,878
<u>LINCOLN</u>				TRUMAN TIF	0	30,102	30,102
LAC QUI PARLE-YELLOW BANK	7,665	0	7,665	FAIRMONT TIF	0	490,407	490,407
YELLOW MEDICINE RIVER	22,582	0	22,582	WELCOME TIF	0	68,461	68,461
LINCOLN COUNTY HRA	7,786	0	7,786	TOTAL	32,878	588,970	621,848
REGION 8 REG DEV COMM	10,005	0	10,005				
TOTAL	48,038	0	48,038				
				<u>LYON</u>			
<u>LYON</u>				YELLOW MEDICINE RIVER	26,526	0	26,526
YELLOW MEDICINE RIVER	26,526	0	26,526	REGION 8 REG DEV COMM	30,758	0	30,758
REGION 8 REG DEV COMM	30,758	0	30,758	COTTONWOOD TIF	0	72,327	72,327
COTTONWOOD TIF	0	72,327	72,327	MARSHALL TIF	0	1,697,403	1,697,403
MARSHALL TIF	0	1,697,403	1,697,403	TOTAL	57,284	1,769,730	1,827,014
TOTAL	57,284	1,769,730	1,827,014				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>MEEKER</u>				<u>MOWER</u>			
NO FORK-CROW RIVER WTRSHD	4,071	0	4,071	TURTLE CREEK WATERSHED	11,126	0	11,126
CLEARWATER RIVER WTRSHED	4,733	0	4,733	AUSTIN HRA	68,073	0	68,073
SAUK RIVER WATERSHED	611	0	611	MOWER COUNTY HRA	77,013	0	77,013
REGION 6E REG DEV COMM	23,134	0	23,134	LEROY CITY TIF	0	229	229
LITCHFIELD TIF	0	49,866	49,866	ELKTON TIF	0	4	4
WATKINS TIF	0	19,253	19,253	AUSTIN TIF	0	579,857	579,857
DASSEL TIF	0	6,787	6,787	DEXTER TIF	0	18,301	18,301
EDEN VALLEY TIF	0	9,712	9,712	GRAND MEADOW TIF	0	4,003	4,003
TOTAL	32,549	85,618	118,167	LYLE TIF	0	2,438	2,438
				MAPLEVIEW TIF	0	3,670	3,670
				TOTAL	156,212	608,502	764,714
<u>MILLE LACS</u>				<u>MURRAY</u>			
EAST CENTRAL REG DEV COMM	18,196	0	18,196	HERON LAKE WATERSHED DIST	7,918	0	7,918
WAHKON TIF	0	5,624	5,624	REGION 8 REG DEV COMM	14,671	0	14,671
PRINCETON TIF	0	332,457	332,457	SLAYTON TIF	0	11,813	11,813
MILACA TIF	0	158,944	158,944	TOTAL	22,589	11,813	34,402
MILLE LACS CO HRA TIF	0	194,592	194,592				
ISLE TIF	0	20,354	20,354	<u>NICOLLET</u>			
ONAMIA TIF	0	24,315	24,315	REGION 9 REG DEV COMM	29,584	0	29,584
KATHIO TIF	0	44,524	44,524	NORTH MANKATO TIF	0	494,723	494,723
TOTAL	18,196	780,810	799,006	NICOLLET TIF	0	18,425	18,425
				LAFAYETTE TIF	0	27,992	27,992
				ST PETER TIF	0	186,849	186,849
				TOTAL	29,584	727,989	757,573
<u>MORRISON</u>				<u>NOBLES</u>			
SOUTH TWO RIVERS WTRSHED	414	0	414	KANARANZI-LITTLE ROCK WS	42,961	0	42,961
LITTLE FALLS HRA	19,668	0	19,668	HERON LAKE WATERSHED DIST	41,339	0	41,339
REGION 5 REG DEV COMM	20,992	0	20,992	OKABENA-OCHEDA WATERSHED	40,995	0	40,995
RURAL DEV FINANCE AUTH	34,942	0	34,942	WORTHINGTON HRA	35,166	0	35,166
LITTLE FALLS TIF	0	400,289	400,289	REGION 8 REG DEV COMM	25,043	0	25,043
UPSALA TIF	0	5,952	5,952	WORTHINGTON TIF	0	619,639	619,639
ROYALTON TIF	0	34,066	34,066	ADRIAN TIF	0	14,272	14,272
PIERZ TIF	0	21,940	21,940	TOTAL	185,504	633,911	115
MOTLEY TIF	0	49,577	49,577				
MORRISON CO RDFA TIF	0	36,013	36,013				
TOTAL	76,016	547,837	623,853				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997

	<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	2,360	0	2,360	MOOSE LAKE HOSPITAL DIST	23,931	0	23,931
WILD RICE WATERSHED DIST	175,507	0	175,507	NORTH PINE CO HOSPITAL	224,990	0	224,990
REGION 1 REG DEV COMM	9,831	0	9,831	EAST CENTRAL REG DEV COMM	27,502	0	27,502
HALSTAD TIF	0	24,615	24,615	CROSS LAKE AREA SAN SEWER	29,998	0	29,998
TOTAL	187,698	24,615	212,313	MOOSE LAKE-WINDEMERE AREA	19,596	7,550	27,147
<u>OLMSTED</u>				<u>PIPESTONE</u>			
ROCHESTER TIF	0	4,422,659	4,422,659	SANDSTONE TIF	0	3,917	3,917
STEWARTVILLE TIF	0	256,025	256,025	HINCKLEY TIF	0	357,309	357,309
BYRON TIF	0	151,051	151,051	PINE CITY TIF	0	163,821	163,821
CHATFIELD TIF	0	13,813	13,813	TOTAL	326,017	532,597	858,615
TOTAL	0	4,843,548	4,843,548	<u>POLK</u>			
<u>OTTER TAIL</u>				REGION 8 REG DEV COMM	10,131	0	10,131
BUFFALO-RED RIVER WTRSHED	3,729	0	3,729	PIPESTONE TIF	0	251,216	251,216
PELICAN WATERSHED	51	0	51	EDGERTON TIF	0	23,579	23,579
BOIS DE SIOUX WATERSHED	10,050	0	10,050	TOTAL	10,131	274,795	284,926
FERGUS FALLS HRA	40,321	0	40,321	<u>POLK</u>			
WADENA HRA	62	0	62	MIDDLE RIVER-SNAKE RIVER	43,473	0	43,473
PELICAN VALLEY HEALTH	273,978	88,436	362,414	RED LAKE WATERSHED DIST	256,314	0	256,314
PERHAM HOSPITAL DIST	0	121,458	121,458	SANDHILL WATERSHED DIST	90,910	0	90,910
VERGAS TIF	0	6,155	6,155	WILD RICE WATERSHED DIST	4,495	0	4,495
PARKERS PRAIRIE TIF	0	1,007	1,007	REGION 1 REG DEV COMM	34,389	0	34,389
FERGUS FALLS TIF	0	730,590	730,590	HUNTSVILLE TIF	0	4,871	4,871
PELICAN RAPIDS TIF	0	123,611	123,611	POLK CO AMBULANCE DIST	180,341	0	180,341
PERHAM TIF	0	272,375	272,375	CROOKSTON TIF	0	350,571	350,571
HENNING TIF	0	40,502	40,502	EAST GRAND FORKS TIF	0	167,981	167,981
NEW YORK MILLS TIF	0	12,815	12,815	GULLY TIF	0	3,208	3,208
TOTAL	328,191	1,396,949	1,725,140	FOSSTON TIF	0	117,510	117,510
<u>PENNINGTON</u>				TOTAL	609,922	644,141	1,254,063
MIDDLE RIVER-SNAKE RIVER	2,373	0	2,373				
RED LAKE WATERSHED DIST	83,463	0	83,463				
REGION 1 REG DEV COMM	8,658	0	8,658				
TOTAL	94,494	0	94,494				

**TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>POPE</u>				<u>RED LAKE</u>			
NO FORK-CROW RIVER WTRSHD	2,355	0	2,355	RED LAKE WATERSHED DIST	37,425	0	37,425
SAUK RIVER WATERSHED	498	0	498	REGION 1 REG DEV COMM	3,814	0	3,814
GLACIAL RIDGE HOSPITAL	154,348	0	154,348	RED LAKE FALLS TIF	0	32,062	32,062
WESTERN POPE CO HOSPITAL	140,610	0	140,610	TOTAL	41,239	32,062	73,301
STARBUCK TIF	0	48,457	48,457	<u>REDWOOD</u>			
GLENWOOD TIF	0	61,275	61,275	REGION 8 REG DEV COMM	23,334	0	23,334
TOTAL	297,811	109,732	407,543	REDWOOD FALLS TIF	0	304,808	304,808
<u>RAMSEY</u>				WABASSO TIF	0	25,794	25,794
RAMSEY-WASHINGTON METRO	1,254,446	0	1,254,446	MORGAN TIF	0	6,985	6,985
RICE CREEK WATERSHED DIST	332,219	0	332,219	TOTAL	23,334	337,587	360,921
VALLEY BRANCH WATERSHED	21,276	0	21,276	<u>RENVILLE</u>			
BLAINE HRA	1,014	0	1,014	BUFFALO CREEK WATERSHED	19,890	0	19,890
ST ANTHONY HRA	4,278	0	4,278	HIGH ISLAND WATERSHED	6,017	0	6,017
ST PAUL HRA	611,706	0	611,706	REGION 6E REG DEV COMM	31,902	0	31,902
NORTH SUBURBAN HOSPITAL	28,573	0	28,573	BUFFALO LAKE TIF	0	101,738	101,738
METRO COUNCIL	1,891,280	525,356	2,416,635	BIRD ISLAND TIF	0	46,557	46,557
METRO MOSQUITO CONTROL	807,547	0	807,547	OLIVIA TIF	0	226,898	226,898
REG TRANSIT BOARD DIST	9,928,969	2,569,739	12,498,708	HECTOR TIF	0	7,417	7,417
ST PAUL PORT AUTHORITY	0	621,350	621,350	FAIRFAX TIF	0	1,913	1,913
ST PAUL TIF	0	15,162,441	15,162,441	MORTON TIF	0	25,429	25,429
NORTH ST PAUL TIF	0	201,404	201,404	RENVILLE TIF	0	152,045	152,045
FALCON HEIGHTS TIF	0	254,214	254,214	TOTAL	57,809	561,997	619,806
ROSEVILLE TIF	0	7,653,666	7,653,666	<u>RICE</u>			
NEW BRIGHTON TIF	0	2,780,506	2,780,506	FARIBAULT HRA	95,089	0	95,089
WHITE BEAR LAKE TIF	0	1,629,912	1,629,912	NORTHFIELD HRA	38,000	0	38,000
ST ANTHONY TIF	0	376,218	376,218	RICE COUNTY HOSP DIST #1	87,334	0	87,334
VADNAIS HEIGHTS TIF	0	1,732,058	1,732,058	NORTHFIELD TIF	0	400,461	400,461
MAPLEWOOD TIF	0	1,397,587	1,397,587	FARIBAULT TIF	0	999,169	999,169
LAUDERDALE TIF	0	238,190	238,190	DUNDAS TIF	0	179,797	179,797
MOUNDSVIEW TIF	0	2,431,655	2,431,655	TOTAL	220,423	1,579,427	1,799,850
LITTLE CANADA TIF	0	614,601	614,601				
SHOREVIEW TIF	0	1,736,049	1,736,049				
ARDEN HILLS TIF	0	140,974	140,974				
WHITE BEAR TWP TIF	0	1,399,888	1,399,888				
TOTAL	14,881,308	41,465,808	56,347,115				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
ROCK				ST LOUIS (cont.)			
KANARANZI-LITTLE ROCK WS	3,209	0	3,209	ELY TIF	0	98,296	98,296
REGION 8 REG DEV COMM	13,010	0	13,010	HOYT LAKES TIF	0	4,226	4,226
LUVERNE TIF	0	146,144	146,144	JOINT EAST RANGE EDA TIF	0	54,705	54,705
HILLS TIF	0	5,808	5,808	HERMANTOWN TIF	0	261,972	261,972
TOTAL	16,219	151,952	168,171	BIWABIK TIF	0	49,681	49,681
ROSEAU				TOTAL	1,798,987	11,460,852	13,259,839
RED LAKE WATERSHED DIST	37	0	37	SCOTT			
ROSEAU RIVER WATERSHED	107,372	0	107,372	PRIOR LAKE-SPRING LAKE WS	228,225	0	228,225
TWO RIVERS WATERSHED DIST	22,406	0	22,406	LOWER MN RIVER WATERSHED	40,393	0	40,393
REGION 1 REG DEV COMM	13,054	0	13,054	SCOTT COUNTY HRA	307,617	0	307,617
WARROAD TIF	0	158,626	158,626	REGION 9 REG DEV COMM	2,104	0	2,104
TOTAL	142,869	158,626	301,495	METRO COUNCIL	285,558	79,216	364,774
ST LOUIS				METRO MOSQUITO CONTROL	121,582	0	121,582
DULUTH HRA	281,152	0	281,152	REG TRANSIT BOARD AREA	58,355	0	58,355
HIBBING HRA	42,667	0	42,667	REG TRANSIT BOARD DIST	312,144	271,885	584,028
MT IRON HRA	7,683	0	7,683	SHAKOPEE EDA	90,397	0	90,397
ST LOUIS CO HRA	165,634	0	165,634	NEW PRAGUE CITY TIF	0	137,911	137,911
VIRGINIA HRA	17,367	0	17,367	JORDAN TIF	0	402,205	402,205
COOK COMMUNITY HOSPITAL	98,955	0	98,955	SHAKOPEE TIF	0	2,022,544	2,022,544
ARROWHEAD REG DEV COMM	146,449	0	146,449	SAVAGE TIF	0	1,878,220	1,878,220
CHISHOLM TIF	0	22,431	22,431	PRIOR LAKE TIF	0	195,189	195,189
ORR TIF	0	11,703	11,703	BELLE PLAINE TIF	0	4,266	4,266
WESTERN LAKE SUPERIOR	642,960	0	642,960	TOTAL	1,446,375	4,991,436	6,437,810
CRANE LAKE WATER-SANITARY	5,000	0	5,000	SHERBURNE			
ST LOUIS REGIONAL RR	366,122	0	366,122	ELK RIVER HRA	68,450	0	68,450
FLOODWOOD AREA AMBULANCE	24,998	0	24,998	ST CLOUD HRA	8,412	0	8,412
MT IRON TIF	0	210,297	210,297	MONTICELLO-BIG LAKE HOSP	152,144	0	152,144
DULUTH TIF	0	9,761,907	9,761,907	SHERBURNE COUNTY TIF	0	26,052	26,052
EVELETH TIF	0	55,383	55,383	BECKER ECON DEV DIST	114,317	0	114,317
PROCTOR TIF	0	48,616	48,616	ELK RIVER ECON DEV DIST	90,511	0	90,511
VIRGINIA HRA TIF	0	589,793	589,793	ST CLOUD MET TRANS ANNEX	30,490	0	30,490
AURORA TIF	0	22,292	22,292	BECKER TIF	0	891,106	891,106
HIBBING TIF	0	269,550	269,550	BIG LAKE TIF	0	278,561	278,561
				ELK RIVER TIF	0	368,608	368,608
				ZIMMERMAN TIF	0	77,993	77,993
				TOTAL	464,324	1,642,320	2,106,644

**TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997**

	GENERAL	DEBT	TOTAL
SIBLEY			
BUFFALO CREEK WATERSHED	804	0	804
HIGH ISLAND WATERSHED	36,057	0	36,057
REGION 9 REG DEV COMM	15,318	0	15,318
GAYLORD TIF	0	284,105	284,105
ARLINGTON TIF	0	65,571	65,571
HENDERSON TIF	0	7,542	7,542
WINTHROP TIF	0	214,558	214,558
GIBBON TIF	0	20,217	20,217
TOTAL	52,179	591,993	644,172

	GENERAL	DEBT	TOTAL
STEARNS			
NO FORK-CROW RIVER WTRSHD	40,036	0	40,036
CLEARWATER RIVER WTRSHED	8,899	0	8,899
SAUK RIVER WATERSHED	75,745	0	75,745
SOUTH TWO RIVERS WTRSHED	25,818	0	25,818
ST CLOUD HRA	133,615	0	133,615
STEARNS COUNTY HRA	101,440	0	101,440
GLACIAL RIDGE HOSPITAL	6,986	0	6,986
ST JOSEPH CITY TIF	0	3,212	3,212
ST AUGUSTA TIF	0	33,693	33,693
ST CLOUD METRO TRANSIT	568,318	0	568,318
KIMBALL TIF	0	19,419	19,419
BROOTEN TIF	0	74,820	74,820
COLD SPRING TIF	0	143,536	143,536
SARTELL TIF	0	23,521	23,521
ST CLOUD TIF	0	3,692,042	3,692,042
ALBANY TIF	0	131,342	131,342
STEARNS COUNTY HRA TIF	0	884	884
WAITE PARK TIF	0	1,353,187	1,353,187
SAUK CENTRE TIF	0	266,374	266,374
MELROSE TIF	0	79,741	79,741
PAYNESVILLE TIF	0	100,193	100,193
AVON TIF	0	180,095	180,095
TOTAL	960,857	6,102,059	7,062,916

	GENERAL	DEBT	TOTAL
STEELE			
OWATONNA HRA	68,561	0	68,561
BLOOMING PRAIRIE TIF	0	5,336	5,336
OWATONNA TIF	0	1,448,450	1,448,450
TOTAL	68,561	1,453,786	1,522,347

	GENERAL	DEBT	TOTAL
STEVENS			
BOIS DE SIOUX WATERSHED	5,047	0	5,047
UPPER MN RIVER WATERSHED	422	0	422
MORRIS TIF	0	82,496	82,496
CHOKIO TIF	0	2,588	2,588
MORRIS TWP TIF	0	23,985	23,985
TOTAL	5,469	109,069	114,538

	GENERAL	DEBT	TOTAL
SWIFT			
UPPER MN RIVER WATERSHED	4,177	0	4,177
UPPER MINN VALLEY RDC	24,092	0	24,092
TORNING TIF	0	80,271	80,271
CLONTARF TOWNSHIP TIF	0	151,591	151,591
APPLETON TIF	0	85,367	85,367
BENSON TIF	0	242,534	242,534
TOTAL	28,269	559,763	588,032

	GENERAL	DEBT	TOTAL
TODD			
SAUK RIVER WATERSHED	4,264	0	4,264
REGION 5 REG DEV COMM	11,763	0	11,763
LONG PRAIRIE TIF	0	286,449	286,449
STAPLES TIF	0	19,774	19,774
TOTAL	16,027	306,223	322,250

	GENERAL	DEBT	TOTAL
TRAVERSE			
BOIS DE SIOUX WATERSHED	24,934	0	24,934
UPPER MN RIVER WATERSHED	6,910	0	6,910
BROWNS VALLEY TIF	0	32,344	32,344
WHEATON TIF	0	8,729	8,729
TOTAL	31,844	41,073	72,917

**TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>WABASHA</u>				<u>WASHINGTON (cont.)</u>			
BEAR VALLEY WATERSHED	1,527	0	1,527	REG TRANSIT BOARD DIST	2,413,112	702,864	3,115,977
SE MN MULTI COUNTY HRA	56,683	0	56,683	FOREST LAKE TIF	0	921,241	921,241
LAKE CITY TIF	0	266,230	266,230	WASHINGTON CO TIF	0	658,218	658,218
PLAINVIEW TIF	0	113,017	113,017	MAHTOMEDI TIF	0	174,095	174,095
WABASHA TIF	0	157,075	157,075	WOODBURY TIF	0	2,845,549	2,845,549
MAZEPPA TIF	0	4,953	4,953	ST PAUL PARK TIF	0	354,138	354,138
TOTAL	58,210	541,275	599,485	STILLWATER TIF	0	1,968,559	1,968,559
<u>WADENA</u>				<u>WASHINGTON (cont.)</u>			
WADENA HRA	8,811	0	8,811	NEWPORT TIF	0	660,997	660,997
REGION 5 REG DEV COMM	6,946	0	6,946	COTTAGE GROVE TIF	0	820,458	820,458
SEBEKA TIF	0	580	580	OAKDALE TIF	0	1,763,615	1,763,615
WADENA TIF	0	86,081	86,081	OAK PARK HTS TIF	0	168,663	168,663
MENAHGA TIF	0	29,091	29,091	BAYPORT TIF	0	251,549	251,549
VERNDALE TIF	0	35,362	35,362	AFTON TIF	0	5,702	5,702
TOTAL	15,757	151,114	166,871	TOTAL	5,606,835	11,739,297	17,346,133
<u>WASECA</u>				<u>WATONWAN</u>			
REGION 9 REG DEV COMM	20,433	0	20,433	REGION 9 REG DEV COMM	12,793	0	12,793
WASECA TIF	0	37,087	37,087	MADALIA TIF	0	47,064	47,064
WALDORF TIF	0	2,767	2,767	TOTAL	12,793	47,064	59,857
TOTAL	20,433	39,854	60,287	<u>WILKIN</u>			
<u>WASHINGTON</u>				<u>WILKIN</u>			
CARNELIAN-MARINE WTRSHED	42,902	0	42,902	BUFFALO-RED RIVER WTRSHED	22,425	0	22,425
SOUTH WASHINGTON WATERSHD	227,750	0	227,750	BOIS DE SIOUX WATERSHED	52,045	0	52,045
RAMSEY-WASHINGTON METRO	316,637	0	316,637	BRECKENRIDGE TIF	0	31,691	31,691
RICE CREEK WATERSHED DIST	72,718	0	72,718	TOTAL	74,470	31,691	106,161
VALLEY BRANCH WATERSHED	504,972	237,867	742,839	<u>WINONA</u>			
HASINGS HRA	99	0	99	STOCKTON-ROLLINGSTONE WS	5,501	0	5,501
WASHINGTON COUNTY HRA	792,067	0	792,067	SE MN MULTI COUNTY HRA	81,415	0	81,415
DIST MEMORIAL HOSPITAL	45,349	0	45,349	WINONA PORT AUTHORITY	0	86,491	86,491
METRO COUNCIL	744,181	205,782	949,963	WINONA PORT AUTH TIF	0	902,282	902,282
METRO MOSQUITO CONTROL	315,791	0	315,791	ST CHARLES TIF	0	90,248	90,248
REG TRANSIT BOARD AREA	131,257	0	131,257	GOODVIEW TIF	0	519,067	519,067
				LEWISTON TIF	0	60,721	60,721
				TOTAL	86,916	1,658,809	1,745,725

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1997

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>WRIGHT</u>							
CLEARWATER RIVER WTRSHED	24,399	0	24,399	STATEWIDE TOTAL	88,863,172	320,930,013	420,893,186
MONTICELLO-BIG LAKE HOSP	489,713	0	489,713				
ALBERTVILLE TIF	0	151,835	151,835				
MONTICELLO TIF	0	642,290	642,290				
DELANO TIF	0	93,343	93,343				
BUFFALO TIF	0	1,462,941	1,462,941				
COKATO TIF	0	217,672	217,672				
ANNANDALE TIF	0	343,751	343,751				
MONTROSE TIF	0	14,845	14,845				
ROCKFORD TIF	0	227,365	227,365				
MAPLE LAKE TIF	0	118,957	118,957				
HOWARD LAKE TIF	0	121,413	121,413				
ST MICHAEL TIF	0	40,481	40,481				
HANOVER TIF	0	25,176	25,176				
TOTAL	514,112	3,460,069	3,974,181				
<u>YELLOW MEDICINE</u>							
LAC QUI PARLE-YELLOW BANK	16,682	0	16,682				
YELLOW MEDICINE RIVER	23,207	0	23,207				
UPPER MINN VALLEY RDC	28,479	0	28,479				
GRANITE FALLS TIF	0	135,953	135,953				
CLARKSFIELD TIF	0	10,350	10,350				
CANBY TIF	0	7,760	7,760				
TOTAL	68,368	154,063	222,431				

SECTION IV

Part B: By Use Classification

ESTIMATED DISTRIBUTION OF THE GROSS TAX PAYABLE IN 1997 BY USE CLASS STATEWIDE

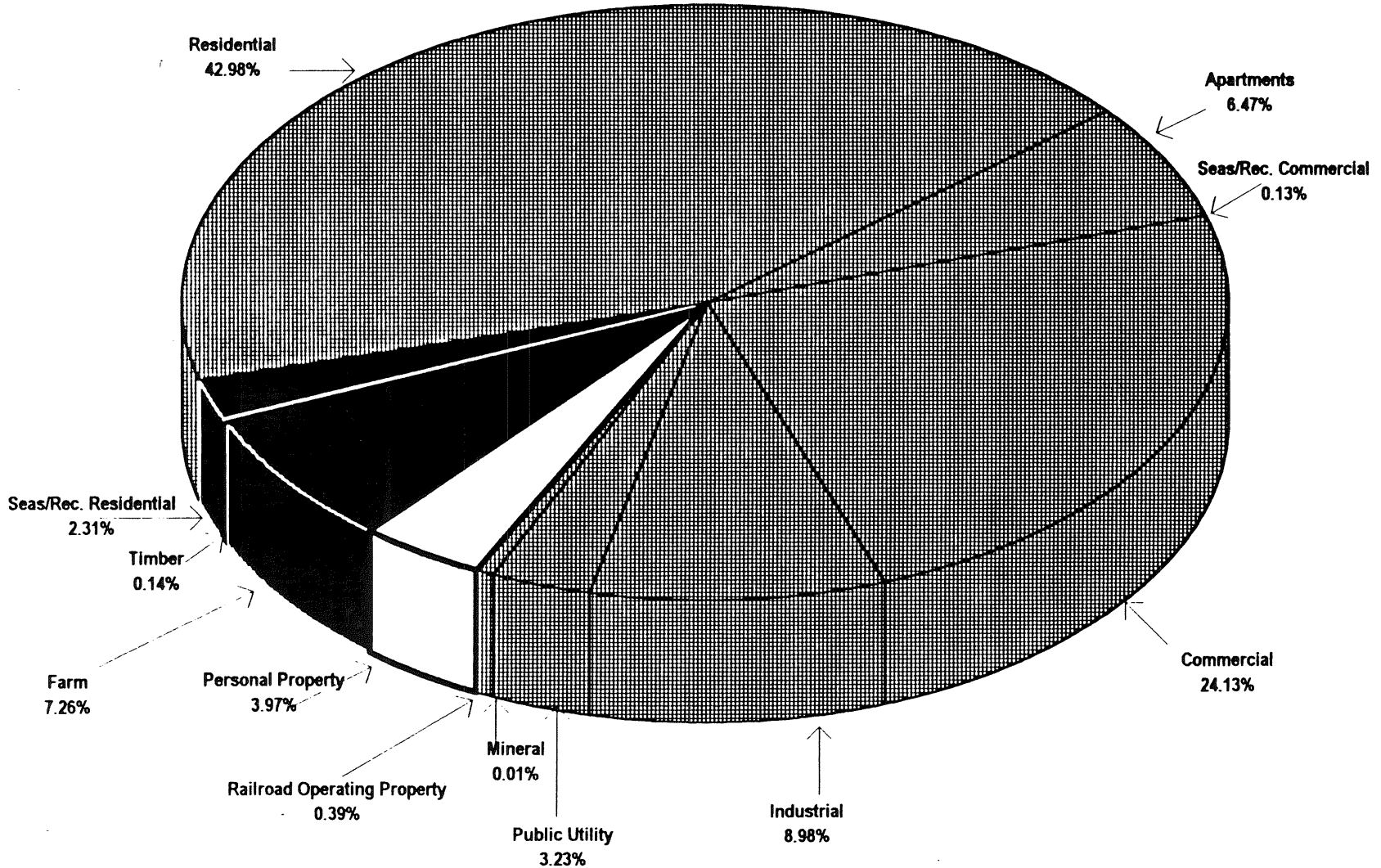
Total = \$4,732,119,841

Real Property

Personal Property

Agricultural \$459,470,825
 Non-Agricultural \$4,084,819,557

Personal Property \$187,829,459



* 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 1997

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
AGRICULTURAL						
Farm						
Homestead	805,012	1,579,118	2,255,371	1,034,406	1,725,995	1,300,239
Non-homestead	344,844	515,938	992,974	312,355	353,400	1,466,797
Total	1,149,856	2,095,054	3,248,345	1,346,761	2,079,395	2,767,036
Timber	538,630	4,618	232,865	263,454	36,296	0
Seas/Rec. Residential	5,770,750	326,564	4,538,250	1,823,024	154,339	208,707
Total Agricultural	7,459,236	2,426,234	8,019,460	3,433,239	2,270,030	2,975,743
NON-AGRICULTURAL						
Residential						
Homestead	3,071,284	111,560,395	6,305,605	6,648,333	6,808,674	734,479
Non-homestead	237,613	7,243,297	1,227,341	1,193,840	769,813	160,318
Total	3,308,897	118,803,692	7,532,946	7,842,173	7,578,487	894,797
Apartments	139,822	14,581,634	553,154	905,750	3,317,015	54,120
Seas/Rec. Commercial	113,568	5,824	278,009	237,798	6,947	2,546
Commercial Land & Buildings	676,492	42,264,726	3,469,825	5,283,997	4,543,866	312,900
Industrial Land & Buildings	124,918	26,933,297	702,625	462,457	3,578,171	36,351
Public Utility	114,834	1,463,835	193,014	547,600	848,225	163,259
Mineral	0	0	0	0	0	0
Railroad Operating Property	109,152	971,757	221,067	111,710	214,059	115,081
Total Non-Agricultural	4,587,683	205,024,765	12,950,640	15,391,485	20,086,770	1,579,054
TOTAL REAL PROPERTY	12,046,919	207,450,999	20,970,100	18,824,724	22,356,800	4,554,797
TOTAL PERSONAL PROPERTY	430,844	8,740,041	572,668	1,790,185	1,373,250	177,879
TOTAL REAL & PERS. PROPERTY	12,477,763	216,191,040	21,542,768	20,614,909	23,730,050	4,732,676
	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
AGRICULTURAL						
Farm						
Homestead	4,771,228	3,857,323	918,291	3,411,534	605,589	3,020,093
Non-homestead	3,539,990	2,165,390	145,792	1,039,621	182,455	2,513,387
Total	8,311,218	6,022,713	1,064,083	4,451,155	788,044	5,533,480
Timber	0	0	290,866	0	264,912	0
Seas/Rec. Residential	73,003	0	744,083	207,561	10,991,748	130
Total Agricultural	8,384,221	6,022,713	2,099,032	4,658,716	12,044,704	5,533,610
NON-AGRICULTURAL						
Residential						
Homestead	11,780,870	6,291,529	8,321,958	42,865,779	6,606,597	2,262,089
Non-homestead	1,752,894	694,978	834,075	3,654,475	676,444	396,548
Total	13,533,764	6,986,507	9,156,033	46,520,254	7,283,041	2,658,637
Apartments	3,592,258	495,860	496,324	2,839,014	140,733	251,020
Seas/Rec. Commercial	6,774	0	14,038	4,710	919,119	0
Commercial Land & Buildings	12,858,724	3,255,580	2,065,807	10,600,945	2,257,076	1,480,888
Industrial Land & Buildings	2,552,718	1,700,736	4,066,974	12,794,366	10,495	482,593
Public Utility	1,858,184	57,645	2,563,616	591,297	579,650	698,904
Mineral	0	0	0	0	0	0
Railroad Operating Property	136,681	77,622	232,636	60,723	144,015	116,660
Total Non-Agricultural	34,539,103	12,573,950	18,595,428	73,411,649	11,345,683	5,688,702
TOTAL REAL PROPERTY	42,923,324	18,596,663	20,694,460	78,070,365	23,390,387	11,222,312
TOTAL PERSONAL PROPERTY	1,582,596	196,548	2,758,234	2,060,258	2,485,421	504,070
TOTAL REAL & PERS. PROPERTY	44,505,920	18,793,211	23,452,694	80,130,623	25,875,808	11,726,382

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1997

	<u>CHISAGO</u>	<u>CLAY</u>	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>
AGRICULTURAL						
Farm						
Homestead	2,815,136	3,829,077	758,530	11,998	2,936,795	729,348
Non-homestead	526,006	3,420,286	231,998	343	2,695,365	134,346
Total	3,341,142	7,249,363	990,528	12,341	5,632,160	863,694
Timber	2,742	2,783	96,101	45,944	0	545,054
Seas/Rec. Residential	919,675	53,367	243,385	3,774,313	7,744	15,181,159
Total Agricultural	4,263,559	7,305,523	1,330,014	3,832,598	5,639,904	16,589,907
NON-AGRICULTURAL						
Residential						
Homestead	13,579,242	11,381,383	739,972	1,687,459	1,620,019	13,866,292
Non-homestead	1,480,487	1,205,309	138,288	206,717	292,684	1,751,155
Total	15,059,729	12,586,692	878,260	1,894,176	1,912,703	15,617,447
Apartments	1,122,759	2,724,771	102,200	62,879	146,750	1,101,922
Seas/Rec. Commercial	44,866	4,091	4,452	377,678	0	923,441
Commercial Land & Buildings	3,695,813	6,245,840	387,985	671,454	981,851	8,943,828
Industrial Land & Buildings	887,844	1,997,128	51,906	0	593,534	859,139
Public Utility	1,182,292	63,925	3,123,540	22,368	39,834	543,504
Mineral	0	0	0	0	0	4,697
Railroad Operating Property	54,669	615,747	73,045	13,558	39,006	179,969
Total Non-Agricultural	22,064,527	24,238,194	4,621,388	3,042,113	3,713,678	28,173,947
TOTAL REAL PROPERTY	26,328,086	31,543,717	5,951,402	6,874,711	9,353,582	44,763,854
TOTAL PERSONAL PROPERTY	2,038,643	804,052	2,151,705	193,210	1,169,479	1,505,521
TOTAL REAL & PERS. PROPERTY	28,366,729	32,347,769	8,103,107	7,067,921	10,523,061	46,269,375
	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>
AGRICULTURAL						
Farm						
Homestead	3,237,714	2,934,681	1,549,904	3,874,165	3,722,639	3,588,542
Non-homestead	1,899,190	1,347,446	521,928	4,122,595	1,807,476	2,408,835
Total	5,136,904	4,282,127	2,071,832	7,996,760	5,530,115	5,997,377
Timber	1,254	0	6,515	0	29	0
Seas/Rec. Residential	53,573	0	4,327,615	17,861	48,024	5,141
Total Agricultural	5,191,731	4,282,127	6,405,962	8,014,621	5,578,168	6,002,518
NON-AGRICULTURAL						
Residential						
Homestead	175,385,151	3,856,009	9,180,126	1,988,402	2,977,927	5,523,120
Non-homestead	12,078,348	457,014	1,211,205	440,849	685,630	733,391
Total	187,463,499	4,313,023	10,391,331	2,429,251	3,663,557	6,256,511
Apartments	27,189,703	270,159	983,039	148,475	353,130	616,239
Seas/Rec. Commercial	0	0	248,413	0	5,908	2,785
Commercial Land & Buildings	77,014,173	1,137,422	5,730,008	1,053,671	1,866,120	2,914,902
Industrial Land & Buildings	42,300,469	844,695	736,029	1,234,092	326,463	2,024,138
Public Utility	11,538,570	49,221	344,466	135,304	178,172	365,446
Mineral	0	0	0	0	0	0
Railroad Operating Property	573,535	39,698	23,208	114,089	0	141,946
Total Non-Agricultural	346,079,949	6,654,218	18,456,494	5,114,882	6,393,350	12,321,967
TOTAL REAL PROPERTY	351,271,680	10,936,345	24,867,456	13,129,503	11,971,518	18,324,485
TOTAL PERSONAL PROPERTY	12,733,560	483,955	477,546	368,739	590,890	1,478,271
TOTAL REAL & PERS. PROPERTY	364,005,240	11,420,300	25,345,002	13,498,242	12,562,408	19,802,756

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1997

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
AGRICULTURAL						
<u>Farm</u>						
Homestead	4,731,925	1,852,762	2,690,994	2,232,902	557,282	2,738,044
Non-homestead	1,748,615	1,508,345	1,867,704	521,570	313,588	468,437
Total	6,480,540	3,361,107	4,558,698	2,754,472	870,870	3,206,481
Timber	26,412	0	0	749	225,233	20,786
Seas/Rec. Residential	224,385	196,094	1,758,987	68,393	4,062,566	504,592
Total Agricultural	6,731,337	3,557,201	6,317,685	2,823,614	5,158,669	3,731,859
NON-AGRICULTURAL						
<u>Residential</u>						
Homestead	12,392,506	817,444	635,094,825	4,222,273	3,707,544	8,159,275
Non-homestead	1,698,051	184,882	65,800,032	617,580	512,605	847,931
Total	14,090,557	982,326	700,894,857	4,839,853	4,220,149	9,007,206
Apartments	1,636,398	56,854	131,735,880	277,372	147,575	879,259
Seas/Rec. Commercial	46,363	5,775	0	8,816	326,658	12,804
Commercial Land & Buildings	6,705,667	524,477	532,985,872	1,400,978	1,875,467	3,804,234
Industrial Land & Buildings	3,202,108	0	181,533,005	79,653	733,954	550,258
Public Utility	20,270,784	49,776	13,555,519	71,531	290,244	350,744
Mineral	0	0	0	0	0	0
Railroad Operating Property	84,997	58,007	2,732,367	10,396	21,778	98,245
Total Non-Agricultural	46,036,874	1,677,215	1,563,437,500	6,688,599	7,616,038	14,702,750
TOTAL REAL PROPERTY	52,768,211	5,234,416	1,569,755,185	9,512,213	12,774,707	18,434,609
TOTAL PERSONAL PROPERTY	1,204,322	367,810	44,883,178	502,103	1,060,634	658,026
TOTAL REAL & PERS. PROPERTY	53,972,533	5,602,226	1,614,638,363	10,014,316	13,835,341	19,092,635
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOON</u>	<u>KOOCHICHING</u>
AGRICULTURAL						
<u>Farm</u>						
Homestead	451,254	3,779,174	1,311,676	3,563,086	1,635,748	264,064
Non-homestead	61,479	4,094,297	260,811	2,487,775	2,054,787	87,003
Total	512,733	7,873,471	1,572,487	6,050,861	3,690,535	351,067
Timber	663,476	0	207,495	12,567	4,127	108,642
Seas/Rec. Residential	4,801,471	47,581	692,681	2,613,437	67,996	564,200
Total Agricultural	5,977,680	7,921,052	2,472,663	8,676,865	3,762,658	1,023,909
NON-AGRICULTURAL						
<u>Residential</u>						
Homestead	11,379,663	1,407,883	2,542,015	11,434,966	471,165	2,597,489
Non-homestead	1,026,960	332,284	409,607	1,484,216	125,958	316,428
Total	12,406,623	1,740,167	2,951,622	12,919,182	597,123	2,913,917
Apartments	854,220	134,797	224,168	1,521,131	92,600	165,240
Seas/Rec. Commercial	282,252	3,493	23,844	59,453	508	29,215
Commercial Land & Buildings	5,008,835	985,743	1,007,765	6,490,450	317,020	971,752
Industrial Land & Buildings	3,049,495	740,241	659,205	1,553,067	8,074	3,993,270
Public Utility	14,480,234	230,967	18,591	200,741	1,070,483	347,738
Mineral	22,677	0	0	0	0	0
Railroad Operating Property	164,207	44,948	45,416	253,853	117,118	297,757
Total Non-Agricultural	36,268,543	3,880,356	4,930,611	22,997,877	2,202,926	8,718,889
TOTAL REAL PROPERTY	42,246,223	11,801,408	7,403,274	31,674,742	5,965,584	9,742,798
TOTAL PERSONAL PROPERTY	4,233,469	651,248	130,546	749,856	1,528,596	469,320
TOTAL REAL & PERS. PROPERTY	46,479,692	12,452,656	7,533,820	32,424,598	7,494,180	10,212,118

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1997

	<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	2,191,483	8,305	314,153	2,680,599	1,295,623	2,625,269
Non-homestead	1,830,281	558	177,725	1,108,956	1,107,235	2,215,626
Total	4,021,764	8,863	491,878	3,789,555	2,402,858	4,840,895
Timber	0	632,718	148,543	0	0	0
Seas/Rec. Residential	2,283	1,798,387	738,444	865,204	96,685	5,276
Total Agricultural	4,024,047	2,439,948	1,378,865	4,654,759	2,499,543	4,846,171
NON-AGRICULTURAL						
Residential						
Homestead	729,795	3,134,213	804,799	6,555,117	643,620	4,848,685
Non-homestead	183,020	511,860	110,657	703,304	151,196	720,216
Total	912,815	3,646,073	915,456	7,258,421	794,816	5,568,901
Apartments	76,875	103,363	44,622	382,796	50,271	1,412,535
Seas/Rec. Commercial	1,682	174,390	144,980	67,895	1,117	0
Commercial Land & Buildings	319,510	998,411	344,738	1,332,821	244,638	3,382,064
Industrial Land & Buildings	488,276	256,337	212,555	1,579,233	75,865	2,718,474
Public Utility	60,338	256,393	35,741	204,772	107,122	224,819
Mineral	0	0	0	0	0	0
Railroad Operating Property	37,692	221,971	41,332	107,955	25,747	145,772
Total Non-Agricultural	1,897,188	5,656,938	1,739,424	10,933,893	1,299,576	13,452,565
TOTAL REAL PROPERTY	5,921,235	8,096,886	3,118,289	15,588,652	3,799,119	18,298,736
TOTAL PERSONAL PROPERTY	310,416	348,630	90,059	606,845	1,136,573	1,235,647
TOTAL REAL & PERS. PROPERTY	6,231,651	8,445,516	3,208,348	16,195,497	4,935,692	19,534,383
	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>
AGRICULTURAL						
Farm						
Homestead	932,804	2,138,919	3,234,547	2,878,781	2,771,577	1,478,112
Non-homestead	681,125	2,637,893	3,837,991	1,215,373	1,421,605	275,879
Total	1,613,929	4,776,812	7,072,538	4,094,154	4,193,182	1,753,991
Timber	57,919	35,827	0	0	0	48,811
Seas/Rec. Residential	292,129	38,443	23,890	19,954	1,146,440	2,216,852
Total Agricultural	1,963,977	4,851,082	7,096,428	4,114,108	5,339,622	4,019,654
NON-AGRICULTURAL						
Residential						
Homestead	635,402	787,270	3,488,100	10,020,524	4,564,227	4,712,302
Non-homestead	121,448	162,364	635,411	852,582	698,139	798,027
Total	756,850	949,634	4,123,511	10,873,106	5,262,366	5,510,329
Apartments	79,667	77,704	316,548	1,354,265	341,516	481,600
Seas/Rec. Commercial	15,374	0	1,484	0	6,755	231,266
Commercial Land & Buildings	1,236,048	553,503	2,489,454	4,467,064	1,664,669	2,223,071
Industrial Land & Buildings	0	3,608	1,013,712	2,504,523	669,286	448,500
Public Utility	41,319	704,547	1,160,991	71,579	94,036	210,473
Mineral	0	0	0	0	0	0
Railroad Operating Property	26,254	129,852	79,331	46,219	108,425	0
Total Non-Agricultural	2,155,512	2,418,848	9,185,031	19,316,756	8,147,053	9,105,239
TOTAL REAL PROPERTY	4,119,489	7,269,930	16,281,459	23,430,864	13,486,675	13,124,893
TOTAL PERSONAL PROPERTY	258,890	2,061,992	1,497,885	339,977	684,915	738,568
TOTAL REAL & PERS. PROPERTY	4,378,379	9,331,922	17,779,344	23,770,841	14,171,590	13,863,461

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1997

	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
AGRICULTURAL						
Farm						
Homestead	2,915,816	4,275,608	2,363,470	3,584,113	2,768,569	1,959,425
Non-homestead	546,204	2,723,267	2,525,515	1,568,125	3,153,993	2,597,914
Total	3,462,020	6,998,875	4,888,985	5,152,238	5,922,562	4,557,339
Timber	31,545	0	0	9,840	0	2,776
Seas/Rec. Residential	2,044,013	14,327	320,666	26,166	1,496	0
Total Agricultural	5,537,578	7,013,202	5,209,651	5,188,244	5,924,058	4,560,115
NON-AGRICULTURAL						
Residential						
Homestead	5,499,018	7,649,731	1,135,973	8,588,250	3,319,266	784,724
Non-homestead	788,922	743,671	204,383	899,218	595,656	171,311
Total	6,287,940	8,393,402	1,340,356	9,487,468	3,914,922	956,035
Apartments	620,647	697,925	95,570	1,054,908	697,594	94,358
Seas/Rec. Commercial	43,008	11,799	0	0	0	0
Commercial Land & Buildings	2,688,383	3,275,518	508,884	2,225,661	2,351,103	501,370
Industrial Land & Buildings	445,211	2,366,054	146,621	2,217,665	1,119,925	0
Public Utility	868,678	287,196	42,193	129,466	52,461	120,303
Mineral	0	0	0	0	0	0
Railroad Operating Property	231,073	17,376	0	0	65,807	74,045
Total Non-Agricultural	11,184,940	15,049,270	2,133,624	15,115,168	8,201,812	1,746,111
TOTAL REAL PROPERTY	16,722,518	22,062,472	7,343,275	20,303,412	14,125,870	6,306,226
TOTAL PERSONAL PROPERTY	1,291,626	819,046	679,925	505,875	244,647	238,539
TOTAL REAL & PERS. PROPERTY	18,014,144	22,881,518	8,023,200	20,809,287	14,370,517	6,544,765
	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
AGRICULTURAL						
Farm						
Homestead	4,644,250	3,924,491	983,934	1,733,110	1,686,064	4,395,659
Non-homestead	1,604,792	1,866,008	656,387	406,701	1,702,864	6,854,152
Total	6,249,042	5,790,499	1,640,321	2,139,811	3,388,928	11,249,811
Timber	0	193,046	0	79,899	0	0
Seas/Rec. Residential	73,635	8,084,428	4,250	3,131,776	1,969	673,743
Total Agricultural	6,322,677	14,067,973	1,644,571	5,351,486	3,390,897	11,923,554
NON-AGRICULTURAL						
Residential						
Homestead	41,508,654	10,550,606	2,213,376	4,211,362	1,449,392	5,371,054
Non-homestead	5,023,481	1,453,613	369,468	981,455	297,566	822,198
Total	46,532,135	12,004,219	2,582,844	5,192,817	1,746,958	6,193,252
Apartments	6,001,237	1,022,394	360,836	430,041	135,855	869,335
Seas/Rec. Commercial	0	328,359	0	71,980	585	0
Commercial Land & Buildings	39,377,340	4,785,113	1,478,071	3,103,845	789,619	3,094,704
Industrial Land & Buildings	4,410,119	911,287	400,201	151,489	535,200	1,337,209
Public Utility	628,992	2,154,144	90,616	381,590	151,819	489,578
Mineral	0	0	0	0	0	0
Railroad Operating Property	81,780	256,183	42,973	257,839	97,280	552,716
Total Non-Agricultural	97,031,603	21,461,699	4,955,541	9,589,601	3,457,316	12,536,794
TOTAL REAL PROPERTY	103,354,280	35,529,672	6,600,112	14,941,087	6,848,213	24,460,348
TOTAL PERSONAL PROPERTY	1,794,510	1,242,474	1,319,145	1,175,152	415,828	1,901,522
TOTAL REAL & PERS. PROPERTY	105,148,790	36,772,146	7,919,257	16,116,239	7,264,041	26,361,870

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1997

	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
AGRICULTURAL						
Farm						
Homestead	1,737,563	18,063	548,329	3,949,530	5,368,936	4,240,723
Non-homestead	1,022,511	157,088	490,275	4,131,747	4,291,429	1,450,789
Total	2,760,074	175,151	1,038,604	8,081,277	9,660,365	5,691,512
Timber	5,834	0	3,350	0	0	0
Seas/Rec. Residential	970,542	209,221	0	413	16,777	510,498
Total Agricultural	3,736,450	384,372	1,041,954	8,081,690	9,677,142	6,202,010
NON-AGRICULTURAL						
Residential						
Homestead	2,060,360	216,055,229	370,351	2,521,225	2,062,660	15,662,088
Non-homestead	395,313	19,500,280	40,414	375,819	375,032	1,652,427
Total	2,455,673	235,555,509	410,765	2,897,044	2,437,692	17,314,515
Apartments	228,682	52,935,455	52,914	313,778	317,960	1,902,686
Seas/Rec. Commercial	28,406	0	1,106	0	0	19,020
Commercial Land & Buildings	807,338	150,244,396	189,956	1,692,639	1,001,868	6,698,510
Industrial Land & Buildings	164,740	47,420,422	17,921	730,917	1,674,223	2,068,172
Public Utility	81,123	6,639,987	257,680	102,927	267,678	425,209
Mineral	0	0	0	0	0	0
Railroad Operating Property	30,995	1,730,193	26,067	38,448	35,036	128,196
Total Non-Agricultural	3,797,016	494,525,962	956,409	5,775,753	5,734,457	28,556,308
TOTAL REAL PROPERTY	7,533,466	494,910,334	1,998,363	13,857,443	15,411,599	34,758,318
TOTAL PERSONAL PROPERTY	647,580	25,860,582	891,474	267,929	479,736	1,404,996
TOTAL REAL & PERS. PROPERTY	8,181,046	520,770,916	2,889,837	14,125,372	15,891,335	36,163,314
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
AGRICULTURAL						
Farm						
Homestead	2,159,641	1,838,178	4,275,312	2,671,588	3,844,910	658,671
Non-homestead	2,673,298	873,887	1,069,015	504,376	2,332,168	70,262
Total	4,832,939	2,712,065	5,344,327	3,175,964	6,177,078	728,933
Timber	0	33,955	0	0	0	1,626,846
Seas/Rec. Residential	0	163,206	290,983	690,911	1,631	10,070,101
Total Agricultural	4,832,939	2,909,226	5,635,310	3,866,875	6,178,709	12,425,880
NON-AGRICULTURAL						
Residential						
Homestead	1,696,588	2,145,793	41,672,640	14,880,460	2,550,667	55,371,179
Non-homestead	267,030	286,503	4,339,561	1,509,791	397,039	6,916,687
Total	1,963,618	2,432,296	46,012,201	16,390,251	2,947,706	62,287,866
Apartments	119,918	324,238	2,427,055	2,381,590	183,806	7,460,251
Seas/Rec. Commercial	0	7,811	37,606	72,959	5,237	379,423
Commercial Land & Buildings	1,034,968	1,449,189	10,420,381	6,716,683	657,070	26,332,938
Industrial Land & Buildings	370,798	1,333,435	10,087,185	2,522,676	754,085	7,838,459
Public Utility	74,070	712,269	1,422,930	23,309,397	111,042	7,802,929
Mineral	0	0	0	0	0	220,922
Railroad Operating Property	43,861	135,466	264,733	165,319	0	2,981,034
Total Non-Agricultural	3,607,233	6,394,704	70,672,091	51,558,875	4,658,946	115,303,822
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 1997

	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>	<u>TRAVERSE</u>
AGRICULTURAL						
Farm						
Homestead	5,239,101	3,034,815	1,741,481	2,342,652	2,277,955	1,506,154
Non-homestead	1,357,711	1,287,932	1,668,627	2,018,739	550,212	2,109,013
Total	6,596,812	4,322,747	3,410,108	4,361,391	2,828,167	3,615,167
Timber	0	0	0	0	8,251	0
Seas/Rec. Residential	2,526,521	53,681	13,868	3,900	1,951,635	57,530
Total Agricultural	9,123,333	4,376,408	3,423,976	4,365,291	4,788,053	3,672,697
NON-AGRICULTURAL						
Residential						
Homestead	31,687,325	9,366,934	1,272,481	1,260,856	3,621,547	490,803
Non-homestead	3,049,570	944,337	312,747	231,265	588,452	135,749
Total	34,736,895	10,311,271	1,585,228	1,492,121	4,209,999	626,552
Apartments	7,018,430	1,012,235	199,473	143,303	238,844	83,048
Seas/Rec. Commercial	111,304	1,592	1,133	0	69,994	22
Commercial Land & Buildings	25,153,294	4,665,366	1,025,627	872,745	1,591,923	233,006
Industrial Land & Buildings	6,681,854	3,773,635	76,034	282,466	235,078	94,418
Public Utility	529,787	427,465	55,323	306,563	195,547	94,998
Mineral	0	0	0	0	0	0
Railroad Operating Property	286,972	114,256	123,343	187,234	194,738	27,746
Total Non-Agricultural	74,518,536	20,305,820	3,066,161	3,284,432	6,736,123	1,159,790
TOTAL REAL PROPERTY	83,641,869	24,682,228	6,490,137	7,649,723	11,524,176	4,832,487
TOTAL PERSONAL PROPERTY	2,885,611	822,069	490,770	529,851	729,795	254,786
TOTAL REAL & PERS. PROPERTY	86,527,480	25,504,297	6,980,907	8,179,574	12,253,971	5,087,273
	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
AGRICULTURAL						
Farm						
Homestead	2,516,247	813,628	3,318,203	3,204,529	2,625,652	1,869,965
Non-homestead	686,356	287,891	1,947,396	1,537,676	1,867,670	2,761,354
Total	3,202,603	1,101,519	5,265,599	4,742,205	4,493,322	4,631,319
Timber	6,871	11,264	0	52,380	0	0
Seas/Rec. Residential	501,218	345,683	57,745	1,161,042	26,700	0
Total Agricultural	3,710,692	1,458,466	5,323,344	5,955,627	4,520,022	4,631,319
NON-AGRICULTURAL						
Residential						
Homestead	5,232,365	2,155,896	4,480,749	106,180,308	1,389,091	875,979
Non-homestead	772,763	486,680	716,471	8,534,877	225,594	136,822
Total	6,005,128	2,642,576	5,197,220	114,715,185	1,614,685	1,012,801
Apartments	338,937	228,265	544,002	6,183,091	163,214	79,729
Seas/Rec. Commercial	32,948	963	2,483	30,815	0	0
Commercial Land & Buildings	2,088,603	1,332,278	1,639,624	35,202,491	767,473	408,788
Industrial Land & Buildings	427,962	273,469	1,028,683	4,897,100	885,565	0
Public Utility	148,195	360,351	188,094	5,610,273	45,908	18,632
Mineral	0	0	0	0	0	0
Railroad Operating Property	28,877	98,868	61,928	242,854	91,909	161,333
Total Non-Agricultural	9,070,650	4,936,770	8,662,034	166,881,809	3,568,754	1,681,283
TOTAL REAL PROPERTY	12,781,342	6,395,236	13,985,378	172,837,436	8,088,776	6,312,602
TOTAL PERSONAL PROPERTY	445,334	1,042,733	565,741	7,148,976	356,178	279,939
TOTAL REAL & PERS. PROPERTY	13,226,676	7,437,969	14,551,119	179,986,412	8,444,954	6,592,541

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1997

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
AGRICULTURAL					
Farm					
Homestead	2,427,058	4,853,605	3,233,235	211,182,044	4.45%
Non-homestead	548,489	1,025,092	2,839,976	132,440,314	2.81%
Total	2,975,547	5,878,697	6,073,211	343,622,358	7.26%
Timber	5,261	0	0	6,596,494	0.14%
Seas/Rec. Residential	123,188	2,812,164	0	109,251,973	2.31%
Total Agricultural	3,103,996	8,690,861	6,073,211	459,470,825	9.71%
NON-AGRICULTURAL					
Residential					
Homestead	11,496,679	25,435,852	1,553,255	1,846,024,562	39.01%
Non-homestead	1,754,335	2,820,261	306,824	187,931,056	3.97%
Total	13,251,014	28,256,113	1,860,079	2,033,955,618	42.98%
Apartments	1,889,886	2,644,707	149,562	306,281,745	6.47%
Seas/Rec. Commercial	10,219	58,855	0	5,972,718	0.13%
Commercial Land & Buildings	5,464,321	8,641,749	640,082	1,142,201,061	24.13%
Industrial Land & Buildings	3,122,675	2,152,918	467,093	424,796,801	8.98%
Public Utility	260,712	16,444,068	125,471	152,791,851	3.23%
Mineral	0	0	0	248,296	0.01%
Farmland Operating Property	173,487	151,140	62,369	18,542,746	0.39%
Total Non-Agricultural	24,172,314	58,349,550	3,304,656	4,084,819,557	86.32%
TOTAL REAL PROPERTY	27,276,310	67,040,411	9,377,867	4,544,290,382	96.03%
TOTAL PERSONAL PROPERTY	932,746	1,914,718	481,087	187,829,459	3.97%
TOTAL REAL & PERS. PROPERTY	28,209,056	68,955,129	9,858,954	4,732,119,841	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	340	Hubbard	213
Cass	11,554	Pope	59
Chisago	16,555		
		Total	28,721

ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 1997 BY USE CLASS STATEWIDE

Total = \$4,713,801,163

Real Property



Agricultural \$458,264,604

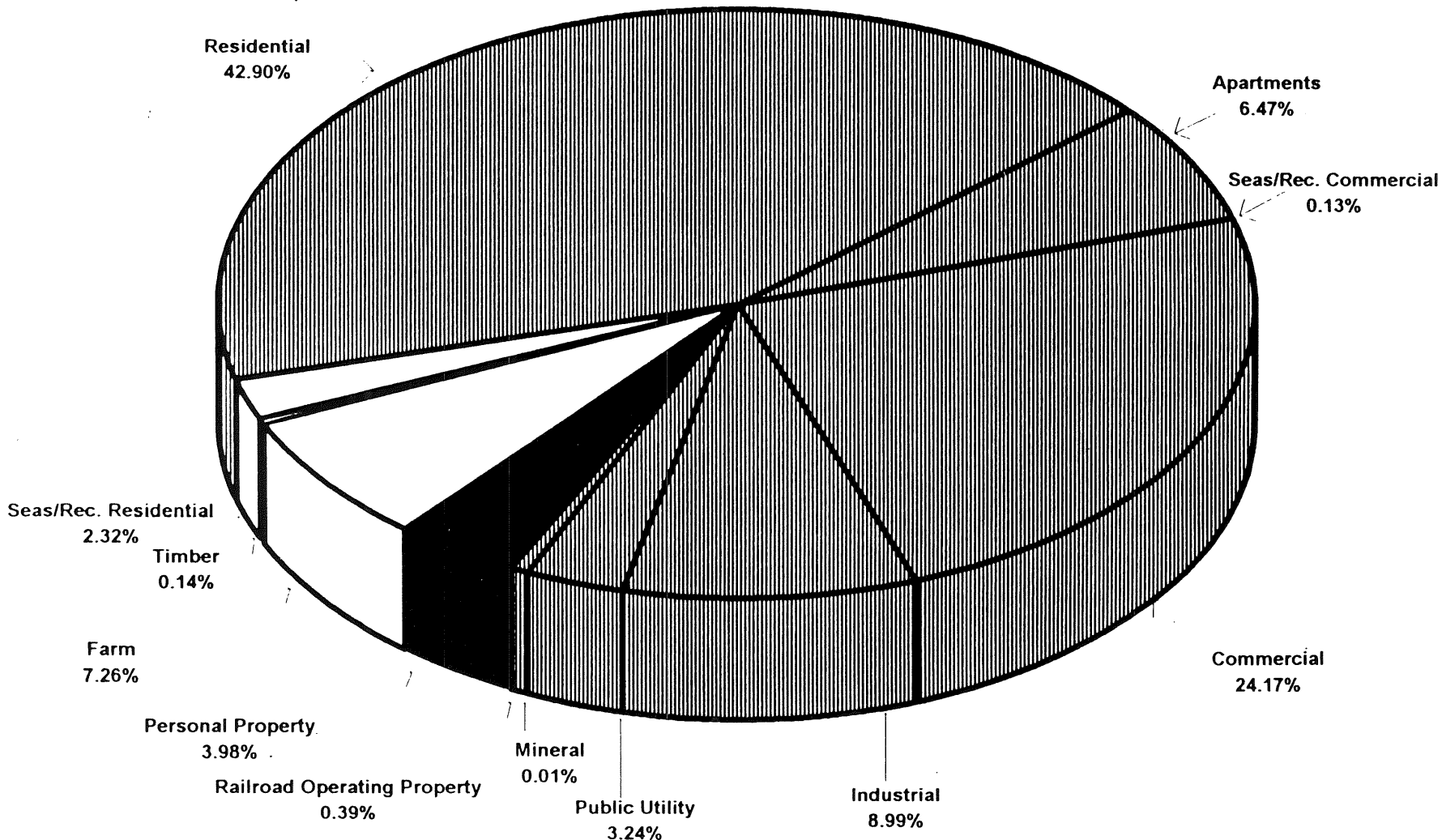


Non-Agricultural \$4,067,774,785

Personal Property



Personal Property \$187,761,774



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

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1997

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
AGRICULTURAL						
Farm						
Homestead	664,128	1,577,140	2,255,371	1,034,406	1,722,659	1,300,239
Non-homestead	344,844	513,834	992,974	312,355	352,668	1,466,797
Total	1,008,972	2,090,974	3,248,345	1,346,761	2,075,327	2,767,036
Timber	538,630	4,816	232,865	263,454	36,265	0
Seas/Rec. Residential	5,770,750	328,564	4,538,250	1,823,024	154,339	208,707
Total Agricultural	7,318,352	2,422,154	8,019,460	3,433,239	2,265,931	2,975,743
NON-AGRICULTURAL						
Residential						
Homestead	2,462,393	111,560,398	6,305,601	6,648,335	6,808,682	734,475
Non-homestead	237,613	7,243,297	1,227,341	1,193,840	769,813	160,318
Total	2,700,006	118,803,693	7,532,942	7,842,175	7,578,495	894,793
Apartments	139,822	14,581,634	553,154	905,750	3,317,015	54,120
Seas/Rec. Commercial	113,568	5,824	278,009	237,798	6,947	2,546
Commercial Land & Buildings	676,492	42,264,726	3,469,825	5,283,997	4,543,866	312,900
Industrial Land & Buildings	124,918	26,933,297	702,625	462,457	3,578,171	36,351
Public Utility	114,834	1,463,835	193,014	547,600	848,225	163,259
Mineral	0	0	0	0	0	0
Railroad Operating Property	109,152	971,757	221,067	111,710	214,059	115,081
Total Non-Agricultural	3,978,792	205,024,766	12,950,636	15,391,487	20,086,778	1,579,050
TOTAL REAL PROPERTY	11,297,144	207,446,920	20,970,096	18,824,726	22,352,709	4,554,793
TOTAL PERSONAL PROPERTY	430,844	8,740,041	572,668	1,790,185	1,373,250	177,879
TOTAL REAL & PERS. PROPERTY	11,727,988	216,186,961	21,542,764	20,614,911	23,725,959	4,732,672
	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
AGRICULTURAL						
Farm						
Homestead	4,771,228	3,857,323	917,859	3,299,866	605,589	3,020,093
Non-homestead	3,539,990	2,165,390	145,678	996,801	182,455	2,513,387
Total	8,311,218	6,022,713	1,063,537	4,296,667	788,044	5,533,480
Timber	0	0	290,645	0	264,912	0
Seas/Rec. Residential	73,003	0	744,083	207,561	10,991,748	130
Total Agricultural	8,384,221	6,022,713	2,098,265	4,504,228	12,044,704	5,533,610
NON-AGRICULTURAL						
Residential						
Homestead	11,780,875	6,291,530	8,321,962	42,865,780	6,606,604	2,262,087
Non-homestead	1,752,894	694,978	834,075	3,654,475	676,444	396,548
Total	13,533,769	6,986,508	9,156,037	46,520,255	7,283,048	2,658,635
Apartments	3,592,258	495,860	496,324	2,839,014	140,733	251,020
Seas/Rec. Commercial	6,774	0	14,038	4,710	919,119	0
Commercial Land & Buildings	12,858,724	3,255,580	2,065,807	10,600,945	2,257,076	1,480,888
Industrial Land & Buildings	2,552,718	1,700,736	4,066,974	12,794,366	10,495	482,593
Public Utility	1,858,184	57,645	2,563,616	591,297	579,650	698,904
Mineral	0	0	0	0	0	0
Railroad Operating Property	136,681	77,622	232,636	60,723	144,015	116,660
Total Non-Agricultural	34,539,108	12,573,951	18,595,432	73,411,650	11,345,690	5,688,700
TOTAL REAL PROPERTY	42,923,329	18,596,664	20,693,697	77,915,878	23,390,394	11,222,310
TOTAL PERSONAL PROPERTY	1,582,596	196,548	2,758,234	2,060,258	2,485,421	504,070
TOTAL REAL & PERS. PROPERTY	44,505,925	18,793,212	23,451,931	79,976,136	25,875,815	11,726,380

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1997

	<u>CHISAGO</u>	<u>CLAY</u>	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>
AGRICULTURAL						
Farm						
Homestead	2,804,958	3,829,077	758,530	9,253	2,936,795	683,208
Non-homestead	524,335	3,420,286	231,998	343	2,695,365	134,346
Total	3,329,294	7,249,363	990,528	9,596	5,632,160	817,554
Timber	2,731	2,793	96,101	45,944	0	545,054
Seas/Rec. Residential	919,675	53,367	243,385	3,774,313	7,744	15,181,159
Total Agricultural	4,251,700	7,305,523	1,330,014	3,829,853	5,639,904	16,543,767
NON-AGRICULTURAL						
Residential						
Homestead	13,579,242	11,381,377	739,972	1,306,072	1,620,020	13,070,711
Non-homestead	1,480,487	1,205,309	138,288	206,717	292,684	1,751,155
Total	15,059,729	12,586,686	878,260	1,512,789	1,912,704	14,821,866
Apartments	1,122,759	1,694,367	102,200	62,879	146,750	1,101,922
Seas/Rec. Commercial	44,866	4,091	4,452	377,678	0	923,441
Commercial Land & Buildings	3,695,813	3,714,249	387,985	671,454	981,851	8,943,828
Industrial Land & Buildings	887,844	1,130,863	51,906	0	593,534	859,139
Public Utility	1,182,292	63,498	3,123,540	22,368	39,834	543,504
Mineral	0	0	0	0	0	4,697
Railroad Operating Property	54,669	615,747	73,045	13,558	39,006	179,969
Total Non-Agricultural	22,064,527	19,809,502	4,621,388	2,660,726	3,713,679	27,378,366
TOTAL REAL PROPERTY	26,316,227	27,115,025	5,951,402	6,490,579	9,353,583	43,922,133
TOTAL PERSONAL PROPERTY	2,038,643	744,197	2,151,705	193,210	1,169,479	1,505,521
TOTAL REAL & PERS. PROPERTY	28,354,870	27,859,222	8,103,107	6,683,789	10,523,062	45,427,654
	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>
AGRICULTURAL						
Farm						
Homestead	3,182,600	2,934,681	1,549,904	3,874,165	3,722,639	3,588,542
Non-homestead	1,858,397	1,347,446	521,928	4,122,595	1,807,476	2,408,835
Total	5,040,997	4,282,127	2,071,832	7,996,760	5,530,115	5,997,377
Timber	1,254	0	6,515	0	29	0
Seas/Rec. Residential	53,573	0	4,327,615	17,861	48,024	5,141
Total Agricultural	5,095,824	4,282,127	6,405,962	8,014,621	5,578,168	6,002,518
NON-AGRICULTURAL						
Residential						
Homestead	175,353,908	3,856,007	9,180,127	1,988,411	2,977,929	5,523,117
Non-homestead	12,078,348	457,014	1,211,205	440,849	685,630	733,391
Total	187,432,256	4,313,021	10,391,332	2,429,260	3,663,559	6,256,508
Apartments	27,189,703	270,159	983,039	148,475	353,130	616,239
Seas/Rec. Commercial	0	0	248,413	0	5,908	2,785
Commercial Land & Buildings	77,014,173	1,137,422	5,730,008	1,053,671	1,866,120	2,914,902
Industrial Land & Buildings	42,300,469	844,695	736,029	1,234,092	326,463	2,024,138
Public Utility	11,538,570	49,221	344,466	135,304	178,172	365,446
Mineral	0	0	0	0	0	0
Railroad Operating Property	573,535	39,698	23,208	114,089	0	141,946
Total Non-Agricultural	346,048,706	6,654,216	18,456,495	5,114,891	6,393,352	12,321,964
TOTAL REAL PROPERTY	351,144,530	10,936,343	24,862,457	13,129,512	11,971,520	18,324,482
TOTAL PERSONAL PROPERTY	12,733,560	483,955	477,546	368,739	590,890	1,478,271
TOTAL REAL & PERS. PROPERTY	363,878,090	11,420,298	25,340,003	13,498,251	12,562,410	19,802,753

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1997

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
AGRICULTURAL						
Farm						
Homestead	4,731,925	1,845,170	2,670,973	2,232,902	557,282	2,738,044
Non-homestead	1,748,615	1,502,289	1,848,755	521,570	313,588	468,437
Total	6,480,540	3,347,459	4,519,728	2,754,472	870,870	3,206,481
Timber	26,412	0	0	749	225,233	20,786
Seas/Rec. Residential	224,385	196,094	1,758,987	68,393	4,062,566	504,592
Total Agricultural	6,731,337	3,543,553	6,278,715	2,823,614	5,158,669	3,731,859
NON-AGRICULTURAL						
Residential						
Homestead	12,392,506	817,445	635,094,814	4,222,276	3,707,539	8,159,274
Non-homestead	1,698,051	164,882	65,800,032	617,580	512,605	847,931
Total	14,090,557	982,327	700,894,846	4,839,856	4,220,144	9,007,205
Apartments	1,636,398	56,854	131,735,880	277,372	147,575	879,259
Seas/Rec. Commercial	46,363	5,775	0	8,816	326,658	12,804
Commercial Land & Buildings	6,705,667	524,477	532,985,872	1,400,978	1,875,467	3,804,234
Industrial Land & Buildings	3,202,108	0	181,533,005	79,653	733,954	550,258
Public Utility	20,270,784	49,776	13,555,519	71,531	290,244	350,744
Mineral	0	0	0	0	0	0
Railroad Operating Property	84,997	58,007	2,732,367	10,396	21,778	98,245
Total Non-Agricultural	46,036,874	1,677,216	1,563,437,489	6,688,602	7,616,033	14,702,749
TOTAL REAL PROPERTY	52,768,211	5,220,769	1,569,716,204	9,512,216	12,774,702	18,434,608
TOTAL PERSONAL PROPERTY	1,204,322	367,810	44,883,178	502,103	1,060,634	658,026
TOTAL REAL & PERS. PROPERTY	53,972,533	5,588,579	1,614,599,382	10,014,319	13,835,336	19,092,634
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOON</u>	<u>KOOCHICHING</u>
AGRICULTURAL						
Farm						
Homestead	292,162	3,779,174	1,311,676	3,562,416	1,635,748	258,205
Non-homestead	61,298	4,094,297	260,811	2,487,258	2,054,787	86,659
Total	353,458	7,873,471	1,572,487	6,049,674	3,690,535	344,863
Timber	662,055	0	207,495	12,567	4,127	108,257
Seas/Rec. Residential	4,801,471	47,581	692,681	2,613,437	67,996	564,200
Total Agricultural	5,816,984	7,921,052	2,472,663	8,675,678	3,762,658	1,017,320
NON-AGRICULTURAL						
Residential						
Homestead	8,186,471	1,407,884	2,542,015	11,434,966	471,166	2,596,303
Non-homestead	1,026,960	332,284	409,607	1,484,216	125,958	316,428
Total	9,213,431	1,740,168	2,951,622	12,919,182	597,124	2,912,731
Apartments	854,220	134,797	224,168	1,521,131	92,600	165,240
Seas/Rec. Commercial	282,252	3,493	23,844	59,453	508	29,215
Commercial Land & Buildings	5,008,835	985,743	1,007,765	6,490,450	317,020	971,752
Industrial Land & Buildings	3,049,495	740,241	659,205	1,553,067	8,074	3,993,270
Public Utility	14,480,234	230,967	18,591	200,741	1,070,483	347,738
Mineral	22,677	0	0	0	0	0
Railroad Operating Property	164,207	44,948	45,416	253,853	117,118	297,757
Total Non-Agricultural	33,075,351	3,880,357	4,930,611	22,997,877	2,202,927	8,717,703
TOTAL REAL PROPERTY	38,892,335	11,801,409	7,403,274	31,673,555	5,965,585	9,735,023
TOTAL PERSONAL PROPERTY	4,233,469	651,248	130,546	749,856	1,528,596	469,320
TOTAL REAL & PERS. PROPERTY	43,125,804	12,452,657	7,533,820	32,423,411	7,494,181	10,204,343

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1997

	<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	2,191,483	6,219	313,001	2,680,599	1,295,623	2,625,269
Non-homestead	1,830,281	558	177,103	1,108,956	1,107,235	2,215,626
Total	4,021,764	6,777	490,104	3,789,555	2,402,858	4,840,895
Timber	0	632,718	147,900	0	0	0
Seas/Rec. Residential	2,283	1,798,367	738,444	865,204	96,685	5,276
Total Agricultural	4,024,047	2,437,862	1,376,448	4,654,759	2,499,543	4,846,171
NON-AGRICULTURAL						
Residential						
Homestead	729,805	2,176,647	804,800	6,555,119	643,618	4,848,684
Non-homestead	183,020	511,860	110,657	703,304	151,196	720,216
Total	912,825	2,688,507	915,457	7,258,423	794,814	5,568,900
Apartments	76,875	103,363	44,622	382,796	50,271	1,412,535
Seas/Rec. Commercial	1,682	174,390	144,980	67,895	1,117	0
Commercial Land & Buildings	319,510	998,411	344,738	1,332,821	244,638	3,382,064
Industrial Land & Buildings	488,276	256,337	212,555	1,579,233	75,865	2,718,474
Public Utility	60,338	256,393	35,741	204,772	107,122	224,819
Mineral	0	0	0	0	0	0
Railroad Operating Property	37,692	221,971	41,332	107,955	25,747	145,772
Total Non-Agricultural	1,897,198	4,699,372	1,739,425	10,933,895	1,299,574	13,452,564
TOTAL REAL PROPERTY	5,921,245	7,137,234	3,115,873	15,588,654	3,799,117	18,298,735
TOTAL PERSONAL PROPERTY	310,416	348,630	90,059	606,845	1,136,573	1,235,647
TOTAL REAL & PERS. PROPERTY	6,231,661	7,485,864	3,205,932	16,195,499	4,935,690	19,534,382
	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>
AGRICULTURAL						
Farm						
Homestead	932,804	2,138,919	3,234,547	2,878,781	2,764,030	1,475,099
Non-homestead	681,125	2,637,893	3,837,991	1,215,373	1,417,840	275,544
Total	1,613,929	4,776,812	7,072,538	4,094,154	4,181,870	1,750,643
Timber	57,919	35,827	0	0	0	48,809
Seas/Rec. Residential	292,129	38,443	23,890	19,954	1,146,440	2,216,852
Total Agricultural	1,963,977	4,851,082	7,096,428	4,114,108	5,328,310	4,016,304
NON-AGRICULTURAL						
Residential						
Homestead	635,402	787,267	3,488,099	10,020,521	4,564,225	4,712,303
Non-homestead	121,448	162,364	635,411	852,582	698,139	798,027
Total	756,850	949,631	4,123,510	10,873,103	5,262,364	5,510,330
Apartments	79,667	77,704	316,548	1,354,265	341,516	481,600
Seas/Rec. Commercial	15,374	0	1,484	0	6,755	231,266
Commercial Land & Buildings	1,236,048	553,503	2,489,454	4,467,064	1,664,669	2,223,071
Industrial Land & Buildings	0	3,608	1,013,712	2,504,523	669,286	448,500
Public Utility	41,319	704,547	1,160,991	71,579	94,036	210,473
Mineral	0	0	0	0	0	0
Railroad Operating Property	26,254	129,852	79,331	46,219	108,425	0
Total Non-Agricultural	2,155,512	2,418,845	9,185,030	19,316,753	8,147,051	9,105,240
TOTAL REAL PROPERTY	4,119,489	7,269,927	16,281,458	23,430,861	13,475,361	13,121,544
TOTAL PERSONAL PROPERTY	258,890	2,061,992	1,497,885	339,977	684,915	738,568
TOTAL REAL & PERS. PROPERTY	4,378,379	9,331,919	17,779,343	23,770,838	14,160,276	13,860,112

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1997

	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
AGRICULTURAL						
Farm						
Homestead	2,915,816	4,275,608	2,363,470	3,584,113	2,768,569	1,959,425
Non-homestead	546,204	2,723,267	2,525,515	1,568,125	3,153,993	2,597,914
Total	3,462,020	6,998,875	4,888,985	5,152,238	5,922,562	4,557,339
Timber	31,545	0	0	9,840	0	2,776
Seas/Rec. Residential	2,044,013	14,327	320,666	26,166	1,496	0
Total Agricultural	5,537,578	7,013,202	5,209,651	5,188,244	5,924,058	4,560,115
NON-AGRICULTURAL						
Residential						
Homestead	5,499,031	7,649,728	1,135,974	8,586,176	3,319,266	784,724
Non-homestead	788,922	743,671	204,383	899,218	595,656	171,311
Total	6,287,953	8,393,399	1,340,357	9,485,394	3,914,922	956,035
Apartments	620,647	697,925	95,570	1,054,908	697,594	94,358
Seas/Rec. Commercial	43,008	11,799	0	0	0	0
Commercial Land & Buildings	2,688,383	3,275,518	508,884	2,225,661	2,351,103	501,370
Industrial Land & Buildings	445,211	2,366,054	146,621	2,217,665	1,119,925	0
Public Utility	868,678	287,196	42,193	129,466	52,461	120,303
Mineral	0	0	0	0	0	0
Railroad Operating Property	231,073	17,376	0	0	65,807	74,045
Total Non-Agricultural	11,184,953	15,049,267	2,133,625	15,113,094	8,201,812	1,746,111
TOTAL REAL PROPERTY	16,722,531	22,062,469	7,343,276	20,301,338	14,125,870	6,306,226
TOTAL PERSONAL PROPERTY	1,291,626	819,046	679,925	505,875	244,647	238,539
TOTAL REAL & PERS. PROPERTY	18,014,157	22,881,515	8,023,201	20,807,213	14,370,517	6,544,765
	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
AGRICULTURAL						
Farm						
Homestead	4,644,250	3,924,491	983,934	1,724,493	1,686,064	4,395,659
Non-homestead	1,604,792	1,866,008	656,387	404,630	1,702,864	6,854,152
Total	6,249,042	5,790,499	1,640,321	2,129,121	3,388,928	11,249,811
Timber	0	193,046	0	79,718	0	0
Seas/Rec. Residential	73,635	8,084,428	4,250	3,131,776	1,969	673,743
Total Agricultural	6,322,677	14,067,973	1,644,571	5,340,615	3,390,897	11,923,554
NON-AGRICULTURAL						
Residential						
Homestead	41,508,656	10,550,644	2,213,384	4,211,367	1,449,398	5,371,053
Non-homestead	5,023,481	1,453,613	369,468	981,455	297,566	822,198
Total	46,532,137	12,004,257	2,582,852	5,192,822	1,746,964	6,193,251
Apartments	6,001,237	1,022,394	360,836	430,041	135,855	688,986
Seas/Rec. Commercial	0	328,359	0	71,980	585	0
Commercial Land & Buildings	39,377,340	4,785,113	1,478,071	3,103,845	789,619	2,626,845
Industrial Land & Buildings	4,410,119	911,287	400,201	151,489	535,200	1,099,242
Public Utility	628,992	2,154,144	90,616	381,590	151,819	489,429
Mineral	0	0	0	0	0	0
Railroad Operating Property	81,780	256,183	42,973	257,839	97,280	552,716
Total Non-Agricultural	97,031,605	21,461,737	4,955,549	9,589,606	3,457,322	11,650,468
TOTAL REAL PROPERTY	103,354,282	35,529,710	6,600,120	14,930,221	6,848,219	23,574,022
TOTAL PERSONAL PROPERTY	1,794,510	1,242,474	1,319,145	1,175,152	415,828	1,899,037
TOTAL REAL & PERS. PROPERTY	105,148,792	36,772,184	7,919,265	16,105,373	7,264,047	25,473,059

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1997

	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
AGRICULTURAL						
Farm						
Homestead	1,730,429	18,063	548,329	3,949,530	5,368,936	4,240,723
Non-homestead	1,019,558	157,088	490,275	4,131,747	4,291,429	1,450,789
Total	2,749,987	175,151	1,038,604	8,081,277	9,660,365	5,691,512
Timber	5,834	0	3,350	0	0	0
Seas/Rec. Residential	970,542	209,221	0	413	16,777	510,498
Total Agricultural	3,726,363	384,372	1,041,954	8,081,690	9,677,142	6,202,010
NON-AGRICULTURAL						
Residential						
Homestead	2,060,368	216,055,229	370,358	2,521,228	2,062,659	15,662,087
Non-homestead	395,313	19,500,280	40,414	375,819	375,032	1,652,427
Total	2,455,681	235,555,509	410,772	2,897,047	2,437,691	17,314,514
Apartments	228,682	52,935,455	52,914	313,778	317,960	1,902,686
Seas/Rec. Commercial	28,406	0	1,106	0	0	19,020
Commercial Land & Buildings	807,338	150,244,396	189,956	1,692,639	1,001,868	6,698,510
Industrial Land & Buildings	164,740	47,420,422	17,921	730,917	1,674,223	2,068,172
Public Utility	81,123	6,639,987	257,680	102,927	267,678	425,209
Mineral	0	0	0	0	0	0
Railroad Operating Property	30,995	1,730,193	26,067	38,448	35,036	128,196
Total Non-Agricultural	3,797,024	494,525,962	956,416	5,775,756	5,734,456	28,556,307
TOTAL REAL PROPERTY	7,523,387	494,910,334	1,998,370	13,857,446	15,411,598	34,758,317
TOTAL PERSONAL PROPERTY	647,580	25,860,582	891,474	267,929	479,736	1,404,996
TOTAL REAL & PERS. PROPERTY	8,170,967	520,770,916	2,889,844	14,125,375	15,891,334	36,163,313
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
AGRICULTURAL						
Farm						
Homestead	2,159,641	1,835,473	4,266,748	2,666,738	3,844,910	468,114
Non-homestead	2,673,298	872,689	1,064,348	503,665	2,332,168	70,095
Total	4,832,939	2,708,162	5,331,096	3,170,403	6,177,078	538,208
Timber	0	33,904	0	0	0	1,623,879
Seas/Rec. Residential	0	163,206	290,983	690,911	1,631	10,070,101
Total Agricultural	4,832,939	2,905,272	5,622,079	3,861,314	6,178,709	12,232,186
NON-AGRICULTURAL						
Residential						
Homestead	1,696,588	2,145,789	41,672,646	14,880,467	2,550,666	49,706,153
Non-homestead	267,030	286,503	4,339,561	1,509,791	397,039	6,916,687
Total	1,963,618	2,432,292	46,012,207	16,390,258	2,947,705	56,622,840
Apartments	119,918	324,238	2,427,055	2,381,590	183,806	7,460,251
Seas/Rec. Commercial	0	7,811	37,606	72,959	5,237	379,423
Commercial Land & Buildings	1,034,968	1,449,189	10,420,381	6,716,683	657,070	26,332,938
Industrial Land & Buildings	370,798	1,333,435	10,087,185	2,522,676	754,085	7,838,459
Public Utility	74,070	712,269	1,422,930	23,309,397	111,042	7,802,929
Mineral	0	0	0	0	0	220,922
Railroad Operating Property	43,861	135,466	264,733	165,319	0	2,981,034
Total Non-Agricultural	3,607,233	6,394,700	70,672,097	51,558,882	4,658,945	109,638,796
TOTAL REAL PROPERTY	8,440,172	9,299,972	76,294,176	55,420,196	10,837,654	121,870,982
TOTAL PERSONAL PROPERTY	118,596	495,993	2,086,418	1,503,964	309,057	10,837,441
TOTAL REAL & PERS. PROPERTY	8,558,768	9,795,965	78,380,594	56,924,160	11,146,711	132,708,423

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1997

	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>	<u>TRAVERSE</u>
AGRICULTURAL						
Farm						
Homestead	5,228,235	3,034,815	1,740,947	2,342,652	2,277,955	1,504,183
Non-homestead	1,354,403	1,287,932	1,668,323	2,018,739	550,212	2,104,219
Total	6,582,638	4,322,747	3,409,270	4,361,391	2,828,167	3,608,402
Timber	0	0	0	0	8,251	0
Seas/Rec. Residential	2,526,521	53,661	13,868	3,900	1,951,635	57,530
Total Agricultural	9,109,159	4,376,408	3,423,138	4,365,291	4,788,053	3,665,932
NON-AGRICULTURAL						
Residential						
Homestead	31,687,336	9,366,941	1,272,480	1,260,863	3,621,537	490,804
Non-homestead	3,049,570	944,337	312,747	231,265	588,452	135,749
Total	34,736,906	10,311,278	1,585,227	1,492,128	4,209,989	626,553
Apartments	7,018,430	1,012,235	199,473	143,303	238,844	83,048
Seas/Rec. Commercial	111,304	1,592	1,133	0	69,994	22
Commercial Land & Buildings	25,153,294	4,665,366	1,025,627	872,745	1,591,923	233,006
Industrial Land & Buildings	6,681,854	3,773,635	76,034	282,466	235,078	94,418
Public Utility	529,787	427,465	55,323	306,563	195,547	94,998
Mineral	0	0	0	0	0	0
Railroad Operating Property	286,972	114,256	123,343	187,234	194,738	27,746
Total Non-Agricultural	74,518,547	20,305,827	3,066,160	3,284,439	6,736,113	1,159,791
TOTAL REAL PROPERTY	83,627,706	24,682,235	6,489,298	7,649,730	11,524,166	4,825,723
TOTAL PERSONAL PROPERTY	2,885,611	822,069	490,770	529,851	729,795	254,786
TOTAL REAL & PERS. PROPERTY	86,513,317	25,504,304	6,980,068	8,179,581	12,253,961	5,080,509
	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
AGRICULTURAL						
Farm						
Homestead	2,516,247	813,628	3,245,062	3,187,077	2,625,652	1,869,965
Non-homestead	686,356	287,891	1,895,152	1,526,099	1,867,670	2,761,354
Total	3,202,603	1,101,519	5,140,214	4,713,177	4,493,322	4,631,319
Timber	6,871	11,264	0	52,232	0	0
Seas/Rec. Residential	501,218	345,683	57,745	1,161,042	26,700	0
Total Agricultural	3,710,692	1,458,466	5,197,959	5,926,451	4,520,022	4,631,319
NON-AGRICULTURAL						
Residential						
Homestead	5,232,365	2,155,900	4,480,750	106,180,304	1,389,097	875,980
Non-homestead	772,763	486,680	716,471	8,534,877	225,594	136,822
Total	6,005,128	2,642,580	5,197,221	114,715,181	1,614,691	1,012,802
Apartments	338,937	228,265	544,002	6,183,091	163,214	69,652
Seas/Rec. Commercial	32,948	963	2,483	30,815	0	0
Commercial Land & Buildings	2,088,603	1,332,278	1,639,624	35,202,491	767,473	325,308
Industrial Land & Buildings	427,962	273,469	1,028,683	4,897,100	885,565	0
Public Utility	148,195	360,351	188,094	5,610,273	45,908	18,445
Mineral	0	0	0	0	0	0
Railroad Operating Property	28,877	98,868	61,928	242,854	91,909	161,333
Total Non-Agricultural	9,070,650	4,936,774	8,662,035	166,881,805	3,568,760	1,587,539
TOTAL REAL PROPERTY	12,781,342	6,395,240	13,859,994	172,808,256	8,088,782	6,218,858
TOTAL PERSONAL PROPERTY	445,334	1,042,733	565,741	7,148,976	356,178	274,594
TOTAL REAL & PERS. PROPERTY	13,226,676	7,437,973	14,425,735	179,957,232	8,444,960	6,493,452

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1997

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
AGRICULTURAL					
Farm					
Homestead	2,379,278	4,833,427	3,233,235	210,208,182	4.46%
Non-homestead	533,121	1,017,157	2,839,976	132,214,016	2.80%
Total	2,912,399	5,850,584	6,073,211	342,422,198	7.26%
Timber	5,261	0	0	6,590,433	0.14%
Seas/Rec. Residential	123,188	2,812,164	0	109,251,973	2.32%
Total Agricultural	3,040,848	8,662,748	6,073,211	458,264,604	9.72%
NON-AGRICULTURAL					
Residential					
Homestead	11,496,679	25,435,856	1,553,253	1,834,388,546	38.91%
Non-homestead	1,754,335	2,820,261	306,824	187,931,056	3.99%
Total	13,251,014	28,256,117	1,860,077	2,022,319,602	42.90%
Apartments	1,889,886	2,644,707	149,562	305,060,915	6.47%
Seas/Rec. Commercial	10,219	58,855	0	5,972,718	0.13%
Commercial Land & Buildings	5,464,321	8,641,749	640,082	1,139,118,130	24.17%
Industrial Land & Buildings	3,122,675	2,152,918	467,093	423,692,569	8.99%
Public Utility	260,712	16,444,068	125,471	152,791,088	3.24%
Mineral	0	0	0	248,296	0.01%
Railroad Operating Property	173,487	151,140	62,369	18,542,746	0.39%
Total Non-Agricultural	24,172,314	58,349,554	3,304,654	4,067,774,785	86.30%
TOTAL REAL PROPERTY	27,213,162	67,012,302	9,377,865	4,526,039,389	96.02%
TOTAL PERSONAL PROPERTY	932,746	1,914,718	481,087	187,761,774	3.98%
TOTAL REAL & PERS. PROPERTY	28,145,908	68,927,020	9,858,952	4,713,801,163	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	340	Hubbard	213
Cass	11,554	Pope	59
Chisago	16,555		
		Total	28,721

SECTION IV

Part C: Miscellaneous Data

TABLE 42
CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1997

<u>COUNTY</u>	<u>COUNTIES</u>	<u>CITIES</u>	<u>TOWNS</u>	<u>SCHOOL DISTRICTS</u>	<u>SPECIAL TAXING DISTRICTS</u>	<u>TOTAL</u>
AITKIN	999,857	118,969	366,014	312,514	0	1,797,354
ANOKA	11,555,817	9,255,451	227,669	6,152,086	337,048	27,528,071
BECKER	767,358	416,811	428,109	532,117	17,955	2,162,350
BELTRAMI	80,295	277,316	255,382	837,828	22,646	1,473,467
BENTON	1,009,927	438,272	169,824	801,105	0	2,419,128
BIG STONE	637,346	393,572	68,887	181,328	14,575	1,295,708
BLUE EARTH	2,057,280	2,402,393	322,888	834,432	87,609	5,704,602
BROWN	1,259,178	1,116,537	219,039	545,076	6,346	3,146,176
CARLTON	1,488,116	955,367	465,936	672,568	62,282	3,644,269
CARVER	3,697,040	2,110,928	364,860	833,457	2,477	7,008,762
CASS	612,838	274,445	362,127	377,119	0	1,626,529
CHIPPEWA	964,735	482,828	242,668	246,112	0	1,936,343
CHISAGO	2,234,180	783,221	373,016	1,223,484	0	4,613,901
CLAY	1,371,698	1,285,813	204,910	1,234,797	200,206	4,297,424
CLEARWATER	270,279	81,556	84,321	105,036	0	541,192
COOK	411,269	107,847	8,551	4,872	0	532,539
COTTONWOOD	1,013,743	615,764	193,991	118,348	0	1,941,846
CROW WING	1,176,198	1,209,747	458,049	611,660	83,312	3,538,966
DAKOTA	10,876,996	15,300,703	251,580	7,542,010	189,427	34,160,716
DODGE	1,260,214	700,856	319,612	647,848	0	2,928,530
DOUGLAS	1,681,354	558,491	495,973	455,494	11,753	3,203,065
FARIBAUT	905,536	841,443	261,102	204,233	45,856	2,258,170
FILLMORE	975,963	934,021	639,434	366,796	0	2,916,214
FREEBORN	1,699,161	969,966	322,908	346,003	0	3,338,038
GOODHUE	1,053,390	2,127,610	813,875	1,048,416	52,534	5,095,825
GRANT	533,942	171,303	63,375	229,732	0	998,352
HENNEPIN	35,399,148	60,625,815	65,573	17,438,677	2,997,790	116,527,003
HOUSTON	1,107,406	580,773	398,132	320,097	0	2,406,408
HUBBARD	614,866	91,996	193,344	202,618	0	1,102,824
ISANTI	1,959,496	347,007	412,746	397,516	0	3,116,765
ITASCA	1,901,466	1,243,124	543,978	436,884	66,155	4,191,607
JACKSON	929,568	552,468	220,601	249,558	0	1,952,195
KANABEC	1,052,555	89,761	145,878	343,345	29,045	1,660,584
KANDIYOHI	2,127,580	1,001,361	363,913	804,060	57,092	4,354,006
KITTSON	407,981	185,201	86,954	163,239	53,689	897,064
KOOCHICHING	158,442	573,960	6,904	133,756	0	873,062
LAC QUI PARL	576,485	358,776	221,548	390,652	51,722	1,599,183
LAKE	963,793	380,348	129,403	24,411	0	1,497,955
LAKE OF WOOD	299,604	64,529	67,620	49,666	0	481,419
LE SUEUR	1,651,977	707,014	192,010	666,961	0	3,217,962
LINCOLN	692,301	207,293	146,117	80,474	17,870	1,144,055
LYON	1,126,187	987,825	104,231	405,670	26,465	2,650,378
MCLEOD	1,717,996	1,700,650	274,563	931,086	14,492	4,638,787
MAHNOMEN	389,925	89,895	98,663	247,031	0	825,514
MARSHALL	660,090	150,135	323,220	186,671	79,309	1,399,425

TABLE 42
CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1997

COUNTY	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL TAXING DISTRICTS	TOTAL
MARTIN	963,179	923,606	178,876	553,829	0	2,619,490
MEEKER	1,005,240	618,306	455,664	437,411	0	2,516,621
MILLE LAC	931,954	332,754	203,689	936,554	0	2,404,951
MORRISON	1,634,294	410,791	448,598	917,903	4,625	3,416,211
MOWER	1,967,689	1,616,067	464,850	500,426	22,176	4,571,208
MURRAY	753,598	313,113	223,938	171,213	43,529	1,505,391
NICOLLET	1,483,552	1,140,541	227,087	566,912	0	3,418,092
NOBLES	1,048,971	906,136	253,078	498,480	39,913	2,746,578
NORMAN	636,455	260,786	101,824	345,039	150,288	1,494,392
OLMSTED	5,783,283	4,843,454	580,175	1,570,612	0	12,777,524
OTTERTAIL	2,383,548	844,306	1,070,239	957,594	162,360	5,418,047
PENNINGTON	645,269	540,985	70,816	451,641	288,964	1,997,675
PINE	897,119	270,891	304,326	682,301	0	2,154,637
PIPESTONE	687,769	331,388	99,325	111,272	0	1,229,754
POLK	1,491,625	1,291,438	510,721	777,180	45,696	4,116,660
POPE	651,829	322,443	208,356	199,250	102,377	1,484,255
RAMSEY	12,341,563	27,791,793	159,541	9,103,457	20,776,840	70,173,194
RED LAKE	359,564	195,683	61,787	90,456	0	707,490
REDWOOD	1,112,245	759,747	206,555	485,360	0	2,563,907
RENVILLE	912,691	787,181	298,665	133,071	0	2,131,608
RICE	1,502,047	1,622,499	332,375	1,117,021	68,446	4,642,388
ROCK	597,469	224,616	159,062	59,697	0	1,040,844
ROSEAU	598,636	230,279	177,848	627,401	46,454	1,680,618
ST LOUIS	9,238,461	10,562,846	1,531,622	3,526,544	131,881	24,991,354
SCOTT	4,449,207	2,666,601	194,993	1,415,687	71,816	8,798,304
SHERBURNE	1,138,825	1,131,511	494,949	1,364,243	33,347	4,162,875
SIBLEY	1,026,493	624,285	295,896	290,221	12,768	2,249,663
STEARNS	4,696,555	4,814,236	1,650,075	3,190,700	273,400	14,624,966
STEELE	1,208,107	1,384,287	261,253	416,529	11,512	3,281,688
STEVENS	913,419	368,643	97,645	181,467	0	1,561,174
SWIFT	800,531	295,775	240,579	339,644	26,343	1,702,872
TODD	1,544,759	346,041	413,479	861,175	22,337	3,187,791
TRAVERSE	491,838	212,663	34,906	36,523	60,931	836,861
WABASHA	924,686	691,485	314,722	404,518	1,329	2,336,740
WADENA	452,775	260,600	96,696	265,280	1,460	1,076,811
WASECA	1,336,018	568,381	147,454	251,870	0	2,303,723
WASHINGTON	7,274,399	6,604,661	667,191	3,784,391	293,850	18,624,492
WATOWAN	937,897	321,499	147,620	252,023	0	1,659,039
WILKEN	835,148	171,956	59,874	259,982	0	1,326,960
WINONA	1,744,133	2,024,276	542,472	568,402	56,705	4,935,988
WRIGHT	2,026,895	1,777,018	825,577	1,888,013	246,381	6,763,884
YELLOW MEDICINE	920,982	436,174	175,410	236,591	0	1,769,157
STATEWIDE TOTAL	186,681,293	195,710,902	26,969,306	90,764,726	27,523,383	527,649,610

TABLE 43
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1997

<u>COUNTY</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
AITKIN	\$ 15,317	\$ 116	\$ 17,256	\$ 32,689
ANOKA	195	0	248	443
BECKER	6,249	0	7,790	14,039
BELTRAMI	563	970	10,126	11,659
BENTON	11,752	0	15,320	27,072
BIG STONE	119,867	687	118,074	238,628
BLUE EARTH	102,666	0	136,697	239,363
BROWN	39,387	0	60,450	99,837
CARLTON	526,687	19,175	383,501	929,363
CARVER	3,612	355	4,334	8,301
CASS	11,121	47	12,623	23,791
CHIPPEWA	170,013	23,685	183,243	376,941
CHISAGO	6,939	0	7,375	14,314
CLAY	17,252	0	20,290	37,542
CLEARWATER	70,447	6,936	69,604	146,987
COOK	4,543	0	3,574	8,117
COTTONWOOD	73,216	4,972	98,924	177,112
CROW WING	22,850	0	33,390	56,240
DAKOTA	3,026	0	5,183	8,209
DODGE	301,435	40,585	300,535	642,555
DOUGLAS	9,155	796	10,362	20,313
FARIBAULT	100,287	117	155,359	255,763
FILLMORE	291,690	80,036	335,215	706,941
FREEBORN	79,972	9,407	98,840	188,219
GOODHUE	43,386	96	90,040	133,522
GRANT	8,582	0	11,546	20,128
HENNEPIN	476,070	0	663,379	1,139,449
HOUSTON	188,526	49,232	190,122	427,880
HUBBARD	0	0	0	0
ISANTI	58,841	541	47,835	107,217
ITASCA	226,945	1,059	174,964	402,968
JACKSON	74,359	1,849	100,691	176,899
KANABEC	6,134	87	4,727	10,948
KANDIYOHI	29,725	606	33,669	64,000
KITTSOON	6,314	0	9,026	15,340
KOOCHICHING	274,073	0	300,023	574,096
LAC QUI PARLE	70,446	0	115,190	185,636
LAKE	222,810	4,147	91,025	317,982
LAKE OF WOOD	14,104	331	13,365	27,800
LE SUEUR	115,753	91	114,824	230,668
LINCOLN	52,278	3,457	47,856	103,591
LYON	37,541	0	47,950	85,491
MCLEOD	82,429	0	101,685	184,114
MAHNOMEN	92,511	10,398	76,049	178,958
MARSHALL	6,309	148	9,672	16,129

TABLE 43
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1997

<u>COUNTY</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
MARTIN	\$ 51,429	\$ 0	93,391	144,820
MEEKER	21,406	3,689	32,987	58,082
MILLE LACS	34,064	64	33,343	67,471
MORRISON	41,950	0	46,091	88,041
MOWER	350,382	57,116	370,654	778,152
MURRAY	53,406	6,607	86,784	146,797
NICOLLET	19,188	29	26,023	45,240
NOBLES	101,655	108	129,216	230,979
NORMAN	21,124	0	25,696	46,820
OLMSTED	22,481	6,795	27,668	56,944
OTTER TAIL	21,884	484	30,671	53,039
PENNINGTON	131,472	6,488	132,536	270,496
PINE	1,812	56	1,583	3,451
PIPESTONE	117,526	3,755	116,931	238,212
POLK	107,835	504	124,590	232,929
POPE	31,628	0	41,425	73,053
RAMSEY	469,476	0	593,451	1,062,927
RED LAKE	123,819	13,062	98,856	235,737
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	36,441	7,079	45,095	88,615
ROSEAU	3,053	0	5,556	8,609
ST LOUIS	7,754,808	566,924	4,895,920	13,217,652
SCOTT	14,677	0	14,691	29,368
SHERBURNE	7,629	0	12,687	20,316
SIBLEY	75,687	843	91,046	167,576
STEARNS	74,299	862	100,353	175,514
STEELE	43,638	518	63,235	107,391
STEVENS	78,948	0	95,296	174,244
SWIFT	99,847	22,366	109,210	231,423
TODD	95,284	13,745	95,291	204,320
TRAVERSE	25,567	0	29,891	55,458
WABASHA	45,273	11,902	61,583	118,758
WADENA	74,529	236	56,691	131,456
WASECA	17,849	0	18,805	36,654
WASHINGTON	815	0	1,216	2,031
WATONWAN	7,020	0	7,879	14,899
WILKIN	14,874	0	19,606	34,480
WINONA	100,477	19,949	133,303	253,729
WRIGHT	8,255	0	17,061	25,316
YELLOW MED	58,979	0	65,640	124,619
STATEWIDE TOTALS	14,625,332	1,003,107	12,563,131	28,191,570

TABLE 44
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1997

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	\$ 32,689	\$ 0	\$ 32,689	FILLMORE	\$ 709,044	\$ 2,103	\$ 706,941
ANOKA	443	0	443	FREEBORN	188,645	426	188,219
BECKER	14,039	0	14,039	GOODHUE	133,522	0	133,522
BELTRAMI	11,659	0	11,659	GRANT	20,128	0	20,128
BENTON	27,072	0	27,072	HENNEPIN	1,139,449	0	1,139,449
BIG STONE	238,628	0	238,628	HOUSTON	427,880	0	427,880
BLUE EARTH	240,905	1,542	239,363	HUBBARD	0	0	0
BROWN	99,837	0	99,837	ISANTI	107,217	0	107,217
243 CARLTON	929,363	0	929,363	ITASCA	402,968	0	402,968
CARVER	8,301	0	8,301	JACKSON	176,899	0	176,899
CASS	23,791	0	23,791	KANABEC	10,948	0	10,948
CHIPPEWA	376,941	0	376,941	KANDIYOHI	64,000	0	64,000
CHISAGO	14,314	0	14,314	KITTSOON	15,340	0	15,340
CLAY	37,542	0	37,542	KOOCHICHING	574,096	0	574,096
CLEARWATER	146,987	0	146,987	LAC QUI PARLE	185,636	0	185,636
COOK	8,117	0	8,117	LAKE	317,982	0	317,982
COTTONWOOD	177,112	0	177,112	LAKE/WOODS	27,800	0	27,800
CROW WING	56,240	0	56,240	LE SUEUR	230,668	0	230,668
DAKOTA	8,209	0	8,209	LINCOLN	103,591	0	103,591
DODGE	642,820	265	642,555	LYON	85,491	0	85,491
DOUGLAS	20,313	0	20,313	MCLEOD	184,114	0	184,114
FARIBAULT	255,763	0	255,763	MAHNOMEN	178,958	0	178,958

TABLE 44
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1997

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	\$ 16,129	\$ 0	\$ 16,129	ROCK	\$ 93,369	\$ 4,754	\$ 88,615
MARTIN	144,820	0	144,820	ROSEAU	8,609	0	8,609
MEEKER	58,082	0	58,082	ST LOUIS	13,356,514	138,862	13,217,652
MILLE LACS	67,471	0	67,471	SCOTT	29,368	0	29,368
MORRISON	88,041	0	88,041	SHERBURNE	20,316	0	20,316
MOWER	778,153	1	778,152	SIBLEY	167,576	0	167,576
MURRAY	146,797	0	146,797	STEARNS	175,514	0	175,514
NICOLLET	45,240	0	45,240	STEELE	107,391	0	107,391
NOBLES	235,965	4,986	230,979	STEVENS	174,244	0	174,244
NORMAN	46,820	0	46,820	SWIFT	231,423	0	231,423
OLMSTED	56,944	0	56,944	TODD	204,320	0	204,320
OTTER TAIL	53,039	0	53,039	TRAVERSE	55,458	0	55,458
PENNINGTON	270,496	0	270,496	WABASHA	118,758	0	118,758
PINE	3,451	0	3,451	WADENA	131,456	0	131,456
PIPESTONE	238,212	0	238,212	WASECA	36,654	0	36,654
POLK	232,929	0	232,929	WASHINGTON	2,031	0	2,031
POPE	73,053	0	73,053	WATONWAN	14,899	0	14,899
RAMSEY	1,062,927	0	1,062,927	WILKIN	34,480	0	34,480
RED LAKE	236,792	1,055	235,737	WINONA	257,371	3,642	253,729
REDWOOD	135,914	0	135,914	WRIGHT	25,376	60	25,316
RENVILLE	210,437	0	210,437	YELLOW MED	124,619	0	124,619
RICE	122,347	0	122,347	TOTALS	28,349,266	157,696	28,191,570

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TABLE 45
MARKET VALUE BASED REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1997

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
AITKIN							
CITY	0.0187	132.650	11,000	1,480,987	1,491,987	123,573	1,368,414
TOWN	0.0015	119.902	9,075	10,976,705	10,985,780	626,206	10,359,574
TOTAL	0.0031	121.288	20,075	12,457,692	12,477,767	749,779	11,727,988
ANOKA							
CITY	0.0240	118.680	2,236,662	206,992,595	209,229,256	4,080	209,225,176
TOWN	0.0546	101.737	241,165	6,720,619	6,961,785	0	6,961,785
TOTAL	0.0253	118.062	2,477,827	213,713,214	216,191,041	4,080	216,186,961
BECKER							
CITY	0.0437	136.893	121,239	8,024,707	8,145,946	0	8,145,946
TOWN	0.0455	125.529	324,745	13,072,073	13,396,818	0	13,396,818
TOTAL	0.0450	129.622	445,984	21,096,780	21,542,764	0	21,542,764
BELTRAMI							
CITY	0.0000	141.417	0	8,923,508	8,923,508	0	8,923,508
TOWN	0.0001	136.951	470	11,690,933	11,691,403	0	11,691,403
TOTAL	0.0001	138.849	470	20,614,441	20,614,911	0	20,614,911
BENTON							
CITY	0.0227	131.912	120,263	16,501,598	16,621,861	142	16,621,719
TOWN	0.0160	116.445	63,090	7,045,107	7,108,197	3,957	7,104,240
TOTAL	0.0199	126.870	183,353	23,546,705	23,730,058	4,099	23,725,959
BIG STONE							
CITY	0.0463	159.887	24,625	1,348,822	1,373,447	0	1,373,447
TOWN	0.0221	136.501	38,145	3,321,080	3,359,225	0	3,359,225
TOTAL	0.0278	142.522	62,770	4,669,902	4,732,672	0	4,732,672
BLUE EARTH							
CITY	0.0374	118.768	397,427	29,781,287	30,178,714	0	30,178,714
TOWN	0.0360	103.459	341,203	13,986,008	14,327,211	0	14,327,211
TOTAL	0.0367	113.406	738,630	43,767,295	44,505,925	0	44,505,925
BROWN							
CITY	0.0384	131.668	191,221	11,189,548	11,380,769	0	11,380,769
TOWN	0.0206	104.014	112,912	7,299,531	7,412,443	0	7,412,443
TOTAL	0.0291	119.160	304,133	18,489,079	18,793,212	0	18,793,212
CARLTON							
CITY	0.0613	140.291	249,813	12,254,803	12,504,616	0	12,504,616
TOWN	0.0463	149.920	191,760	10,756,322	10,948,082	767	10,947,315
TOTAL	0.0538	144.633	441,573	23,011,125	23,452,698	767	23,451,931
CARVER							
CITY	0.0131	144.566	306,743	69,106,611	69,413,354	1,393	69,411,961
TOWN	0.0449	125.521	251,505	10,465,765	10,717,270	153,095	10,564,175
TOTAL	0.0192	141.738	558,248	79,572,376	80,130,624	154,488	79,976,136
CASS							
CITY	0.0030	106.974	11,289	7,916,765	7,928,054	0	7,928,054
TOWN	0.0183	97.259	191,573	17,756,188	17,947,761	0	17,947,761
TOTAL	0.0143	100.061	202,862	25,672,953	25,875,815	0	25,875,815

TABLE 45
MARKET VALUE BASED REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1997

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
CHIPPEWA							
CITY	0.0152	154.175	26,702	5,224,886	5,251,588	0	5,251,588
TOWN	0.0101	122.303	39,432	6,435,360	6,474,792	0	6,474,792
TOTAL	0.0117	134.789	66,134	11,660,246	11,726,380	0	11,726,380
CHISAGO							
CITY	0.0318	137.344	189,424	14,510,844	14,700,268	2,633	14,697,635
TOWN	0.0239	119.817	174,611	13,491,850	13,666,461	9,226	13,657,235
TOTAL	0.0274	128.302	364,035	28,002,694	28,366,729	11,859	28,354,870
CLAY							
CITY	0.0071	137.111	61,831	22,228,100	22,289,931	4,488,541	17,801,390
TOWN	0.0391	123.031	228,588	9,829,244	10,057,832	0	10,057,832
TOTAL	0.0199	132.463	290,419	32,057,344	32,347,763	4,488,541	27,859,222
CLEARWATER							
CITY	0.0000	157.710	0	946,382	946,382	0	946,382
TOWN	0.0000	118.599	0	7,156,725	7,156,725	0	7,156,725
TOTAL	0.0000	122.136	0	8,103,107	8,103,107	0	8,103,107
COOK							
CITY	0.0000	135.789	0	1,200,142	1,200,142	108,004	1,092,138
TOWN	0.0000	93.559	0	5,867,779	5,867,779	276,128	5,591,651
TOTAL	0.0000	98.775	0	7,067,921	7,067,921	384,132	6,683,789
COTTONWOOD							
CITY	0.0907	134.432	129,110	3,245,556	3,374,666	0	3,374,666
TOWN	0.0586	101.381	269,540	6,878,856	7,148,396	0	7,148,396
TOTAL	0.0662	110.055	398,650	10,124,412	10,523,062	0	10,523,062
CROW WING							
CITY	0.0055	103.057	68,515	26,154,767	26,223,282	386,843	25,836,439
TOWN	0.0000	89.039	398	20,045,694	20,046,092	454,877	19,591,215
TOTAL	0.0027	96.467	68,913	46,200,461	46,269,374	841,720	45,427,654
DAKOTA							
CITY	0.0738	118.518	10,263,087	342,827,852	353,090,939	36,733	353,054,207
TOWN	0.0423	100.294	288,038	10,626,273	10,914,311	90,427	10,823,883
TOTAL	0.0723	117.874	10,551,125	353,454,125	364,005,250	127,160	363,878,090
DODGE							
CITY	0.0000	144.370	0	5,258,574	5,258,574	0	5,258,574
TOWN	0.0009	112.300	3,764	6,157,960	6,161,724	0	6,161,724
TOTAL	0.0006	125.100	3,764	11,416,534	11,420,298	0	11,420,298
DOUGLAS							
CITY	0.0486	122.309	165,014	9,656,834	9,821,848	0	9,821,848
TOWN	0.0046	110.651	41,054	15,477,101	15,518,155	0	15,518,155
TOTAL	0.0166	114.857	206,068	25,133,935	25,340,003	0	25,340,003
FARIBAULT							
CITY	0.0412	136.749	76,428	4,630,631	4,707,059	0	4,707,059
TOWN	0.0487	103.243	303,598	8,487,594	8,791,192	0	8,791,192
TOTAL	0.0470	113.018	380,026	13,118,225	13,498,251	0	13,498,251

TABLE 45
MARKET VALUE BASED REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1997

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
FILLMORE							
CITY	0.0306	145,893	76,672	5,832,696	5,909,368	0	5,909,368
TOWN	0.0317	118,724	132,894	6,520,148	6,653,042	0	6,653,042
TOTAL	0.0313	130,170	209,566	12,352,844	12,562,410	0	12,562,410
FREEBORN							
CITY	0.0468	115,217	232,421	10,852,764	11,085,185	0	11,085,185
TOWN	0.0729	105,158	415,913	8,301,655	8,717,568	0	8,717,568
TOTAL	0.0607	110,631	648,334	19,154,419	19,802,753	0	19,802,753
GOODHUE							
CITY	0.0087	115,624	114,575	42,245,674	42,360,249	0	42,360,249
TOWN	0.0282	105,522	221,209	11,391,075	11,612,284	0	11,612,284
TOTAL	0.0159	113,320	335,784	53,636,749	53,972,533	0	53,972,533
GRANT							
CITY	0.0321	159,569	17,510	1,480,781	1,498,291	0	1,498,291
TOWN	0.0640	105,425	171,415	3,932,521	4,103,936	13,648	4,090,288
TOTAL	0.0586	116,212	188,925	5,413,302	5,602,227	13,648	5,588,579
HENNEPIN							
CITY	0.0572	129,227	30,138,504	1,581,373,262	1,611,511,766	38,425	1,611,473,341
TOWN	0.0516	121,521	67,807	3,058,779	3,126,586	545	3,126,041
TOTAL	0.0571	129,212	30,206,311	1,584,432,041	1,614,638,352	38,970	1,614,599,382
HOUSTON							
CITY	0.0318	131,843	83,826	5,277,172	5,360,998	0	5,360,998
TOWN	0.0270	112,804	84,678	4,568,643	4,653,321	0	4,653,321
TOTAL	0.0292	122,267	168,504	9,845,815	10,014,319	0	10,014,319
HUBBARD							
CITY	0.0490	102,069	53,912	2,626,368	2,680,280	0	2,680,280
TOWN	0.0295	98,394	194,586	10,960,470	11,155,056	0	11,155,056
TOTAL	0.0323	99,084	248,498	13,586,838	13,835,336	0	13,835,336
ISANTI							
CITY	0.0084	163,862	20,238	8,420,053	8,440,291	0	8,440,291
TOWN	0.0141	125,900	89,797	10,562,546	10,652,343	0	10,652,343
TOTAL	0.0125	140,320	110,035	18,982,599	19,092,634	0	19,092,634
ITASCA							
CITY	0.0109	127,127	76,288	26,769,480	26,845,768	1,174,628	25,671,140
TOWN	0.0166	114,047	161,143	19,472,778	19,633,921	2,179,257	17,454,664
TOTAL	0.0142	121,270	237,431	46,242,258	46,479,689	3,353,885	43,125,804
JACKSON							
CITY	0.0008	134,741	938	2,499,474	2,500,412	0	2,500,412
TOWN	0.0137	106,576	87,298	9,864,947	9,952,245	0	9,952,245
TOTAL	0.0117	111,278	88,236	12,364,421	12,452,657	0	12,452,657
KANABEC							
CITY	0.0055	142,605	4,799	2,655,870	2,660,669	0	2,660,669
TOWN	0.0212	140,599	57,045	4,816,106	4,873,151	0	4,873,151
TOTAL	0.0173	141,305	61,844	7,471,976	7,533,820	0	7,533,820

TABLE 45
MARKET VALUE BASED REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1997

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
KANDIYOHI							
CITY	0.0562	133.651	347,539	16,351,971	16,699,510	0	16,699,510
TOWN	0.0399	119.817	351,273	15,373,815	15,725,088	1,187	15,723,901
TOTAL	0.0466	126.570	698,812	31,725,786	32,424,598	1,187	32,423,411
KITTSOON							
CITY	0.0000	140.929	0	1,241,094	1,241,094	0	1,241,094
TOWN	0.0006	103.003	1,956	6,251,131	6,253,087	0	6,253,087
TOTAL	0.0005	107.809	1,956	7,492,225	7,494,181	0	7,494,181
KOOCHICHING							
CITY	0.0578	108.205	142,476	7,190,632	7,333,108	0	7,333,108
TOWN	0.0437	93.073	84,829	2,794,176	2,879,005	7,770	2,871,235
TOTAL	0.0516	103.496	227,305	9,984,808	10,212,113	7,770	10,204,343
LAC QUI PARLE							
CITY	0.0396	131.889	26,366	1,601,618	1,627,984	0	1,627,984
TOWN	0.0483	102.882	153,231	4,450,446	4,603,677	0	4,603,677
TOTAL	0.0468	109.240	179,597	6,052,064	6,231,661	0	6,231,661
LAKE							
CITY	0.0365	161.650	40,637	2,847,696	2,888,333	497,609	2,390,724
TOWN	0.0365	132.664	89,500	5,467,684	5,557,184	462,044	5,095,140
TOTAL	0.0365	141.344	130,137	8,315,380	8,445,517	959,653	7,485,864
LAKE/WOODS							
CITY	0.0002	146.027	42	817,012	817,054	0	817,054
TOWN	0.0100	139.212	11,720	2,379,575	2,391,295	2,417	2,388,878
TOTAL	0.0082	140.893	11,762	3,196,587	3,208,349	2,417	3,205,932
LE SUEUR							
CITY	0.0156	132.960	53,561	7,546,613	7,600,174	0	7,600,174
TOWN	0.0242	106.955	136,808	8,458,517	8,595,325	0	8,595,325
TOTAL	0.0209	117.821	190,369	16,005,130	16,195,499	0	16,195,499
LINCOLN							
CITY	0.0181	140.458	9,437	1,089,782	1,099,219	0	1,099,219
TOWN	0.0275	110.844	56,531	3,779,940	3,836,471	0	3,836,471
TOTAL	0.0256	116.333	65,968	4,869,722	4,935,690	0	4,935,690
LYON							
CITY	0.0042	117.499	21,518	12,816,297	12,837,815	0	12,837,815
TOWN	0.0212	94.146	101,695	6,594,872	6,696,567	0	6,696,567
TOTAL	0.0125	108.367	123,213	19,411,169	19,534,382	0	19,534,382
MCLEOD							
CITY	0.0010	144.299	6,255	16,801,405	16,807,660	0	16,807,660
TOWN	0.0044	116.051	20,387	6,942,791	6,963,178	0	6,963,178
TOTAL	0.0024	134.711	26,642	23,744,196	23,770,838	0	23,770,838
MAHNOMEN							
CITY	0.0000	177.951	0	1,568,947	1,568,947	0	1,568,947
TOWN	0.0000	158.423	0	2,809,432	2,809,432	0	2,809,432
TOTAL	0.0000	164.908	0	4,378,379	4,378,379	0	4,378,379

TABLE 45
MARKET VALUE BASED REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1997

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
MARSHALL							
CITY	0.0035	125.826	2,543	1,505,564	1,508,107	0	1,508,107
TOWN	0.0050	91.147	23,309	7,800,503	7,823,812	0	7,823,812
TOTAL	0.0048	95.401	25,852	9,306,067	9,331,919	0	9,331,919
MARTIN							
CITY	0.0010	121.261	3,346	7,728,931	7,732,277	0	7,732,277
TOWN	0.0197	92.433	135,023	9,912,043	10,047,066	0	10,047,066
TOTAL	0.0134	103.180	138,369	17,640,974	17,779,343	0	17,779,343
MEEKER							
CITY	0.0126	139.534	27,476	5,274,688	5,302,164	0	5,302,164
TOWN	0.0184	124.370	94,229	8,775,195	8,869,424	11,312	8,858,112
TOTAL	0.0167	129.660	121,705	14,049,883	14,171,588	11,312	14,160,276
MILLE LACS							
CITY	0.0218	173.357	41,514	5,950,810	5,992,324	1,105	5,991,219
TOWN	0.0204	151.798	74,590	7,796,548	7,871,138	2,245	7,868,893
TOTAL	0.0209	160.435	116,104	13,747,358	13,863,462	3,350	13,860,112
MORRISON							
CITY	0.0668	138.529	170,519	6,711,086	6,881,605	0	6,881,605
TOWN	0.0592	121.980	356,373	10,776,179	11,132,552	0	11,132,552
TOTAL	0.0615	127.841	526,892	17,487,265	18,014,157	0	18,014,157
MOWER							
CITY	0.0579	119.093	360,816	13,073,147	13,433,963	0	13,433,963
TOWN	0.0287	118.374	168,197	9,279,355	9,447,552	0	9,447,552
TOTAL	0.0438	118.793	529,013	22,352,502	22,881,515	0	22,881,515
MURRAY							
CITY	0.0000	126.932	0	1,729,263	1,729,263	0	1,729,263
TOWN	0.0091	103.259	39,230	6,254,708	6,293,938	0	6,293,938
TOTAL	0.0076	107.606	39,230	7,983,971	8,023,201	0	8,023,201
NICOLLET							
CITY	0.0299	125.853	182,492	13,666,810	13,849,302	2,076	13,847,226
TOWN	0.0421	111.505	200,932	6,759,055	6,959,987	0	6,959,987
TOTAL	0.0353	120.713	383,424	20,425,865	20,809,289	2,076	20,807,213
NOBLES							
CITY	0.0026	112.953	9,282	7,796,143	7,805,425	0	7,805,425
TOWN	0.0109	93.085	57,773	6,507,319	6,565,092	0	6,565,092
TOTAL	0.0075	102.956	67,055	14,303,462	14,370,517	0	14,370,517
NORMAN							
CITY	0.0000	154.060	0	1,447,622	1,447,622	0	1,447,622
TOWN	0.0000	107.169	0	5,097,143	5,097,143	0	5,097,143
TOTAL	0.0000	114.905	0	6,544,765	6,544,765	0	6,544,765
OLMSTED							
CITY	0.0034	129.220	106,745	87,145,054	87,251,799	0	87,251,799
TOWN	0.0104	117.447	107,897	17,789,096	17,896,993	0	17,896,993
TOTAL	0.0051	127.061	214,642	104,934,150	105,148,792	0	105,148,792

TABLE 45
MARKET VALUE BASED REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1997

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
OTTER TAIL							
CITY	0.0591	121.776	339,166	14,420,026	14,759,192	0	14,759,192
TOWN	0.0354	106.463	487,774	21,525,218	22,012,992	0	22,012,992
TOTAL	0.0423	112.119	826,940	35,945,244	36,772,184	0	36,772,184
PENNINGTON							
CITY	0.0003	165.219	397	4,322,890	4,323,287	0	4,323,287
TOWN	0.0141	135.843	22,258	3,573,720	3,595,978	0	3,595,978
TOTAL	0.0075	150.491	22,655	7,896,610	7,919,265	0	7,919,265
PINE							
CITY	0.0267	138.170	56,814	6,287,811	6,344,625	2,021	6,342,604
TOWN	0.0381	121.630	197,846	9,573,773	9,771,619	8,850	9,762,769
TOTAL	0.0348	127.689	254,660	15,861,584	16,116,244	10,871	16,105,373
PIPESTONE							
CITY	0.0215	148.321	27,070	3,287,683	3,314,753	0	3,314,753
TOWN	0.0215	124.353	48,921	3,900,373	3,949,294	0	3,949,294
TOTAL	0.0215	134.277	75,991	7,188,056	7,264,047	0	7,264,047
POLK							
CITY	0.0336	141.028	139,141	10,636,899	10,776,040	888,810	9,887,230
TOWN	0.0118	116.814	102,175	15,483,654	15,585,829	0	15,585,829
TOTAL	0.0189	125.595	241,316	26,120,553	26,361,869	888,810	25,473,059
POPE							
CITY	0.0387	164.797	37,904	2,702,202	2,740,106	0	2,740,106
TOWN	0.0382	123.411	114,379	5,326,569	5,440,948	10,087	5,430,861
TOTAL	0.0383	134.805	152,283	8,028,771	8,181,054	10,087	8,170,967
RAMSEY							
CITY	0.0072	141.353	1,208,326	508,995,576	510,203,901	0	510,203,901
TOWN	0.0000	124.361	0	10,567,014	10,567,015	0	10,567,015
TOTAL	0.0070	140.961	1,208,326	519,562,590	520,770,916	0	520,770,916
RED LAKE							
CITY	0.0915	161.875	25,923	867,378	893,301	0	893,301
TOWN	0.1007	111.491	87,818	1,908,725	1,996,543	0	1,996,543
TOTAL	0.0985	123.501	113,741	2,776,103	2,889,844	0	2,889,844
REDWOOD							
CITY	0.0053	140.730	11,525	5,332,569	5,344,094	0	5,344,094
TOWN	0.0150	104.698	94,733	8,686,548	8,781,281	0	8,781,281
TOTAL	0.0125	115.995	106,258	14,019,117	14,125,375	0	14,125,375
RENVILLE							
CITY	0.0000	143.270	0	4,825,875	4,825,875	0	4,825,875
TOWN	0.0022	91.481	19,927	11,045,532	11,065,459	0	11,065,459
TOTAL	0.0018	102.777	19,927	15,871,407	15,891,334	0	15,891,334
RICE							
CITY	0.1150	125.905	1,121,744	23,097,767	24,219,511	0	24,219,511
TOWN	0.1079	110.511	783,710	11,160,092	11,943,802	0	11,943,802
TOTAL	0.1119	120.440	1,905,454	34,257,859	36,163,313	0	36,163,313

TABLE 45
MARKET VALUE BASED REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1997

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
ROCK							
CITY	0.0000	135.963	0	3,180,169	3,180,169	0	3,180,169
TOWN	0.0068	116.859	22,999	5,355,600	5,378,599	0	5,378,599
TOTAL	0.0048	123.314	22,999	8,535,769	8,558,768	0	8,558,768
ROSEAU							
CITY	0.0768	135.799	109,160	4,454,504	4,563,664	0	4,563,664
TOWN	0.1042	101.604	333,348	4,902,907	5,236,255	3,954	5,232,301
TOTAL	0.0958	115.442	442,508	9,357,411	9,799,919	3,954	9,795,965
ST. LOUIS							
CITY	0.0596	135.527	2,138,311	95,207,939	97,346,250	3,323,595	94,022,655
TOWN	0.0333	130.426	606,499	40,614,379	41,220,878	2,535,110	38,685,768
TOTAL	0.0508	133.960	2,744,810	135,822,318	138,567,128	5,858,705	132,708,423
SCOTT							
CITY	0.0457	138.646	1,033,960	60,736,540	61,770,500	973	61,769,527
TOWN	0.0490	116.639	440,510	16,182,815	16,623,325	12,258	16,611,067
TOTAL	0.0466	133.353	1,474,470	76,919,355	78,393,825	13,231	78,380,594
SHERBURNE							
CITY	0.0294	89.294	467,107	44,174,994	44,642,101	503	44,641,598
TOWN	0.0361	88.336	330,406	11,957,214	12,287,620	5,058	12,282,562
TOTAL	0.0319	89.088	797,513	56,132,208	56,929,721	5,561	56,924,160
SIBLEY							
CITY	0.0000	158.417	0	3,676,639	3,676,639	0	3,676,639
TOWN	0.0023	116.776	11,731	7,458,341	7,470,072	0	7,470,072
TOTAL	0.0018	127.875	11,731	11,134,980	11,146,711	0	11,146,711
STEARNS							
CITY	0.0542	118.963	1,271,937	61,346,193	62,618,130	0	62,618,130
TOWN	0.0444	112.592	648,684	23,260,677	23,909,361	14,174	23,895,187
TOTAL	0.0504	117.141	1,920,621	84,606,870	86,527,491	14,174	86,513,317
STEELE							
CITY	0.0767	121.520	590,369	17,953,245	18,543,614	0	18,543,614
TOWN	0.0686	106.363	298,575	6,662,115	6,960,690	0	6,960,690
TOTAL	0.0737	117.007	888,944	24,615,360	25,504,304	0	25,504,304
STEVENS							
CITY	0.0341	131.347	37,918	2,740,775	2,778,693	0	2,778,693
TOWN	0.0392	112.824	101,015	4,101,196	4,202,213	838	4,201,375
TOTAL	0.0376	119.580	138,933	6,841,971	6,980,906	838	6,980,068
SWIFT							
CITY	0.0249	148.632	25,710	2,624,539	2,650,249	0	2,650,249
TOWN	0.0125	117.000	39,749	5,469,563	5,529,332	0	5,529,332
TOTAL	0.0155	125.649	65,459	8,094,102	8,179,581	0	8,179,581
TODD							
CITY	0.0454	169.310	64,090	4,234,126	4,298,216	0	4,298,216
TOWN	0.0442	151.722	167,735	7,766,010	7,955,745	0	7,955,745
TOTAL	0.0446	157.484	231,825	12,000,136	12,253,961	0	12,253,961

TABLE 45
MARKET VALUE BASED REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1997

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
TRAVERSE							
CITY	0.0000	171.298	0	1,095,847	1,095,847	0	1,095,847
TOWN	0.0095	104.215	25,411	3,966,016	3,991,427	6,765	3,984,662
TOTAL	0.0083	113.869	25,411	5,061,863	5,087,274	6,765	5,080,509
WABASHA							
CITY	0.0000	137.056	0	7,313,389	7,313,389	0	7,313,389
TOWN	0.0000	124.272	0	5,913,287	5,913,287	0	5,913,287
TOTAL	0.0000	131.030	0	13,226,676	13,226,676	0	13,226,676
WADENA							
CITY	0.0446	170.561	56,523	3,935,921	3,992,444	0	3,992,444
TOWN	0.0321	154.383	45,065	3,400,464	3,445,529	0	3,445,529
TOTAL	0.0380	162.661	101,588	7,336,385	7,437,973	0	7,437,973
WASECA							
CITY	0.0799	141.079	221,099	6,744,600	6,965,699	39	6,965,660
TOWN	0.0974	113.214	461,079	7,124,342	7,585,421	125,346	7,460,075
TOTAL	0.0909	125.244	682,178	13,868,942	14,551,120	125,385	14,425,735
WASHINGTON							
CITY	0.0366	120.297	2,537,159	156,333,645	158,870,804	15,935	158,854,869
TOWN	0.0255	101.265	318,258	20,797,346	21,115,604	13,241	21,102,363
TOTAL	0.0349	117.700	2,855,417	177,130,991	179,986,408	29,176	179,957,232
WATONWAN							
CITY	0.0777	126.405	104,103	3,070,305	3,174,408	0	3,174,408
TOWN	0.0809	104.958	286,965	4,983,587	5,270,552	0	5,270,552
TOTAL	0.0800	112.216	391,068	8,053,892	8,444,960	0	8,444,960
WILKIN							
CITY	0.0110	122.594	8,793	1,544,428	1,553,221	99,090	1,454,131
TOWN	0.0389	104.083	128,385	4,910,936	5,039,321	0	5,039,321
TOTAL	0.0335	107.984	137,178	6,455,364	6,592,542	99,090	6,493,452
WINONA							
CITY	0.0000	122.539	0	22,000,516	22,000,516	0	22,000,516
TOWN	0.0017	107.277	7,508	6,201,032	6,208,540	63,148	6,145,392
TOTAL	0.0005	118.822	7,508	28,201,548	28,209,056	63,148	28,145,908
WRIGHT							
CITY	0.0454	114.725	811,784	45,897,168	46,708,952	623	46,708,331
TOWN	0.0414	101.917	558,713	21,687,468	22,246,181	27,490	22,218,689
TOTAL	0.0437	110.278	1,370,497	67,584,636	68,955,133	28,113	68,927,020
YELLOW MEDICINE							
CITY	0.0880	160.267	93,259	2,797,433	2,890,752	0	2,890,752
TOWN	0.0714	128.620	277,526	6,690,674	6,968,200	0	6,968,200
TOTAL	0.0749	136.571	370,785	9,488,107	9,858,952	0	9,858,952
STATEWIDE TOTAL							
CITY	0.0426	128.074	59,561,932	3,857,181,229	3,916,743,159	11,197,374	3,905,545,788
TOWN	0.0295	111.730	14,133,636	801,243,167	815,376,805	7,121,427	808,255,375
TOTAL	0.0392	124.931	73,695,568	4,658,424,396	4,732,119,964	18,318,801	4,713,801,163

**TABLE 46
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1997**

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	369	11	0	142
TOWN	11,818	13,659	92	0	3,957
TOTAL	12,090	14,028	103	0	4,099
<u>CARLTON</u>					
TOWN	23,826	36,853	0	20	767
TOTAL	23,826	36,853	0	20	767
<u>CHISAGO</u>					
CITY	4,691	6,528	28	0	2,633
TOWN	21,765	26,562	82	0	9,226
TOTAL	26,456	33,090	110	0	11,859
<u>GRANT</u>					
TOWN	15,747	15,991	17	63	13,648
TOTAL	15,747	15,991	17	63	13,648
<u>HENNEPIN</u>					
CITY	27,725	35,011	122	111	17,900
TOTAL	27,725	35,011	122	111	17,900
<u>ITASCA</u>					
CITY	2,864	3,383	2	3	520
TOWN	24,708	29,675	16	18	2,028
TOTAL	27,572	33,058	18	21	2,548
<u>KANDIYOHI</u>					
TOWN	3,686	4,614	18	1	1,187
TOTAL	3,686	4,614	18	1	1,187
<u>KOOCHICHING (2)</u>					
TOWN	0	0	4	46	1,774
TOTAL	0	0	4	46	1,774
<u>LAKEWOODS (2)</u>					
TOWN	0	0	60	0	2,417
TOTAL	0	0	60	0	2,417
<u>MEEKER</u>					
TOWN	15,593	19,562	71	32	11,312
TOTAL	15,593	19,562	71	32	11,312
<u>MILLE LACS</u>					
CITY	853	1,384	3	7	1,105
TOWN	3,413	5,002	16	13	2,245
TOTAL	4,266	6,386	19	20	3,350
<u>PINE</u>					
CITY	4,240	5,412	28	0	2,021
TOWN	32,190	39,975	171	0	8,850
TOTAL	36,430	45,387	199	0	10,871

**TABLE 46
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1997**

COUNTY (1)	10 PERCENT POWER LINE TAX CAPACITY	10 PERCENT POWER LINE LEVY AMOUNT	NUMBER OF PARCELS		CREDIT AMOUNT
			UNDER THE MAXIMUM CREDIT	AT THE MAXIMUM CREDIT	
<u>POPE</u>					
TOWN	18,322	22,360	82	10	10,087
TOTAL	18,322	22,360	82	10	10,087
<u>ROSEAU</u>					
TOWN	17,833	17,550	129	0	3,954
TOTAL	17,833	17,550	129	0	3,954
<u>ST. LOUIS</u>					
CITY	13,679	19,455	2	51	1,600
TOWN	54,604	70,973	2	78	2,764
TOTAL	68,283	90,428	4	129	4,364
<u>SHERBURNE</u>					
CITY	3,381	2,553	0	6	503
TOWN	19,690	15,322	40	55	5,058
TOTAL	23,071	17,875	40	61	5,561
<u>STEARNS</u>					
TOWN	21,917	24,268	143	0	14,174
TOTAL	21,917	24,268	143	0	14,174
<u>STEVENS</u>					
TOWN	1,656	1,794	4	3	838
TOTAL	1,656	1,794	4	3	838
<u>TRAVERSE</u>					
TOWN	8,233	8,234	19	28	6,765
TOTAL	8,233	8,234	19	28	6,765
<u>WASHINGTON</u>					
CITY	12,938	13,331	80	0	8,511
TOWN	7,656	7,538	59	0	4,328
TOTAL	20,594	20,869	139	0	12,839
<u>WRIGHT</u>					
TOWN	20,357	20,490	37	74	10,911
TOTAL	20,357	20,490	37	74	10,911
<u>STATEWIDE TOTAL</u>					
CITY	70,643	87,426	276	178	34,935
TOWN	323,014	380,422	1,062	441	116,290
TOTAL	393,657	467,848	1,338	619	151,225

(1) Counties not listed in this table did not have any power line credit for taxes payable in 1997.

(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 55. 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 1997

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	81	2,723	27,515	4,080	CITY	1	26	422	39
TOWN	0	0	0	0	TOWN	968	83,602	1,393,077	125,346
TOTAL	81	2,723	27,515	4,080	TOTAL	969	83,628	1,393,499	125,385
<u>CARVER</u>					<u>WINONA</u>				
CITY	8	468	4,233	1,393	CITY	0	0	0	0
TOWN	1,185	101,183	885,417	153,095	TOWN	424	42,346	441,975	63,148
TOTAL	1,193	101,651	889,650	154,488	TOTAL	424	42,346	441,975	63,148
<u>DAKOTA</u>					<u>WRIGHT</u>				
CITY	56	3,635	33,315	5,443	CITY	7	415	4,122	623
TOWN	923	60,584	540,738	90,427	TOWN	191	11,088	119,219	16,579
TOTAL	979	64,219	574,053	95,870	TOTAL	198	11,503	123,341	17,202
<u>HENNEPIN</u>					<u>STATEWIDE TOTAL</u>				
CITY	240	13,514	119,904	20,525	CITY	8	441	4,544	662
TOWN	3	362	2,247	545	TOWN	1,683	137,036	1,954,271	206,073
TOTAL	243	13,876	122,151	21,070	TOTAL	1,691	137,477	1,958,815	206,735
<u>SCOTT</u>									
CITY	5	356	4,288	973					
TOWN	130	8,202	98,372	12,258					
TOTAL	135	8,558	102,660	13,231					
<u>WASHINGTON</u>									
CITY	116	4,955	93,156	7,424					
TOWN	127	5,945	104,546	8,913					
TOTAL	243	10,900	197,702	16,337					
<u>STATEWIDE TOTAL</u>									
CITY	606	26,651	282,411	39,838					
TOWN	2,368	176,276	1,631,320	265,238					
TOTAL	2,874	201,927	1,913,731	305,076					

TABLE 48
DISPARITY REDUCTION CREDIT
NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY
TAXES PAYABLE 1997

COUNTY	PARCEL COUNT	CREDIT AMOUNT		TOTAL CREDIT
		TIF	OTHER	
CLAY	1,010	784,896	3,703,645	\$ 4,489,551
POLK	367	55,557	833,253	889,177
WILKIN	215	8,717	71,403	80,335
STATEWIDE TOTAL	1,592	\$ 849,170	\$ 4,608,301	\$ 5,457,471

TABLE 49
ENTERPRISE ZONE CREDIT
NUMBER OF PARCELS, NET TAX CAPACITY, AND CREDIT AMOUNTS
BY COUNTY - TAXES PAYABLE 1997

COUNTY	PARCEL COUNT	NET TAX CAPACITY	CREDIT AMOUNT		TOTAL CREDIT
			TIF	OTHER	
WILKIN	13	38,329	0	18,970	18,970
STATEWIDE TOTAL	13	38,329	0	18,970	18,970

TABLE 50
DISASTER CREDIT
NUMBER OF PARCELS, NET TAX CAPACITY DIFFERENCE, AND CREDIT
AMOUNTS BY COUNTY - TAXES PAYABLE 1997

COUNTY	PARCEL COUNT	NET TAX CAP. DIFFERENCE	CREDIT AMOUNT		TOTAL CREDIT
			TIF	OTHER	
DAKOTA	259	27,980	0	31,290	31,290
NICOLLET	35	1,692	0	2,076	2,076
STATEWIDE TOTAL	294	29,672	0	33,366	33,366

TABLE 51
TACONITE HOMESTEAD CREDIT AMOUNTS AT 57 AND 66 PERCENT,
AND NUMBER OF HOMESTEADS RECEIVING LESS THAN MAXIMUM, AND MAXIMUM CREDIT AMOUNTS,
BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1997

<u>COUNTY</u>	<u>57% CREDIT</u> <u>CURRENT YEAR</u> <u>AMOUNT</u>	<u>57% CREDIT</u> <u>NUMBER HMSTDS</u> <u>RECEIVING<MAX</u>	<u>57% CREDIT</u> <u>NUMBER HMSTDS</u> <u>RECEIVING MAXIMUM</u>	<u>66% CREDIT</u> <u>CURRENT YEAR</u> <u>AMOUNT</u>	<u>66% CREDIT</u> <u>NUMBER HMSTDS</u> <u>RECEIVING<MAX</u>	<u>66% CREDIT</u> <u>NUMBER HMSTDS</u> <u>RECEIVING MAXIMUM</u>
<u>AITKIN</u>						
CITY	\$ 123,573	344	219	\$ 0	0	0
TOWN	626,206	986	1,572	0	0	0
TOTAL	749,779	1,330	1,791	0	0	0
<u>COOK</u>						
CITY	108,004	74	336	0	0	0
TOWN	257,168	451	664	18,960	29	44
TOTAL	365,172	525	1,000	18,960	29	44
<u>CROW WING</u>						
CITY	127,164	274	279	259,679	423	547
TOWN	305,826	1,127	400	149,051	194	354
TOTAL	432,990	1,401	679	408,730	617	901
<u>ITASCA</u>						
CITY	694,392	736	1,960	479,716	1,716	838
TOWN	1,724,040	2,716	4,414	453,189	315	1,247
TOTAL	2,418,432	3,452	6,374	932,905	2,031	2,085
<u>KOOCHICHING</u>						
CITY	0	0	0	0	0	0
TOWN	0	0	0	5,996	37	0
TOTAL	0	0	0	5,996	37	0
<u>LAKE</u>						
CITY	272,667	668	544	224,942	298	486
TOWN	462,044	597	1,280	0	0	0
TOTAL	734,711	1,265	1,824	224,942	298	486
<u>ST. LOUIS</u>						
CITY	164,833	701	111	3,157,162	16,201	1,268
TOWN	1,897,190	4,198	4,304	635,156	1,689	1,266
TOTAL	2,062,023	4,899	4,415	3,792,318	17,890	2,534
<u>STATEWIDE TOTAL</u>						
CITY	\$ 1,490,633	2,797	3,449	\$ 4,121,499	18,638	3,139
TOWN	5,272,474	10,075	12,634	1,262,352	2,264	2,911
TOTAL	6,763,107	12,872	16,083	5,383,851	20,902	6,050

TABLE 52
CONTAMINATION TAX DATA
TAXES PAYABLE 1997

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				18	49,891	24,946
Becker				1	1,122	561
Beltrami	1	636	636			
Blue Earth	1	14,950	14,950			
Dakota				1	8,142	4,071
Douglas						
Hennepin	5	62,795	62,795	14	352,430	176,215
Mille Lacs				2	72,000	36,000
Ramsey	7	38,757	38,757	7	28,577	14,289
St. Louis				1	795	398
Washington	1	12,650	12,650			
TOTAL	15	129,788	129,788	44	512,957	256,480

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	40,726	5,091
Becker	1	323	81			
Beltrami						
Blue Earth						
Dakota	1	2,300	575			
Douglas	1	1,380	345			
Hennepin	5	76,220	19,055	11	320,024	40,003
Mille Lacs						
Ramsey	11	229,863	57,466	4	28,672	3,584
St. Louis				19	25,317	3,164
Washington						
TOTAL	19	310,086	77,522	39	414,739	51,842

STATEWIDE TOTAL			
County	Number of Parcels	Net Tax Capacity	Total Tax
Anoka	23	90,617	30,030
Becker	2	1,445	642
Beltrami	1	636	636
Blue Earth	1	14,950	14,950
Dakota	2	10,442	4,646
Douglas	1	1,380	345
Hennepin	35	811,469	298,068
Mille Lacs	2	72,000	36,000
Ramsey	29	325,869	114,078
St. Louis	20	26,112	3,555
Washington	1	12,650	12,650
TOTAL	117	1,367,570	515,600

TABLE 53
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION
VALUATION AND TAX DIFFERENCES BY COUNTY
TAXES PAYABLE 1997

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>DIFFERENCE (1)</u>
ANOKA	\$ 20,211,044	\$ 35,318,163	15,107,119
CARVER	4,507,839	5,237,378	729,539
DAKOTA	37,687,192	33,246,914	(4,440,278)
HENNEPIN	153,624,006	110,184,379	(43,439,627)
RAMSEY	41,363,500	65,929,841	24,566,341
SCOTT	5,473,542	6,490,994	1,017,452
<u>WASHINGTON</u>	<u>12,209,566</u>	<u>18,667,372</u>	<u>6,457,806</u>
TOTAL	\$ 275,076,689	\$ 275,075,041	(1,648)

<u>COUNTY</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>DIFFERENCE (2)</u>
ANOKA	\$ 28,169,618	\$ 42,571,125	14,401,507
CARVER	6,282,843	7,635,451	1,352,608
DAKOTA	52,526,973	40,539,768	(11,987,205)
HENNEPIN	214,114,997	158,845,762	(55,269,235)
RAMSEY	57,650,790	101,664,311	44,013,521
SCOTT	7,628,805	9,121,649	1,492,844
<u>WASHINGTON</u>	<u>17,017,206</u>	<u>23,009,891</u>	<u>5,992,685</u>
TOTAL	\$ 383,391,232	\$ 383,387,957	(3,275)

(1) DISTRIBUTION VALUE LESS CONTRIBUTION VALUE.

(2) DISTRIBUTION TAX LESS CONTRIBUTION TAX.

TABLE 54
FISCAL DISPARITY DISTRIBUTION TAX
BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1997

	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
ANOKA	\$ 7,201,978	197,744	23,519,212	1,629,790	10,022,401	42,571,125
CARVER	1,162,466	129,225	3,731,877	134,735	2,477,148	7,635,451
DAKOTA	8,481,360	173,731	21,979,200	1,170,114	8,735,363	40,539,768
HENNEPIN (1)	31,416,108	36,412	77,583,140	10,484,101	39,326,001	158,845,762
RAMSEY (2)	19,992,205	137,042	45,201,004	9,011,698	27,322,362	101,664,311
SCOTT	1,533,808	150,318	4,230,400	219,280	2,987,843	9,121,649
WASHINGTON	4,346,176	264,038	11,802,374	1,110,428	5,486,875	23,009,891
SEVEN COUNTY TOTAL	\$ 74,134,101	\$ 1,088,510	\$ 188,047,207	\$ 23,760,146	\$ 96,357,993	\$ 383,387,957

(1) Hennepin County Special Districts include Bloomington highway bond interest of \$2,642,545.

(2) Ramsey County Special Districts include Metropolitan Council livable communities tax of \$5,000,000.

TABLE 55
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1997

COUNTY	AVERAGE TAX RATE		TRANSMISSION				DISTRIBUTION			
	MKT VALUE	NET TAX CAPACITY	VALUE		TAX		VALUE		TAX	
			MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC
AITKIN	0.0014	121.349	2,046,000	92,516	28	112,268	0	0	0	0
ANOKA	0.0253	118.062	31,300	1,440	8	1,700	10,900	501	3	591
BECKER	0.0450	129.621	1,884,699	86,699	849	112,380	3,501	161	1	209
BELTRAMI	0.0001	138.849	2,623,727	120,690	0	167,574	56,844	2,613	0	3,628
BENTON	0.0199	126.870	1,663,700	76,530	330	97,094	140,200	6,449	28	8,182
BIG STONE	0.0278	142.522	572,900	26,353	159	37,558	18,700	860	5	1,225
BLUE EARTH	0.0370	113.406	2,129,500	97,957	788	111,089	411,400	18,924	152	21,461
BROWN	0.0291	119.160	89,900	4,135	26	4,927	34,500	1,587	10	1,891
CARLTON	0.0538	144.633	4,526,900	208,238	2,433	301,181	1,040,400	47,858	559	69,218
CARVER	0.0192	141.738	2,476,100	113,901	475	161,441	300,900	13,841	58	19,618
CASS	0.0143	100.061	3,312,200	152,362	473	152,455	236,100	10,861	34	10,868
CHIPPEWA	0.0117	134.789	604,300	27,798	72	37,470	128,100	5,893	16	7,944
CHISAGO	0.0274	128.302	3,847,000	176,963	1,056	227,048	822,400	37,830	226	48,536
CLAY	0.0199	132.463	904,940	42,652	187	56,233	98,800	4,545	20	6,020
CLEARWATER	0.0000	122.136	0	13,147	0	16,058	0	161	0	196
COOK	0.0000	98.775	0	21,883	0	21,616	0	0	0	0
COTTONWOOD	0.0662	114.300	62,400	2,870	41	3,283	80,800	3,717	53	4,252
CROW WING	0.0027	96.467	3,453,300	158,851	92	153,239	244,800	11,261	6	10,863
DAKOTA	0.0723	117.874	1,342,100	61,737	970	72,771	56,500	2,599	40	3,063
DODGE	0.0006	125.358	706,642	32,504	0	40,746	545,309	25,084	0	31,446
DOUGLAS	0.0166	114.857	1,789,900	82,335	297	94,567	310,200	14,269	51	16,388
FARIBAULT	0.0470	113.018	387,000	17,802	182	20,119	626,100	28,800	294	32,549
FILLMORE	0.0313	130.170	197,200	9,071	62	11,870	181,900	8,367	57	10,948
FREEBORN	0.0608	110.631	455,100	19,886	276	22,000	815,600	37,518	495	41,507
GOODHUE	0.0159	113.320	1,846,900	84,957	294	96,274	251,400	11,564	40	13,104
GRANT	0.0586	116.212	1,206,000	55,476	706	64,469	134,100	6,169	78	7,169
HENNEPIN	0.0571	129.211	1,779,700	81,866	1,016	105,780	136,700	6,288	78	8,125
HOUSTON	0.0292	122.267	244,700	10,877	0	13,298	13,600	626	0	766
HUBBARD	0.0323	99.084	1,805,700	83,062	584	82,200	0	0	0	0
ISANTI	0.0126	140.320	0	0	0	0	0	0	0	0
ITASCA	0.0142	121.270	6,342,600	291,759	901	353,816	35,000	1,610	5	1,952
JACKSON	0.0117	111.278	105,200	4,839	12	5,385	63,700	2,930	8	3,260

TABLE 55
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1997

COUNTY	AVERAGE TAX RATE		TRANSMISSION				DISTRIBUTION				
	MKT	NET TAX	VALUE		TAX		VALUE		TAX		
	VALUE	CAPACITY	MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC	
KANABEC	0.0173	141.305	0	0	0	0	0	0	0	0	0
KANDIYOHI	0.0466	126.569	1,117,800	51,419	521	65,080	112,900	5,194	52	6,573	
KITTSOON	0.0005	107.809	909,600	41,841	4	45,108	25,700	1,182	0	1,274	
KOOCHICHING	0.0516	103.496	20,537,800	941,538	10,593	974,454	0	0	0	0	
LAC QUI PARLE	0.0468	108.695	408,000	18,768	191	20,400	379,900	17,476	178	18,996	
LAKE	0.0365	141.350	1,266,900	58,277	463	82,375	78,700	3,620	29	5,117	
LAKE/WOODS	0.0082	140.887	8,913,100	410,002	733	577,641	0	0	0	0	
LESUEUR	0.0209	117.821	545,200	25,709	114	29,548	515,000	23,690	108	27,911	
LINCOLN	0.0256	116.332	440,900	20,281	113	23,593	34,500	1,587	8	1,846	
LYON	0.0158	106.830	418,000	19,228	66	20,541	212,900	9,793	34	10,462	
MCLEOD	0.0024	134.711	277,700	12,774	7	17,208	222,600	10,240	5	13,795	
MAHNOMEN	0.0000	164.908	239,800	11,031	0	18,191	35,400	1,628	0	2,685	
MARSHALL	0.0048	95.401	468,100	21,532	22	20,542	48,900	2,249	2	2,146	
MARTIN	0.0134	103.180	111,200	5,115	15	5,277	218,500	10,051	29	10,371	
MEEKER	0.0167	129.660	130,400	5,999	21	7,778	71,900	3,308	11	4,289	
MILLE LACS	0.0209	160.435	0	0	0	0	0	0	0	0	
MORRISON	0.0615	127.841	3,579,400	164,662	2,184	210,506	1,809,800	83,251	1,104	106,428	
MOWER	0.0438	121.564	267,100	12,287	117	14,936	260,300	11,974	116	14,556	
MURRAY	0.0077	108.870	308,900	14,210	24	15,470	115,700	5,323	9	5,795	
NICOLLET	0.0353	120.713	134,500	6,187	48	7,469	8,300	382	3	461	
NOBLES	0.0075	102.956	242,800	11,169	18	11,499	94,800	4,361	7	4,489	
NORMAN	0.0000	114.905	0	12,383	0	14,228	0	3,942	0	4,529	
OLMSTED	0.0051	127.061	117,700	5,414	6	6,880	249,600	11,482	13	14,590	
OTTER TAIL	0.0423	112.119	5,773,300	262,371	2,444	294,168	1,029,200	47,343	436	53,080	
PENNINGTON	0.0075	150.491	23,600	1,086	2	1,634	0	0	0	0	
PINE	0.0348	127.689	1,804,100	82,988	628	105,966	671,900	30,370	234	38,779	
PIPESTONE	0.0215	134.270	114,500	5,267	25	7,072	112,000	5,152	24	6,918	
POLK	0.0189	125.595	2,112,600	97,180	399	122,053	203,700	9,370	38	11,768	

TABLE 55
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1997

COUNTY	AVERAGE TAX RATE		TRANSMISSION				DISTRIBUTION			
	MKT	NET TAX	VALUE		TAX		VALUE		TAX	
	VALUE	CAPACITY	MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC
POPE	0.0383	134.804	1,267,400	58,300	485	78,591	86,500	3,979	33	5,364
RAMSEY	0.0070	140.961	1,996,800	91,853	140	129,477	7,100	327	0	461
RED LAKE	0.0985	123.501	414,900	19,085	409	23,570	24,700	1,136	24	1,403
REDWOOD	0.0125	115.995	497,600	22,890	62	26,551	258,100	11,874	32	13,773
RENVILLE	0.0018	102.777	162,985	7,498	0	7,706	121,131	5,566	0	5,720
RICE	0.1119	127.139	1,443,200	66,387	1,616	84,404	453,600	20,866	508	26,529
ROCK	0.0048	123.314	945,900	41,912	45	51,683	54,600	2,512	2	3,097
ROSEAU	0.0958	115.442	4,457,500	205,045	4,270	236,708	2,300	106	2	122
ST. LOUIS	0.0508	133.967	16,254,600	744,512	8,252	997,400	2,220,800	102,157	1,128	136,857
SCOTT	0.0466	133.353	572,100	26,317	269	35,095	31,400	1,444	15	1,926
SHERBURNE	0.0319	89.088	1,595,200	73,379	508	65,372	131,000	6,026	42	5,368
SIBLEY	0.0018	127.875	181,700	8,358	3	10,688	106,000	4,876	2	6,235
STEARNS	0.0504	117.141	6,716,400	308,955	3,386	361,912	804,800	37,021	406	43,366
STEELE	0.0738	117.007	268,500	12,351	198	14,451	659,200	30,323	486	35,480
STEVENS	0.0376	119.579	1,006,500	44,699	378	53,450	61,700	2,838	23	3,393
SWIFT	0.0149	125.648	861,800	39,643	132	49,811	198,400	9,126	30	11,466
TODD	0.0446	157.484	1,114,300	51,258	496	80,723	2,118,300	97,442	944	153,455
TRAVERSE	0.0083	113.869	573,800	26,395	47	30,055	21,500	989	1	1,126
WABASHA	0.0000	131.030	1,324,300	60,918	0	79,820	560,100	25,764	0	33,758
WADENA	0.0380	162.661	710,300	32,673	270	53,146	52,500	2,415	20	3,928
WASECA	0.0909	125.244	434,900	20,005	395	25,055	985,300	45,323	896	56,765
WASHINGTON	0.0349	117.700	11,274,700	518,636	3,937	610,435	438,500	20,171	153	23,741
WATONWAN	0.0801	112.216	70,300	3,234	56	3,629	220,800	10,157	177	11,398
WILKIN	0.0335	107.983	506,979	23,322	0	25,184	96,210	4,425	0	4,778
WINONA	0.0005	118.822	1,480,200	68,089	8	80,904	448,700	20,640	0	24,524
WRIGHT	0.0437	110.278	2,881,100	132,531	1,259	146,153	644,700	29,656	282	32,704
YELLOW MED	0.0749	136.571	681,700	31,359	510	42,827	169,800	7,752	127	10,586
TOTAL	0.03923	124.931	158,396,272	7,319,478	58,206	8,882,326	24,288,395	1,120,765	10,090	1,409,160

TABLE 56
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1997

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	0	296,367	39,309	0	335,676
ANOKA	4,232,870	6,720,436	98,455	0	11,051,761
BECKER	452,244	420,006	24,138	72,809	969,197
BELTRAMI	1,018,791	230,933	30,033	90	1,279,847
BENTON	409,100	1,077,076	3,429	0	1,489,605
BIG STONE	151,943	60,261	0	0	212,204
BLUE EARTH	1,298,572	1,200,227	129,614	0	2,628,413
BROWN	352,841	615,143	4,218	0	972,202
CARLTON	166,042	97,462	42,802	26,842	333,148
CARVER	774,968	3,028,183	225,070	0	4,028,221
CASS	1,025,786	151,909	48,451	0	1,226,146
CHIPPEWA	247,187	207,082	10,157	0	464,426
CHISAGO	461,413	735,941	124,252	0	1,321,606
CLAY	2,284,183	507,336	435,178	3,370	3,230,067
CLEARWATER	347,295	12,545	8,299	0	368,139
COOK	0	46,856	0	12,861	59,717
COTTONWOOD	172,979	253,121	1,611	120,600	548,311
CROW WING	474,304	866,975	23,519	0	1,364,798
DAKOTA	1,094	13,152,018	89,473	0	13,242,585
DODGE	135,495	157,076	13,622	0	306,193
DOUGLAS	588,288	163,501	607,502	0	1,359,291
FARIBAULT	511,929	326,855	46	0	838,830
FILLMORE	0	219,203	0	0	219,203
FREEBORN	825,487	515,053	2,690	0	1,343,230
GOODHUE	0	968,767	12,374	0	981,141
GRANT	92,901	76,483	0	0	169,384
HENNEPIN	0	31,726,977	48,042	0	31,775,019
HOUSTON	320	170,972	1,414	0	172,706
HUBBARD	1,106,550	235,878	93,577	0	1,436,005
ISANTI	0	297,279	6,527	0	303,806
ITASCA	248	553,022	0	0	553,270
JACKSON	205,347	107,855 264	2,268	0	315,470

TABLE 56
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1997

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
KANABEC	141,015	27,495	0	0	168,510
KANDIYOHI	1,202,296	796,681	109,496	0	2,108,473
KITTSON	599,894	187,021	0	0	786,915
KOOCHICHING	270,257	81,142	0	112,833	464,232
LAC QUI PARLE	339,109	53,939	576	0	393,624
LAKE	0	31,051	2,587	0	33,638
LAKEWOODS	327,783	1,854	0	32	329,669
LE SUEUR	156,364	350,014	55,134	0	561,512
LINCOLN	246,815	16,663	258	285,782	549,518
LYON	337,849	323,762	201,880	0	863,491
MCLEOD	65,354	1,042,566	5,246	12,745	1,125,911
MAHNOMEN	216,516	84,357	450	2,932	304,255
MARSHALL	535,120	67,872	31,262	80,490	714,744
MARTIN	935,033	642,796	2,619	1,755	1,582,203
MEEKER	87,627	206,643	39,426	1,684	335,380
MILLE LACS	204,823	274,556	37,687	0	517,066
MORRISON	153,646	271,978	5,254	0	430,878
MOWER	334,405	317,025	696	0	652,126
MURRAY	490,466	41,543	6,297	39,815	578,121
NICOLLET	399,305	689,423	1,505	0	1,090,233
NOBLES	61,607	200,671	0	156,125	418,403
NORMAN	609,258	61,265	4,970	0	675,493
OLMSTED	0	932,740	6,754	0	939,494
OTTER TAIL	1,526,347	384,107	134,097	0	2,044,551
PENNINGTON	120,908	293,282	57,540	8,104	479,834
PINE	0	142,918	249,113	35,527	427,558
PIPESTONE	61,198	99,818	1,018	218,554	380,588
POLK	1,835,343	1,012,677	0	549,540	3,397,560
POPE	172,982	68,643	11,409	0	253,034
RAMSEY	0	23,163,442	554,535	0	23,717,977
RED LAKE	53,943	48,639	0	0	102,582
REDWOOD	483,127	126,640	18,210	0	627,977

TABLE 56
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1997

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
RENVILLE	632,289	313,847	30,890	1,562	978,588
RICE	346,637	1,090,965	45,376	0	1,482,978
ROCK	363,886	110,964	3,893	549	479,292
ROSEAU	1,044,763	565,672	81,736	0	1,692,171
ST. LOUIS	1,007,068	1,358,176	56,819	0	2,422,063
SCOTT	8,424	3,858,769	141,465	0	4,008,658
SHERBURNE	616,335	1,871,657	57,723	0	2,545,715
SIBLEY	606,528	140,325	6,378	0	753,231
STEARNS	775,513	2,871,498	56,685	30,638	3,734,334
STEELE	902,412	123,880	2,052	0	1,028,344
STEVENS	174,887	214,092	0	0	388,979
SWIFT	624,029	21,349	81	0	645,459
TODD	215,096	189,403	4,700	7,969	417,168
TRAVERSE	78,672	75,611	60	0	154,343
WABASHA	0	280,648	4,839	0	285,487
WADENA	227,168	151,695	1,810	0	380,673
WASECA	197,369	189,668	31,707	0	418,744
WASHINGTON	2,320,700	9,038,279	212,839	0	11,571,818
WATONWAN	120,639	94,615	10,769	7,104	233,127
WILKIN	187,389	273,911	0	0	461,300
WINONA	202,579	732,728	0	0	935,307
WRIGHT	1,261,368	1,806,645	439,983	0	3,507,996
YELLOW MEDICINE	216,599	101,279	8,047	214,458	540,383
STATEWIDE TOTALS	41,436,917	122,717,697	4,861,941	2,004,770	171,021,325

TABLE 67
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1996 PAYABLE IN 1997(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	\$ 11,727,988	10,271,171	114.18 %	686,854,992	79.1 %	868,337,537	1.35 %
ANOKA	216,186,961	181,017,849	119.43	9,806,292,890	91.3	10,740,737,010	2.01
BECKER	21,542,764	16,275,666	132.36	1,045,732,706	89.1	1,173,661,847	1.84
BELTRAMI	20,814,911	14,846,627	138.85	837,471,344	85.7	977,212,770	2.11
BENTON	23,725,959	18,559,711	127.84	972,723,545	86.1	1,129,760,215	2.10
BIG STONE	4,732,672	3,276,620	144.44	252,104,382	89.6	281,366,498	1.68
BLUE EARTH	44,505,925	38,593,552	115.32	2,095,303,204	85.9	2,439,235,395	1.82
BROWN	18,793,212	15,516,160	121.12	1,120,291,313	90.2	1,242,008,108	1.51
CARLTON	23,451,931	15,909,960	147.40	840,983,841	85.5	983,606,832	2.38
CARVER	79,976,136	56,140,622	142.46	2,965,095,399	87.8	3,377,101,821	2.37
CASS	25,875,815	25,657,218	100.85	1,443,586,117	81.7	1,766,935,272	1.46
CHIPPEWA	11,726,380	8,650,723	135.55	614,401,925	94.1	652,924,469	1.80
CHISAGO	28,354,870	21,825,651	129.92	1,376,491,237	82.9	1,660,423,688	1.71
CLAY	27,859,222	24,200,953	115.12	1,517,237,343	87.6	1,732,006,099	1.61
CLEARWATER	8,103,107	6,634,473	122.14	281,430,165	93.9	299,712,636	2.70
COOK	6,683,789	7,155,578	93.41	391,183,377	81.7	478,804,623	1.40
COTTONWOOD	10,523,062	9,199,430	114.39	654,960,109	91.7	714,242,213	1.47
CROW WING	45,422,957	47,887,818	94.85	2,614,918,137	82.3	3,177,300,288	1.43
DAKOTA	363,878,090	299,857,307	121.35	14,656,643,097	91.8	15,965,842,154	2.28
DODGE	11,420,298	9,125,912	125.14	690,346,377	85.7	805,538,363	1.42
DOUGLAS	25,340,003	21,882,776	115.80	1,290,698,645	87.8	1,470,044,015	1.72
FARIBAUT	13,498,251	11,607,186	116.29	876,406,284	92.9	943,386,743	1.43
FILLMORE	12,562,410	9,489,749	132.38	760,557,692	82.4	923,006,908	1.36
FREEBORN	19,802,753	17,313,867	114.38	1,148,926,744	91.4	1,257,031,449	1.58
GOODHUE	53,972,533	47,332,156	114.03	2,204,321,700	89.4	2,465,684,228	2.19
GRANT	5,588,579	4,658,128	119.97	355,798,737	82.6	430,749,076	1.30
HENNEPIN	1,614,599,382	1,226,230,264	131.67	52,967,308,080	90.4	58,592,154,956	2.76
HOUSTON	10,014,319	8,052,702	124.36	636,790,765	78.3	813,270,453	1.23
HUBBARD	13,835,336	13,712,455	100.90	787,076,004	80.9	972,899,881	1.42
ISANTI	19,092,634	13,528,096	141.13	927,645,117	80.8	1,148,075,640	1.66
ITASCA	43,103,127	38,114,819	113.09	1,687,592,672	87.7	1,924,278,987	2.24
JACKSON	12,452,657	11,111,274	112.07	815,899,644	93.3	874,490,508	1.42
KANABEC	7,533,820	5,287,820	142.47	390,510,793	85.2	458,346,001	1.64
KANDIYOHI	32,423,411	25,065,883	129.35	1,573,052,607	88.5	1,777,460,573	1.82
KITTSOON	7,494,181	6,949,527	107.84	397,567,969	94.0	422,944,648	1.77
KOOCHICHING	10,204,343	9,647,503	105.77	450,540,449	90.6	497,285,264	2.05
LAC QUI PARLE	6,231,661	5,540,166	112.48	439,077,119	92.4	475,191,687	1.31
LAKE	7,485,864	5,883,077	127.24	357,327,290	68.6	520,885,262	1.44
LAKEWOODS	3,205,932	2,268,808	141.30	150,749,164	88.5	170,338,038	1.88
LE SUEUR	16,195,499	13,584,327	119.22	971,531,081	83.6	1,162,118,518	1.39
LINCOLN	4,935,690	4,186,024	117.91	297,565,723	93.8	317,234,246	1.56
LYON	19,534,382	17,912,450	109.05	1,041,605,461	89.2	1,167,719,127	1.67
MCLEOD	23,770,838	17,626,026	134.86	1,186,952,439	85.2	1,393,136,665	1.71
MAHONOMEN	4,378,379	2,655,043	164.91	176,122,373	95.8	183,843,813	2.38
MARSHALL	9,331,919	9,754,706	95.67	603,355,568	95.7	630,465,588	1.48
MARTIN	17,779,343	17,097,299	103.99	1,103,991,693	90.1	1,225,295,997	1.45
MEEKER	14,160,276	10,835,924	130.68	793,702,125	86.1	921,837,544	1.54
MILLE LACS	13,860,112	8,568,816	161.75	591,785,165	87.1	679,431,877	2.04
MORRISON	18,014,157	13,678,889	131.69	947,988,346	88.5	1,071,173,272	1.68
MOWER	22,881,515	18,816,287	121.60	1,285,652,769	87.1	1,476,065,177	1.55

TABLE 67
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1996 PAYABLE IN 1997(1)

COUNTY	Net Tax Payable	Net Tax Capacity Value	Nominal Tax Rate	Taxable Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
MURRAY	\$ 8,023,201	7,419,640	108.13 %	574,864,336	91.3 %	629,643,303	1.27 %
NICOLLET	20,807,213	16,921,051	122.97	1,142,106,195	88.1	1,296,374,796	1.61
NOBLES	14,370,517	13,892,788	103.44	954,527,346	93.7	1,018,705,812	1.41
NORMAN	6,544,765	5,695,828	114.90	432,463,395	94.7	456,666,732	1.43
OLMSTED	105,148,792	82,585,578	127.32	4,268,015,680	88.2	4,839,020,045	2.17
OTTER TAIL	36,772,184	32,059,952	114.70	2,089,807,861	85.9	2,432,838,022	1.51
PENNINGTON	7,919,265	5,247,222	150.92	328,075,823	83.2	394,321,903	2.01
PINE	16,105,373	12,422,036	129.65	781,314,210	88.7	880,850,293	1.83
PIPESTONE	7,264,047	5,353,143	135.70	391,277,663	92.5	423,002,879	1.72
POLK	25,473,059	20,797,395	122.48	1,363,849,625	92.7	1,471,250,944	1.73
POPE	8,170,967	5,955,839	137.19	443,284,719	86.2	514,251,414	1.59
RAMSEY	520,770,916	368,586,513	141.29	17,309,859,066	89.7	19,297,501,746	2.70
RED LAKE	2,889,844	2,247,832	128.56	134,670,486	89.6	150,301,882	1.92
REDWOOD	14,125,375	12,085,959	116.87	923,633,099	87.9	1,050,777,132	1.34
RENVILLE	15,891,334	15,442,496	102.91	1,170,957,219	91.1	1,285,353,698	1.24
RICE	36,163,313	28,444,013	127.14	1,786,532,550	86.9	2,055,848,734	1.76
ROCK	8,558,768	6,921,954	123.65	518,769,418	90.7	571,961,872	1.50
ROSEAU	9,795,965	8,105,727	120.85	513,485,096	91.1	563,649,941	1.74
ST. LOUIS	132,487,501	101,223,684	130.89	5,428,414,424	84.6	6,416,565,513	2.06
SCOTT	78,380,594	57,681,068	135.89	3,234,047,940	87.7	3,687,625,929	2.13
SHERBURNE	56,924,160	63,007,347	90.35	2,547,207,283	87.7	2,904,455,283	1.96
SIBLEY	11,146,711	8,707,715	128.01	727,262,440	84.9	856,610,648	1.30
STEARNS	86,513,317	72,226,535	119.78	3,979,261,189	87.6	4,542,535,604	1.90
STEELE	25,504,304	21,037,473	121.23	1,261,362,440	85.8	1,470,119,394	1.73
STEVENS	6,980,068	5,721,686	121.99	404,374,032	85.7	471,848,345	1.48
SWIFT	8,179,581	6,457,754	126.66	471,880,741	91.8	514,031,308	1.59
TODD	12,253,961	7,633,871	160.52	593,014,951	88.3	671,591,111	1.82
TRAVERSE	5,080,509	4,445,333	114.29	330,709,297	88.5	373,682,821	1.36
WABASHA	13,226,676	10,094,386	131.03	749,281,747	88.3	848,563,700	1.56
WADENA	7,437,973	4,510,241	164.91	290,783,448	85.7	339,303,907	2.19
WASECA	14,425,735	11,073,519	130.27	800,525,554	84.3	949,615,129	1.52
WASHINGTON	179,957,232	150,493,791	119.58	8,223,346,725	88.2	9,323,522,364	1.93
WATONWAN	8,444,960	7,177,129	117.66	534,975,722	88.1	607,236,915	1.39
WILKIN	6,493,452	5,978,073	108.62	439,003,844	76.6	573,112,068	1.13
WINONA	28,145,908	23,734,365	118.59	1,445,462,364	86.8	1,665,279,221	1.69
WRIGHT	68,927,020	61,285,816	112.47	3,245,330,621	85.0	3,818,036,025	1.81
YELLOW MED	9,858,952	6,947,403	141.91	555,492,302	91.6	606,432,644	1.63
Statewide Total	\$ 4,713,552,867	3,728,617,203	126.42 %	192,471,382,569	88.8 %	216,747,052,443	2.17 %

(1) The columns exclude mineral values of \$248,296 for net tax, \$187,769 for net tax capacity value, and \$4,081,936 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 58
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1996

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	436	2,262,600	13,032	19,360	32,392	17,793	2,406	3,811	17,902	49	41,961	4,017	37,944
ANOKA	4,535	64,675,400	635,044	25,105	660,149	204,861	135,650	2,830	446,519	33,746	823,606	0	823,606
BECKER	820	6,721,100	48,943	39,028	87,971	51,132	7,674	6,843	54,846	714	121,209	0	121,209
BELTRAMI	1,379	12,548,000	100,872	53,175	154,047	100,526	7,067	15,034	97,338	776	220,741	0	220,741
BENTON	846	7,951,800	69,944	22,027	91,971	46,367	13,620	4,020	51,511	428	115,946	0	115,946
BIG STONE	65	344,800	2,020	2,922	4,942	2,559	1,013	283	2,354	147	6,356	0	6,356
BLUE EARTH	1,456	12,065,000	107,753	28,822	136,575	52,200	30,630	3,715	79,179	273	165,997	0	165,997
BROWN	454	3,487,600	31,867	6,808	38,675	15,371	11,308	527	21,194	372	48,772	0	48,772
CARLTON	354	2,606,900	22,470	8,274	30,744	17,528	7,886	1,900	17,919	1,326	46,559	0	46,559
CARVER	965	10,661,500	95,804	24,357	120,161	56,866	19,229	1,189	84,761	5,327	167,372	0	167,372
CASS	779	6,193,900	23,902	76,575	100,477	38,963	2,115	9,522	58,553	127	109,280	0	109,280
CHIPPEWA	185	1,114,500	8,334	6,072	14,406	6,277	4,501	478	9,752	96	21,104	0	21,104
CHISAGO	961	9,999,700	90,918	20,503	111,421	60,348	22,370	4,585	63,639	259	151,201	0	151,201
CLAY	848	5,388,800	45,296	19,075	64,371	32,851	17,858	745	42,374	1,148	94,976	0	94,976
CLEARWATER	170	1,214,600	11,354	1,744	13,098	7,283	1,459	942	7,950	234	17,868	0	17,868
COOK	68	585,200	4,291	3,431	7,722	3,606	334	102	3,080	446	7,568	2,480	5,088
COTTONWOOD	25	57,800	419	367	786	343	22	58	477	0	900	0	900
CROW WING	1,687	11,977,300	70,467	100,332	170,799	49,832	23,620	7,171	90,224	992	171,839	8,561	163,278
DAKOTA	3,511	43,061,800	345,836	194,494	540,330	143,834	134,667	628	382,535	22,261	683,925	0	683,925
DODGE	437	4,363,300	38,946	10,383	49,329	18,401	15,694	2,107	27,756	0	63,958	0	63,958
DOUGLAS	725	5,545,100	37,146	38,100	75,246	32,711	9,196	6,005	42,394	484	90,790	0	90,790
FARIBAULT	67	318,400	2,189	2,287	4,476	1,649	1,364	177	2,673	8	5,871	0	5,871
FILLMORE	261	1,981,900	17,067	6,300	23,367	9,829	7,145	2,011	12,809	0	31,794	0	31,794
FREEBORN	289	1,782,800	13,961	8,904	22,865	9,309	4,163	379	14,135	1	27,987	0	27,987
GOODHUE	1,030	9,965,600	83,726	33,290	117,016	29,039	28,002	5,407	69,430	926	132,804	0	132,804
GRANT	77	564,500	4,772	1,918	6,690	3,089	2,109	301	4,431	24	9,954	0	9,954
HENNEPIN	1,183	7,645,500	61,844	33,536	95,380	35,513	23,949	0	63,778	4,258	127,498	0	127,498
HOUSTON	385	2,752,900	25,411	4,759	30,170	14,344	8,780	1,597	17,263	64	42,048	0	42,048
HUBBARD	314	3,004,000	17,475	26,207	43,682	15,905	721	5,026	24,762	154	46,568	0	46,568
ISANTI	566	6,686,300	59,935	14,827	74,762	45,748	21,891	5,341	42,044	184	115,208	0	115,208

TABLE 58
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1996

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	852	7,244,400	60,096	27,199	87,295	36,816	13,744	10,031	43,820	1,754	106,165	43,161	63,004
JACKSON	153	411,700	2,378	3,592	5,970	2,550	348	426	3,678	24	7,026	0	7,026
KANABEC	520	4,476,600	28,307	37,367	65,674	50,163	4,336	4,357	36,536	164	95,556	0	95,556
KANDIYOHI	915	5,203,600	34,735	37,327	72,062	31,299	5,802	4,492	50,028	280	91,901	0	91,901
KITTSON	93	689,200	5,646	2,798	8,444	2,098	2,652	382	5,715	109	10,956	0	10,956
KOOCHICHIN	305	2,412,500	20,911	7,186	28,097	11,542	7,747	340	14,772	259	34,660	17	34,643
LAC QUI PARL	40	192,500	1,520	932	2,452	895	296	134	1,302	33	2,660	0	2,660
LAKE	72	508,100	3,852	2,695	6,547	4,934	1,064	445	3,039	89	9,571	3,294	6,277
LAKE/WOODS	555	4,061,700	12,942	56,146	69,088	40,725	475	6,468	47,052	244	94,964	0	94,964
LE SUEUR	445	2,567,000	18,640	14,614	33,254	14,821	7,117	1,865	19,478	61	43,342	0	43,342
LINCOLN	52	321,200	2,202	2,324	4,526	2,578	489	302	2,261	54	5,684	0	5,684
LYON	276	1,632,300	10,515	13,356	23,871	8,723	7,976	112	12,355	92	29,258	0	29,258
MCLEOD	624	6,559,000	60,396	11,876	72,272	32,260	24,348	1,557	42,748	292	101,205	0	101,205
MAHNOMEN	85	687,500	5,531	2,870	8,401	7,683	518	597	4,214	284	13,296	0	13,296
MARSHALL	235	1,883,600	17,049	4,035	21,084	5,318	4,312	858	12,155	455	23,098	0	23,098
MARTIN	193	1,057,500	9,778	1,715	11,493	3,562	3,337	217	6,391	23	13,530	0	13,530
MEEKER	435	3,619,900	30,360	12,659	43,019	18,029	7,223	4,037	27,227	196	56,712	0	56,712
MILLE LAC	519	4,628,600	35,187	22,501	57,688	44,907	9,646	3,387	37,244	144	95,328	0	95,328
MORRISON	489	3,138,700	25,520	12,773	38,293	21,765	5,867	2,906	22,011	227	52,776	0	52,776
MOWER	326	3,225,000	29,584	4,725	34,309	15,333	7,151	995	18,965	318	42,762	0	42,762
MURRAY	73	444,100	3,017	2,806	5,823	2,396	591	438	3,213	11	6,649	0	6,649
NICOLLET	566	5,359,700	48,678	10,945	59,623	27,855	15,267	666	36,178	118	80,084	0	80,084
NOBLES	219	1,393,000	9,218	10,826	20,044	6,066	6,124	238	11,665	315	24,408	0	24,408
NORMAN	75	622,000	5,624	1,373	6,997	2,876	1,598	304	4,389	223	9,390	0	9,390
OLMSTED	1,891	20,518,450	192,179	29,934	222,113	88,096	40,687	11,342	128,536	0	268,661	0	268,661
OTTERTAIL	1,402	8,360,000	56,431	57,258	113,689	43,833	10,392	12,431	64,017	1,776	132,449	0	132,449
PENNINGTON	566	4,692,000	40,165	15,596	55,761	33,815	16,179	1,694	34,255	963	86,906	0	86,906
PINE	1,168	10,583,700	52,001	132,101	184,102	90,054	17,577	13,738	104,091	6,246	231,706	0	231,706
PIPESTONE	60	407,700	3,485	1,364	4,849	3,002	1,423	84	2,292	9	6,810	0	6,810
POLK	556	3,803,000	31,030	15,600	46,630	19,672	12,191	2,239	25,900	1,502	61,504	0	61,504

TABLE 58
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1996

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	346	1,149,500	8,401	6,411	14,812	7,134	1,202	820	9,775	693	19,624	0	19,624
RAMSEY	3,001	36,787,000	347,717	45,670	393,387	172,669	82,910	0	258,741	24,513	538,833	0	538,833
RED LAKE	74	720,600	7,248	0	7,248	3,006	2,369	453	3,850	124	9,802	0	9,802
REDWOOD	152	1,455,800	13,226	3,268	16,494	6,601	5,197	400	10,144	34	22,376	0	22,376
RENVILLE	250	1,736,500	15,611	4,042	19,653	5,985	7,810	630	10,004	558	24,987	0	24,987
RICE	975	6,357,600	56,642	15,392	72,034	24,202	15,216	2,101	52,023	625	94,167	0	94,167
ROCK	60	401,600	3,039	2,250	5,289	1,768	994	143	2,871	8	5,784	0	5,784
ROSEAU	966	7,993,300	71,989	16,988	88,977	30,883	8,475	6,083	62,475	1,306	109,222	0	109,222
ST LOUIS	1,853	19,096,572	162,456	62,758	225,214	137,803	53,683	7,249	124,864	2,781	326,380	31,864	294,516
SCOTT	645	6,368,800	54,850	20,207	75,057	34,516	12,833	1,902	47,032	1,991	98,274	0	98,274
SHERBURNE	1,542	11,101,700	43,038	139,193	182,231	42,898	12,975	14,289	101,698	2,068	173,928	0	173,928
SIBLEY	129	1,199,600	11,097	2,069	13,166	7,142	3,475	766	7,053	122	18,558	0	18,558
STEARNS	1,749	12,730,700	100,377	57,830	158,207	58,789	16,434	21,026	98,901	1,668	196,818	0	196,818
STEELE	400	5,106,300	45,865	11,592	57,457	19,784	7,580	2,191	32,711	168	62,434	0	62,434
STEVENS	53	374,700	3,314	998	4,312	1,857	963	146	2,504	3	5,473	0	5,473
SWIFT	126	537,300	3,879	3,186	7,065	3,678	1,984	155	4,036	31	9,884	0	9,884
TODD	558	3,528,600	23,437	25,886	49,323	35,854	5,944	5,717	32,336	136	79,987	0	79,987
TRAVERSE	39	330,300	2,718	1,220	3,938	1,556	1,173	115	2,065	41	4,950	0	4,950
WABASHA	695	5,515,200	37,574	36,568	74,142	41,085	12,673	4,049	44,558	464	102,829	0	102,829
WADENA	238	1,055,700	7,114	7,891	15,005	12,071	2,966	1,470	9,985	24	26,516	0	26,516
WASECA	332	2,308,100	20,166	6,816	26,982	13,435	5,550	925	16,573	54	36,537	0	36,537
WASHINGTON	1,470	12,816,900	115,807	28,539	144,346	42,633	34,055	154	89,092	10,061	175,995	0	175,995
WATONWAN	128	1,120,200	5,119	13,741	18,860	9,903	8,220	179	12,535	41	30,878	0	30,878
WILKIN	152	1,339,200	11,882	3,416	15,298	7,049	2,759	366	8,126	346	18,646	0	18,646
WINONA	994	9,272,900	85,137	16,866	102,003	42,093	17,301	10,194	53,261	874	123,723	0	123,723
WRIGHT	2,235	26,825,200	256,272	24,814	281,086	82,552	70,265	5,816	183,629	2,579	344,841	0	344,841
YELLOW MED	102	436,200	3,220	2,630	5,850	3,366	1,513	366	3,375	200	8,820	0	8,820
TOTALS	57,902	535,898,922	4,465,210	1,949,716	6,414,926	2,648,055	1,199,439	267,521	3,963,326	142,602	8,220,943	93,394	8,127,549

TABLE 59
COMPARISON OF 1995 AND 1996 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE
AITKIN	2,127,000	2,262,600	6.38%	30,169	32,392	7.37%	35,883	37,944	5.74%
ANOKA	58,138,500	64,675,400	11.24%	594,804	660,149	10.99%	717,551	823,606	14.78%
BECKER	5,927,800	6,721,100	13.38%	74,605	87,971	17.92%	103,734	121,209	16.85%
BELTRAMI	11,461,000	12,548,000	9.48%	145,710	154,047	5.72%	209,617	220,741	5.31%
BENTON	7,402,300	7,951,800	7.42%	88,419	91,971	4.02%	117,876	115,946	-1.64%
BIG STONE	319,300	344,800	7.99%	4,372	4,942	13.04%	5,794	6,356	9.70%
BLUE EARTH	11,599,300	12,065,000	4.01%	130,784	136,575	4.43%	162,461	165,997	2.18%
BROWN	3,210,000	3,487,600	8.65%	36,048	38,675	7.29%	43,024	48,772	13.36%
CARLTON	2,421,000	2,606,900	7.68%	27,708	30,744	10.96%	43,847	46,559	6.19%
CARVER	10,683,000	10,661,500	-0.20%	118,660	120,161	1.26%	167,542	167,372	-0.10%
CASS	5,600,300	6,193,900	10.60%	90,543	100,477	10.97%	99,999	109,280	9.28%
CHIPPEWA	915,900	1,114,500	21.68%	12,529	14,406	14.98%	18,488	21,104	14.15%
CHISAGO	9,128,100	9,999,700	9.55%	100,830	111,421	10.50%	142,466	151,201	6.13%
CLAY	5,323,700	5,388,800	1.22%	62,630	64,371	2.78%	93,048	94,976	2.07%
CLEARWATER	1,123,600	1,214,600	8.10%	12,221	13,098	7.18%	16,320	17,868	9.49%
COOK	575,600	585,200	1.67%	7,053	7,722	9.49%	4,334	5,088	17.40%
COTTONWOOD	73,700	57,800	-21.57%	942	786	-16.56%	1,108	900	-18.77%
CROW WING	11,010,700	11,977,300	8.78%	153,710	170,799	11.12%	155,947	163,278	4.70%
DAKOTA	39,920,700	43,061,800	7.87%	485,518	540,330	11.29%	619,388	683,925	10.42%
DODGE	3,820,800	4,363,300	14.20%	43,189	49,329	14.22%	54,444	63,958	17.47%
DOUGLAS	5,133,500	5,545,100	8.02%	70,205	75,246	7.18%	89,026	90,790	1.98%
FARIBAULT	360,500	318,400	-11.68%	5,075	4,476	-11.80%	6,295	5,871	-6.74%
FILLMORE	1,966,100	1,981,900	0.80%	23,149	23,367	0.94%	32,172	31,794	-1.17%
FREEBORN	1,601,400	1,782,800	11.33%	20,501	22,865	11.53%	25,235	27,987	10.91%
GOODHUE	9,860,800	9,965,600	1.06%	116,560	117,016	0.39%	134,310	132,804	-1.12%
GRANT	424,200	564,500	33.07%	5,295	6,690	26.35%	7,596	9,954	31.04%
HENNEPIN	7,367,210	7,645,500	3.78%	87,867	95,380	8.55%	114,026	127,498	11.81%
HOUSTON	2,715,000	2,752,900	1.40%	29,449	30,170	2.45%	42,160	42,048	-0.27%
HUBBARD	2,481,800	3,004,000	21.04%	35,242	43,682	23.95%	39,184	46,568	18.84%
ISANTI	6,079,500	6,686,300	9.98%	66,725	74,762	12.04%	104,328	115,208	10.43%

TABLE 59
COMPARISON OF 1995 AND 1996 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE
ITASCA	6,478,700	7,244,400	11.82%	78,334	87,295	11.44%	57,352	63,004	9.85%
JACKSON	418,500	411,700	-1.62%	6,053	5,970	-1.37%	7,140	7,026	-1.60%
KANABEC	4,138,600	4,476,600	8.17%	56,380	65,674	16.48%	82,612	95,556	15.67%
KANDIYOHI	5,504,000	5,203,600	-5.46%	74,915	72,062	-3.81%	94,030	91,901	-2.26%
KITTSOON	589,700	689,200	16.87%	7,136	8,444	18.33%	9,112	10,956	20.24%
KOOCHICHING	2,367,200	2,412,500	1.91%	27,520	28,097	2.10%	35,583	34,643	-2.64%
LAC QUI PARL	182,100	192,500	5.71%	2,470	2,452	-0.73%	2,738	2,660	-2.85%
LAKE	493,800	508,100	2.90%	6,360	6,547	2.94%	7,181	6,277	-12.59%
LAKE OF WOOD	3,997,300	4,061,700	1.61%	68,617	69,088	0.69%	96,394	94,964	-1.48%
LE SUEUR	2,654,500	2,567,000	-3.30%	32,725	33,254	1.62%	45,434	43,342	-4.60%
LINCOLN	248,700	321,200	29.15%	3,456	4,526	30.96%	4,526	5,684	25.59%
LYON	1,725,300	1,632,300	-5.39%	25,647	23,871	-6.92%	31,334	29,258	-6.63%
MCLEOD	5,876,700	6,559,000	11.61%	65,536	72,272	10.28%	92,535	101,205	9.37%
MAHNOMEN	624,200	687,500	10.14%	7,938	8,401	5.83%	12,911	13,296	2.98%
MARSHALL	1,477,500	1,883,600	27.49%	16,680	21,084	26.40%	19,122	23,098	20.79%
MARTIN	1,077,300	1,057,500	-1.84%	11,699	11,493	-1.76%	14,524	13,530	-6.84%
MEEKER	3,711,100	3,619,900	-2.46%	44,135	43,019	-2.53%	58,616	56,712	-3.25%
MILLE LAC	4,234,000	4,628,600	9.32%	53,688	57,688	7.45%	90,950	95,328	4.81%
MORRISON	2,854,600	3,138,700	9.95%	33,901	38,293	12.96%	47,120	52,776	12.00%
MOWER	3,095,900	3,225,000	4.17%	33,526	34,309	2.34%	45,429	42,762	-5.87%
MURRAY	489,300	444,100	-9.24%	6,432	5,823	-9.47%	7,431	6,649	-10.52%
NICOLLET	4,504,400	5,359,700	18.99%	50,382	59,623	18.34%	70,487	80,084	13.62%
NOBLES	1,382,300	1,393,000	0.77%	17,283	20,044	15.98%	20,323	24,408	20.10%
NORMAN	523,900	622,000	18.72%	6,147	6,997	13.83%	8,432	9,390	11.36%
OLMSTED	18,994,350	20,518,450	8.02%	205,435	222,113	8.12%	259,802	268,661	3.41%
OTTERTAIL	7,592,200	8,360,000	10.11%	103,767	113,689	9.56%	127,008	132,449	4.28%
PENNINGTON	4,252,900	4,692,000	10.32%	50,120	55,761	11.25%	84,050	86,906	3.40%
PINE	8,869,800	10,583,700	19.32%	157,617	184,102	16.80%	202,232	231,706	14.57%
PIPESTONE	436,000	407,700	-6.49%	5,247	4,849	-7.59%	7,420	6,810	-8.22%
POLK	3,629,600	3,803,000	4.78%	44,595	46,630	4.56%	60,372	61,504	1.88%

TABLE 59
COMPARISON OF 1995 AND 1996 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE
POPE	902,900	1,149,500	27.31%	11,996	14,812	23.47%	16,424	19,624	19.48%
RAMSEY	33,899,300	36,787,000	8.52%	370,586	393,387	6.15%	528,863	538,833	1.89%
RED LAKE	581,300	720,600	23.96%	5,888	7,248	23.10%	8,733	9,802	12.24%
REDWOOD	1,399,500	1,455,800	4.02%	16,026	16,494	2.92%	21,306	22,376	5.02%
RENVILLE	1,751,900	1,736,500	-0.88%	19,832	19,653	-0.90%	24,742	24,987	0.99%
RICE	7,046,700	6,357,600	-9.78%	82,354	72,034	-12.53%	113,139	94,167	-16.77%
ROCK	369,710	401,600	8.63%	4,907	5,289	7.78%	5,632	5,784	2.70%
ROSEAU	7,432,700	7,993,300	7.54%	83,008	88,977	7.19%	102,358	109,222	6.71%
ST LOUIS	17,094,620	19,096,572	11.71%	206,346	225,214	9.14%	277,983	294,516	5.95%
SCOTT	6,054,300	6,368,800	5.19%	69,959	75,057	7.29%	100,900	98,274	-2.60%
SHERBURNE	10,785,400	11,101,700	2.93%	181,079	182,231	0.64%	171,697	173,928	1.30%
SIBLEY	1,004,100	1,199,600	19.47%	11,457	13,166	14.92%	17,332	18,558	7.07%
STEARNS	11,846,100	12,730,700	7.47%	150,288	158,207	5.27%	193,372	196,818	1.78%
STEELE	4,110,900	5,106,300	24.21%	45,802	57,457	25.45%	51,450	62,434	21.35%
STEVENS	336,200	374,700	11.45%	3,986	4,312	8.18%	5,168	5,473	5.90%
SWIFT	516,600	537,300	4.01%	6,905	7,065	2.32%	10,138	9,884	-2.51%
TODD	3,518,000	3,528,600	0.30%	48,179	49,323	2.37%	77,360	79,987	3.40%
TRAVERSE	329,200	330,300	0.33%	3,862	3,938	1.97%	5,176	4,950	-4.37%
WABASHA	5,214,300	5,515,200	5.77%	72,625	74,142	2.09%	101,538	102,829	1.27%
WADENA	920,800	1,055,700	14.65%	12,050	15,005	24.52%	22,612	26,516	17.27%
WASECA	2,077,600	2,308,100	11.09%	25,021	26,982	7.84%	34,103	36,537	7.14%
WASHINGTON	11,926,200	12,816,900	7.47%	145,435	144,346	-0.75%	205,647	175,995	-14.42%
WATONWAN	1,040,900	1,120,200	7.62%	17,620	18,860	7.04%	27,082	30,878	14.02%
WILKIN	1,340,700	1,339,200	-0.11%	15,678	15,298	-2.42%	19,178	18,646	-2.77%
WINONA	8,323,700	9,272,900	11.40%	92,528	102,003	10.24%	113,590	123,723	8.92%
WRIGHT	22,921,800	26,825,200	17.03%	242,622	281,086	15.85%	301,756	344,841	14.28%
YELLOW MEDICINE	406,500	436,200	7.31%	5,514	5,850	6.09%	8,254	8,820	6.86%
STATEWIDE TOTALS	494,348,690	535,898,922	8.41%	5,935,806	6,414,926	8.07%	7,674,936	8,127,549	5.90%

TABLE 60
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1996

<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	7,199	540	1,572	7,751	0	17,062
ANOKA	265,099	114,751	2,071	482,503	11,113	875,537
BECKER	17,425	4,246	3,274	24,117	149	49,211
BELTRAMI	40,635	4,785	5,276	51,056	212	101,964
BENTON	32,494	3,602	2,153	39,755	0	78,004
BIG STONE	1,837	1,380	62	2,000	35	5,314
BLUE EARTH	35,229	24,930	2,610	65,635	467	128,871
BROWN	8,318	5,973	466	14,731	64	29,552
CARLTON	15,622	5,650	2,104	16,625	708	40,709
CARVER	65,886	20,855	877	93,653	253	181,524
CASS	12,569	879	3,041	16,596	0	33,085
CHIPPEWA	5,639	2,431	454	5,706	0	14,230
CHISAGO	54,514	19,190	2,516	67,757	0	143,977
CLAY	31,457	18,144	627	52,119	1,725	104,072
CLEARWATER	4,161	301	450	3,944	0	8,856
COOK	2,029	262	58	1,267	0	3,616
COTTONWOOD	1,164	401	211	2,053	0	3,829
CROW WING	26,019	12,349	3,108	36,000	528	78,004
DAKOTA	181,182	163,026	1,039	454,726	1,853	801,826
DODGE	8,841	7,046	862	12,608	0	29,357
DOUGLAS	16,478	5,989	2,305	22,873	92	47,737
FARIBAULT	2,155	2,039	190	3,099	0	7,483
FILLMORE	7,189	6,945	1,854	8,454	0	24,442
FREEBORN	6,721	3,480	336	7,672	0	18,209
GOODHUE	17,472	20,507	3,330	52,970	705	94,984
GRANT	2,514	1,645	223	5,476	0	9,858
HENNEPIN	45,456	23,567	0	42,846	3,631	115,500
HOUSTON	15,489	8,598	1,739	17,793	0	43,619
HUBBARD	7,942	206	1,674	8,802	0	18,624
ISANTI	37,595	8,121	3,783	33,545	0	83,044
ITASCA	27,792	7,452	3,671	26,912	360	66,187
JACKSON	2,398	1,335	443	2,453	0	6,629
KANABEC	23,102	3,407	1,626	20,050	418	48,603
KANDIYOHI	28,922	8,163	2,893	27,881	495	68,354
KITSON	2,096	1,744	355	5,770	192	10,157

TABLE 60
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1996

<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	10,070	1,903	3	11,494	0	23,470
LAC QUI PARLE	1,135	854	212	2,493	73	4,767
LAKE	3,083	572	270	1,694	0	5,619
LAKE OF WOOD	7,794	973	1,217	6,597	0	16,581
LE SUEUR	11,532	4,016	1,137	15,162	0	31,847
LINCOLN	1,564	407	195	1,342	30	3,538
LYON	6,248	4,782	76	10,854	59	22,019
MCLEOD	30,995	25,562	1,665	49,716	130	108,068
MAHNOMEN	1,251	276	124	1,930	0	3,581
MARSHALL	4,124	2,240	807	7,910	321	15,402
MARTIN	6,409	5,709	440	13,887	0	26,445
MEEKER	14,323	9,262	2,916	30,964	0	57,465
MILLE LACS	17,275	4,807	1,512	29,428	0	53,022
MORRISON	19,724	5,488	2,230	21,390	73	48,905
MOWER	9,868	5,055	895	10,327	67	26,212
MURRAY	1,524	1,246	227	1,792	63	4,852
NICOLLET	20,969	15,458	830	23,180	0	60,437
NOBLES	3,132	2,745	140	5,437	75	11,529
NORMAN	1,963	1,642	157	3,228	365	7,355
OLMSTED	75,378	25,197	8,590	95,259	0	204,424
OTTER TAIL	24,392	6,647	5,646	32,064	879	69,628
PENNINGTON	12,734	7,418	705	15,767	1,991	38,615
PINE	20,980	3,292	3,310	23,959	0	51,541
PIPESTONE	2,440	1,062	176	3,016	0	6,694
POLK	16,235	10,535	2,087	22,353	208	51,418
POPE	4,600	510	794	6,170	385	12,459
RAMSEY	147,564	59,527	0	283,684	82,185	572,960
RED LAKE	2,512	1,050	295	2,541	0	6,398
REDWOOD	3,232	2,615	190	6,659	0	12,696
RENVILLE	5,275	4,943	653	7,341	0	18,212
RICE	23,636	15,363	1,515	43,460	619	84,593
ROCK	2,066	528	403	2,011	0	5,008
ROSEAU	20,414	4,348	3,186	48,752	1,014	77,714
ST LOUIS	81,926	30,604	4,594	65,644	476	183,244
SCOTT	37,232	10,065	2,955	52,684	380	103,316

TABLE 60
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1996

<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	8,469	5,809	1,555	39,189	106	54,908
SIBLEY	6,119	3,829	640	6,739	56	17,383
STEARNS	45,949	28,563	10,550	88,478	1,217	174,787
STEELE	11,896	8,285	1,436	18,834	0	40,553
STEVENS	2,613	1,336	147	2,563	0	6,659
SWIFT	3,147	1,772	211	3,633	54	8,817
TODD	20,828	5,614	2,680	21,943	157	51,222
TRAVERSE	1,039	1,084	42	1,023	249	3,437
WABASHA	18,298	10,296	2,875	24,879	5	56,353
WADENA	11,529	1,805	1,086	9,598	3	24,021
WASECA	8,348	4,258	507	10,721	0	23,834
WASHINGTON	45,589	26,004	169	63,414	3,896	139,072
WATONWAN	3,253	1,976	83	4,108	0	9,420
WILKIN	5,857	3,581	125	8,638	0	18,201
WINONA	32,965	15,038	6,147	48,036	59	102,245
WRIGHT	73,994	68,269	7,428	167,117	3,861	320,669
YELLOW MEDICINE	3,645	2,512	394	5,240	0	11,791
STATEWIDE TOTALS	2,017,879	980,501	143,480	3,221,520	122,056	6,485,436