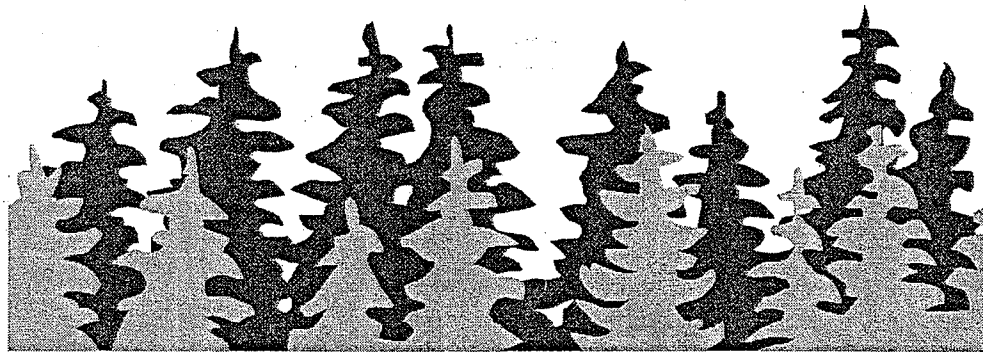
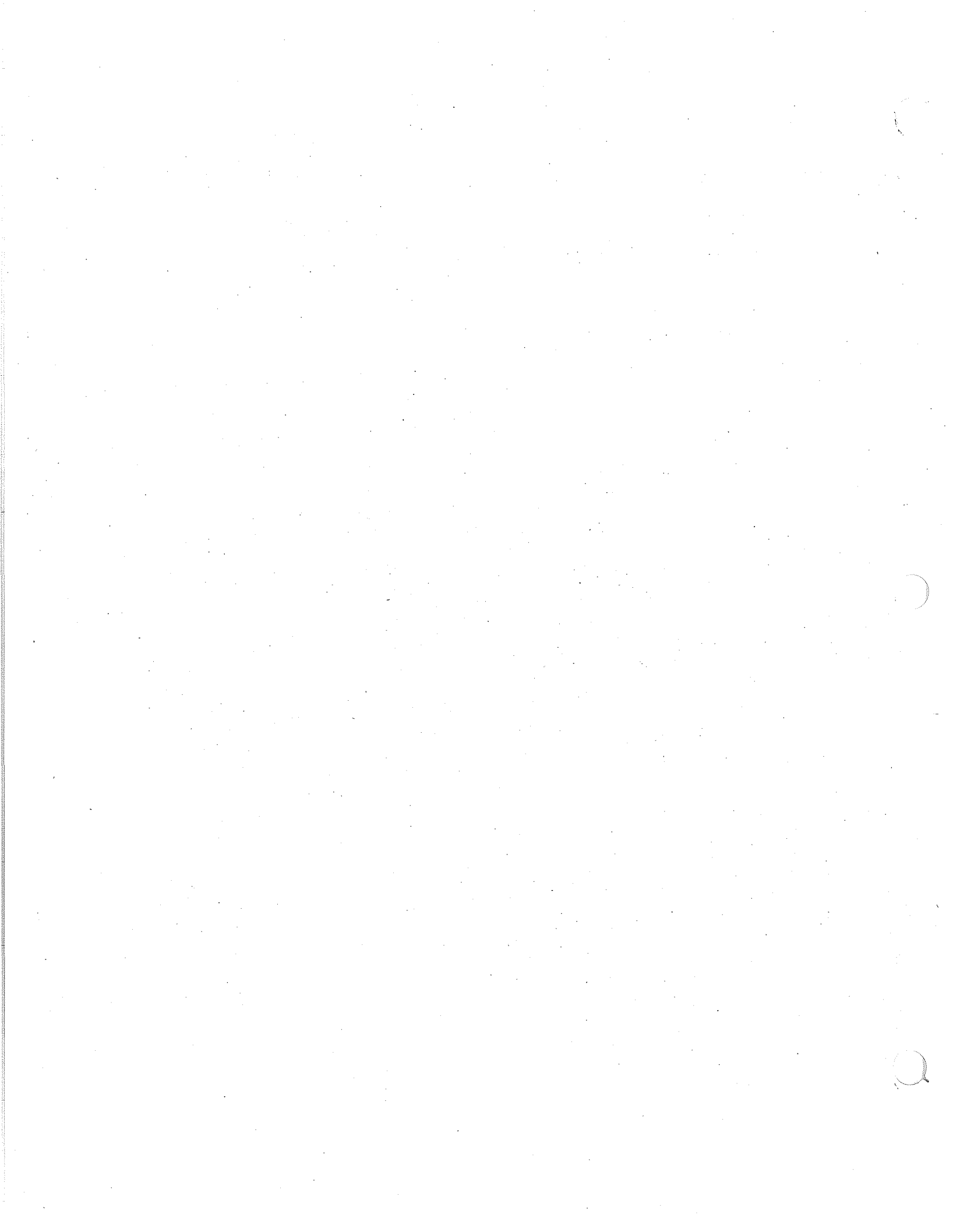


MINNESOTA • REVENUE

**PROPERTY TAXES
LEVIED IN MINNESOTA**



**2001 ASSESSMENTS
TAXES PAYABLE IN 2002**



FOREWORD

Property tax is a very important source of revenue for all local units of government in Minnesota: cities, townships, school districts, special taxing districts, and county governments. The State of Minnesota did not levy a property tax from 1966 – 2001, but resumed a state levy in 2002.

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 homes values and taxes.

Property Tax Division
Minnesota Department of Revenue

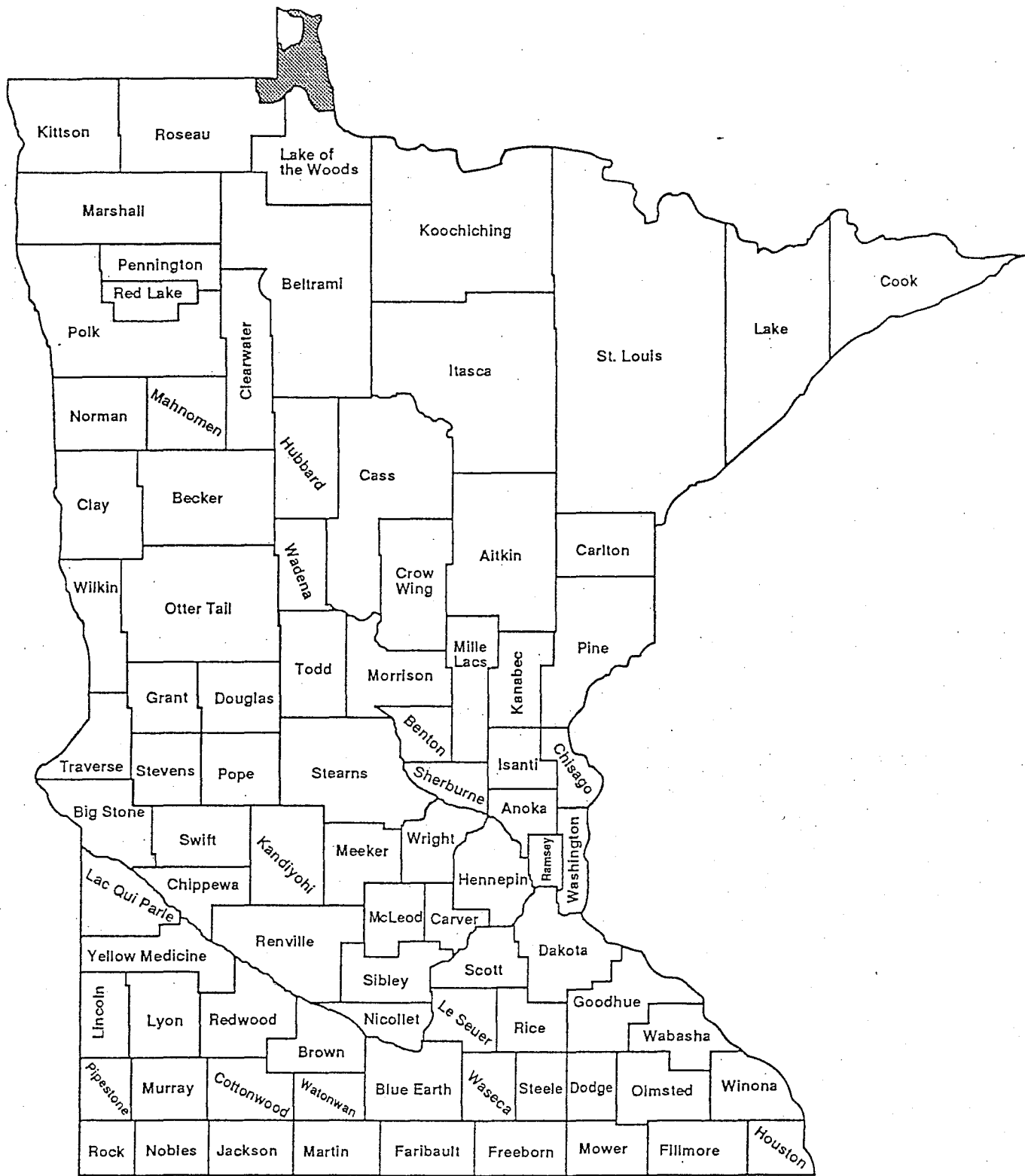


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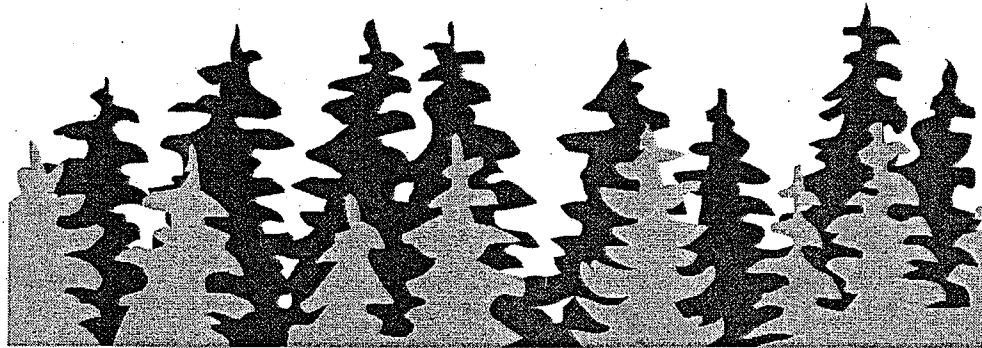
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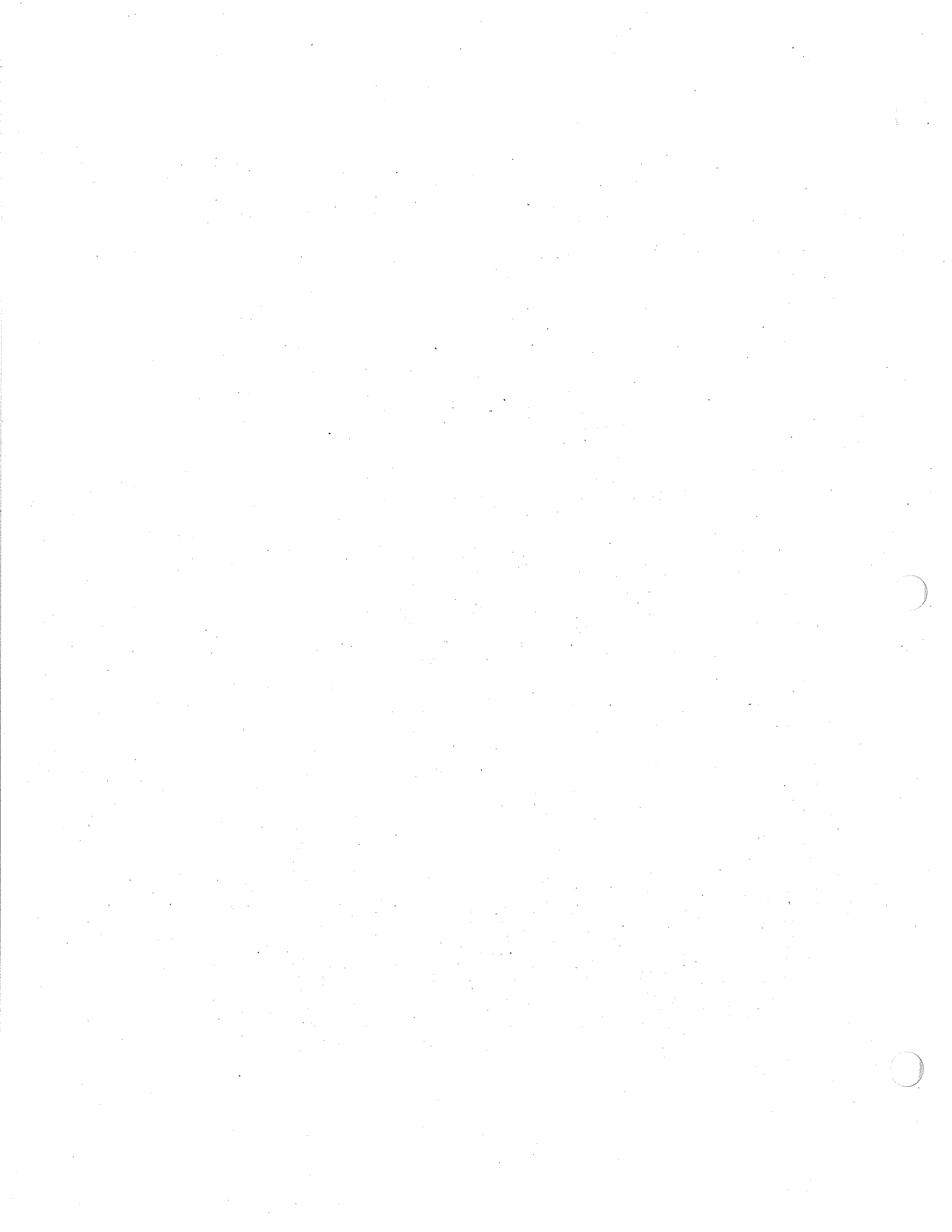
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SECTION I

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 2002

Property tax is the major source of revenue for local governmental units in the state of Minnesota. The state began levying a property tax once again in 2002. Prior to 2002, the state had 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 2 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, 2001, due and payable in 2002. 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 that were applicable to taxes payable in 2002.

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. Property that qualifies for exemption is listed in the Constitution of the State of Minnesota and is reassessed once every six years, with the most recent assessment being made in 1998. Information about exempt property was included in the 1999 Property Tax Bulletin.

Constitutionally exempt real property includes:

- 1) public burying grounds,
- 2) public and private schools,
- 3) public and private hospitals,
- 4) academies, colleges, universities, and seminaries of learning,
- 5) churches, church property, and houses of worship,
- 6) institutions of purely public charity,
- 7) forest and parks,

- 8) Native American lands, and
- 9) public property used exclusively for any public purpose.

Exempt personal property and other properties which have been given a statutory exemption, but are not constitutionally exempt, are not reported.

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 Minnesota Statutes (M.S.) 115B.25, subdivision 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.

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

Contamination tax is listed in Table 52.

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 that is exempt from taxation is assessed once every six years - see Exempt Property above. The legislature has provided various programs that 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 classification percentage rate, which is applied to the taxable market value to determine the net tax capacity value. The net tax capacity value is used in determining initial tax capacity rates for taxes payable in 2002.

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).

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, subdivision 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. Minnesota Statutes 273.11, subdivision 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 or seven-year period, depending upon where the property is located and the date of platting. Properties outside of the seven-county metropolitan area that were platted on August 1, 2001 or later use the seven-year period. For all other properties, the three-year period applies. If construction begins on any lot before the third or seventh 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 current year taxes the property is valued and taxed based upon its valuation for farm purposes. Green acres effect on farmland value in 2001 is reported in Table 30.

Minnesota Recreational Deferment (M.S. 273.112)

The Minnesota Recreational Property Tax Law (also known as the "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, subdivision 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, non-commercial seasonal recreational residential, and, beginning with the 2001 assessment, timberland. The amount of the increase, which is entered by the assessor in the current assessment year, must not exceed the greater of: (1) 8.5% of the preceding year's market value after limitation or (2) 15% of the difference between the current estimated market value and the preceding market value after limitation. This limitation, which does not apply to increases in value due to improvements, is currently effective through assessment year 2006, and the percentages are scheduled to change each year.

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" and "This Old Business (M.S. 273.11, subdivisions 16 and 19)

"This Old House" allows an adjustment to the assessor's estimated market value and was enacted in 1993 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 45 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 20% of the total exclusion is added to the property for each of the following five years if the value added is greater than \$10,000. If the value added is less than \$10,000, then 50% of the total exclusion is added for each of the following two years. This exclusion first affected taxes payable in 1995. Relocated residences may also qualify.

Commercial or industrial property in non-metropolitan cities of 10,000 or less in population that are eligible for the preferred class rate may qualify for an exclusion from market value for tax purposes under the "This Old Business" valuation exclusion. The improvements must have been made from July 1, 1997 through Jan 1, 1999.

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, including 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 1989 through 2002 (see Table 12). The following is a listing of the classification percentages used for the 2001 assessment, taxes payable in 2002 for local taxing jurisdictions.

REAL PROPERTY

Class	Year Enacted	Description	Percent of Market Value
1a	1933	Residential homestead:*	
		First \$500,000 market value	1.00%
		Market value in excess of \$500,000	1.25%
1b	1953, 1969 & 1974	Paraplegic veterans, homesteads of blind and permanently and totally disabled persons:	
		Agricultural:	
		House, Garage and one acre:	
		First \$32,000 market value	0.45%
		\$32,000 to \$500,000 market value	1.00%
		Market value in excess of \$500,000	1.25%
		Remainder of Farm:	
		First \$600,000 market value	0.55%
		Market value in excess of \$600,000	1.00%
		Residential:	
First \$32,000 market value	0.45%		
\$32,000 to \$500,000 market value	1.00%		
Market value in excess of \$500,000	1.25%		
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%
1d	1997	Structures occupied exclusively by seasonal farm workers:	
		First \$500,000 market value	1.00%
		Market Value in excess of \$500,000	1.25%
2a	1933	Agricultural homestead:	
		House, garage and one acre:	
		First \$500,000 market value	1.00%
		Market Value in excess of \$500,000	1.25%
		Remainder of Farm:	
First \$600,000 market value	0.55%		
Market value in excess of \$600,000	1.00%		
2b	1957	Timberland	1.00%
2b	1923	Agricultural non-homestead, land	1.00%

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

REAL PROPERTY

3a		Commercial, industrial, public utility land and buildings, railroad operating property:	
	1981	First \$150,000 market value	1.50%
		Market value in excess of \$150,000	2.00%
3a	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. (Public Utility Machinery)	2.00%
3b	1982	Employment Property (Enterprise Zones):	
		Competitive City or Zone:	
		First \$150,000	1.50%
		Market value in excess of \$150,000	2.00%
		Border City:	
		First \$150,000	1.50%
		Market value in excess of \$150,000	2.00%
4a	1971	Residential non-homestead, including land:	
		a. Apartments with four or more units	1.80%
		b. Private for Profit Hospitals	1.80%
4b		Unclassified manufactured homes	1.50%
4b	1997	Residential non-homestead, 3 units or less including land:	1.50%
4bb		Residential non-homestead, single units:	
		First \$500,000 market value	1.00%
		Market value in excess of \$500,000	1.25%
4c		Post Secondary Student Housing	1.00%
4c	1959	Seasonal residential for recreational purposes:	
		a. Commercial, but not used for more than 250 days per year (example: resort)	
		First \$500,000 market value	1.00%
		Market value in excess of \$500,000	1.25%
		b. Non-commercial (example: cabin):	
		First \$500,000 of market value	1.00%
		Market value in excess of \$500,000	1.25%
4c	1997	Qualifying golf courses	1.25%
4c		Non-profit community service oriented organizations	1.50%

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
4c	1989	Manufactured Home Parks	1.50%
4c	1999	Metro Non-profit Recreational Property	1.25%
4c	2000	Certain aircraft hangars	1.50%
4d	1998	Qualifying low-income housing, land and buildings – includes single unit and qualifying portions of multi-unit buildings.	0.90%
5	1913	Unmined Iron Ore	2.00%
5	1913	"Low Recovery" Iron Ore	2.00%
		Separate mineral interests tax	**
5		All property not included in any other class	2.00%

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

PERSONAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
None		Structures on leased public lands in rural areas	1.00% or 1.25% 1.50% or 2.00% or 1.80%
3a		Tools, implements, and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas, or petroleum products that are fixtures.	2.00%
None		Leased agricultural real estate of exempt land (M.S. 272.01, subdivision 2)	0.55% or 1.00%
None	1969	Owner occupied residences on leased public or railroad lands	*
None	1981	Leased homestead on land owned by occupant	*

PERSONAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
3a**		Structures on leased public lands in urban areas	1.50% & 2.00%
		Structures on railroad operating right-of-ways	1.50% & 2.00%
		Leased all other (non-agricultural) real estate of exempt land (M.S. 272.01, subdivision 2)	1.50% & 2.00%
		Systems of electric, gas and water utilities	1.50% & 2.00%
		All other taxable personal property	1.50% & 2.00%

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

** Assessed at 1.50% on first \$150,000 of market value and assessed at 2.00% on excess.

CLASSIFICATIONS NO LONGER ASSESSED

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

<u>Class</u>	<u>Description</u>
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 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 county government must deduct its homestead and agricultural credit aid (HACA) from its property tax levy before certifying the levy (cities, townships, school districts and special taxing district no longer receive HACA). The auditor calculates initial tax rates by dividing the certified levy, less fiscal disparity distribution tax (metropolitan and taconite 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 local 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 are still in effect for special purposes that have general application to one or more types of local units of government. Beginning with taxes payable year 1990, these limitations are primarily expressed as percentages of market value.

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 and the Metropolitan Mosquito Control District.

Adjustments to Net Tax Capacity Value

Taxable net tax capacity value is used in determining initial tax rates for local taxing jurisdictions. 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 32. Values that 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).

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 HACA for county governments) 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.

The 1996 Legislature established a similar program for taconite relief area tax base sharing, known as the "Iron Range Fiscal Disparities" program. The base year for this program is 1995. Counties affected are Aitkin, Cook, Crow Wing, Itasca, Koochiching, Lake and St. Louis.

Tax Increment Financing Districts

Tax increment financing (TIF) provides a means of financing renewal and renovation projects. Prior to the TIF Act of 1979, there were seven basic types of TIF districts that 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 2002, five types of increment districts exist:

- 1) Redevelopment Districts
- 2) Housing Districts
- 3) Economic Development Districts
- 4) Soil Condition Districts
- 5) 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 local 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 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 TIF 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 (excluding the state 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 (excluding the state 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 (see Table 22).

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 90%, then the amount of tax dollars retained by the TIF district is \$5,400 ($\$6,000$ multiplied by 90%).

Tax increment values and taxes can be found in Table 27.

Adjustments to Property Tax Budget Levy

Fiscal Disparity Distribution Levy

The fiscal disparity distribution levy is the levy amount that a metro or iron range 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 (M.S. 273.1398, subdivision 2)

Homestead and agricultural credit aid (HACA) was enacted during the 1989 Special Session, effective in payable year 1990. HACA is calculated at taxing district level by the Department of Revenue and certified to counties each year. From 1990 – 2001, all taxing districts were eligible to receive HACA. Beginning with taxes payable in 2002, only county governments can receive HACA.

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 2002 HACA is:

**Payable 2001 Certified HACA X the Growth Adjustment Factor
PLUS
a Net Tax Capacity Adjustment Factor and a Fiscal Disparity Adjustment Factor**

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, subdivisions 1 to 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., state, county, city, town, school and special taxing districts) are determined. Basically, the initial tax rate for local units of government is calculated by dividing the certified property tax levy, less fiscal disparity distribution levy (metropolitan and iron range counties only), by the taxable net tax capacity value. For example, if a city's levy less the fiscal disparity distribution levy (for metropolitan and iron range 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:

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

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% 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.

Subordinate Service Districts

Subordinate service districts were established by the 1982 Legislature for counties (M.S. Chapter 375B) and by the 1989 Legislature for towns (M.S. Chapter 365A) to provide a means by which the county or town can effectively provide and finance various governmental services for its residents. The districts are portions of a county or town that receive one or more services that are not provided in the remainder of the county or town, or which receive an increased level of a service already provided to the entire county or to the entire town. The additional or increased level of service may be financed by a property tax levy imposed on the users of the service within the subordinate service district, by a service charge imposed on the users of the service within the subordinate service district, or by a

combination of property tax and service charge within the subordinate service district.

Subordinate service districts may account for the differential tax rates found in certain counties or towns. The counties within the seven county metropolitan area, as well as St. Louis County, are not authorized to establish subordinate service districts. Cities are also not authorized to establish subordinate service districts, but may establish special service districts, which are somewhat different.

Local Tax Rate Determination, Disparity Reduction Aid

Disparity Reduction Aid (DRA) was created by the 1988 Legislature (M.S. 273.1398, subdivision 3) to provide relief for high tax rate areas. It was first payable to taxing jurisdictions in 1989. It has no effect on the state tax rates.

If a unique taxing area receives DRA, the initial tax rate for each taxing district levying within the unique taxing area (except the state, cities and special taxing districts) must be reduced accordingly. The resulting rate is the local tax rate. The local tax rate excludes the state tax rate. DRA cannot reduce the total local tax rate (excluding the state tax rate) below 90%. If the unique taxing area does not receive DRA, 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 2002 certified DRA amounts were calculated by applying an adjustment factor (for the class rate changes from payable 2001 to 2002) to the payable 2001 certified DRA amounts.

Disparity Reduction Aid amounts for special taxing districts 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 DRA 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".

Beginning with taxes payable in 2002, the following properties are exempt from referendum market value levies:

- Class 2a farm land and buildings beyond the house, garage and first acre
- Class 2b timberland and non-homestead farm land and buildings beyond the house, garage and first acre
- Class 4c(1) non-commercial seasonal recreational residential
- Class 4c(4) post secondary student housing

Referendum Market Value Based Levies (M.S. 275.08, subdivision 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. 126C.17, subdivision 10)

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 DRA. Beginning with 1998, 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 DRA calculation procedures.

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

State General Levy (M.S. 275.025)

The state general property tax is levied on the net tax capacity of commercial, industrial and seasonal recreational residential properties. This state net tax capacity is computed on those properties in the same manner as for the local tax base with the following exceptions. The first \$76,000 of non-commercial seasonal recreational properties has a class rate of 0.40%, and electric generating public utility machinery as well as Minneapolis-St. Paul International Airport and Holman Field in St. Paul are exempt from the state levy.

The state general property tax levy is set by the legislature. For taxes payable in 2002, that amount was \$592,000,000. The Department of Revenue determines the uniform statewide general rate by dividing the levy amount by the total net tax capacities of those properties subject to the state general levy. For taxes payable in 2002, that rate was 57.933%.

Total Tax Before Credits

After all market value based tax rates and net tax capacity based tax rates have been determined, the total tax before credits for each parcel of property is calculated. This amount is the sum of: 1) the total local tax rate times the individual property's net tax capacity, 2) the referendum market value based tax rate times the individual property's referendum market value, and 3) the state tax rate times the individual property's state net tax capacity. For example, a commercial property with a referendum market value of \$125,000, a net tax capacity value of \$1,875, a total referendum market value based tax rate of .08964%, and a total local tax rate of 99.399% would have the following tax:

Referendum Market Value	\$125,000
Total Referendum Market Value Based Tax Rate	x .08964% (or .0008964)
Total Referendum Market Value Based Tax	\$ 112.05
Net Tax Capacity	\$1,875
Total Local Tax Rate	x 99.399% (or .99399)
Total Net Tax Capacity Based Tax	\$1,863.73
Total Referendum Market Value Based Tax	\$ 112.05
Total Net Tax Capacity Based Tax	+\$1,863.73
State Tax (\$1,875 X 57.933%)	+ \$1,086.24
Total Tax Before Credits	\$3,062.02

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 2002 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 that 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. Two counties claimed disaster credit in 2002 (see Table 48). 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 2002, 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 that 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 the market value based tax and the net tax capacity based tax, including the state 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, the net tax capacity based tax and the state net tax capacity based tax, if any.

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 to the local taxing districts in which the properties receiving the credit are located by the county auditor (see Table 46).

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 2001 statewide average township local tax rate was 112%. This rate is then multiplied by 105%, resulting in a base rate for payable 2002 of 118%. The difference between the total local tax rate and 118% is applied to the net tax capacity of land and non-residential buildings within the agricultural preserve to determine the 2002 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).

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).

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 2002, no counties reported enterprise zone property tax credits.

Disparity Reduction Credit (M.S. 273.1398, subdivision 4)

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

Apartments	2.3%
Commercial, Industrial, Public Utility Land and Bldgs	2.3%

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).

Residential Homestead Market Value Credit (M.S. 273.1384, subd. 1)

The residential homestead market value credit was established in 2001. For taxes payable 2002, the credit may reduce the property tax on class 1a residential homesteads, class 1b blind, paraplegic veteran or disabled homesteads, and the house, garage and first acre of class 2a agricultural homesteads and class 1c resort homesteads. The credit is equal to 0.40% of the taxable market value of the homestead. The maximum credit amount is \$304, and there is a credit phase-out equal to 0.09% of taxable market value over \$76,000.

A homeowner does not have to file an application to receive the residential homestead market value credit. It is calculated by the county auditor and is shown as a deduction from the tax on the homeowner's property tax statement.

The state pays these credit amounts directly to the taxing districts (see Table 50).

Agricultural Homestead Market Value Credit (M.S. 273.1384, subd. 2)

The agricultural homestead market value credit was also established in 2001. For taxes payable 2002, the credit reduces the property tax on class 2a agricultural homesteads. The credit is equal to 0.20% of the taxable market value of the homestead beyond the house, garage and first acre. The maximum credit amount is \$230 per homestead, and there is no credit phase-out.

Like the residential homestead market value credit, a property owner does not have to file an application to receive the agricultural homestead credit as the county auditor calculates it and it appears on the property tax statement (see Table 51).

Taconite Credits (M.S. 273.135 and 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 2002, 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 \$289.80 for those receiving the 57% credit and \$315.10 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.) 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 five school districts: #001 and 182 (Aitkin and Crow Wing Counties), #317 and #318 (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 49).

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 or there is an economic development tax abatement.

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.

Economic Development Tax Abatements

There are two types of economic development tax abatements. The first one was established by the 1996 Legislature to authorize county boards to grant economic development tax abatements to commercial or industrial property at the request of the taxpayer for property that had certain improvements made to it first effective for the 1997 or subsequent assessment years (M.S. 375.194). Eligible counties include those that have an average government tax rate (net tax capacity based levy divided by taxable net tax capacity value) at least 45 points higher than the rate of a neighboring county in the initial year in which a tax abatement is granted. None of the seven metropolitan counties are considered eligible for this abatement. Eligible property must be within 20 miles of a neighboring county that has the lower tax rate and is commercial or industrial property that has had a substantial increase (at least \$400,000 for commercial and \$100,000 for industrial) in market value due to new improvements. The county board and the taxpayer of the property enter into a written agreement specifying the percentage of the abatement over a time period that is not to exceed 10 years. The abatements are a reduction in the county portion of the tax unless the property is located within a TIF district. In that case, the TIF district would "pay" the tax abatement instead of the county.

The 1997 Legislature passed a second, broader type of economic development tax abatement that allows any political subdivision (a county, city, town or school district) to grant an abatement to any type of property, if it is found to be in the public interest to do so (M.S. 469.1812 to 469.1815). The governing body of the political subdivision adopts a resolution to grant an abatement after holding a public hearing on the proposed abatement. These abatements may be made in 1998 and subsequent years. Like the first type of abatement, the duration may not exceed 10 years. Unlike the first type, the property cannot be located in a TIF district at the time the abatement occurs, it does not exclude the metropolitan counties, and it does not require the consent of the property owner. This abatement may be in the form of the following, but not a combination of:

- 1) a rebate of property taxes to the property owner;
- 2) a reallocation of taxes to pay bondholders;
- 3) a reallocation of taxes to pay for public infrastructure costs; or
- 4) a deferment of property taxes.

The political subdivision granting the abatement does not lose any money since all the property owners within the political subdivision, including the owner of property receiving an abatement, are paying for the abatement through an increase in property tax levy equal to the amount of the abatement.

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 treasurer 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 31 of each year.

A late mailing of the tax statements may affect the May 15 taxes due date. If tax statements are mailed after March 31, the effective due date becomes the later of May 15 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 15 and the remaining half is due on or before October 15. First half taxes on certain seasonal properties are due on or before May 31. Second half taxes on certain agricultural properties are due on or before November 15. If real estate taxes are \$50 or less, the entire amount must be paid by May 15. 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 15, and the second half on or before October 15. All other personal property taxes must be paid in full by May 15.

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 16 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 that applies to real property.

Real Property

On May 16, 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 1, 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 first day of each month, up to and including the following October 1, 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 16, 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 1 and an additional penalty of two percent is added December 1 if the second half taxes remain unpaid. For non-homestead property, an additional penalty of four percent is added November 1 and an additional penalty of four percent is also added December 1 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 1 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 327.34), 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 2000 assessment, taxes payable in 2001 (see Tables 58 and 59), manufactured homes not classified as real property were assessed using the real property class rates for assessment year 2000. These rates can be found on Table 12.

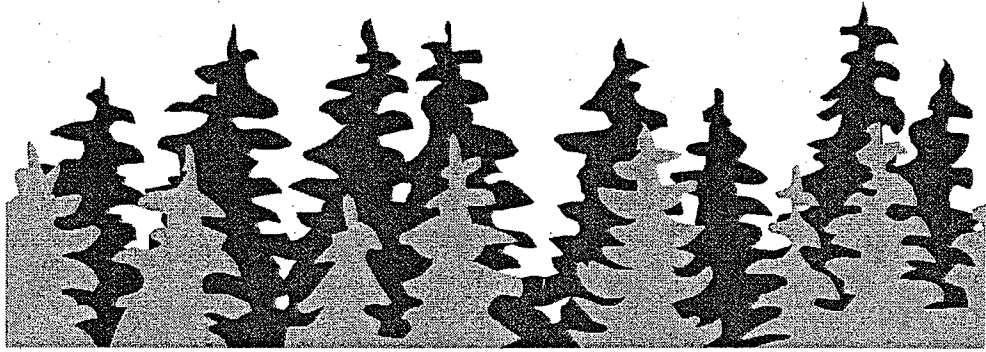
The value of personal property manufactured homes is not used in the determination of tax rates for real and other personal property for that year, but personal property manufactured homes are taxed at the tax rates used for real and other personal property for taxes payable in the same year.

Manufactured homes not treated as real property may also qualify for certain property tax credits, including the taconite credit, residential homestead market value credit, and disaster credit. (See Property Tax Credits earlier in this section.)

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 31, and the second half on or before November 15. If the tax is \$50 or less, the total tax is due August 31. 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



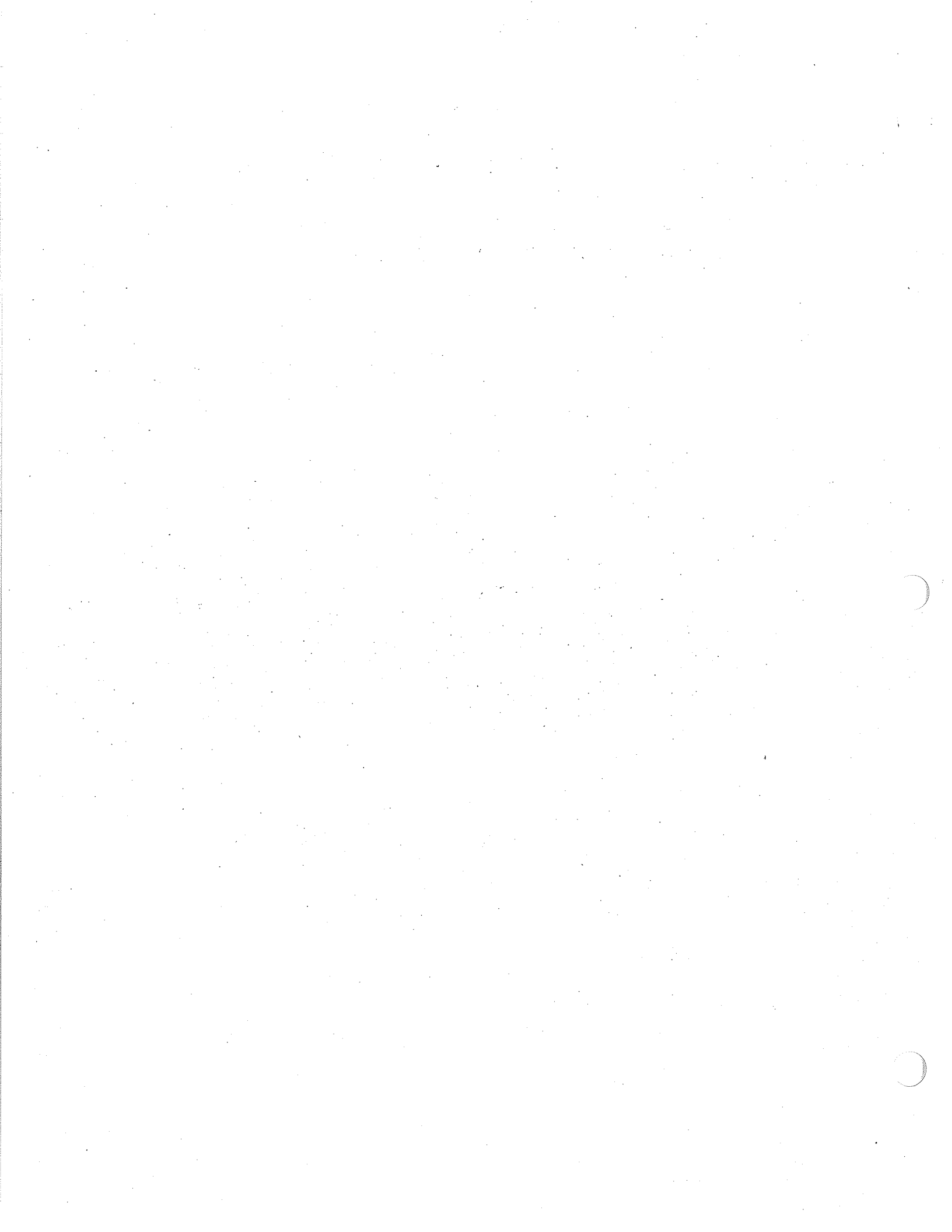


TABLE 1
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE TAX RATES
TAXES PAYABLE 1925 - 1973.

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 ¹	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 1974 - 2002

Taxes Payable	Taxable Market Value ¹	Assessed Values			Average Tax Rate ²		Taxes Levied		
		Real Property	Personal Property	Total Property	Market Value/	Assessed	Market Value Based ³	Assessed Value Based	Total Taxes Levied
					SD Ref. Based Rate ³	Value Based Rate			
1974	\$ 31,526,979,377	\$ 10,532,815,980	\$ 375,221,681	\$ 10,908,037,661	-	% 99.15 %	\$ -	\$ 1,136,267,789	\$ 1,136,267,789
1975	32,949,207,409	11,028,687,059	394,667,761	11,423,354,820	-	109.12	-	1,307,397,970	1,307,397,970
1976	36,678,639,269	12,400,431,917	389,608,770	12,790,040,687	-	101.43	-	1,364,549,835	1,364,549,835
1977	40,348,632,930	13,631,238,697	401,241,961	14,032,480,658	-	104.93	-	1,543,744,497	1,543,744,497
1978	45,234,445,358	14,213,764,089	418,239,441	14,632,003,530	-	105.16	-	1,612,044,585	1,612,044,585
1979	51,787,331,845	15,475,655,030	446,415,872	15,922,070,902	-	102.27	-	1,704,015,976	1,704,015,976
1980	65,536,910,752	17,613,215,391	475,455,919	18,088,671,310	-	97.23	-	1,844,022,603	1,844,022,603
1981	91,709,758,682	21,369,229,945	515,918,614	21,885,148,559	-	87.01	-	2,011,529,837	2,011,529,837
1982	104,888,799,772	24,356,772,644	656,811,198	25,013,583,842	-	92.15	-	2,430,398,968	2,430,398,968
1983	114,942,835,732	26,859,021,214	719,675,283	27,578,696,497	-	92.10	-	2,677,165,816	2,677,165,816
1984	120,119,457,944	27,602,027,965	769,447,650	28,371,475,615	-	98.14	-	2,917,675,349	2,917,675,349
1985	122,560,533,827	28,146,949,826	797,620,554	28,944,570,380	-	99.33	-	3,011,666,708	3,011,666,708
1986	123,184,476,313	28,412,785,417	828,878,681	29,241,664,098	-	105.47	-	3,224,927,332	3,224,927,332
1987	121,760,528,792	28,589,012,030	857,546,834	29,446,558,864	-	111.30	-	3,421,316,479	3,421,316,479
1988	123,646,679,501	29,019,274,151	875,325,667	29,894,599,818	-	118.34	-	3,682,260,070	3,682,260,070
Tax Capacities⁴									
1989 ⁴	130,769,900,330	3,789,973,641	108,894,831	3,898,868,472	-	97.39	-	3,943,704,269	3,943,704,269
1990 ⁵	138,325,581,571	3,023,348,159	131,014,301	3,154,362,460	-	99.77	-	3,298,638,258	3,298,638,258
1991	146,390,040,633	3,145,639,026	134,917,362	3,280,556,388	-	106.69	-	3,653,524,954	3,653,524,954
1992	152,024,264,338	3,095,922,721	132,766,806	3,228,689,527	-	115.01	-	3,873,553,668	3,873,553,668
1993	156,983,395,050	3,057,976,129	137,427,155	3,195,403,284	0.00502/000	123.51	7,879,116	4,102,534,692	4,110,413,808
1994	161,984,602,499	3,036,843,689	134,339,758	3,171,183,447	0.01168/000	128.18	18,900,882	4,203,624,145	4,222,525,027
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
1998	206,390,682,728	3,500,012,129	136,978,564	3,636,990,693	0.07794	128.07	156,478,428	4,822,206,658	4,978,685,086
1999	222,675,207,887	3,479,953,266	124,043,585	3,603,996,851	0.09343	131.37	201,715,046	4,914,758,200	5,116,473,246
2000	241,318,393,506	3,710,613,009	129,817,042	3,840,430,051	0.10725	127.51	250,808,539	5,075,949,707	5,326,758,246
2001	264,682,954,532	4,135,617,985	131,768,174	4,267,386,159	0.13542	121.34	347,824,743	5,379,889,245	5,727,713,988
2002	292,237,412,987	3,335,640,103	80,179,049	3,415,819,152	0.08845	121.45	223,351,028	4,725,004,448	4,948,355,476

(1) 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.

(2) The statewide average tax rate is exclusive of special assessments. Tax rates for years 1925-1988 are expressed in mills. Tax rates for 1989-2002 are expressed as percentages.

(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 - 1973

<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 1974 - 2002

Taxes Payable	Real Estate Levy	Personal Property Levy	Taxes Levied					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	Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾⁽⁷⁾			
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
1998	4,629,340,149	173,377,086	156,478,428	4,646,238,868	4,802,717,296	171,885,293	---	4,624,890,076	175,967,790	4,800,857,866
1999	4,766,989,480	162,733,637	201,715,046	4,728,008,122	4,929,723,168	319,503,892	---	4,604,137,455	186,750,078	4,790,887,533
2000	4,975,084,873	165,410,781	250,808,539	4,889,698,197	5,140,506,736	409,882,643	45,979,208	4,679,242,275	186,251,510	4,865,493,785
2001	4,975,084,873	165,410,781	347,824,743	5,379,889,245	5,168,075,170	419,019,567	55,116,126	5,035,683,044	211,814,075	5,247,497,119
2002	4,805,117,980	143,237,222	223,351,028	4,725,004,448	4,948,355,476	340,350,447	18,207,791	4,586,194,249	219,437,222	4,805,631,471

NOTE: Footnotes may be found on page 38.

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1971

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

NOTE: Footnotes may be found on page 38.

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1972 - 2002

Taxes Payable	Taxes Levied						Total Taxes Levied	Homestead and Ag Credits	Net Taxes ⁵		
	County	City	Township	School District	Special Taxing District ⁴	State Levy				Market Value Based ⁶	Assessed Value Based
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	498,624,899	1,279,682,264
1978	409,107,775	339,682,520	25,286,325	777,952,689	36,939,728	-	-	1,612,044,585	1,612,044,585	523,093,216	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	549,812,008	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	794,813,384	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	964,922,546	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	1,078,357,557	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	1,140,029,445	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	1,143,640,219	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	1,185,521,964	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	1,298,305,355	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	1,334,067,803	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	1,346,944,741	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	1,400,970,799	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
1998	1,294,558,529	805,114,996	91,718,363	1,786,469,027	433,600,834	-	156,478,428	4,822,206,658	4,978,685,086	171,885,293	4,800,857,866
1999	1,352,992,259	851,320,510	97,888,427	1,765,617,835	448,442,114	-	201,715,046	4,914,758,200	5,116,473,246	319,503,892	4,790,887,533
2000	1,402,312,822	886,984,932	102,146,467	1,806,574,613	469,293,594	-	250,808,539	5,075,949,707	5,326,758,246	865,744,494	4,679,242,275
2001	1,515,929,733	967,932,371	109,852,952	1,846,362,769	512,411,392	-	347,824,743	5,379,889,245	5,727,713,988	893,155,260	5,247,497,119
2002	1,616,123,304	1,099,516,614	143,240,037	761,297,551	401,586,532	585,343,182	223,351,028	4,944,441,670	5,167,792,698	358,558,238	4,805,631,471

NOTE: Footnotes may be found on page 38.

TABLE 4
REAL AND PERSONAL PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1965 - 2002

Taxes Payable	State	County	City	Township	School District	Special Taxing District ⁴	Total Taxes ³	Homestead Credit ²	Agricultural Credit ²	Net Taxes Levied		
										Market Value Based ⁶	Assessed Value Based	Total Net Taxes Levied
1965	27,820,383	158,381,968	116,876,321	13,523,682	267,411,005	---	584,013,359	---	---	---	584,013,359	584,013,359
1966	38,322,818	157,364,610	121,269,535	13,600,360	286,692,084	---	617,249,407	---	---	---	617,249,407	617,249,407
1967	36,481,201	160,392,008	126,329,933	14,546,042	316,108,840	---	653,858,024	---	---	---	653,858,024	653,858,024
1968	---	164,688,270	128,954,340	13,049,195	322,744,513	4,397,216	633,833,536	78,768,510	---	---	555,065,026	555,065,026
1969	---	188,708,475	145,815,356	12,574,539	412,367,625	4,782,170	764,221,165	95,304,787	---	---	668,916,378	668,916,378
1970	---	204,608,886	160,319,419	13,883,729	489,303,409	5,339,119	873,454,562	108,054,831	---	---	765,399,731	765,399,731
1971	---	237,677,912	187,347,912	14,391,029	595,312,008	5,968,779	1,040,697,641	127,596,363	---	---	913,101,278	913,101,278
1972	---	245,925,339	178,639,274	13,608,342	504,452,892	14,748,136	957,373,983	117,085,618	---	---	840,288,365	840,288,365
1973	---	253,246,879	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	29,499,567	---	1,208,383,609	1,208,383,609
1978	---	402,923,923	273,909,562	24,325,877	777,952,689	36,509,062	1,538,696,661	243,964,012	35,165,192	---	1,259,567,457	1,259,567,457
1979	---	433,052,934	279,439,244	27,349,255	817,858,348	41,089,755	1,628,312,735	254,088,892	41,634,224	---	1,332,589,619	1,332,589,619
1980	---	485,889,698	297,954,686	33,753,206	855,277,356	49,694,672	1,758,838,100	371,313,377	52,186,630	---	1,335,338,093	1,335,338,093
1981	---	549,365,767	343,049,470	41,173,148	850,255,967	73,518,283	1,904,137,599	447,233,171	70,456,204	---	1,372,521,102	1,372,521,102
1982	---	617,468,212	381,903,935	46,706,790	1,099,683,473	93,932,246	2,305,082,386	495,705,796	86,945,965	---	1,705,367,079	1,705,367,079
1983	---	658,675,442	414,627,237	50,669,342	1,209,907,940	116,980,095	2,540,024,301	521,541,062	96,947,321	---	1,903,773,931	1,903,773,931
1984	---	708,371,048	448,553,132	58,333,930	1,329,561,212	131,582,249	2,784,220,908	525,482,114	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
1998	---	1,250,578,521	682,242,762	86,220,818	1,786,469,027	429,982,831	4,646,238,868	171,885,293	---	156,478,428	4,468,411,648	4,624,890,076
1999	---	1,308,852,113	717,482,878	91,666,423	1,765,617,835	445,891,818	4,728,008,122	319,503,892	---	201,715,046	4,402,422,409	4,604,137,455
2000	---	1,354,959,045	757,207,146	95,542,073	1,806,574,613	466,778,041	4,889,698,197	409,882,643	45,979,208	250,808,539	4,428,433,736	4,679,242,275
2001	---	1,451,387,616	831,058,653	102,183,189	1,846,362,769	512,411,392	5,515,899,913	419,019,567	55,116,126	347,824,743	4,687,858,301	5,035,683,044
2002	585,343,182	1,551,037,260	956,350,065	134,898,760	761,297,551	398,743,180	4,725,004,448	340,350,447	18,207,791	223,351,028	4,362,843,221	4,586,194,249

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 through 1997 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 in the narrative at the beginning of this bulletin.

Total amounts of homestead credit for 1998 and beyond include the following amounts of education homestead credit (1998 – 2001) and residential market value credit (2002):

1998.....\$160,270,572	1999..... \$304,251,980	2000..... \$394,435,369
2001..... \$403,248,164	2002..... \$340,350,447	

3) Includes the Seven County Metropolitan and Iron Range Contribution Levy, in dollars:

1975 16,672,517	1982 65,019,879	1989 248,777,251	1996 367,121,354
1976 20,896,439	1983 88,756,546	1990 277,109,399	1997 383,391,232
1977 19,418,464	1984 107,423,873	1991 304,944,335	1998 410,328,625
1978 23,075,548	1985 137,398,665	1992 339,982,742	1999 398,115,767
1979 29,523,199	1986 141,184,290	1993 356,995,253	2000 408,269,462
1980 36,368,483	1987 169,633,883	1994 369,069,172	2001 435,446,442
1981 46,774,964	1988 208,371,672	1995 325,286,388	2002 337,138,509

Also includes Power Line Levy, in dollars:

1982 367,851	1987 429,381	1992 467,315	1997 467,848
1983 407,699	1988 444,736	1993 488,633	1998 416,284
1984 395,464	1989 448,243	1994 491,628	1999 381,288
1985 404,262	1990 453,457	1995 496,570	2000 367,817
1986 420,745	1991 466,141	1996 478,375	2001 332,512
			2002 195,941

4) Includes Tax Increment Financing Levy, in dollars:

1982 35,141,373	1987 117,465,743	1992 255,788,716	1997 299,942,270
1983 46,425,859	1988 154,372,728	1993 278,915,518	1998 299,099,241
1984 58,154,901	1989 183,983,207	1994 268,517,539	1999 301,890,301
1985 70,761,120	1990 192,295,363	1995 276,845,444	2000 314,420,873
1986 92,355,076	1991 230,125,125	1996 286,308,639	2001 341,614,575
			2002 248,098,586

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

	<u>1981</u>	<u>1982</u>	<u>1983</u>			
Reduced Assessment Credit	\$ 11,536,758	\$ 14,026,852	\$ 14,584,416			
Wetlands Credit	2,307,260	2,798,921	2,791,508			
Power Line Credit	NA	135,506	151,957			
Agricultural Preserves Credit	NA	NA	125,054			
	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	
Wetlands Credit	\$ 313,355	\$ 421,758	\$ 395,940	\$ 302,067	\$ 256,037	
Native Prairie Credit.....	121,898	139,261	130,335	109,969	90,738	
Power Line Credit	165,373	163,997	170,884	168,707	168,031	
Disaster Credit	58,582	71,575	---	---	52,975	
Enterprise Zone Credit.....	651,896	1,013,948	1,077,931	1,042,854	1,063,693	
Small Business Credit.....	NA	NA	NA	NA	26,047,290	
Agricultural Preserves Credit	340,215	390,855	650,582	483,676	233,623	
	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	
Power Line Credit	\$ 169,649	\$ 117,986	\$ 127,495	\$ 133,334	\$ 144,326	
Agricultural Preserves.....	43,684	45,885	52,851	108,162	325,037	
County Conservation.....	38,568	60,625	117,919	123,959	160,645	
Disaster Credit.....	---	1,416	---	4,044	36,094	
Enterprise Zone Credit.....	221,498	122,213	74,440	29,040	23,928	
Disparity Reduction Credit...	1,911,475	2,465,026	2,333,330	2,591,858	4,011,870	
	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>		
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	---		
	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>		
Power Line Credit	\$ 146,557	\$ 141,589	\$ 138,406	\$ 132,835		
Agricultural Preserves.....	312,017	303,311	303,290	318,578		
County Conservation.....	206,436	206,083	206,099	187,985		
Disaster Credit.....	1,031,552	520,315	0	35,537		
Enterprise Zone Credit.....	18,656	8,750	4,300	3,300		
Disparity Reduction Credit...	4,226,709	4,901,773	4,750,515	5,402,941		
Education Homestead Credit..	160,270,572	304,251,980	394,435,369	403,248,164		
Education Agricultural Credit	--	--	45,979,208	55,116,126		
	<u>2002</u>					
Power Line Credit	\$101,688					
Agricultural Preserves.....	302,505					
County Conservation.....	204,075					
Disaster Credit.....	9,512					
Disparity Reduction Credit...	2,985,209					
Market Value Homestead Credit..	324,711,569					
Market Value Agricultural Credit	18,207,791					

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

7) This amount is the Education Agricultural Credit in 2000 and 2001 and the Market Value credit in 2002.

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 2002
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
1998	13,861,421	3,018,757	9,392,554	978,357	-	16,718,817	5,455,695	1,353,809
1999	15,060,101	2,922,629	10,390,241	1,047,861	-	16,565,392	6,259,829	6,133,566
2000	15,599,107	2,884,544	11,433,684	1,086,681	-	16,806,226	6,758,457	6,989,080
2001	16,902,439	3,009,897	13,104,047	1,377,055	-	17,804,488	7,051,114	7,520,310
2002	22,645,048	4,572,729	17,921,975	2,451,913	-	25,680,730	8,639,629	7,658,032

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 2002
PART B

<u>Taxes Payable</u>	<u>Port Authority</u>	<u>Regional Development 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	\$ -	\$ 4,397,217
1969	930,270	-	55,810	-	-	256,634	-	4,782,167
1970	1,174,315	-	57,223	-	-	351,135	-	5,339,118
1971	1,124,792	-	79,751	-	-	367,503	-	5,968,780
1972	1,540,568	-	226,175	-	6,216,282	454,045	-	14,748,135
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	-	21,840,144
1975	1,458,633	361,506	279,225	2,689,574	20,467,259	770,626	-	37,255,022
1976	1,583,351	693,347	316,296	3,181,516	13,222,498	1,149,924	-	31,014,580
1977	1,367,670	587,331	173,796	3,939,863	16,021,878	2,018,340	-	36,044,337
1978	1,050,935	732,168	63,159	5,306,640	16,437,876	2,103,903	-	36,509,062
1979	1,581,182	749,975	49,767	7,418,285	16,687,385	2,857,859	-	41,089,648
1980	1,505,519	848,965	57,306	11,305,114	19,379,049	2,979,224	-	49,694,695
1981	1,043,082	956,928	59,319	22,489,390	30,277,117	3,112,620	-	73,517,069
1982	1,746,086	919,495	69,525	35,141,373	33,117,948	3,453,802	-	93,826,500
1983	1,706,420	961,472	67,683	46,425,859	41,215,897	3,695,150	-	116,978,953
1984	38,688	1,038,394	64,586	58,154,901	41,261,638	4,405,629	-	131,576,393
1985	32,009	1,088,629	60,688	70,761,120	42,325,701	4,464,527	237,850	145,738,068
1986	916,210	1,101,989	59,959	92,355,076	43,724,974	4,203,523	237,116	169,858,904
1987	871,455	1,078,729	57,185	117,465,743	46,897,869	5,603,432	225,746	200,231,728
1988	1,402,541	1,033,988	93,185	154,372,728	48,824,639	5,412,806	201,189	248,003,929
1989	1,572,191	1,048,052	99,016	183,980,403	54,278,749	5,541,184	521,026	289,888,254
1990	1,268,310	866,824	81,748	192,295,363	42,490,022	4,482,718	563,243	278,063,881
1991	1,228,656	1,106,002	101,757	230,125,125	48,956,678	3,973,857	575,151	334,965,000
1992	2,015,691	1,387,786	118,390	255,788,716	50,814,429	4,297,697	635,045	347,221,256
1993	388,085	1,423,070	78,888	278,915,518	49,194,490	7,901,890	448,719	368,312,093
1994	1,065,582	1,356,725	85,334	268,517,539	52,418,112	6,605,448	311,612	361,897,153
1995	708,414	1,432,120	134,040	276,845,444	55,001,222	12,737,693	1,568,276	386,868,673
1996	752,342	1,461,397	137,604	286,308,639	62,513,304	11,626,809	1,362,280	407,032,664
1997	707,841	1,475,390	908,193	299,942,270	59,676,702	11,833,174	1,425,086	420,893,187
1998	621,103	1,463,292	105,812	299,099,241	64,256,481	12,077,378	1,580,022	429,982,739
1999	655,559	1,571,608	76,012	301,890,301	68,745,246	12,880,935	1,692,354	445,891,634
2000	614,442	1,619,911	27,048	314,420,873	73,365,367	13,330,312	1,841,835	466,777,567
2001	646,260	1,694,320	213,101	341,614,575	80,071,243	19,421,985	1,983,252	512,414,086
2002	1,025,024	2,192,179	413,818	248,098,586	24,065,017	27,089,092	6,288,900	398,742,672

TABLE 6
SPECIAL ASSESSMENTS ON REAL PROPERTY
TAXES PAYABLE 1961 - 2002 ¹

Taxes Payable	County			School District ²	Special Taxing District ³	Total Special Assessments
	County	City	Township			
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
1998	43,980,008	122,872,234	5,497,545	---	3,618,003	175,967,790
1999	44,140,146	133,837,632	6,222,004	---	2,550,296	186,750,078
2000	47,353,777	129,777,786	6,604,394	---	2,515,553	186,251,510
2001	64,542,117	136,873,718	7,741,674	---	2,656,566	211,814,075
2002	65,086,044	143,166,549	8,341,277	---	2,843,352	219,437,222

- (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 - 2002

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
1998	30,310,403,777	387,234,358	5,773,264,327	36,470,902,462	124,992,079,736	7,971,442,397	0	423,471,196	21,803,529,445
1999	32,370,416,298	445,014,880	6,330,529,122	39,145,960,300	134,561,076,753	8,688,210,348	0	474,078,366	24,137,548,053
2000	34,255,717,499	492,002,078	6,843,224,358	41,590,943,935	146,155,030,416	9,570,800,063	0	525,413,129	26,590,891,032
2001	35,688,238,523	511,865,740	7,632,268,777	43,832,373,040	161,567,631,603	10,950,926,252	0	595,418,176	29,648,839,187
2002	37,616,174,389	523,660,400	8,435,134,800	46,574,969,589	179,976,425,996	12,864,927,813	0	603,828,600	33,220,321,264

TABLE 7
TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
TAXES PAYABLE 1974 - 2002

NON-AGRICULTURAL (continued)

TAXES PAYABLE	INDUSTRIAL	PUBLIC	MINERALS	ALL OTHER	RAILROAD	TOTAL	TOTAL REAL	TOTAL	TOTAL
	LAND & BLDGS.	UTILITY		CLASS 5 PROPERTY			PROPERTY	PERSONAL PROPERTY	REAL & PERSONAL PROPERTY
1974	\$ 1,556,912,698	\$ 1,163,984,436	\$ 116,887,846	\$ --	\$ --	\$ 23,802,446,091	\$ 30,645,545,989	\$ 881,433,388	\$ 31,526,979,377
1975	1,612,960,413	1,310,873,142	93,438,975	--	--	25,049,544,827	32,021,976,728	927,230,681	32,949,207,409
1976	1,828,889,510	1,391,155,581	76,430,587	--	--	27,928,388,330	35,763,309,386	915,329,883	36,678,639,269
1977	1,937,023,729	1,477,905,415	77,202,479	--	--	30,628,828,195	39,401,919,529	946,713,401	40,348,632,930
1978	2,030,491,108	1,655,954,434	82,424,268	--	--	34,078,675,095	44,250,184,445	984,260,913	45,234,445,358
1979	2,231,508,189	1,754,169,998	89,998,852	--	--	38,479,246,096	50,734,390,752	1,052,941,093	51,787,331,845
1980	2,528,222,265	1,839,702,910	93,724,564	--	--	46,596,489,982	64,409,727,924	1,127,182,828	65,536,910,752
1981	3,034,683,491	2,037,160,608	79,998,582	--	--	62,070,135,523	90,485,938,695	1,223,819,987	91,709,758,682
1982	3,390,006,915	2,099,121,343	76,600,468	--	256,443,314	70,153,896,271	103,331,241,893	1,557,557,879	104,888,799,772
1983	3,767,085,215	2,109,955,233	67,272,250	--	290,837,273	76,352,913,967	113,238,393,070	1,704,442,662	114,942,835,732
1984	4,102,152,791	2,170,149,016	62,531,394	--	268,862,758	79,729,546,397	118,297,105,953	1,822,351,991	120,119,457,944
1985	4,242,537,439	2,178,098,193	50,898,900	--	188,156,757	83,217,758,713	120,668,207,126	1,892,326,701	122,560,533,827
1986	4,527,820,690	2,195,300,605	42,058,516	--	201,528,611	87,203,609,017	121,217,292,475	1,967,183,838	123,184,476,313
1987	4,926,765,777	2,366,688,338	33,081,276	--	246,000,040	91,171,196,267	119,726,713,732	2,033,815,060	121,760,528,792
1988	5,360,553,376	2,616,339,981	25,596,874	--	244,253,648	97,471,010,683	121,569,192,136	2,077,487,365	123,646,679,501
1989	5,675,454,320	2,789,666,634	17,301,031	--	256,083,276	104,960,347,534	128,658,534,060	2,111,366,270	130,769,900,330
1990	5,757,537,249	2,855,395,240	17,328,557	--	265,284,133	111,089,580,122	135,675,706,727	2,649,874,844	138,325,581,571
1991	5,984,870,739	2,860,318,131	12,328,179	--	258,863,551	117,143,508,668	143,606,464,726	2,783,575,907	146,390,040,633
1992	6,181,068,417	2,873,438,409	9,837,055	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
1998	7,856,589,289	2,994,810,152	3,971,625	735,500	357,850,857	166,404,480,197	202,875,382,657	3,515,300,071	206,390,682,728
1999	8,512,087,713	3,086,046,058	3,812,713	870,541	424,447,794	179,888,178,339	219,034,138,639	3,641,069,248	222,675,207,887
2000	9,304,248,391	3,188,879,697	3,628,971	756,000	456,532,993	195,796,180,692	237,387,124,627	3,931,268,879	241,318,393,506
2001	10,435,312,204	3,158,322,985	3,611,999	1,156,883	485,791,686	216,847,010,975	260,679,384,015	4,003,570,517	264,682,954,532
2002	11,177,960,333	3,194,097,862	3,381,650	1,241,300	505,333,113	241,547,517,931	288,122,487,520	4,114,925,467	292,237,412,987

TABLE 8
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-2002:
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 2002 *

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL				
	FARM	TIMBER	SEASONAL REC. RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	GOLF & SEAS. 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	302,597,389	5,398,498	100,302,255	408,298,142	1,594,281,625	234,421,280	0	5,360,352	869,995,404
1998	299,134,910	5,421,281	92,533,121	397,089,312	1,645,823,211	212,325,345	0	6,773,571	803,214,113
1999	293,767,368	5,562,686	91,650,420	390,980,474	1,694,714,167	191,242,085	0	6,797,036	786,842,780
2000	299,670,821	5,904,025	89,034,705	394,609,551	1,833,777,826	200,742,725	0	7,126,729	845,798,908
2001	313,430,052	6,142,389	100,217,451	419,789,892	2,066,216,841	229,360,248	0	8,132,898	945,768,539
2002	289,973,660	5,236,604	84,563,323	379,773,587	1,818,681,845	207,125,550	0	6,517,848	632,128,762

* 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 8
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-2002:
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 2002 *

NON-AGRICULTURAL (continued)

TAXES PAYABLE	INDUSTRIAL			ALL OTHER		RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
	LAND & BLDGS.	PUBLIC UTILITY	MINERALS	CLASS 5 PROPERTY						
1974	\$ 668,456,592	\$ 414,541,241	\$ 58,443,923	---	---	\$ ---	8,430,070,335	\$ 10,533,319,965	\$ 374,755,614	\$ 10,908,075,579
1975	693,572,978	468,487,509	45,172,553	---	---	---	8,883,548,178	11,028,849,707	393,777,244	11,422,626,951
1976	786,422,492	496,058,541	37,490,885	---	---	---	9,969,408,327	12,400,377,422	388,145,792	12,788,523,214
1977	832,920,204	525,738,553	37,671,317	---	---	---	10,903,227,280	13,631,443,217	401,396,204	14,032,839,421
1978	873,111,179	589,300,208	40,196,673	---	---	---	11,281,563,320	14,214,797,070	417,352,695	14,632,149,765
1979	959,548,524	624,365,083	43,736,500	---	---	---	12,068,583,065	15,477,077,792	444,909,746	15,921,987,538
1980	1,087,135,577	654,627,210	45,729,367	---	---	---	13,471,115,416	17,614,740,615	473,975,146	18,088,715,761
1981	1,304,913,900	722,578,703	39,999,291	---	---	---	16,202,486,220	21,369,562,328	515,956,691	21,885,519,019
1982	1,447,369,761	744,109,456	38,300,229	---	---	110,270,619	18,301,091,146	24,355,839,165	657,198,624	25,013,037,789
1983	1,608,873,198	749,353,299	33,636,125	---	---	125,060,022	20,097,042,692	26,859,320,940	719,236,489	27,578,557,429
1984	1,744,056,764	768,699,591	31,265,697	---	---	115,610,984	20,548,230,862	27,603,262,506	769,544,956	28,372,807,462
1985	1,783,221,212	772,147,033	25,449,450	---	---	80,907,404	21,304,556,202	28,146,965,204	797,750,660	28,944,715,864
1986	1,903,086,942	779,786,805	21,029,258	---	---	86,657,299	22,466,736,474	28,412,803,371	828,890,699	29,241,694,070
1987	2,073,134,793	840,599,467	16,540,638	---	---	105,780,013	23,621,928,606	28,589,100,164	857,546,834	29,446,646,998
1988	2,258,213,309	925,446,157	12,798,437	---	---	105,029,063	24,848,753,830	29,019,277,094	875,697,037	29,894,974,131
1989	288,431,765	132,068,761	908,304	---	---	13,444,364	3,285,413,679	3,789,536,570	108,915,980	3,898,452,550
1990	282,802,923	144,482,999	876,825	---	---	13,423,376	2,679,848,709	3,023,231,788	131,014,287	3,154,246,075
1991	287,662,866	141,203,066	610,245	---	---	12,772,880	2,787,616,427	3,146,653,676	134,539,984	3,281,193,660
1992	285,419,756	136,144,827	467,260	13,981	---	13,043,838	2,723,809,023	3,100,542,487	133,137,661	3,233,680,148
1993	288,260,192	137,240,650	252,258	18,851	---	12,934,687	2,687,068,898	3,067,358,127	137,837,745	3,205,195,872
1994	276,405,106	138,667,857	243,984	12,440	---	13,303,860	2,682,236,246	3,036,843,689	134,339,758	3,171,183,447
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
1998	301,079,789	119,451,939	158,865	29,420	---	14,066,564	3,102,922,817	3,500,012,129	136,978,564	3,636,990,693
1999	286,842,666	107,731,786	133,445	30,469	---	14,630,961	3,088,972,792	3,479,953,266	124,043,585	3,603,996,851
2000	305,399,555	107,702,351	123,385	25,704	---	15,306,275	3,316,003,458	3,710,613,009	129,817,042	3,840,430,051
2001	343,268,579	106,635,821	122,808	39,334	---	16,283,025	3,715,828,093	4,135,617,985	131,768,174	4,267,386,159
2002	217,857,216	63,486,890	67,633	24,826	---	9,975,946	2,955,866,516	3,335,640,103	80,179,049	3,415,819,152

* 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 - 2002

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec Commercial	Commercial Land & Bldg
1974	\$ 136,139,231	\$ 104,456	\$ 13,906,221	\$ 150,149,908	\$ 514,599,590	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	152,838,652	121,943	16,365,393	169,325,988	598,213,675	76,568,368	15,229,388	1,762,051	207,395,115
1976	159,193,584	129,956	17,247,335	176,570,875	641,105,940	80,066,795	15,997,478	1,929,353	203,932,029
1977	211,215,865	171,459	21,851,324	233,238,648	726,165,579	85,353,721	16,949,701	2,069,716	219,689,600
1978	229,690,049	197,014	24,197,776	254,084,839	734,949,950	92,571,984	19,102,190	1,837,491	235,897,257
1979	260,904,836	249,695	26,945,322	288,099,853	760,814,802	97,548,136	19,887,463	1,890,775	248,624,109
1980	305,970,245	316,404	29,844,120	336,130,769	798,064,363	108,128,061	23,862,330	1,841,120	268,499,161
1981	312,741,926	401,884	33,186,955	346,330,765	857,683,333	134,007,969	35,952,073	1,890,240	295,771,945
1982	387,575,535	497,844	40,981,597	429,054,976	1,035,334,564	154,238,143	42,639,933	2,189,537	356,315,664
1983	411,906,224	2,197,619	45,224,289	459,328,132	1,152,967,139	164,522,853	47,043,714	2,357,344	403,099,179
1984	454,649,549	4,991,959	51,472,490	511,113,998	1,243,980,323	168,363,088	51,210,366	2,707,148	457,715,698
1985	448,820,269	5,575,637	56,392,530	510,788,436	1,298,557,830	173,435,573	51,079,688	2,854,402	481,081,664
1986	427,064,384	5,442,939	62,643,560	495,150,883	1,402,313,414	192,774,030	52,635,913	2,994,653	550,178,938
1987	399,859,338	5,662,248	68,152,003	473,673,589	1,478,266,657	215,390,120	55,694,852	3,390,566	618,996,509
1988	362,053,031	6,112,891	74,365,384	442,531,306	1,567,038,822	245,540,927	61,470,232	3,645,332	728,670,200
1989	370,007,141	6,458,825	74,082,585	450,548,551	1,705,955,924	263,365,147	68,789,176	3,523,685	792,696,006
1990	231,398,429	5,392,780	83,399,215	320,190,424	1,102,623,647	251,970,300	72,971,649	3,198,542	844,886,355
1991	255,601,246	5,284,432	88,400,054	349,285,732	1,261,546,160	280,381,027	78,786,638	3,542,003	937,244,521
1992	282,237,610	5,554,165	92,836,988	380,628,763	1,351,697,230	294,998,131	79,843,772	3,801,646	974,605,041
1993	311,486,280	5,858,922	99,779,790	417,124,992	1,489,100,414	299,972,959	0	4,262,109	1,061,870,099
1994	299,152,033	5,817,291	105,412,989	410,382,313	1,609,112,591	298,587,679	0	4,966,636	1,047,396,229
1995	315,949,272	6,261,779	111,734,733	433,945,784	1,776,936,742	304,924,774	0	5,400,010	1,064,921,700
1996	329,952,522	6,249,983	116,061,007	452,263,512	1,928,186,275	304,391,800	0	5,585,694	1,083,446,781
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
1998	353,782,043	6,815,664	102,323,899	462,921,606	2,188,238,871	285,862,440	0	7,828,662	1,109,298,762
1999	362,242,906	7,209,115	103,942,950	473,394,971	2,340,649,659	266,071,981	0	8,268,520	1,117,828,147
2000	362,316,153	7,599,142	101,025,345	470,940,640	2,480,051,304	273,691,152	0	8,511,801	1,166,036,932
2001	378,197,949	7,696,794	110,546,159	496,440,902	2,702,184,438	299,216,390	0	9,425,784	1,244,092,963
2002	308,035,655	6,211,398	111,933,653	426,180,706	2,332,146,289	270,988,542	0	8,489,676	1,224,454,783

TABLE 9
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE
OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 2002

NON-AGRICULTURAL (continued)

<u>Taxes Payable</u>	<u>Industrial Land & Bldg</u>	<u>Public Utility</u>	<u>Minerals</u>	<u>Railroad</u>	<u>Total</u>	<u>Total Real Property</u>	<u>Total Personal Property</u>	<u>Total Real & Personal Property</u>
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ --	\$ 893,246,398	\$ 1,043,396,306	\$ 38,088,817	\$ 1,081,485,123
1975	83,271,516	44,734,866	5,648,451	--	1,032,823,430	1,202,149,418	44,351,136	1,246,500,554
1976	87,836,703	44,037,233	4,551,496	--	1,079,427,027	1,255,997,902	41,322,565	1,297,320,467
1977	93,877,074	47,759,974	4,043,067	--	1,195,908,432	1,429,147,080	43,298,762	1,472,445,842
1978	98,921,685	51,422,998	4,256,947	--	1,238,960,502	1,493,045,341	45,651,310	1,538,696,651
1979	105,984,112	53,602,835	4,475,409	--	1,292,827,641	1,580,927,494	47,385,241	1,628,312,735
1980	113,037,309	56,500,368	4,348,471	--	1,374,281,183	1,710,411,952	48,426,153	1,758,838,105
1981	123,942,641	57,304,563	3,690,830	--	1,510,243,594	1,856,574,359	47,563,240	1,904,137,599
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,814,359,627	2,243,414,603	61,667,722	2,305,082,325
1983	164,043,837	63,827,110	3,506,905	12,604,019	2,013,972,100	2,473,300,232	66,724,069	2,540,024,301
1984	187,758,639	69,899,562	3,700,067	12,553,965	2,197,888,856	2,709,002,854	75,218,054	2,784,220,908
1985	194,542,185	71,170,754	3,318,626	8,794,634	2,284,835,356	2,795,623,792	79,371,594	2,874,995,386
1986	213,772,763	74,503,575	3,024,725	9,755,400	2,501,953,411	2,997,104,294	86,853,333	3,083,957,627
1987	238,530,834	82,573,987	2,620,463	12,427,666	2,707,891,654	3,181,565,243	95,757,072	3,277,322,315
1988	274,566,164	94,159,294	2,365,700	13,078,799	2,990,535,470	3,433,066,776	104,693,975	3,537,760,751
1989	282,974,388	107,975,372	890,864	13,601,632	3,239,772,194	3,690,320,745	106,771,593	3,797,092,338
1990	289,307,831	119,917,616	868,964	14,110,228	2,699,855,132	3,020,045,556	127,002,583	3,147,048,139
1991	312,544,381	125,096,604	633,161	14,222,529	3,013,997,024	3,363,282,756	136,824,691	3,500,107,447
1992	337,501,119	129,295,747	474,215	15,352,602	3,187,569,503	3,568,198,266	145,155,457	3,713,353,723
1993	364,146,701	141,434,264	315,149	16,403,132	3,377,527,493	3,794,652,485	159,888,034	3,954,540,519
1994	363,352,554	150,482,637	309,561	17,516,815	3,491,741,482	3,902,123,795	164,533,230	4,066,657,025
1995	381,675,851	156,836,769	291,988	18,718,485	3,709,723,502	4,143,669,286	174,462,629	4,318,131,915
1996	407,346,105	156,710,814	266,295	18,832,560	3,904,790,361	4,357,053,873	182,743,443	4,539,797,316
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
1998	413,345,298	142,759,988	231,902	18,815,174	4,166,418,543	4,629,340,149	173,377,086	4,802,717,235
1999	403,812,705	136,367,831	206,136	20,349,442	4,293,594,509	4,766,989,480	162,733,637	4,929,723,117
2000	417,616,717	137,189,511	194,930	20,819,884	4,504,144,233	4,975,084,873	165,410,781	5,140,495,654
2001	448,234,625	133,290,777	175,336	21,333,511	4,858,009,841	5,354,450,743	161,449,226	5,515,899,969
2002	421,627,694	102,022,540	156,463	19,013,863	4,378,937,274	4,805,117,980	143,237,222	4,948,355,202

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 2002

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
1998	345,053,070	6,810,089	102,323,899	454,187,058	2,023,394,781	284,918,276	0	7,828,662	1,106,896,226
1999	345,646,512	7,203,563	103,942,950	456,793,555	2,036,575,936	265,012,530	0	8,268,520	1,115,094,629
2000	296,310,708	6,431,991	101,025,345	403,768,710	2,090,713,736	272,738,963	0	8,511,801	1,163,260,959
2001	303,513,472	6,303,991	110,546,159	420,364,304	2,303,450,352	298,158,929	0	9,425,784	1,240,831,269
2002	267,359,369	6,207,322	111,933,653	385,500,344	2,013,650,906	270,372,709	0	8,489,676	1,222,717,553

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 2002

NON-AGRICULTURAL (continued)

Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Property	Total Personal Property	Total Real & Personal Property
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ --	\$ 727,575,497	\$ 854,023,101	\$ 38,088,817	\$ 892,111,918
1975	83,271,516	44,734,866	5,648,451	--	851,744,225	995,440,853	44,351,136	1,039,791,989
1976	87,836,703	44,037,233	4,551,496	--	885,460,049	1,035,743,611	41,322,565	1,077,066,176
1977	93,877,074	47,759,974	4,043,067	--	989,709,778	1,165,084,847	43,298,762	1,208,383,609
1978	98,921,685	51,422,998	4,256,947	--	1,023,503,942	1,213,916,147	45,651,310	1,259,567,457
1979	105,984,112	53,602,835	4,475,409	--	1,069,408,617	1,285,204,377	47,385,241	1,332,589,618
1980	113,037,309	56,500,368	4,348,471	--	1,050,673,069	1,286,911,940	48,426,153	1,335,338,093
1981	123,942,641	57,304,563	3,690,830	--	1,106,758,139	1,324,957,863	47,563,240	1,372,521,103
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,363,336,775	1,643,699,357	61,667,722	1,705,367,079
1983	164,043,837	63,827,110	3,506,905	12,604,019	1,537,767,717	1,837,049,862	66,724,069	1,903,773,931
1984	187,539,720	69,899,562	3,700,067	12,548,085	1,733,906,374	2,089,193,430	75,218,054	2,164,411,484
1985	194,251,558	71,170,754	3,318,626	8,770,708	1,805,256,063	2,147,404,714	79,371,594	2,226,776,308
1986	213,499,863	74,503,575	3,024,725	9,755,400	1,978,345,556	2,282,521,047	86,817,766	2,369,338,813
1987	238,283,752	82,573,987	2,620,463	12,427,666	2,160,642,997	2,454,650,178	95,720,039	2,550,370,217
1988	269,170,368	94,156,244	2,365,700	13,076,314	2,407,103,440	2,684,719,495	104,626,880	2,789,346,375
1989	282,511,559	107,964,028	890,789	13,601,499	2,640,583,309	2,931,407,354	106,684,590	3,038,091,944
1990	288,734,703	119,916,021	868,964	14,110,228	2,689,912,950	3,009,448,488	126,917,371	3,136,365,859
1991	311,982,876	125,094,862	633,161	14,222,529	3,003,958,433	3,352,493,257	136,734,241	3,489,227,498
1992	336,958,819	129,295,232	474,215	15,352,602	3,176,939,871	3,556,724,209	145,070,404	3,701,794,613
1993	363,362,211	141,433,510	315,149	16,403,132	3,364,811,087	3,780,779,670	159,787,378	3,940,567,048
1994	362,525,566	150,481,832	309,561	17,516,815	3,476,424,329	3,885,661,607	164,470,793	4,050,132,400
1995	380,700,814	156,835,859	291,988	18,718,485	3,692,550,173	4,125,275,366	174,397,188	4,299,672,554
1996	406,357,704	156,709,977	266,295	18,832,560	3,887,541,300	4,338,616,013	182,679,488	4,521,295,501
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
1998	412,497,965	142,757,852	231,902	18,815,174	3,997,378,284	4,451,565,342	173,324,734	4,624,890,076
1999	402,749,871	136,367,217	206,136	20,349,442	3,984,664,370	4,441,457,925	162,679,530	4,604,137,455
2000	416,647,237	137,188,943	194,930	20,819,884	4,110,108,454	4,513,877,164	165,365,111	4,679,242,275
2001	447,195,214	133,290,160	175,336	21,333,511	4,453,916,572	4,874,280,876	161,402,168	5,035,683,044
2002	421,127,149	102,022,237	156,463	18,900,119	4,057,474,236	4,442,974,580	143,219,669	4,586,194,249

TABLE 11
TAXABLE VALUE DETERMINATION DATA
TAXES PAYABLE 1974 - 2002

Taxes Payable	Total Taxable Market Value	Tax Increment		Fiscal	10 Percent	Total Taxable Value ¹	Fiscal	Total
		Total Assessed Value ¹	Financing Assessed Value ¹	Disparities Contribution Value ¹	Power Line Assessed Value ¹		Distribution Value ¹	Taxable Value Including Distribution ¹
1974	\$31,526,979,377	\$10,908,037,661	\$3,634,483	\$ NA ²	\$ NA ³	\$10,904,403,178	\$ NA ²	\$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
1998	206,390,682,728	3,627,908,029	226,048,367	264,621,749	334,925	3,136,902,988	264,621,635	3,401,524,623
1999	222,675,207,887	3,598,982,382	222,853,861	252,995,312	293,964	3,122,839,245	252,995,358	3,375,834,603
2000	241,318,393,506	3,834,785,856	237,008,203	279,283,414	284,679	3,318,209,560	279,284,513	3,597,494,073
2001	264,682,954,532	4,259,140,322	271,936,968	315,398,061	266,551	3,671,538,742	315,044,221	3,986,582,963
2002	292,237,412,987	3,408,514,473	193,636,255	215,148,078	162,279	2,999,567,861	215,152,249	3,214,720,110

(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. The Iron Range began their program in 1998.

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 2002
PART A

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 2002
PART A

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1992</u>	<u>CLASS</u>	<u>1993</u>	<u>CLASS</u>	<u>1994 & 1995</u>
<u>BLIND/PARA VET/DISABLED HOMESTEAD</u>	1B		1B		1B	
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 0.45%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 2A property						
BASE: NON-AG		\$32,000- 0.45%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 1A property						
<u>AGRICULTURAL HOMESTEAD</u>	2A	To \$72,000 -	2A	To \$72,000 -	2A	
HOUSE, GARAGE & 1 ACRE		1.00%		1.00%		HOUSE, GARAGE & 1 ACRE
REMAINDER		0.45%		0.45%		First \$72,000: 1.00%
		\$72,000 - \$115,000 -		\$72,000 - \$115,000 -		Over \$72,000: 2.00%
HOUSE, GARAGE & 1 ACRE		2.00%		2.00%		
REMAINDER		0.45%		0.45%		REMAINDER OF FARM
		Over \$115,000 -		Over \$115,000 -		First \$115,000: 0.45%
HOUSE, GARAGE & 1 ACRE		2.50%		2.00%		Over \$115,000:
REMAINDER TO 320 ACRES		1.30%		1.30%		First 320 acres: 1.00%
OVER 320 ACRES		1.60%		1.60%		Over 320 acres: 1.50%
<u>AGRICULTURAL NON-HOMESTEAD</u>						
HOUSE, GARAGE & 1 ACRE	4B	2.80%	N/A		N/A	
LAND	2B	1.60%	2B	1.60%	2B	1.50%
<u>TIMBERLAND</u>	2B	1.60%	2B	1.60%	2B	1.50%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>						
A. COMMERCIAL, UNDER 250 DAYS	1C	To \$32,000- 0.80%	1C	1.00%	1C	1.00%
INCLUDES OWNER'S HOMESTEAD		Over \$32,000- 1.00%				
B. NON-COMMERCIAL	4C	2.20%	4C	2.00%	4C	2.00%
				2.50%		2.50%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C		4C		4C	
RECREATIONAL UNDER 250 DAYS		2.30%		2.30%		2.30%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A	
BASE: AMOUNT-PERCENTAGE		First \$72,000- 1.00%		First \$72,000- 1.00%		First \$72,000: 1.00%
		\$72,000-\$115,000- 2.00%		\$72,000-\$115,000- 2.00%		\$72,000-\$115,000: 2.00%
		Over \$115,000- 2.50%		Over \$115,000- 2.00%		Over \$115,000: 2.00%
<u>RESIDENTIAL NON-HOMESTEAD</u>						
A. APTS. WITH 4 OR MORE UNITS (NOT TITLE II)	4A	3.50%	4A	3.40%	4A	3.40%
B. APARTMENT LAND -LESS THAN 4 UNITS	4C	2.80%	4C	2.50%	4C	2.30%
-4 OR MORE UNITS	4D	3.50%	4D	3.40%	4D	3.40%
C. PRIVATE FOR PROFIT HOSPITALS	4A	3.50%	4A	3.40%	4A	3.40%
<u>RESIDENTIAL NON-HSTD - 3 or less units</u>	4B	2.80%	4B	2.50%	4B	2.30%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 2002
PART A

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1996</u>	<u>CLASS</u>	<u>1997</u>	<u>CLASS</u>	<u>1998</u>
<u>BLIND/PARA VET/DISABLED HOMESTEAD</u>	1B		1B		1B	
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 0.45%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 2A property						
BASE: NON-AG		\$32,000- 0.45%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 1A property						
<u>AGRICULTURAL HOMESTEAD</u>	2A		2A		2A	
HOUSE, GARAGE & 1 ACRE						
first \$72,000		1.00%		1.00%	First \$75,000 -	1.00%
over \$72,000		2.00%		2.00%	Over \$75,000 -	1.85%
REMAINDER OF FARM						
first \$115,000		0.45%		0.45%		0.40%
over \$115,000:						
first 320 acres		1.00%		1.00%		0.90%
over 320 acres		1.50%		1.50%		1.40%
<u>AGRICULTURAL NON-HOMESTEAD</u>						
LAND	2B	1.50%	2B	1.50%	2B	1.40%
MIGRANT HOUSING	N/A		N/A		1B	1.00%, 1.85%
<u>TIMBERLAND</u>	2B	1.50%	2B	1.50%	2B	1.40%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>						
A. COMMERCIAL, UNDER 250 DAYS	1C	1.00%	1C	1.00%	1C	1.00%
INCLUDES OWNER'S HOMESTEAD						
B. NON-COMMERCIAL - FIRST \$72,000	4C	2.00%	4C	1.75%	4C	First \$75,000 - 1.40%
- OVER \$72,000		2.50%		2.50%		Over \$75,000 - 2.50%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C		4C		4C	Includes qualifying
RECREATIONAL UNDER 250 DAYS		2.30%		2.30%		golf courses - 2.10%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A	
BASE: AMOUNT-PERCENTAGE		First \$72,000- 1.00%		1.00%		First \$75,000- 1.00%
		Over \$72,000- 2.00%		2.00%		Over \$75,000- 1.85%
<u>RESIDENTIAL NON-HOMESTEAD</u>						
A. APTS. WITH 4 OR MORE UNITS, NOT TITLE II	4A	3.40%	4A	3.40%	4A	2.90%
- IN SELECTED SMALL CITIES		2.30%		2.30%		2.30%
B. APARTMENT LAND - LESS THAN 4 UNITS	4C	2.30%	4C	2.30%	4C	1.90%, 2.10%
- 4 OR MORE UNITS	4D	3.40%	4D	3.40%	4D	2.90%
- IN SELECTED SMALL CITIES		2.30%		2.30%		2.30%
C. PRIVATE FOR PROFIT HOSPITALS	4A	3.40%	4A	3.40%	4A	2.90%
<u>RESIDENTIAL NON-HOMESTEAD - 3 or less units</u>	4B	2.30%	4B	2.30%	4B	2.10%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 2002
PART A

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1999</u>	<u>CLASS</u>	<u>2000 & 2001</u>	<u>CLASS</u>	<u>2002</u>
<u>BLIND/PARA VET/DISABLED HOMESTEAD</u>	1B		1B		1B	
AG BASE: First \$32,000		0.45%		0.45%		0.45%
Remainder uses tax capacity rates for class 2A property						
NON-AG BASE: First \$32,000		0.45%		0.45%		0.45%
Remainder uses tax capacity rates for class 1A property						
<u>AGRICULTURAL HOMESTEAD</u>	2A		2A		2A	
HOUSE, GARAGE & 1 ACRE						
First \$75,000		1.00%	First \$76,000	1.00%	First \$500,000	1.00%
Over \$75,000		1.70%	Over \$76,000	1.65%	Over \$500,000	1.25%
REMAINDER OF FARM						
First \$115,000		0.35%		0.35%		
Over \$115,000: - First 320 acres		0.80%	\$115,00 to \$600,00	0.80%	Up to \$600,00	0.55%
- Over 320 acres		1.25%	Over \$600,000	1.20%	Over \$600,000	1.00%
<u>AGRICULTURAL NON-HOMESTEAD</u>						
LAND	2B	1.25%	2B	1.20%	2B	1.00%
MIGRANT HOUSING	1D	1.00%, 1.70%	1D	1.00%, 1.65%	1D	1.00%, 1.25%
<u>TIMBERLAND</u>	2B	1.40%	2B	1.20%	2B	1.00%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>						
A. COMMERCIAL - under 250 days/includes homestead	1C	1.00%	1C	1.00%	1C	1.00%
B. NON-COMMERCIAL - First \$75,000	4C	1.25%	4C First \$76,000	1.20%	4C First \$500,000	1.00%
- Over \$75,000		2.20%	Over \$76,000	1.65%	Over \$500,000	1.25%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>						
RECREATIONAL under 250 days	4C		4C		4C First \$500,000	1.00%
Includes qualifying golf courses		1.80%		1.65%	Over \$500,000	1.25%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A	
First \$75,000		1.00%	First \$76,000	1.00%	First \$76,000	1.00%
Over \$75,000		1.70%	Over \$76,000	1.65%	Over \$76,000	1.25%
<u>RESIDENTIAL NON-HOMESTEAD</u>						
A. APARTMENTS with 4 or more units, not Title II	4A	2.50%	4A	2.40%	4A	1.80%
- IN SELECTED SMALL CITIES		2.15%		2.15%		
B. APARTMENT LAND - less than 4 units	4C	1.25%, 1.70%	N/A		N/A	
- 4 or more units	4C	2.50%	N/A		N/A	
- IN SELECTED SMALL CITIES		2.15%	N/A		N/A	
C. PRIVATE FOR PROFIT HOSPITALS	4A	2.50%	4A	2.40%	4A	1.80%
<u>RESIDENTIAL NON-HOMESTEAD - 3 or less units</u>	4B	1.70%	4B	1.65%	4B	1.50%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 2002¹
PART B

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1989</u>	<u>CLASS</u>	<u>1990</u>	<u>CLASS</u>	<u>1991</u>
<u>TITLE II NATIONAL HOUSING</u> (STRUCTURES)	4C	2.50%	4C	2.40%	4C	2.30%
<u>FARM HOME ADMINISTRATION</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	4D	1.50%	4D	1.70%	4D	2.00%
<u>SECTION 8 (STRUCTURES)</u>	4C	2.50%	4C	2.40%	4C	2.30%
<u>MANUFACTURED HOME PARK LAND</u>	N/A		N/A		4C	3.00%
<u>COMMERCIAL-INDUSTRIAL</u>						
LAND AND BUILDINGS						
BASE: AMOUNT-PERCENTAGE	3A	\$100,000- 3.30%	3A	\$100,000- 3.30%	3A	\$100,000- 3.20%
EXCESS: PERCENTAGE	3A	5.25%	3A	5.06%	3A	4.95%
MACHINERY						
<u>EMPLOYMENT PROPERTY</u>	3B		3B		3B	
COMPETITIVE CITY OR ZONE						
BASE: AMOUNT-PERCENTAGE		\$50,000- 2.50%		\$50,000- 2.40%		\$50,000- 2.30%
EXCESS: PERCENTAGE		3.50%		3.60%		3.60%
BORDER CITY						
BASE: AMOUNT-PERCENTAGE		\$100,000- 3.30%		\$100,000- 3.30%		\$100,000- 3.20%
EXCESS: PERCENTAGE		4.80%		5.06%		4.95%
<u>VACANT LAND</u>	5C	5.25%	5	5.06%	5	4.95%
<u>PUBLIC UTILITY</u>						
LAND AND BUILDINGS						
BASE: AMOUNT-PERCENTAGE	3A	3.30%	3A	3.30%	3A	3.20%
EXCESS: PERCENTAGE	3A	5.25%	3A	5.06%	3A	4.95%
MACHINERY						
	5A	4.60%	5	5.06%	5	4.95%
<u>UNMINED IRON ORE</u>	5B	5.25%	5	5.06%	5	4.95%
<u>"LOW RECOVERY" IRON ORE</u>	5B	5.25%	5	5.06%	5	4.95%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 2002 ¹
PART B

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1992</u>	<u>CLASS</u>	<u>1993</u>	<u>CLASS</u>	<u>1994 - 1997</u>
<u>TITLE II NATIONAL HOUSING</u> (STRUCTURES)	4C	2.30%	4C	2.30%	4C	2.30%
<u>FARM HOME ADMINISTRATION</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	4D	2.00%	4D	2.00%	4D	2.00%
<u>SECTION 8 (Structures)</u>	4C	2.30%	4C	2.30%	4C	2.30%
<u>MANUFACTURED HOME PARK LAND</u>	4C	2.30%	4C	2.00%	4C	2.00%
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS						
BASE: AMOUNT-PERCENTAGE	3A	\$100,000- 3.10%	3A	\$100,000- 3.00%	3A	\$100,000- 3.00%
EXCESS: PERCENTAGE	3A	4.75%	3A	4.70%	3A	4.60%
MACHINERY						
<u>EMPLOYMENT PROPERTY</u>	3B		3B		3B	
COMPETITIVE CITY OR ZONE						
BASE: AMOUNT-PERCENTAGE		\$50,000- 2.30%		\$50,000- 2.30%		\$50,000- 2.30%
EXCESS: PERCENTAGE		3.60%		3.60%		3.60%
BORDER CITY						
BASE: AMOUNT-PERCENTAGE		\$100,000- 3.10%		\$100,000- 3.00%		\$100,000- 3.00%
EXCESS: PERCENTAGE		4.75%		4.70%		4.60%
<u>VACANT LAND</u>	5	4.75%	5		5	
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS						
BASE: AMOUNT-PERCENTAGE	3A	3.10%	3A	3.00%	3A	3.00%
EXCESS: PERCENTAGE	3A	4.75%	3A	4.70%	3A	4.60%
MACHINERY	5	4.75%	5	4.70%	5	4.60%
<u>UNMINED IRON ORE</u>	5	4.75%	5	4.70%	5	4.60%
<u>"LOW RECOVERY" IRON ORE</u>	5	4.75%	5	4.70%	5	4.60%
<u>ALL OTHER PROPERTY NOT</u> <u>INCLUDED IN ANY OTHER CLASS</u>	5	4.75%	5	4.70%	5	4.60%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 2002 ¹
PART B

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1998</u>	<u>1999</u>	<u>CLASS</u>	<u>2000 & 2001</u>	<u>2002</u>
<u>RESIDENTIAL NON-HOMESTEAD</u>						
<u>SINGLE UNIT</u>						
First \$75,000	4BB	1.90%	1.25%	4BB	1.20%	1.00%
Over \$75,000		2.10%	1.70%	Over \$76,000	1.65%	1.25%
<u>TITLE II NATIONAL HOUSING</u>						
(STRUCTURES)	4C	2.00%	2.40%	N/A		
<u>FARM HOME ADMINISTRATION</u>						
(MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	4D			N/A		
		1.90%	2.20%	N/A		
<u>SECTION 8 (STRUCTURES)</u>						
	4C	2.00%	2.40%	N/A		
<u>MANUFACTURED HOME PARK LAND</u>						
	4C	2.00%	2.00%	4C	1.65%	1.50%
<u>COMMERCIAL-INDUSTRIAL</u>						
<u>LAND AND BUILDINGS</u>						
BASE: First \$150,000	3A	2.70%	2.45%	3A	2.40%	1.50%
EXCESS: Over \$150,000		4.00%	3.50%		3.40%	2.00%
MACHINERY					3.40%	2.00%
<u>EMPLOYMENT PROPERTY</u>						
<u>COMPETITIVE CITY OR ZONE</u>						
BASE: First \$150,000	3B	2.30%	2.30%	3B	2.40%	1.50%
EXCESS: Over \$150,000		3.60%	3.50%		3.40%	2.00%
<u>BORDER CITY</u>						
BASE: First \$150,000		2.70%	2.45%		2.40%	1.50%
EXCESS: Over \$150,000		4.00%	3.50%		3.40%	2.00%
<u>PUBLIC UTILITY</u>						
<u>LAND AND BUILDINGS</u>						
BASE: First \$150,000	3A	2.70%	2.45%	3A	2.40%	1.50%
EXCESS: Over \$150,000		4.00%	3.50%		3.40%	2.00%
MACHINERY	5	4.00%	3.50%	3A	3.40%	2.00%
<u>UNMINED IRON ORE</u>						
"LOW RECOVERY" IRON ORE	5	4.00%	3.50%	5	3.40%	2.00%
<u>ALL OTHER PROPERTY NOT INCLUDED IN ANY OTHER CLASS</u>						
	5	4.00%	3.50%	5	3.40%	2.00%

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 2002
PART A

Taxes Payable	COUNTY ¹		CITY ¹		TOWNSHIP ¹	
	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
1998	72,087,440	1,178,714,358	102,564,394	586,584,134	1,293,354	84,927,464
1999	75,041,076	1,234,036,309	106,461,044	619,218,963	1,418,110	90,302,764
2000	85,324,830	1,270,204,770	117,464,609	648,295,693	1,362,340	94,251,645
2001	91,931,965	1,359,455,651	114,968,044	716,090,609	1,679,755	100,503,434
2002	101,197,545	1,450,336,671	138,851,015	829,456,529	1,958,873	132,939,887

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 2002
PART B

Taxes Payable	SCHOOL DISTRICT ¹		SPECIAL TAXING DISTRICT		TOTAL LEVY		
	Debt	Non-Debt	Debt ²	Non-Debt	Debt ²	Non-Debt	Total ³
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
1998	310,494,006	1,625,324,406	322,600,551	107,382,186	809,039,745	3,582,932,548	4,391,972,293
1999	346,752,408	1,612,103,621	326,104,001	119,787,631	855,776,639	3,675,449,288	4,531,225,927
2000	384,599,006	1,663,588,523	338,936,113	127,841,454	906,455,349	3,734,988,013	4,641,443,362
2001	443,170,178	1,739,909,931	367,596,316	144,817,770	1,019,346,258	4,060,777,395	5,080,123,653
2002	464,326,182	507,867,962	288,485,126	110,257,547	994,818,741	3,030,858,596	4,025,677,337

(1) Includes market value based levies.

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

(3) 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.

TABLE 14
DISPARITY REDUCTION AID BEFORE AND AFTER THE 90% LIMITATION
BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1989 - 2002

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
1998	13,568,661	935,129	11,586,032	0	26,089,822
1999	12,415,480	862,653	10,588,902	0	23,867,035
2000	12,188,916	843,098	10,397,634	0	23,429,648
2001	12,188,916	843,098	10,397,634	0	23,429,648
2002	9,586,074	714,306	8,150,779	0	18,451,159

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
1998	13,486,154	927,318	11,550,549	0	25,964,021
1999	12,388,160	858,439	10,573,685	0	23,820,284
2000	12,181,550	840,114	10,343,865	0	23,365,529
2001	12,176,793	838,010	10,398,260	0	23,413,063
2002	9,273,768	637,510	7,802,146	0	17,713,424

* 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 - 2002

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1990	\$ 294,380,245	\$ 143,523,412	\$ 19,907,344	\$ 164,184,945	\$ 28,277,162	\$ 650,273,108
1991	176,365,417	158,504,917	21,617,844	149,885,409	28,741,932	535,115,519
1992	144,816,629	173,191,238	22,920,592	171,182,555	26,978,877	539,089,891
1993	176,747,590	189,181,030	24,413,781	192,484,218	29,915,180	612,741,799
1994	195,655,814	195,471,977	26,279,442	144,418,312	31,015,447	592,840,992
1995	194,687,983	197,070,502	26,175,055	145,688,644	31,716,453	595,338,637
1996	180,906,825	189,897,211	25,420,030	117,498,543	30,688,618	544,411,227
1997	186,681,293	195,710,902	26,969,306	90,764,726	27,523,383	527,649,610
1998	194,325,885	195,829,633	28,042,870	64,125,956	27,781,286	510,105,630
1999	196,984,226	195,709,227	28,040,663	35,935,880	27,642,543	484,312,539
2000	209,182,705	199,911,348	29,756,694	24,676,585	28,734,484	492,261,816
2001	208,599,684	199,739,369	29,270,458	13,468,799	28,712,818	479,791,128
2002	204,773,838	0	0	0	0	204,773,838

Effective with taxes payable in 2002, cities, towns, school districts and special taxing districts were eliminated.

TABLE 16
NUMBER OF AGRICULTURAL, NON-AGRICULTURAL AND TOTAL HOMESTEADS
TAXES PAYABLE 1975 - 2002

<u>TAXES</u> <u>PAYABLE</u>	<u>AGRICULTURAL</u> <u>HOMESTEADS</u>	<u>NON-AGRICULTURAL</u> <u>HOMESTEADS</u>	<u>TOTAL</u> <u>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
1998	108,250	1,238,525	1,346,775
1999	105,748	1,250,668	1,356,416
2000	105,126	1,276,061	1,381,187
2001	104,122	1,299,772	1,403,894
2002	103,949	1,325,978	1,429,927

TABLE 17
TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS
TAXES PAYABLE 1972 - 2002

Taxes Payable	Taconite Homestead Credit ¹			
	Taconite Credit Amount	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
1998	11,614,721	56,414	57.0 or 66.0%	\$289.80 or \$315.10
1999	15,251,912	56,819	57.0 or 66.0%	\$289.80 or \$315.10
2000	15,586,802	57,816	57.0 or 66.0%	\$289.80 or \$315.10
2001	15,820,359	57,605	57.0 or 66.0%	\$289.80 or \$315.10
2002 ⁴	15,638,878	57,745	57.0 or 66.0%	\$289.80 or \$315.10

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

1981...\$419,537	1986...\$336,928	1991...\$342,031	1996.. \$466,747	2001...\$564,095
1982... 465,160	1987... 344,826	1992... 339,307	1997... 467,639	2002...\$4,726,877
1983... 504,017	1988... 347,560	1993... 380,291	1998... 483,127	
1984... 588,618	1989... 328,575	1994... 415,872	1999... 512,057	
1985.. 311,485	1990... 310,054	1995... 454,808	2000... 537,757	

(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.

(4) The supplemental taconite area was expanded in payable year 2002.

TABLE 18
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 2002
PART A

WETLANDS CREDIT AND REIMBURSEMENT ¹

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

NATIVE PRAIRIE CREDIT AND REIMBURSEMENT ¹

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

AGRICULTURAL PRESERVES CREDIT ³

Taxes Payable	Number of Parcels	Number of Acres	Assessed Value ²	Credit Amount	105% Avg. Twp. Rate
1983	1,085	52,380	\$11,191,088	\$125,054	77 Mills
1984	1,716	85,028	20,212,097	340,215	75 Mills
1985	2,546	136,682	34,789,901	390,855	80 Mills
1986	2,953	153,527	34,219,215	650,582	82 Mills
1987	3,332	176,433	30,522,466	483,676	90 Mills
1988	1,986	139,917	21,117,117	233,623	102 Mills
1989	1,954	129,794	2,622,229	43,684	92 %
1990	1,489	104,526	1,077,414	45,885	96 %
1991	1,144	69,221	703,514	52,851	99 %
1992	1,809	130,016	1,354,310	108,162	104 %
1993	2,391	168,385	1,822,513	325,037	108 %
1994	2,426	169,638	1,400,119	288,808	117 %
1995	2,770	195,721	1,621,584	344,662	123 %
1996	2,819	199,105	1,724,491	306,943	124 %
1997	2,874	201,927	1,913,731	305,076	120 %
1998	2,876	201,562	1,707,627	312,017	118 %
1999	2,866	199,974	1,602,919	303,311	121 %
2000	2,886	200,295	1,635,324	303,290	125 %
2001	2,893	199,630	1,716,848	301,931	122 %
2002	2,894	198,156	1,701,613	302,505	118 %

DISASTER CREDIT

Taxes Payable	Number of Parcels	Market Value Difference	Assessed Value Diff ²	Credit TIF	Credit Other
1984	436	NA	\$571,658	0	\$58,582
1985	389	NA	714,804	0	71,575
1986	0	NA	0	0	0
1987	0	NA	0	0	0
1988	423	NA	436,207	0	52,975
1989	0	NA	0	0	0
1990	87	NA	1,497	0	1,416
1991	0	NA	0	0	0
1992	132	NA	3,482	0	4,044
1993	590	1,700,100	31,002	0	36,094
1994	0	0	0	0	0
1995	0	0	0	0	0
1996	0	0	0	0	0
1997	294	0	29,672	0	33,366
1998	5,715	0	759,350	975	1,030,577
1999	2,228	23,162,807	384,933	480	519,835
2000	0	0	0	0	0
2001	195	2,003,488	19,874	0	35,537
2002	102	726,898	9,230	0	9,512

(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, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 2002
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
1998	13	43,156	0	18,656	1996	393,581	478,375	1,210	675	145,463
1999	6	30,775	0	8,750	1997	393,657	467,848	1,338	619	151,225
2000	3	13,211	0	4,300	1998	334,925	416,284	821	1,060	146,557
2001	2	12,760	0	3,300	1999	293,964	381,288	832	1,090	141,589
2002	0	0	0	0	2000	284,679	267,817	794	1,066	138,406
					2001	266,551	332,512	802	1,003	132,835
					2002	162,279	195,941	768	944	101,688

DISPARITY REDUCTION CREDIT				COUNTY CONSERVATION CREDIT			
Taxes Payable	Number of Parcels	Tax Increment Financing	All Other	Taxes Payable	Number of Parcels	Number of Acres	Credit Amount
1989	1,087	\$255,392	\$1,911,475	1989	300	25,716	\$38,586
1990	1,333	281,466	2,183,560	1990	501	40,583	60,625
1991	1,300	268,871	2,064,459	1991	979	78,876	117,919
1992	1,451	429,597	2,162,261	1992	1,024	82,803	123,959
1993	1,554	609,811	3,402,059	1993	1,297	107,320	160,645
1994	1,535	775,436	3,668,342	1994	1,550	127,985	191,334
1995	1,526	894,142	4,254,618	1995	1,571	131,063	196,026
1996	1,541	867,225	4,268,148	1996	1,600	135,516	202,762
1997	1,592	849,170	4,608,301	1997	1,591	137,477	205,735
1998	1,439	660,601	3,566,108	1998	1,575	137,937	206,436
1999	1,384	679,041	4,222,732	1999	1,570	137,594	206,083
2000	1,363	485,002	4,265,513	2000	1,571	137,479	206,099
2001	1,391	635,450	4,767,491	2001	1,555	136,540	204,632
2002	1,385	442,797	2,985,208	2002	1,538	136,103	204,075

(1) Tax capacity replaced assessed value in payable 1989 and subsequent years.

TABLE 19
AGRICULTURAL PRESERVE CREDIT TAX RATE DATA
TAXES PAYABLE 1982 - 2002

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	1992	103 %	1983	77 Mills	1993	108 %
1983	71 Mills	1993	111 %	1984	75 Mills	1994	117 %
1984	76 Mills	1994	117 %	1985	80 Mills	1995	123 %
1985	78 Mills	1995	118 %	1986	82 Mills	1996	124 %
1986	86 Mills	1996	114 %	1987	90 Mills	1997	120 %
1987	97 Mills	1997	112 %	1988	102 Mills	1998	118 %
1988	88 %	1998	115 %	1989	92 %	1999	121 %
1989	91 %	1999	119 %	1990	96 %	2000	125 %
1990	94 %	2000	116 %	1991	99 %	2001	122 %
1991	99 %	2001	112 %	1992	104 %	2002	118 %

METRO AREA AVERAGE NET TAX CAPACITY TAX RATE IN TOWNS

COUNTY	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
	(Mills)	(Mills)	(Mills)	(Mills)	(Mills)	(Mills)	(Percent)	(Percent)	(Percent)	(Percent)
ANOKA	90.428	96.138	95.155	97.135	102.594	106.959	93.873	93.024	101.020	109.869
CARVER	86.715	91.755	91.015	102.797	101.926	111.297	86.679	99.168	100.913	114.085
DAKOTA	80.031	87.702	88.216	94.871	104.792	96.511	85.618	84.323	92.150	98.233
HENNEPIN	103.067	109.633	105.747	109.687	110.817	110.042	99.443	102.284	105.274	118.807
RAMSEY	97.280	101.290	104.029	106.743	109.167	109.363	92.182	103.476	118.562	121.834
SCOTT	94.880	93.269	96.812	100.107	114.191	108.891	95.800	91.002	102.929	111.061
WASHINGTON	90.044	93.979	92.613	97.819	100.335	103.539	87.462	86.750	98.536	102.904
COUNTY	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)
ANOKA	116.246	112.552	116.098	104.905	101.737	111.520	114.669	117.544	111.329	98.770
CARVER	128.830	136.993	142.871	134.945	125.521	125.587	127.642	122.881	111.770	102.732
DAKOTA	109.514	107.163	110.138	104.415	117.874	99.884	113.772	105.590	99.880	88.545
HENNEPIN	120.911	123.817	118.498	117.548	121.521	121.769	127.410	121.668	118.470	118.350
RAMSEY	121.604	134.260	135.105	126.418	124.361	122.007	123.912	120.203	114.372	109.673
SCOTT	114.150	125.842	132.526	122.197	116.639	117.018	112.447	104.528	105.160	90.785
WASHINGTON	112.201	112.717	115.341	108.771	101.265	104.916	107.309	101.256	98.192	89.045

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

TABLE 20
CREDIT ADJUSTMENT AMOUNTS FOR PRIOR YEARS
FOR REAL PROPERTY
TAXES PAYABLE 1974 - 2002

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	(83,868)	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	(24,058)	32,637	3,805	---
1998	7,039	67,434	44,973	4,548	---
1999	---	418,567	41,222	3,991	---
2000	---	624,086	39,486	5,347	---
2001	35,193	900,908	45,993	2,963	---
2002	---	893,948	42,571	655	---

(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 (1984-2001), disaster and enterprise zone credits (1985-2001), small business credit (1989-1990), agricultural credit (1990-1992), disparity reduction credit (1990-2001), county conservation credit (1990-2001), rental equity credit (1995-1996), education homestead credit and education agricultural credit (1998-2001).

(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 21
POWER LINE TAXES
TAXES PAYABLE 1960 - 2002 ¹

<u>TAXES PAYABLE</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>
1960	\$ 2,036,566	\$ 57,567
1961	2,147,560	62,735
1962	2,370,430	65,514
1963	2,468,393	65,204
1964	2,598,398	77,847
1965	2,933,215	64,203
1966	3,089,664	67,819
1967	3,251,425	64,285
1968	3,746,606	70,579
1969	4,420,526	76,619
1970	5,641,188	89,864
1971	6,089,743	103,057
1972	5,487,328	111,349
1973	5,669,350	103,451
1974	5,970,012	102,866
1975	6,868,000	115,009
1976	6,402,774	112,066
1977	7,434,840	126,298
1978	9,462,371	136,304
1979	9,839,253	145,179
1980	12,365,732	154,745
1981	12,906,454	144,358
1982	5,279,233	170,842
1983	5,340,455	176,553
1984	5,923,187	239,937
1985	7,768,971	302,326
1986	6,733,530	249,069
1987	7,147,821	291,805
1988	7,571,217	329,694
1989	7,119,979	977,158
1990	7,251,852	1,024,445
1991	7,530,166	455,535
1992	7,815,716	612,918
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
1998	7,873,206 ²	1,328,542 ²
1999	6,831,709 ²	1,599,284 ²
2000	7,007,735 ²	1,609,730 ²
2001	6,506,116 ²	1,613,874 ²
2002	5,670,176 ³	1,418,501 ³

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

(2) Includes market value based tax.

(3) Includes market value based tax and the state tax.

TABLE 22
TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, CREDITS, AND EXCESS TIF
TAXES PAYABLE 1974 - 2002
PART A

TAXES PAYABLE	NUMBER OF		TOTAL ASSESSED VALUE (1)	INCREMENT VALUE	PERCENT	INCREMENT TAX	HOME- STEAD CREDIT	REDUCED ASSESSMENT CREDIT	ENTERPRISE ZONE CREDIT	AGRI- CULTURAL CREDIT	DISPARITY REDUCTION CREDIT	TACONITE CREDIT
	CITIES	TOWNS			OF TIF TO TOTAL VALUE							
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
1998	373	31	2,800,208,465	226,048,367	8.073	299,099,241	-	-	0	-	660,601	12,545
1999	378	32	2,757,609,477	222,853,861	8.081	301,890,301	-	-	0	-	679,041	47,215
2000	386	31	2,939,641,387	237,008,203	8.062	314,420,873	-	-	0	-	485,002	48,496
2001	390	28	3,290,457,920	271,936,968	8.264	341,614,575	-	-	0	-	635,450	54,594
2002	394	28	2,581,396,421	193,636,255	7.501	248,098,586	3,901,715	-	0	1,020	442,797	41,828

(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 22
TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, CREDITS, AND EXCESS TIF
TAXES PAYABLE 1974 - 2002
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>
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
1997	3,433,409	2,374,044	5,459,016	11,266,469
1998	4,417,195	3,368,743	3,994,861	11,780,799
1999	4,368,329	4,078,830	3,520,018	11,967,177
2000	3,476,300	3,553,019	2,419,118	9,448,437
2001	3,270,699	3,375,163	2,026,109	8,671,970
2002	2,949,280	3,287,479	11,210	6,247,969

* 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 23
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 2002 ¹
PART A - VALUES

CONTRIBUTION VALUE

TAXES PAYABLE	METROPOLITAN COUNTIES								TOTAL	AREA-WIDE TAX RATE ²
	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON			
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	
1980	34,509,539	5,721,304	47,658,835	153,325,181	59,186,227	13,062,152	14,603,963	328,067,201	110.552	
1981	45,429,191	7,226,685	62,886,120	215,864,276	88,989,596	14,847,062	18,871,493	454,114,423	103.003	
1982	59,985,263	8,793,042	81,157,224	336,516,015	156,084,611	21,026,259	27,358,785	690,921,199	94.106	
1983	71,422,489	12,308,934	90,462,514	462,449,911	189,296,742	24,690,247	33,855,423	884,486,260	100.348	
1984	78,293,992	13,870,346	104,488,836	590,776,996	212,621,242	20,071,348	35,877,404	1,056,000,164	101.727	
1985	81,769,257	13,666,076	114,132,366	679,094,041	312,726,995	23,963,514	38,165,029	1,263,517,278	108.743	
1986	83,458,971	13,420,109	123,323,016	761,028,978	262,021,137	26,786,011	42,656,671	1,312,694,893	107.553	
1987	94,511,947	14,543,138	147,801,830	902,642,718	272,083,607	31,285,058	48,507,997	1,511,376,295	112.238	
1988	105,343,898	16,358,136	179,120,792	1,059,514,528	311,225,643	28,605,987	53,624,046	1,753,793,030	118.812	
1989	13,767,672	2,215,776	26,715,674	149,695,937	45,175,760	4,332,545	8,008,486	249,911,850	99.546 %	
1990	14,918,256	2,279,874	28,147,315	163,600,637	44,663,897	2,885,281	8,483,387	264,978,647	104.578 %	
1991	16,555,189	2,669,981	31,856,129	177,523,529	47,730,412	4,458,053	9,712,404	290,505,697	104.970 %	
1992	17,305,985	3,436,282	35,356,448	174,411,338	47,674,251	4,436,164	10,147,590	292,768,058	116.127 %	
1993	19,033,330	3,934,120	35,551,500	168,000,608	47,166,135	4,657,497	10,751,193	289,093,101	123.488 %	
1994	18,341,321	3,851,566	35,651,723	159,342,343	44,840,187	3,850,905	11,140,632	277,018,677	133.229 %	
1995	18,691,339	4,107,776	36,037,960	125,481,769	41,461,103	4,565,714	10,964,995	241,310,656	134.799 %	
1996	19,151,435	4,298,353	36,369,487	143,356,732	39,838,601	5,015,439	11,527,919	259,557,966	141.441 %	
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 %	
1998	19,014,379	4,875,586	35,020,211	150,331,037	37,828,487	5,105,573	12,005,959	264,181,232	155.082 %	
1999	18,238,162	4,690,932	32,588,388	143,842,960	36,033,193	4,756,253	12,396,419	252,546,307	157.373 %	
2000	20,646,055	4,811,627	35,247,772	158,855,207	40,261,610	5,561,671	13,046,815	278,430,757	146.134 %	
2001	23,605,113	5,007,618	39,804,932	178,337,551	46,118,267	6,537,560	14,796,179	314,207,220	137.987 %	
2002	15,771,260	3,447,483	25,992,691	119,810,303	33,898,905	4,830,459	10,519,273	214,270,374	156.497 %	

TACONITE COUNTIES

TAXES PAYABLE	TACONITE COUNTIES							TOTAL	AREA-WIDE TAX RATE
	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS		
1998	6,159	29,413	17,079	103,541	0	28,385	255,940	440,517	143.257 %
1999	7,693	19,241	19,038	51,000	4	106,761	245,268	449,005	150.219 %
2000	12,539	36,215	54,105	168,487	1	165,635	415,675	852,657	162.710 %
2001	25,425	59,049	95,232	281,824	0	206,776	522,535	1,190,841	156.563 %
2002	33,353	44,408	79,680	187,039	0	155,007	378,217	877,704	206.418 %

(1) Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Values for 1990 are net tax capacity values.

(2) Metropolitan 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 23
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 2002 ¹
PART A - VALUES

TAXES PAYABLE	DISTRIBUTION VALUE							
	ANOKA	CARVER	DAKOTA	METROPOLITAN COUNTIES		SCOTT	WASHINGTON	TOTAL
				HENNEPIN	RAMSEY			
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
1998	34,032,382	5,166,709	32,172,449	104,932,924	63,420,826	6,343,559	18,112,028	264,180,877
1999	32,782,914	4,958,980	31,188,388	99,217,854	60,622,528	6,218,955	17,555,661	252,545,280
2000	36,467,376	5,683,227	35,689,287	108,247,052	65,450,596	7,120,170	19,773,102	278,430,810
2001	44,218,996	7,080,774	40,912,018	119,614,613	71,088,661	8,284,035	22,665,098	313,864,195
2002	27,361,064	5,149,826	27,839,600	83,408,861	49,375,272	6,220,217	14,914,439	214,269,279
	TACONITE COUNTIES							
TAXES PAYABLE	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL
1998	13,393	4,109	18,448	94,447	67	25,446	284,848	440,758
1999	13,660	4,279	18,406	98,391	68	27,146	288,128	450,078
2000	25,377	7,348	35,979	184,466	135	50,828	549,674	853,807
2001	35,441	10,579	54,216	259,528	195	67,947	752,120	1,180,026
2002	28,171	10,654	41,336	196,907	140	54,911	550,851	882,970

(1) Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Values for 1990 are net tax capacity values.

TABLE 23
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 2002 ¹
PART B - TAX AMOUNTS

CONTRIBUTION TAX

TAXES PAYABLE	METROPOLITAN COUNTIES								AREA-WIDE TAX RATE ²
	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	
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	1,614,497	36,268,485	110.552
1981	4,679,338	744,376	6,477,456	22,234,666	9,166,195	1,529,112	1,943,821	46,774,964	103.003
1982	5,645,023	827,482	7,637,380	31,668,171	14,688,498	1,978,700	2,574,625	65,019,879	94.106
1983	7,167,104	1,235,177	9,077,734	46,405,923	18,995,548	2,477,626	3,397,434	88,756,546	100.348
1984	7,964,614	1,410,992	10,629,336	60,097,975	21,629,320	2,041,803	3,649,833	107,423,873	101.727
1985	8,891,828	1,486,090	12,411,096	73,846,728	34,006,872	2,605,871	4,150,180	137,398,665	108.743
1986	8,976,263	1,443,375	13,263,752	81,850,952	28,181,159	2,880,923	4,587,866	141,184,290	107.553
1987	10,607,830	1,632,292	16,588,981	101,310,820	30,538,119	3,511,383	5,444,458	169,633,883	112.238
1988	12,516,116	1,943,545	21,281,698	125,883,045	36,977,339	3,398,739	6,371,190	208,371,672	118.812
1989	13,705,167	2,205,713	26,594,383	149,016,321	44,970,627	4,312,886	7,972,154	248,777,251	99.546 %
1990	15,601,214	2,384,247	29,435,938	171,090,272	46,708,566	3,017,400	8,871,762	277,109,399	104.578 %
1991	17,377,976	2,802,681	33,439,923	186,346,453	50,102,568	4,679,605	10,195,129	304,944,335	104.970 %
1992	20,096,923	3,990,454	41,058,418	202,538,655	55,362,628	5,151,559	11,784,105	339,982,742	116.127 %
1993	23,503,901	4,858,164	43,901,845	207,460,950	58,240,291	5,753,657	13,276,445	356,995,253	123.488 %
1994	24,435,962	5,131,400	47,498,425	212,290,214	59,740,074	5,130,524	14,842,573	369,069,172	133.229 %
1995	25,197,796	5,537,239	48,578,840	169,148,165	55,889,082	6,154,538	14,780,728	325,286,388	134.799 %
1996	27,087,977	6,079,632	51,441,401	202,765,190	56,348,054	7,093,883	16,305,217	367,121,354	141.441 %
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 %
1998	29,487,879	7,561,155	54,310,106	233,136,368	58,665,172	7,917,825	18,619,083	409,697,588	155.082 %
1999	28,701,948	7,382,260	51,285,338	226,369,987	56,706,516	7,485,062	19,508,617	397,439,728	157.373 %
2000	30,170,905	7,031,426	51,509,088	232,141,470	58,835,902	8,127,489	19,065,830	406,882,110	146.134 %
2001	32,571,984	6,909,859	54,925,708	246,082,634	63,637,268	9,020,981	20,416,805	433,565,239	137.987 %
2002	24,681,547	5,395,206	40,677,845	187,499,528	53,050,773	7,559,522	16,462,350	335,326,771	156.497 %
TAXES PAYABLE	TACONITE COUNTIES								AREA-WIDE TAX RATE
	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL	
1998	8,824	42,126	24,441	148,328	0	40,663	366,655	631,037	143.257 %
1999	11,583	28,971	28,664	76,786	7	160,743	369,285	676,039	150.219 %
2000	20,402	58,922	88,032	274,145	2	269,505	676,344	1,387,352	162.710 %
2001	40,166	93,283	150,424	445,209	0	326,653	825,468	1,881,203	156.563 %
2002	68,845	91,663	164,472	386,086	0	319,963	780,709	1,811,738	206.418 %

(1) Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Values for 1990 are net tax capacity values.

(2) Metropolitan 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 23
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 2002¹
PART B - TAX AMOUNTS

DISTRIBUTION TAX

METROPOLITAN COUNTIES

TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL
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	2,225,460	36,265,898
1981	5,451,705	938,614	4,289,073	19,984,411	12,056,560	1,131,468	2,822,564	46,674,395
1982	7,778,886	1,269,728	6,519,142	28,853,867	15,511,630	1,212,369	3,943,688	65,089,310
1983	10,473,741	1,805,920	8,813,164	38,939,069	21,572,976	1,988,837	5,161,570	88,755,277
1984	12,902,157	1,979,226	10,701,792	45,082,301	27,425,600	2,555,996	6,770,643	107,417,715
1985	17,615,394	2,670,087	13,380,503	58,286,701	33,979,768	3,009,639	8,453,790	137,395,882
1986	17,381,692	2,664,937	14,105,950	58,369,443	36,498,919	3,363,796	8,794,560	141,179,297
1987	21,634,889	3,520,834	17,670,019	68,441,809	43,665,369	3,867,302	10,829,318	169,629,540
1988	25,261,547	4,354,708	23,503,471	86,213,285	51,382,766	5,839,034	12,752,695	209,307,506
1989	31,202,813	5,809,501	25,439,152	102,100,123	61,981,744	6,715,338	15,518,973	248,767,644
1990	35,573,409	5,892,634	31,434,940	111,406,850	67,670,695	7,722,497	17,405,244	277,106,269
1991	37,167,422	6,694,819	32,088,141	124,889,282	77,363,923	8,030,811	18,711,521	304,945,920
1992	41,431,861	6,746,426	35,748,652	140,093,492	86,496,472	8,379,151	21,107,631	340,003,685
1993	41,607,349	7,297,494	38,148,208	148,461,512	91,334,555	8,940,720	21,207,902	356,997,740
1994	42,992,083	7,343,958	38,960,277	158,730,570	90,315,027	8,593,891	22,136,140	369,071,946
1995	36,102,252	6,541,315	34,488,435	137,592,200	82,605,618	8,137,979	19,815,714	325,283,513
1996	41,281,221	7,504,581	38,855,724	150,248,026	96,841,544	9,505,072	22,885,456	367,121,624
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
1998	46,108,416	8,411,701	44,189,753	165,389,198	110,695,220	9,793,943	25,108,333	409,696,564
1999	44,859,451	8,235,516	43,951,967	162,228,358	103,768,935	9,679,523	24,714,099	397,437,849
2000	47,239,089	8,491,986	46,846,635	162,296,198	104,582,432	9,755,119	27,669,653	406,881,112
2001	52,988,818	10,539,808	48,850,244	174,802,157	106,923,233	10,531,974	28,936,363	433,572,597
2002	37,527,657	8,941,085	37,574,772	137,051,426	83,611,685	9,229,741	21,390,582	335,326,948

TACONITE COUNTIES

TAXES PAYABLE	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL
1998	15,642	4,706	24,572	125,476	156	40,117	420,746	631,415
1999	16,151	5,163	24,298	129,030	76	43,601	456,596	674,915
2000	42,037	9,519	46,716	264,421	145	90,355	934,412	1,387,605
2001	48,423	9,518	70,132	368,963	48	108,650	1,243,507	1,849,241
2002	44,976	13,631	62,625	384,101	94	99,043	1,219,334	1,823,804

(1) Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Values for 1990 are net tax capacity values.

TABLE 24
MANUFACTURED HOME PERSONAL PROPERTY
HOMESTEAD BASE VALUES AND CLASSIFICATION RATIOS
TAXES PAYABLE 1973-2001

Taxes Payable	Homestead Base Value		Classification Ratios ²	
	Farm ¹	Residential	Farm	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%
1993-1997	\$72,000	\$72,000	1.00%-2.00%	1.00%-2.00%
1998	\$75,000	\$75,000	1.00%-1.85%	1.00%-1.85%
1999	\$75,000	\$75,000	1.00%-1.70%	1.00%-1.70%
2000	\$76,000	\$76,000	1.00%-1.65%	1.00%-1.65%
2001	\$76,000	\$76,000	1.00%-1.65%	1.00%-1.65%

(1) Prior to 1981, manufactured 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
1993-1998: % up to base value - % over base value

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
1993-1998: % up to base value - % over base value

(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 25
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 2001

Taxes Payable	Number of Assessments	Market Value	Total Tax Capacity			Total Taxes Levied			School District
			Homestead	Non-Homestead	Total	County	City	Town	
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
1997	58,251	582,020,200	4,850,527	2,029,927	6,880,454	2,774,786	1,316,028	269,175	4,162,676
1998	57,827	621,795,326	5,223,544	1,721,751	6,945,295	2,955,646	1,474,675	275,390	4,287,483
1999	57,880	675,288,900	5,672,699	1,385,274	7,057,973	3,142,159	1,627,075	282,219	4,507,530
2000	56,957	731,697,200	6,145,857	1,436,473	7,582,330	3,269,684	1,752,140	288,237	4,741,500
2001	57,166	775,716,000	6,450,064	1,604,307	8,054,371	3,410,101	1,894,122	290,294	4,951,624

(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.

TABLE 25
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 2001

Taxes Payable	Taxes Levied			Homestead Credit ³		Taconite Homestead Credit ⁵	Agricultural Credit ³	Reduced Assessment Credit	Total Net Tax Payable
	Special District	Contribution Levy	Total	Number of Homesteads	Credit Amount ⁴				
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
1997	147,284	-	8,669,964	-	-	101,556	-	-	8,568,408
1998	171,385	-	9,164,579	-	632,801	95,005	-	-	8,436,773
1999	190,296	-	9,749,277	-	1,422,477	92,785	-	-	8,234,015
2000	229,479	-	10,281,213	-	1,881,846	91,048	-	-	8,308,319
2001	227,873	-	10,774,014	-	1,784,398	89,805	-	-	8,899,811

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

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

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

(4) Education homestead credit was added effective payable year 1998.

(5) Taconite homestead credit may also include disaster credit for certain years.

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
AITKIN	\$ 8,284,708	\$ 8,279,309	-0.07 %	\$ 416,274	\$ 584,258	40.35 %	\$ 1,436,144	\$ 1,858,652	29.42 %
ANOKA	54,427,852	59,705,672	9.70 %	43,251,185	58,335,826	34.88 %	1,534,846	1,995,354	30.00 %
BECKER	10,978,956	11,951,721	8.86 %	1,530,660	1,936,569	26.52 %	1,736,801	2,411,011	38.82 %
BELTRAMI	11,764,168	12,544,989	6.64 %	1,833,974	1,354,042	-26.17 %	1,346,280	1,741,817	29.38 %
BENTON	10,652,305	11,694,558	9.78 %	3,504,353	3,696,504	5.48 %	750,080	960,370	28.04 %
BIG STONE	1,948,943	2,090,346	7.26 %	635,979	700,358	10.12 %	259,032	345,200	33.27 %
BLUE EARTH	16,620,711	17,717,910	6.60 %	8,878,959	8,113,927	-8.62 %	1,471,742	1,900,713	29.15 %
BROWN	6,813,494	7,170,586	5.24 %	4,037,333	4,431,891	9.77 %	536,711	803,499	49.71 %
CARLTON	11,450,361	12,178,101	6.36 %	3,118,914	3,334,165	6.90 %	1,465,219	2,120,028	44.69 %
CARVER	23,201,321	23,986,410	3.38 %	12,012,069	14,678,346	22.20 %	1,029,623	1,432,916	39.17 %
CASS	10,771,869	12,121,383	12.53 %	2,115,742	2,451,903	15.89 %	2,545,388	3,346,705	31.48 %
CHIPPEWA	4,093,563	4,288,931	4.77 %	2,031,199	2,155,608	6.12 %	564,360	869,783	54.12 %
CHISAGO	13,896,463	16,085,759	15.75 %	3,946,881	5,479,742	38.84 %	2,406,222	3,117,784	29.57 %
CLAY	14,901,195	15,905,410	6.74 %	5,174,429	4,056,087	-21.61 %	812,902	1,088,568	33.91 %
CLEARWATER	4,337,652	4,640,349	6.98 %	426,806	500,776	17.33 %	452,037	566,405	25.30 %
COOK	3,424,955	4,154,489	21.30 %	489,456	548,375	12.04 %	117,260	47,236	-59.72 %
COTTONWOOD	4,776,242	4,999,917	4.68 %	1,251,020	1,418,307	13.37 %	537,216	794,106	47.82 %
CROW WING	16,651,015	18,514,645	11.19 %	8,607,056	10,202,699	18.54 %	3,390,742	4,311,734	27.16 %
DAKOTA	75,757,647	78,771,459	3.98 %	77,995,086	95,317,433	22.21 %	2,104,916	2,355,012	11.88 %
DODGE	5,045,230	5,723,535	13.44 %	2,291,718	2,584,991	12.80 %	806,283	1,276,740	58.35 %
DOUGLAS	10,538,220	12,204,513	15.81 %	2,283,252	2,813,133	23.21 %	2,269,586	3,078,245	35.63 %
FARIBAUT	4,829,429	5,053,121	4.63 %	1,897,235	2,111,771	11.31 %	956,545	1,291,560	35.02 %
FILLMORE	4,824,295	5,373,696	11.39 %	2,583,251	3,139,210	21.52 %	1,132,588	1,907,621	68.43 %
FREEBORN	7,839,047	8,643,980	10.27 %	2,702,416	2,187,301	-19.06 %	1,060,766	1,479,113	39.44 %
GOODHUE	20,532,370	21,567,010	5.04 %	11,829,022	14,706,470	24.33 %	1,871,655	2,770,805	48.04 %
GRANT	2,603,782	2,666,780	2.42 %	817,692	897,463	9.76 %	310,744	384,544	23.75 %
HENNEPIN	396,643,217	410,157,370	3.41 %	294,021,542	350,760,358	19.30 %	320,010	305,268	-4.61 %
HOUSTON	4,327,721	4,912,098	13.50 %	2,054,690	2,292,014	11.55 %	880,737	1,464,471	66.28 %
HUBBARD	5,957,669	6,687,211	12.25 %	739,453	952,467	28.81 %	1,805,232	2,263,542	25.39 %
ISANTI	9,087,531	9,870,131	8.61 %	3,445,001	4,207,174	22.12 %	2,057,109	2,770,653	34.69 %

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
ITASCA	\$ 19,529,865	\$ 20,142,890	3.14 %	\$ 6,486,020	6,305,382	-2.79 %	\$ 2,727,024	2,556,977	-6.24 %
JACKSON	5,314,966	5,783,361	8.81 %	921,869	1,113,962	20.84 %	711,700	985,232	38.43 %
KANABEC	4,946,031	5,861,742	18.51 %	391,609	402,996	2.91 %	533,221	742,640	39.27 %
KANDIYOHI	16,306,389	17,419,205	6.82 %	3,693,341	3,363,135	-8.94 %	1,476,777	2,042,002	38.27 %
KITTSON	2,032,413	2,126,057	4.61 %	402,922	468,859	16.36 %	404,045	538,898	33.38 %
KOOCHICHING	2,671,855	2,820,357	5.56 %	1,801,875	1,704,923	-5.38 %	47,385	52,890	11.62 %
LAC QUI PARLE	2,340,590	2,500,435	6.83 %	783,528	862,553	10.99 %	399,454	662,483	65.85 %
LAKE	4,174,111	4,397,508	5.35 %	1,172,830	1,244,521	6.11 %	378,166	86,981	-77.00 %
LAKE OF THE WOODS	1,348,384	1,474,161	9.33 %	108,565	116,315	7.14 %	170,935	268,902	57.31 %
LE SUEUR	7,494,551	7,839,526	4.60 %	3,081,394	3,483,394	13.05 %	856,195	1,137,936	32.91 %
LINCOLN	2,859,409	2,971,633	3.92 %	532,337	676,062	27.00 %	322,313	502,362	55.86 %
LYON	6,591,050	7,184,304	9.00 %	3,930,680	4,027,511	2.46 %	431,835	582,269	34.84 %
MCLEOD	10,095,219	12,175,460	20.61 %	6,491,292	7,553,371	16.36 %	874,308	1,287,499	47.26 %
MAHNOMEN	2,426,823	2,665,100	9.82 %	275,204	306,033	11.20 %	224,117	375,017	67.33 %
MARSHALL	3,103,701	3,130,616	0.87 %	600,436	684,355	13.98 %	745,422	1,127,814	51.30 %
MARTIN	5,985,772	6,778,094	13.24 %	2,403,153	2,451,281	2.00 %	902,595	1,120,862	24.18 %
MEEKER	5,715,627	6,333,500	10.81 %	1,764,177	2,006,905	13.76 %	1,563,942	2,046,193	30.84 %
MILLE LACS	7,773,591	8,523,014	9.64 %	1,437,855	1,749,428	21.67 %	860,149	1,222,887	42.17 %
MORRISON	9,189,782	10,002,187	8.84 %	2,162,102	2,460,681	13.81 %	1,648,671	2,208,138	33.93 %
MOWER	7,534,168	7,643,534	1.45 %	2,966,249	3,048,729	2.78 %	1,509,010	2,164,894	43.46 %
MURRAY	3,246,020	3,544,830	9.21 %	618,527	756,570	22.32 %	615,078	928,474	50.95 %
NICOLLET	8,554,085	9,444,112	10.40 %	3,685,142	3,900,781	5.85 %	814,532	1,110,470	36.33 %
NOBLES	5,758,554	6,178,822	7.30 %	2,329,988	2,585,306	10.96 %	674,562	976,103	44.70 %
NORMAN	2,661,697	2,813,376	5.70 %	674,809	776,933	15.13 %	408,683	527,268	29.02 %
OLMSTED	39,966,191	44,582,442	11.55 %	20,802,175	24,859,628	19.50 %	2,383,664	3,013,587	26.43 %
OTTER TAIL	13,941,614	15,679,215	12.46 %	4,661,744	4,583,459	-1.68 %	3,193,596	4,690,484	46.87 %
PENNINGTON	4,151,378	4,373,185	5.34 %	1,421,914	1,528,255	7.48 %	299,889	394,497	31.55 %
PINE	7,442,265	8,684,148	16.69 %	1,385,887	1,543,626	11.38 %	1,480,209	1,931,627	30.50 %
PIPESTONE	3,653,860	3,857,048	5.56 %	1,215,666	1,116,133	-8.19 %	255,622	387,450	51.57 %
POLK	11,651,778	12,138,963	4.18 %	3,718,064	4,255,736	14.46 %	1,672,985	2,316,384	38.46 %

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
POPE	\$ 3,249,690	\$ 3,633,072	11.80 %	\$ 955,724	\$ 1,168,909	22.31 %	\$ 496,842	\$ 779,488	56.89 %
RAMSEY	135,283,811	141,854,852	4.86 %	81,218,878	89,232,335	9.87 %	1,236,825	1,612,207	30.35 %
RED LAKE	1,305,754	1,365,824	4.60 %	443,242	490,715	10.71 %	168,761	236,704	40.26 %
REDWOOD	5,990,295	6,282,264	4.87 %	1,969,999	2,441,967	23.96 %	801,737	1,069,245	33.37 %
RENVILLE	6,374,587	7,187,359	12.75 %	2,843,892	2,946,030	3.59 %	1,191,401	1,534,222	28.77 %
RICE	10,773,455	11,432,421	6.12 %	6,697,554	5,773,098	-13.80 %	1,435,977	1,824,682	27.07 %
ROCK	2,733,215	2,839,036	3.87 %	704,220	772,224	9.66 %	493,349	669,921	35.79 %
ROSEAU	3,044,657	3,309,056	8.68 %	1,420,073	1,449,712	2.09 %	478,381	701,787	46.70 %
ST. LOUIS	65,428,585	73,059,586	11.66 %	22,949,172	19,853,809	-13.49 %	5,921,536	5,300,907	-10.48 %
SCOTT	23,108,489	25,281,087	9.40 %	15,060,322	21,235,208	41.00 %	1,729,753	2,445,824	41.40 %
SHERBURNE	20,690,979	23,512,439	13.64 %	12,252,325	12,732,301	3.92 %	2,283,049	3,145,490	37.78 %
SIBLEY	5,687,638	6,056,667	6.49 %	1,539,248	1,796,141	16.69 %	922,593	1,330,777	44.24 %
STEARNS	32,623,831	35,843,386	9.87 %	19,772,203	21,181,934	7.13 %	4,611,890	6,559,488	42.23 %
STEELE	8,591,670	9,455,051	10.05 %	4,895,256	5,494,309	12.24 %	609,370	987,569	62.06 %
STEVENS	2,781,614	2,965,879	6.62 %	1,227,889	1,118,370	-8.92 %	295,479	417,820	41.40 %
SWIFT	3,394,829	3,798,417	11.89 %	1,148,896	1,173,415	2.13 %	553,450	886,733	60.22 %
TODD	6,950,482	7,229,041	4.01 %	1,057,946	1,206,466	14.04 %	1,624,947	2,225,092	36.93 %
TRAVERSE	1,854,297	2,126,159	14.66 %	545,960	566,806	3.82 %	178,660	229,798	28.62 %
WABASHA	6,016,157	6,253,805	3.95 %	1,947,230	2,347,898	20.58 %	764,594	1,142,214	49.39 %
WADENA	4,181,118	4,546,048	8.73 %	1,258,340	1,242,201	-1.28 %	404,551	507,736	25.51 %
WASECA	5,859,442	6,291,963	7.38 %	2,383,294	2,698,439	13.22 %	588,999	794,229	34.84 %
WASHINGTON	45,367,441	49,238,297	8.53 %	37,047,139	49,823,280	34.49 %	2,932,378	2,863,168	-2.36 %
WATONWAN	4,508,047	4,802,905	6.54 %	1,117,408	1,123,674	0.56 %	448,128	622,317	38.87 %
WILKIN	2,837,009	2,976,461	4.92 %	475,559	528,717	11.18 %	282,653	370,367	31.03 %
WINONA	10,637,811	12,694,667	19.34 %	6,612,532	5,204,470	-21.29 %	1,100,231	1,728,993	57.15 %
WRIGHT	21,520,427	23,506,668	9.23 %	14,470,957	17,524,983	21.10 %	3,447,604	4,985,284	44.60 %
YELLOW MEDICINE	5,148,616	5,261,592	2.19 %	1,199,394	1,294,142	7.90 %	625,191	878,023	40.44 %
STATEWIDE TOTAL	\$ 1,451,387,616	\$ 1,551,534,216	6.90 %	\$ 831,058,653	\$ 968,307,544	16.51 %	\$ 102,183,189	\$ 134,898,760	32.02 %

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

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

COUNTY	SCHOOL DISTRICT LEVY ¹			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY ²		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
AITKIN	\$ 6,095,015	\$ 2,093,933	-65.65 %	\$ 304,761	\$ 179,495	-41.10 %	\$ 16,577,068	\$ 14,763,239	-10.94 %
ANOKA	113,973,784	53,617,529	-52.96 %	30,429,144	22,280,881	-26.78 %	276,188,795	248,128,113	-10.16 %
BECKER	10,290,406	3,864,988	-62.44 %	1,121,407	995,117	-11.26 %	25,658,230	23,654,779	-7.81 %
BELTRAMI	10,771,696	4,600,528	-57.29 %	662,414	557,321	-15.87 %	26,378,532	23,254,861	-11.84 %
BENTON	12,421,414	5,785,178	-53.43 %	2,696,071	1,760,711	-34.69 %	30,033,829	26,654,175	-11.25 %
BIG STONE	1,864,569	1,058,667	-43.22 %	119,029	156,086	31.13 %	4,827,552	4,558,356	-5.58 %
BLUE EARTH	21,511,460	6,069,081	-71.79 %	2,094,825	1,539,318	-26.52 %	50,577,697	41,122,112	-18.70 %
BROWN	8,244,276	3,094,687	-62.46 %	928,476	688,724	-25.82 %	20,560,290	17,762,044	-13.61 %
CARLTON	8,938,963	4,886,301	-45.34 %	1,340,501	1,162,780	-13.26 %	26,339,267	26,520,276	0.69 %
CARVER	38,468,925	17,722,394	-53.93 %	15,533,836	10,334,341	-33.47 %	97,155,633	80,634,861	-17.00 %
CASS	15,030,853	4,989,907	-66.80 %	344,036	289,543	-15.84 %	30,807,888	28,767,199	-6.62 %
CHIPPEWA	5,127,885	2,318,495	-54.79 %	236,260	237,614	0.57 %	12,053,267	10,641,356	-11.71 %
CHISAGO	16,443,491	9,092,970	-44.70 %	906,496	1,281,817	41.40 %	37,622,654	37,387,077	-0.63 %
CLAY	12,969,620	4,377,011	-66.25 %	2,001,023	1,940,515	-3.02 %	35,859,169	29,659,593	-17.29 %
CLEARWATER	3,223,447	1,608,894	-50.09 %	211,181	271,495	28.56 %	8,651,123	9,006,854	4.11 %
COOK	2,998,288	276,348	-90.78 %	530,664	532,851	0.41 %	7,653,906	7,344,287	-4.05 %
COTTONWOOD	5,370,847	1,636,862	-69.52 %	506,536	385,093	-23.98 %	12,441,861	10,041,403	-19.29 %
CROW WING	25,768,016	9,583,336	-62.81 %	1,412,947	1,584,931	12.17 %	55,980,200	55,409,092	-1.02 %
DAKOTA	186,741,869	88,375,634	-52.67 %	28,183,476	25,533,099	-9.40 %	425,708,702	375,354,368	-11.83 %
DODGE	6,663,170	3,120,982	-53.16 %	702,954	480,220	-31.69 %	15,509,355	13,815,692	-10.92 %
DOUGLAS	12,589,173	3,471,545	-72.42 %	637,937	631,834	-0.96 %	28,318,168	26,168,950	-7.59 %
FARIBAULT	5,939,916	966,471	-83.73 %	551,190	355,217	-35.55 %	14,174,315	10,492,902	-25.97 %
FILLMORE	5,900,653	2,258,588	-61.72 %	578,226	402,634	-30.37 %	15,019,013	13,880,704	-7.58 %
FREEBORN	11,870,345	4,387,483	-63.04 %	560,545	336,125	-40.04 %	24,033,119	19,230,259	-19.98 %
GOODHUE	25,024,750	10,285,614	-58.90 %	2,781,055	2,405,090	-13.52 %	62,038,852	56,136,414	-9.51 %
GRANT	2,590,930	968,398	-62.62 %	240,347	265,745	10.57 %	6,575,673	5,500,208	-16.36 %
HENNEPIN	657,273,054	309,275,728	-52.95 %	248,139,950	202,360,877	-18.45 %	1,842,503,977	1,689,660,660	-8.30 %
HOUSTON	5,743,353	2,539,640	-55.78 %	182,091	137,601	-24.43 %	13,188,592	12,037,164	-8.73 %
HUBBARD	9,344,916	4,523,950	-51.59 %	552,746	388,794	-29.66 %	18,400,016	17,523,301	-4.76 %
ISANTI	10,105,343	5,236,825	-48.18 %	684,256	368,570	-46.14 %	25,379,240	23,812,764	-6.17 %

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

COUNTY	SCHOOL DISTRICT LEVY ¹			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY ²		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
ITASCA	\$ 17,310,413	\$ 7,822,611	-54.81 %	\$ 1,873,825	\$ 1,537,105	-17.97 %	\$ 48,393,518	\$ 43,848,816	-9.39 %
JACKSON	5,040,662	2,421,201	-51.97 %	403,029	207,830	-48.43 %	12,392,226	11,220,153	-9.46 %
KANABEC	3,458,868	1,534,654	-55.63 %	156,553	148,546	-5.11 %	9,486,282	9,178,422	-3.25 %
KANDIYOHI	15,670,545	7,117,839	-54.58 %	1,012,673	722,762	-28.63 %	38,163,343	33,571,076	-12.03 %
KITTSON	3,820,706	1,519,772	-60.22 %	222,979	289,298	29.74 %	6,883,065	6,178,262	-10.24 %
KOOCHICHING	3,412,309	1,395,899	-59.09 %	56,008	51,749	-7.60 %	7,989,432	7,261,123	-9.12 %
LAC QUI PARLE	2,934,841	831,116	-71.68 %	141,546	216,856	53.21 %	6,599,959	5,371,123	-18.62 %
LAKE	2,880,110	2,184,039	-24.17 %	570,498	484,397	-15.09 %	9,502,368	9,933,414	4.54 %
LAKEWOODS	1,573,884	1,101,196	-30.03 %	9,457	11,414	20.69 %	3,211,225	3,323,335	3.49 %
LE SUEUR	9,361,197	3,135,716	-66.50 %	667,257	504,565	-24.38 %	21,460,594	17,537,364	-18.28 %
LINCOLN	2,160,460	587,536	-72.81 %	53,059	86,841	63.67 %	5,927,578	5,378,005	-9.27 %
LYON	8,751,114	2,731,170	-68.79 %	1,588,578	1,070,605	-32.61 %	21,293,257	18,009,967	-15.42 %
MCLEOD	11,087,219	3,569,802	-67.80 %	1,083,647	833,080	-23.12 %	29,631,685	27,508,057	-7.17 %
MAHNOMEN	957,970	489,686	-48.88 %	161,862	187,083	15.58 %	4,045,976	4,366,184	7.91 %
MARSHALL	4,707,318	1,096,059	-76.72 %	298,509	387,660	29.87 %	9,455,386	7,660,482	-18.98 %
MARTIN	10,007,455	3,050,997	-69.51 %	681,163	441,660	-35.16 %	19,980,138	15,598,763	-21.93 %
MEEKER	7,851,517	3,090,382	-60.64 %	297,102	257,824	-13.22 %	17,205,989	14,724,809	-14.42 %
MILLE LACS	6,168,899	2,943,298	-52.29 %	585,410	471,729	-19.42 %	16,829,819	16,117,535	-4.23 %
MORRISON	7,650,369	3,032,558	-60.36 %	950,864	869,532	-8.55 %	21,601,788	20,448,566	-5.34 %
MOWER	11,924,200	4,461,164	-62.59 %	825,921	672,580	-18.57 %	24,759,548	19,832,676	-19.90 %
MURRAY	4,209,205	1,344,098	-68.07 %	70,565	76,449	8.34 %	8,759,395	7,163,319	-18.22 %
NICOLLET	10,285,544	3,302,808	-67.89 %	613,305	433,841	-29.26 %	23,952,608	20,239,115	-15.50 %
NOBLES	7,083,228	2,826,276	-60.10 %	1,004,680	693,867	-30.94 %	16,851,012	14,461,607	-14.18 %
NORMAN	2,561,492	1,023,328	-60.05 %	286,897	337,583	17.67 %	6,593,578	5,681,497	-13.83 %
OLMSTED	52,051,520	28,304,168	-45.62 %	4,751,034	3,826,533	-19.46 %	119,954,584	117,652,224	-1.92 %
OTTER TAIL	20,196,648	6,906,453	-65.80 %	1,826,790	1,410,514	-22.79 %	43,820,392	38,514,745	-12.11 %
PENNINGTON	4,050,945	1,726,426	-57.38 %	190,451	277,855	45.89 %	10,114,577	9,165,822	-9.38 %
PINE	7,496,564	3,700,774	-50.63 %	645,406	575,762	-10.79 %	18,481,176	18,344,657	-0.74 %
PIPESTONE	3,804,164	1,388,083	-63.51 %	289,882	165,640	-42.86 %	9,219,194	7,478,281	-18.88 %
POLK	10,275,006	4,561,753	-55.60 %	1,844,512	1,735,681	-5.90 %	29,162,345	27,028,280	-7.32 %

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

COUNTY	SCHOOL DISTRICT LEVY ¹			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY ²		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
POPE	\$ 4,019,500	\$ 1,629,644	-59.46 %	\$ 527,637	\$ 651,852	23.54 %	\$ 9,264,622	\$ 8,478,224	-8.49 %
RAMSEY	204,550,401	84,623,994	-58.63 %	74,917,710	45,791,049	-38.88 %	560,844,893	481,974,709	-14.06 %
RED LAKE	1,240,381	346,042	-72.10 %	127,904	130,942	2.38 %	3,286,042	3,009,699	-8.41 %
REDWOOD	6,883,052	1,955,355	-71.59 %	223,152	209,125	-6.29 %	15,868,235	12,620,634	-20.47 %
RENVILLE	7,672,773	1,558,899	-79.68 %	919,537	782,126	-14.94 %	19,002,190	15,193,285	-20.04 %
RICE	20,640,692	10,178,007	-50.69 %	2,172,816	1,834,972	-15.55 %	41,720,494	34,522,803	-17.25 %
ROCK	4,419,475	2,609,775	-40.95 %	377,547	265,059	-29.79 %	8,727,806	7,568,710	-13.28 %
ROSEAU	4,724,097	2,497,023	-47.14 %	472,597	509,075	7.72 %	10,156,739	9,308,248	-8.35 %
ST. LOUIS	43,985,373	17,939,154	-59.22 %	13,316,723	9,970,509	-25.13 %	152,491,841	142,093,485	-6.82 %
SCOTT	46,983,354	21,933,788	-53.32 %	7,216,322	6,262,785	-13.21 %	103,119,221	94,322,756	-8.53 %
SHERBURNE	42,544,072	20,665,113	-51.43 %	2,494,179	2,368,178	-5.05 %	80,279,303	68,909,908	-14.16 %
SIBLEY	4,968,799	1,221,424	-75.42 %	659,931	501,778	-23.97 %	13,778,209	11,418,861	-17.12 %
STEARNS	44,372,048	16,941,203	-61.82 %	8,790,977	6,468,480	-26.42 %	110,188,660	99,064,114	-10.10 %
STEELE	13,912,276	5,725,428	-58.85 %	615,766	586,056	-4.82 %	28,624,338	25,298,566	-11.62 %
STEVENS	3,469,095	931,842	-73.14 %	323,338	268,595	-16.93 %	8,098,605	6,358,536	-21.49 %
SWIFT	3,848,397	1,247,091	-67.59 %	614,183	419,886	-31.64 %	9,559,755	8,492,673	-11.16 %
TODD	5,237,767	2,779,759	-46.93 %	395,076	278,973	-29.39 %	15,266,218	14,675,766	-3.87 %
TRAVERSE	2,417,740	656,284	-72.86 %	210,848	262,857	24.67 %	5,212,852	4,136,917	-20.64 %
WABASHA	5,964,180	2,534,086	-57.51 %	629,813	416,182	-33.92 %	15,321,974	13,674,480	-10.75 %
WADENA	2,883,330	1,088,435	-62.25 %	430,594	279,423	-35.11 %	9,157,933	8,356,879	-8.75 %
WASECA	7,659,373	2,811,468	-63.29 %	149,124	245,498	64.63 %	16,640,232	13,770,497	-17.25 %
WASHINGTON	113,366,896	57,621,248	-49.17 %	21,840,697	16,230,117	-25.69 %	240,986,205	211,812,058	-12.11 %
WATONWAN	4,107,912	1,513,263	-63.16 %	172,228	149,464	-13.22 %	10,353,723	8,677,473	-16.19 %
WILKIN	3,142,895	614,225	-80.46 %	272,679	253,040	-7.20 %	7,010,795	5,041,837	-28.08 %
WINONA	13,032,652	7,247,560	-44.39 %	1,549,510	854,273	-44.87 %	32,932,736	30,838,862	-6.36 %
WRIGHT	45,049,347	20,515,282	-54.46 %	4,355,971	3,656,155	-16.07 %	88,858,947	77,366,406	-12.93 %
YELLOW MEDICINE	3,939,433	1,519,923	-61.42 %	296,691	265,451	-10.53 %	11,209,325	9,648,348	-13.93 %
STATEWIDE TOTAL	2,183,080,109	972,194,144	-55.47 %	512,411,392	398,743,180	-22.18 %	5,515,899,913	4,948,355,476	-10.29 %

(1) The School District Levy includes net tax capacity based levy and school district market value based levy.

(2) The total levy for the metropolitan and taconite 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 27.

The total levy amount also includes the state tax and any power line levy amounts. Power line levy amounts can be found in Table 55.

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 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 *		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
AITKIN	\$ 14,207,935	\$ 12,567,338	-11.55	\$ 12,032,206	\$ 10,981,954	-8.73	132.460	118.815	-10.30
ANOKA	247,208,733	226,539,285	-8.36	229,458,183	185,231,732	-19.27	113.508	115.242	1.53
BECKER	23,175,162	21,351,044	-7.87	19,005,571	16,822,456	-11.49	130.593	125.144	-4.17
BELTRAMI	24,388,765	21,117,041	-13.41	16,122,637	13,701,579	-15.02	160.087	151.765	-5.20
BENTON	27,619,936	24,251,553	-12.20	19,495,461	16,755,249	-14.06	150.059	142.294	-5.17
BIG STONE	4,221,998	4,155,842	-1.57	3,070,712	2,698,810	-12.11	151.832	155.975	2.73
BLUE EARTH	45,645,351	37,462,679	-17.93	41,499,525	33,450,253	-19.40	113.881	103.903	-8.76
BROWN	17,585,775	15,523,104	-11.73	16,293,997	14,026,874	-13.91	121.696	109.207	-10.26
CARLTON	24,016,254	24,096,547	0.33	17,363,507	14,485,441	-16.58	148.039	162.224	9.58
CARVER	89,563,147	75,849,464	-15.31	69,163,867	55,161,471	-20.25	128.259	121.802	-5.03
CASS	28,396,402	26,725,022	-5.89	30,226,871	25,444,397	-15.82	100.467	90.877	-9.55
CHIPPEWA	10,543,292	9,631,121	-8.65	8,732,531	7,354,356	-15.78	128.891	129.738	0.66
CHISAGO	33,019,734	33,690,102	2.03	28,289,718	24,936,351	-11.85	128.708	133.325	3.59
CLAY	27,549,638	24,037,477	-12.75	24,125,998	20,360,567	-15.61	142.744	132.326	-7.30
CLEARWATER	8,171,885	8,428,576	3.14	6,157,286	4,575,467	-25.69	140.502	165.497	17.79
COOK	6,670,755	6,509,830	-2.41	8,261,270	6,707,287	-18.81	92.648	84.239	-9.08
COTTONWOOD	10,769,086	9,143,364	-15.10	9,355,570	8,007,867	-14.41	115.108	111.432	-3.19
CROW WING	50,049,098	50,084,331	0.07	57,224,235	48,259,904	-15.67	95.438	90.904	-4.75
DAKOTA	389,232,497	351,911,727	-9.59	356,397,668	277,681,183	-22.09	108.971	108.360	-0.56
DODGE	13,342,920	12,263,998	-8.09	10,922,534	9,913,464	-9.24	135.901	132.677	-2.37
DOUGLAS	25,333,975	23,476,688	-7.33	26,451,654	22,429,229	-15.21	101.614	97.645	-3.91
FARIBAULT	11,885,930	9,260,021	-22.09	11,360,943	9,591,360	-15.58	113.707	99.956	-12.09
FILLMORE	12,787,719	11,991,418	-6.23	11,105,662	10,409,599	-6.27	127.000	118.000	-7.09
FREEBORN	20,831,641	16,605,432	-20.29	19,365,604	16,947,956	-12.48	116.899	99.451	-14.93
GOODHUE	57,122,204	52,368,760	-8.32	45,605,758	34,963,748	-23.33	130.442	146.822	12.56
GRANT	5,677,912	4,981,082	-12.27	4,699,085	4,087,876	-13.01	129.434	122.181	-5.60
HENNEPIN	1,739,393,906	1,620,900,546	-6.81	1,385,934,076	1,048,786,334	-24.33	123.163	129.364	5.03
HOUSTON	11,462,299	10,324,774	-9.92	9,408,811	8,539,817	-9.24	131.783	129.832	-1.48
HUBBARD	16,769,836	16,043,391	-4.33	15,910,647	13,998,177	-12.02	115.650	105.674	-8.63
ISANTI	22,354,005	21,094,387	-5.63	17,182,025	15,554,473	-9.47	142.300	143.852	1.09

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 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 *		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
ITASCA	\$ 41,241,305	\$ 36,677,588	-11.07	\$ 37,388,191	\$ 28,594,000	-23.52	124.062	133.945	7.97
JACKSON	10,397,797	10,254,108	-1.38	10,369,803	8,747,843	-15.64	114.658	118.286	3.16
KANABEC	8,286,673	7,937,932	-4.21	6,135,613	5,978,483	-2.56	150.597	141.994	-5.71
KANDIYOHI	34,379,976	30,385,013	-11.62	26,734,038	22,271,783	-16.69	137.599	131.004	-4.79
KITTSON	6,223,803	5,839,944	-6.17	6,728,193	4,691,442	-30.27	82.440	91.117	10.53
KOOCHICHING	7,070,039	6,280,833	-11.16	7,275,114	5,678,454	-21.95	106.459	95.007	-10.76
LAC QUI PARLE	5,594,815	4,760,441	-14.91	5,038,213	4,355,730	-13.55	121.976	111.623	-8.49
LAKE	7,517,966	7,975,884	6.09	7,872,780	6,748,729	-14.28	116.555	129.171	10.82
LAKE OF THE WOODS	2,880,459	3,002,976	4.25	2,412,471	2,152,265	-10.79	132.398	136.665	3.22
LE SUEUR	18,455,894	15,232,019	-17.47	16,713,094	14,875,455	-11.00	123.686	106.208	-14.13
LINCOLN	5,345,827	4,875,889	-8.79	4,729,144	3,857,041	-18.44	117.170	117.212	0.04
LYON	18,879,475	16,241,542	-13.97	17,628,709	14,344,228	-18.63	114.864	106.991	-6.85
MCLEOD	26,058,657	24,530,389	-5.86	21,440,648	18,223,652	-15.00	132.578	137.807	3.94
MAHNOMEN	3,677,287	4,042,768	9.94	2,304,344	2,142,224	-7.04	175.290	187.693	7.08
MARSHALL	8,342,943	6,944,598	-16.76	8,493,442	6,597,314	-22.32	99.734	94.092	-5.66
MARTIN	17,005,788	13,939,406	-18.03	17,438,741	14,348,554	-17.72	106.088	94.916	-10.53
MEEKER	14,962,737	12,773,166	-14.63	12,779,853	11,571,765	-9.45	129.126	118.064	-8.57
MILLE LACS	15,149,150	14,295,042	-5.64	10,632,090	9,893,792	-6.94	154.995	150.697	-2.77
MORRISON	19,213,530	17,749,762	-7.62	15,451,142	14,344,761	-7.16	134.711	128.490	-4.62
MOWER	21,151,326	16,775,574	-20.69	20,757,622	18,035,102	-13.12	119.279	94.371	-20.88
MURRAY	7,267,776	6,402,714	-11.90	7,622,588	6,564,415	-13.88	107.177	93.715	-12.56
NICOLLET	20,774,346	18,040,919	-13.16	19,963,519	17,547,138	-12.10	111.708	101.310	-9.31
NOBLES	14,684,817	13,018,008	-11.35	13,188,757	10,871,021	-17.57	122.143	119.690	-2.01
NORMAN	5,627,170	5,187,431	-7.81	4,598,929	3,940,636	-14.31	134.258	133.206	-0.78
OLMSTED	108,712,739	108,286,031	-0.39	91,685,307	77,753,240	-15.20	125.193	125.458	0.21
OTTER TAIL	38,936,361	33,870,546	-13.01	39,278,897	34,293,013	-12.69	107.264	93.440	-12.89
PENNINGTON	9,256,549	8,320,479	-10.11	5,788,220	4,683,015	-19.09	169.471	175.325	3.45
PINE	16,569,028	16,292,660	-1.67	14,062,305	12,840,560	-8.69	122.824	124.889	1.68
PIPESTONE	8,265,782	6,762,840	-18.18	6,376,236	5,305,566	-16.79	136.979	118.796	-13.27
POLK	25,136,060	24,107,638	-4.09	18,846,198	15,543,283	-17.53	149.460	158.003	5.72

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 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 *		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
POPE	\$ 8,153,929	\$ 7,502,114	-7.99	\$ 6,726,183	\$ 6,118,426	-9.04	131.145	128.095	-2.33
RAMSEY	520,490,826	450,876,378	-13.37	419,553,137	326,008,793	-22.30	126.026	123.271	-2.19
RED LAKE	3,039,219	2,746,220	-9.64	2,358,008	1,841,398	-21.91	127.535	136.111	6.72
REDWOOD	13,247,325	11,361,729	-14.23	11,961,724	10,143,495	-15.20	127.927	117.072	-8.49
RENVILLE	16,120,736	13,815,265	-14.30	15,078,525	12,648,929	-16.11	116.608	108.157	-7.25
RICE	36,333,105	30,520,566	-16.00	34,107,762	29,992,705	-12.06	115.370	102.358	-11.28
ROCK	7,353,351	6,765,880	-7.99	6,861,213	6,141,259	-10.49	120.944	112.325	-7.13
ROSEAU	9,060,133	8,126,592	-10.30	6,866,857	6,009,279	-12.49	138.433	137.040	-1.01
ST. LOUIS	130,809,309	119,886,986	-8.35	105,249,614	87,745,981	-16.63	140.570	143.292	1.94
SCOTT	93,258,716	87,751,122	-5.91	83,293,998	71,386,196	-14.30	112.916	111.770	-1.01
SHERBURNE	73,909,931	63,837,357	-13.63	65,593,505	50,674,830	-22.74	112.885	116.989	3.64
SIBLEY	11,587,300	9,993,339	-13.76	10,085,217	9,241,282	-8.37	130.105	116.693	-10.31
STEARNS	99,989,640	89,425,028	-10.57	82,194,421	68,958,068	-16.10	128.412	124.239	-3.25
STEELE	25,005,924	22,430,663	-10.30	24,185,746	20,479,873	-15.32	112.241	107.915	-3.85
STEVENS	7,102,908	5,668,396	-20.20	6,198,082	5,249,779	-15.30	115.425	102.521	-11.18
SWIFT	8,364,818	7,717,921	-7.73	7,664,733	6,499,027	-15.21	118.884	111.529	-6.19
TODD	13,778,123	12,802,848	-7.08	9,066,654	8,699,761	-4.05	162.635	156.099	-4.02
TRAVERSE	4,410,324	3,831,879	-13.12	4,213,131	3,545,680	-15.84	110.481	105.465	-4.54
WABASHA	13,160,431	11,752,577	-10.70	12,042,047	11,006,199	-8.60	123.482	113.016	-8.48
WADENA	8,379,071	7,408,231	-11.59	5,044,296	4,611,569	-8.58	175.756	165.795	-5.67
WASECA	14,265,246	12,012,439	-15.79	12,050,592	10,334,170	-14.24	130.827	123.398	-5.68
WASHINGTON	218,696,351	198,095,081	-9.42	198,360,350	160,486,632	-19.09	111.270	109.133	-1.92
WATONWAN	8,940,169	7,834,663	-12.37	7,173,454	6,136,878	-14.45	134.260	127.544	-5.00
WILKIN	5,626,431	4,485,277	-20.28	6,738,988	5,700,381	-15.41	97.050	82.532	-14.96
WINONA	28,973,162	27,237,278	-5.99	27,795,471	23,467,499	-15.57	116.365	105.120	-9.66
WRIGHT	79,812,008	70,355,838	-11.85	71,755,202	60,713,144	-15.39	116.013	112.527	-3.00
YELLOW MEDICINE	9,750,693	8,762,498	-10.13	6,963,599	6,013,505	-13.64	153.508	148.597	-3.20
STATEWIDE TOTAL \$	5,035,683,044	\$ 4,586,194,249	-8.93 %	\$ 4,259,140,322	\$ 3,408,514,473	-19.97 %	121.341	121.451	0.09 %

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

TABLE 27
COMPARISON OF PAYABLE 2001 AND 2002
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2001	2002	2001	2002		2001	2002	2001	2002
<u>AITKIN</u>					<u>BENTON</u>				
AITKIN TWP	11,823	0	14,661	0	MINDEN TWP	11,790	8,206	16,280	9,808
AITKIN	172,761	102,151	229,387	118,985	FOLEY	104,338	91,484	176,302	166,283
HILL CITY	0	2,676	0	8,312	RICE	0	220	0	361
MCGREGOR	<u>23,134</u>	<u>13,735</u>	<u>41,594</u>	<u>26,748</u>	SAUK RAPIDS	1,198,491	843,244	1,954,979	1,249,097
	207,718	118,562	285,642	154,045	SARTELL	58,602	45,995	90,571	68,927
					ST CLOUD	<u>138,575</u>	<u>73,321</u>	<u>201,232</u>	<u>104,641</u>
						1,511,796	1,062,470	2,439,364	1,599,117
<u>ANOKA</u>					<u>BLUE EARTH</u>				
ANOKA	2,434,838	1,565,437	2,775,886	1,783,283	JUDSON TWP	21,832	12,842	18,742	9,440
ANDOVER	1,090,460	900,128	1,160,208	935,269	MCPHERSON TWP	187	110	236	135
CENTERVILLE	17,754	8,614	27,671	13,129	AMBOY	1,484	927	2,262	1,389
COLUMBIA HEIGHTS	1,070,332	731,320	1,198,079	938,603	EAGLE LAKE	6,688	5,674	7,426	5,641
CIRCLE PINES	107,801	40,209	152,423	53,990	GOOD THUNDER	7,426	4,868	13,045	8,806
FRIDLEY	3,274,625	2,553,259	3,156,955	2,619,675	LAKE CRYSTAL	66,117	60,256	90,159	84,748
LEXINGTON	50,454	33,123	77,759	45,886	MADISON LAKE	31,717	33,727	39,145	40,697
COON RAPIDS	2,983,295	1,931,197	3,275,274	2,149,964	MANKATO	1,470,966	1,080,703	1,737,637	1,162,101
RAMSEY	2,764,500	1,893,100	3,102,157	2,133,431	MAPLETON	5,524	4,066	7,267	4,951
LINO LAKES	912,580	566,397	1,203,277	720,533	ST CLAIR	71,779	75,605	109,620	124,353
HILLTOP	25,400	12,659	36,908	23,826	VERNON CENTER	<u>333</u>	<u>246</u>	<u>505</u>	<u>425</u>
ST FRANCIS	854	57,167	941	67,492		1,684,053	1,279,024	2,026,044	1,442,686
OAK GROVE	0	191	0	219					
BLAINE	1,586,901	1,128,598	1,899,496	1,313,523	<u>BROWN</u>				
SPRING LAKE PARK	<u>191,890</u>	<u>164,827</u>	<u>212,126</u>	<u>206,579</u>	HANSKA	2,169	1,912	2,749	2,312
	16,511,684	11,586,226	18,279,160	13,005,402	NEW ULM	534,225	383,421	714,654	478,210
					SLEEPY EYE	31,737	28,152	40,834	35,820
					SPRINGFIELD	34,013	26,438	65,514	46,280
					COMFREY	<u>3,571</u>	<u>3,433</u>	<u>5,597</u>	<u>7,026</u>
						605,715	443,356	829,348	569,648
<u>BECKER</u>					<u>CARLTON</u>				
DETROIT LAKES	391,562	235,448	525,230	314,182	BARNUM	5,684	0	11,386	0
FRAZEE	<u>21,921</u>	<u>7,867</u>	<u>41,132</u>	<u>14,665</u>	CLOQUET	753,099	530,740	1,111,461	918,615
	413,483	243,315	566,362	328,847	MOOSE LAKE	<u>49,111</u>	<u>36,108</u>	<u>79,454</u>	<u>57,715</u>
						807,894	566,848	1,202,301	976,330
<u>BELTRAMI</u>									
NORTHERN TWP	20,858	14,170	31,218	20,321					
BEMIDJI	292,037	241,255	502,277	377,902					
BLACKDUCK	<u>8,081</u>	<u>5,879</u>	<u>14,313</u>	<u>10,927</u>					
	320,976	261,304	547,808	409,150					

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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2001	2002	2001	2002		2001	2002	2001	2002
CARVER					CLAY				
CARVER	8,452	5,971	13,008	9,131	BARNESVILLE	26,831	23,212	41,110	33,520
CHASKA	4,743,474	3,006,092	5,867,596	3,251,931	DILWORTH	14,087	11,987	21,611	17,844
COLOGNE	8,352	2,952	10,787	4,296	GLYNDON	18,164	21,299	34,898	41,890
NORWOOD YOUNG AM	2,036	14,850	2,610	18,958	HAWLEY	6,094	3,931	10,384	6,547
VICTORIA	71,006	23,302	96,720	31,360	MOORHEAD	731,348	585,696	1,057,368	756,702
WACONIA	380,488	323,382	501,301	440,605	TOFTE TWP	81,091	55,320	80,522	51,561
WATERTOWN	73,860	51,377	93,531	52,234	LUTSEN TWP	<u>14,613</u>	<u>19,881</u>	<u>12,572</u>	<u>14,624</u>
CHANHASSEN	<u>5,162,403</u>	<u>3,309,835</u>	<u>7,078,377</u>	<u>4,217,557</u>		892,228	721,326	1,258,465	922,688
	10,450,071	6,737,761	13,663,930	8,026,072	COTTONWOOD				
CASS					LAKESIDE TWP	159,841	156,274	207,702	179,601
CASS LAKE	8,129	7,097	15,116	16,218	MT LAKE	18,101	13,477	30,692	22,734
PILLAGER	27,876	18,074	44,802	30,248	WINDOM	<u>157,691</u>	<u>102,155</u>	<u>247,304</u>	<u>155,458</u>
PINE RIVER	18,934	22,544	26,720	31,149		335,633	271,906	485,698	357,793
WALKER	<u>159,628</u>	<u>113,995</u>	<u>212,977</u>	<u>157,572</u>	CROW WING				
	214,567	161,710	299,615	235,187	IRONDALE TWP	10,263	6,216	11,114	6,641
CHIPPEWA					BAXTER	147,871	117,761	149,084	121,680
CLARA CITY	30,191	31,137	45,757	49,136	BRAINERD	152,504	151,810	168,698	144,538
MAYNARD	27,700	19,689	45,188	37,612	CROSBY	14,677	12,628	21,410	20,605
MONTEVIDEO	<u>41,156</u>	<u>29,535</u>	<u>64,486</u>	<u>51,879</u>	DEERWOOD	32,254	20,688	40,431	27,612
	99,047	80,361	155,431	138,627	GARRISON	33,125	18,904	39,630	22,232
CHISAGO					IRONTON	8,746	5,586	14,328	9,598
WYOMING TWP	11,665	7,329	14,663	8,416	JENKINS	47,303	28,081	46,696	33,050
CHISAGO CITY	169,275	150,632	239,773	250,519	MANHATTAN BEACH	26,576	18,941	22,533	13,531
HARRIS	16,654	12,645	22,102	16,255	NISSWA	208,970	167,074	211,730	166,120
LINDSTROM	26,746	21,007	33,422	29,481	BREEZY POINT	107,602	198,024	114,576	227,953
NORTH BRANCH	59,956	98,265	80,060	136,133	PEQUOT LAKES	43,613	41,014	49,397	56,154
RUSH CITY	241,523	199,494	395,873	347,223	EMILY	1,117	5,842	1,250	6,137
TAYLORS FALLS	5,937	8,269	9,121	15,282	CROSSLAKE	<u>26,011</u>	<u>19,226</u>	<u>22,711</u>	<u>16,851</u>
WYOMING	<u>521</u>	<u>39,876</u>	<u>751</u>	<u>55,864</u>		860,632	811,795	913,588	872,702
	532,277	537,517	795,765	859,173					

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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2001	2002	2001	2002		2001	2002	2001	2002
DAKOTA					FILLMORE				
FARMINGTON	1,091,826	1,042,879	1,293,774	1,247,088	FOUNTAIN	29,070	18,976	43,195	28,343
INVER GROVE HT CITY	2,723,743	2,348,203	2,802,281	2,394,149	HARMONY	60,811	50,707	103,219	79,445
LAKEVILLE	1,836,856	1,409,425	1,902,554	1,375,737	LANESBORO	3,847	3,215	5,798	5,078
ROSEMOUNT	376,685	319,102	457,674	403,831	MABEL	429	1,380	687	2,527
SOUTH ST PAUL	1,519,305	1,083,759	1,769,976	1,295,603	PRESTON	112,158	68,341	183,090	102,859
WEST ST PAUL	358,008	403,879	357,977	395,443	RUSHFORD	130,932	81,832	173,997	122,235
LILYDALE	12,919	39,759	11,516	29,913	SPRING VALLEY	26,658	33,098	40,567	47,117
MENDOTA HEIGHTS	2,095,145	1,367,141	1,970,827	1,149,521	WYKOFF	7,581	5,148	9,253	5,516
BURNSVILLE	4,344,028	3,105,259	4,457,329	3,323,460	CHATFIELD	<u>13,821</u>	<u>8,130</u>	<u>-18,420</u>	<u>9,514</u>
APPLE VALLEY	1,550,719	1,408,950	1,746,280	1,591,381		385,307	270,827	578,226	402,634
EAGAN	294,546	148,813	278,559	126,669	FREEBORN				
HASTINGS	<u>233,012</u>	<u>193,311</u>	<u>262,472</u>	<u>230,743</u>	FREEMAN TWP	107,632	63,426	96,869	43,566
	16,436,792	12,870,480	17,311,219	13,563,538	ALBERT LEA	<u>361,873</u>	<u>275,896</u>	<u>456,648</u>	<u>283,897</u>
DODGE						469,505	339,322	553,517	327,463
CLAREMONT	83,449	52,570	142,738	98,586	GOODHUE				
DODGE CENTER	210,920	120,106	389,493	226,624	CANNON FALLS	301,402	195,983	419,865	326,300
HAYFIELD	29,866	25,263	55,746	47,282	GOODHUE	70,419	50,431	106,906	85,089
KASSON	<u>83,684</u>	<u>74,179</u>	<u>114,977</u>	<u>107,728</u>	KENYON	52,191	36,319	92,475	66,096
	407,919	272,118	702,954	480,220	RED WING	948,560	517,515	1,270,425	842,292
DOUGLAS					WANAMINGO	16,615	10,070	31,965	18,190
CARLOS TWP	15,980	9,854	14,569	8,128	ZUMBROTA	164,698	132,147	205,261	178,247
HUDSON TWP	35,137	21,765	35,565	21,102	LAKE CITY	12,180	10,962	14,025	12,152
ALEXANDRIA	349,795	301,592	368,684	316,304	PINE ISLAND	<u>224,685</u>	<u>135,228</u>	<u>279,501</u>	<u>152,864</u>
BRANDON	30,032	19,703	32,287	22,430		1,790,750	1,088,655	2,420,423	1,681,230
OSAKIS	<u>42,124</u>	<u>25,212</u>	<u>62,234</u>	<u>36,119</u>	GRANT				
	473,068	378,126	513,339	404,083	LAND TWP	12,180	7,124	13,964	7,104
FARIBAULT					ASHBY	1,355	1,336	2,009	2,423
BLUE EARTH	221,668	134,525	316,815	183,921	BARRETT	10,062	8,415	23,002	20,100
FROST	4,011	3,163	10,439	8,894	ELBOW LAKE	7,803	4,590	17,035	10,570
KIESTER	6,476	3,942	9,656	6,156	HOFFMAN	<u>7,761</u>	<u>4,566</u>	<u>10,704</u>	<u>5,601</u>
WELLS	69,231	46,516	87,060	53,587		39,161	26,031	66,714	45,798
WINNEBAGO	<u>71,901</u>	<u>54,438</u>	<u>106,341</u>	<u>76,012</u>	HENNEPIN				
	373,287	242,584	530,311	328,570	BROOKLYN CENTER	3,296,624	2,407,666	4,288,675	3,469,836
					CHAMPLIN	2,706,578	1,997,883	3,374,183	2,605,539
					CRYSTAL	1,438,771	1,152,131	1,712,612	1,527,104
					EDINA	8,559,204	6,513,676	9,474,948	7,086,660
					GOLDEN VALLEY	3,418,430	2,664,380	4,009,183	3,394,960

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	2001	2002	2001	2002		2001	2002	2001	2002
HENNEPIN (CONT)					ISANTI				
HOPKINS	2,227,083	1,578,808	2,711,547	2,035,873	CAMBRIDGE	310,555	128,112	556,139	255,445
LONG LAKE	225,412	190,142	260,601	241,182	ISANTI	23,379	17,534	35,970	30,716
MAPLE PLAIN	342,102	210,441	394,957	253,171	BRAHAM	<u>30,143</u>	<u>22,084</u>	<u>56,658</u>	<u>38,097</u>
MOUND	182,089	154,620	192,266	188,601		364,077	167,730	648,767	324,258
OSSEO	393,359	248,684	516,227	322,008	ITASCA				
RICHFIELD	4,217,239	3,502,536	5,055,593	4,682,659	UNORG 54-26	65,969	50,125	74,716	55,335
ROBBINSDALE	1,394,190	1,094,694	1,639,609	1,479,140	COHASSET	176,283	58,238	211,247	72,887
ROGERS	2,144,264	1,631,324	2,908,951	2,353,658	COLERAINE	19,763	25,203	28,387	45,278
ST BONIFACIUS	36,559	0	45,592	0	GRAND RAPIDS	602,658	364,903	926,475	648,099
ST LOUIS PARK	4,549,124	3,352,152	5,416,267	4,230,282	LAPRAIRIE	49,995	36,352	75,281	55,984
SPRING PARK	65,228	96,481	71,853	122,377	NASHWAUK	<u>2,386</u>	<u>1,403</u>	<u>2,197</u>	<u>1,283</u>
WAYZATA	1,733,524	1,210,829	1,957,825	1,423,293		917,054	536,224	1,318,303	878,866
BLOOMINGTON	14,360,998	7,413,432	16,172,888	8,210,683	JACKSON				
NEW HOPE	1,041,691	899,178	1,322,058	1,274,787	DES MOINES TWP	15,990	9,244	15,928	9,727
MAPLE GROVE	3,964,429	1,748,257	4,991,335	2,190,181	JACKSON	196,400	38,567	261,630	57,274
MEDINA	63,608	37,483	64,284	39,323	LAKEFIELD	<u>42,538</u>	<u>29,260</u>	<u>58,644</u>	<u>44,935</u>
PLYMOUTH	579,534	483,977	613,177	526,891		254,928	77,071	336,202	111,936
BROOKLYN PARK	9,331,322	6,634,524	12,466,176	9,087,649	KANABEC				
MINNETONKA	3,688,017	3,394,120	4,001,707	3,555,475	MORA	90,412	85,706	143,316	127,530
CORCORAN	161,563	107,072	200,067	139,415	OGILVIE	0	<u>3,030</u>	0	<u>5,113</u>
EDEN PRAIRIE	259,237	261,957	306,413	295,288		90,412	88,736	143,316	132,643
CHANHASSEN	758,429	0	912,163	0	KANDIYOHI				
DAYTON	137,210	84,916	177,497	120,724	NEW LONDON	53,793	37,795	87,542	61,953
MINNEAPOLIS	53,826,102	42,735,702	73,328,032	63,100,368	SPICER	178,066	133,114	292,092	240,990
ST ANTHONY	<u>392,544</u>	<u>355,038</u>	<u>538,661</u>	<u>459,597</u>	WILLMAR	<u>278,741</u>	<u>116,286</u>	<u>400,085</u>	<u>152,125</u>
	125,494,464	92,162,103	159,125,347	124,416,724		510,600	287,195	779,719	455,068
HOUSTON					KITTSOON				
CALEDONIA	61,012	43,222	79,487	53,194	HALLOCK	<u>9,114</u>	<u>10,104</u>	<u>9,651</u>	<u>12,860</u>
HOUSTON	11,188	6,834	18,388	11,472		9,114	10,104	9,651	12,860
SPRING GROVE	647	7,848	972	11,435	KOOCHICHING				
LACRESCENT	<u>46,469</u>	<u>33,435</u>	<u>67,394</u>	<u>47,277</u>	INTL FALLS	<u>23,850</u>	<u>14,340</u>	<u>26,558</u>	<u>14,897</u>
	119,316	91,339	166,241	123,378		23,850	14,340	26,558	14,897
HUBBARD									
PARK RAPIDS	<u>391,000</u>	<u>234,564</u>	<u>495,014</u>	<u>316,399</u>					
	391,000	234,564	495,014	316,399					

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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2001	2002	2001	2002		2001	2002	2001	2002
LAC QUI PARLE					MARSHALL				
DAWSON	4,365	15,936	6,960	26,674	ARGYLE	6,984	5,732	8,144	7,666
MADISON	<u>1,081</u>	<u>1</u>	<u>1,722</u>	<u>1</u>	WARREN	<u>5,923</u>	<u>9,104</u>	<u>7,731</u>	<u>11,299</u>
	5,446	15,937	8,682	26,675		12,907	14,836	15,875	18,965
LAKE					MARTIN				
SILVER CREEK TWP	263,193	186,411	281,459	210,877	FAIRMONT	410,157	250,645	530,091	298,661
BEAVER BAY	33,894	18,295	56,814	40,729	TRUMAN	8,027	5,858	9,992	6,267
TWO HARBORS	<u>97,346</u>	<u>65,016</u>	<u>140,237</u>	<u>107,427</u>	WELCOME	<u>27,232</u>	<u>16,035</u>	<u>45,575</u>	<u>26,937</u>
	394,433	269,722	478,510	359,033		445,416	272,538	585,658	331,865
LE SUEUR					MEEKER				
LECENTER	74,999	49,728	106,516	60,164	COSMOS	8,088	4,937	10,517	6,271
LESUEUR	183,176	208,840	258,361	260,352	LITCHFIELD	139,283	113,634	199,023	150,089
MONTGOMERY	171,541	102,063	257,101	133,548	WATKINS	10,158	10,556	17,509	17,231
WATERVILLE	<u>10,457</u>	<u>7,331</u>	<u>16,799</u>	<u>10,894</u>	EDEN VALLEY	<u>2,850</u>	<u>1,865</u>	<u>4,306</u>	<u>2,775</u>
	440,173	367,962	638,777	464,958		160,379	130,992	231,355	176,366
LINCOLN					MILLE LACS				
LAKE BENTON	<u>3,805</u>	<u>4,075</u>	<u>4,768</u>	<u>7,501</u>	KATHIO TWP	29,590	9,456	44,116	12,580
	3,805	4,075	4,768	7,501	SOUTH HARBOR TWI	45,863	34,796	65,089	44,377
LYON					MORRISON				
COTTONWOOD	13,378	13,118	21,544	22,266	LITTLE FALLS	409,210	366,168	624,259	558,689
MARSHALL	<u>1,211,383</u>	<u>806,193</u>	<u>1,504,513</u>	<u>964,368</u>	PIERZ	40,092	27,328	59,660	39,944
	1,224,761	819,311	1,526,057	986,634	RANDALL	0	17,436	0	22,668
MCLEOD					MORRISON				
GLENCOE	330,114	192,801	470,511	274,379	ROYALTON	23,207	18,625	40,351	29,203
HUTCHINSON	206,837	141,102	302,712	231,184	SWANVILLE	0	1,891	0	2,514
LESTER PRAIRIE	18,947	11,349	29,065	17,054	MOTLEY	<u>51,586</u>	<u>29,723</u>	<u>75,582</u>	<u>47,072</u>
PLATO	23,559	13,996	31,202	19,887		524,095	461,171	799,852	700,090
WINSTED	<u>62,593</u>	<u>56,972</u>	<u>91,085</u>	<u>90,449</u>	MOWER				
	642,050	416,220	924,575	632,953	AUSTIN	496,905	360,187	538,138	331,867
MAHNOMEN					MOWER				
MAHNOMEN	11,148	6,712	20,299	12,727	DEXTER	10,687	7,578	13,040	8,744
WAUBUN	<u>6,725</u>	<u>4,150</u>	<u>13,669</u>	<u>9,789</u>	ELKTON	467	536	645	739
	17,873	10,862	33,968	22,516	GRAND MEADOW	10,961	13,174	15,964	16,244
					LEROY	478	359	708	393

TABLE 27
COMPARISON OF PAYABLE 2001 AND 2002
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2001	2002	2001	2002		2001	2002	2001	2002
MOWER (CONT)					OTTER TAIL (CONT)				
LYLE	5,495	4,709	6,085	4,353	PELICAN RAPIDS	258,654	161,135	360,269	199,073
ROSE CREEK	1,244	813	1,205	732	PERHAM	255,809	194,690	325,241	237,068
MAPLEVIEW	2,099	1,312	2,478	1,289	VERGAS	<u>10,577</u>	<u>7,972</u>	<u>15,265</u>	<u>11,631</u>
RACINE	<u>5,232</u>	<u>3,617</u>	<u>7,987</u>	<u>5,344</u>		1,274,524	870,131	1,565,686	956,265
	533,568	392,285	586,250	369,705					
MURRAY					PENNINGTON				
SLAYTON	<u>34,584</u>	<u>32,219</u>	<u>45,094</u>	<u>39,938</u>	THIEF RIVER FALLS	<u>2,701</u>	<u>10,304</u>	<u>5,133</u>	<u>20,888</u>
	34,584	32,219	45,094	39,938		2,701	10,304	5,133	20,888
NICOLLET					PINE				
LAFAYETTE	12,435	4,768	19,417	6,429	HINCKLEY	224,564	153,688	305,939	188,193
NICOLLET	15,561	16,141	16,945	18,604	PINE CITY	57,437	75,858	71,314	96,301
NORTH MANKATO	34,163	70,808	40,124	76,090	SANDSTONE	<u>3,006</u>	<u>2,924</u>	<u>5,159</u>	<u>6,305</u>
ST PETER	<u>268,502</u>	<u>194,577</u>	<u>312,810</u>	<u>198,083</u>		285,007	232,470	382,412	290,799
	330,661	286,294	389,296	299,206					
NOBLES					PIPESTONE				
ADRIAN	4,666	2,636	7,826	4,249	EDGERTON	14,705	11,509	19,149	13,869
WORTHINGTON	<u>606,046</u>	<u>280,802</u>	<u>797,441</u>	<u>386,452</u>	PIPESTONE	<u>144,789</u>	<u>89,158</u>	<u>258,238</u>	<u>134,800</u>
	610,712	283,438	805,267	390,701		159,494	100,667	277,387	148,669
NORMAN					POLK				
ADA	291	0	483	0	HUNTSVILLE TWP	0	28,830	0	30,704
HALSTAD	<u>10,126</u>	<u>6,113</u>	<u>21,997</u>	<u>14,285</u>	CROOKSTON	315,001	196,627	594,290	386,293
	10,417	6,113	22,480	14,285	EAST GRAND FORKS	174,821	144,675	265,633	231,098
					FISHER	1,114	1,002	1,927	2,156
					FOSSTON	127,729	62,140	226,207	128,583
					GLENWOOD	53,945	33,187	87,221	55,807
					STARBUCK	<u>15,913</u>	<u>14,874</u>	<u>26,373</u>	<u>25,784</u>
						688,523	481,335	1,201,651	860,425
OLMSTED					RAMSEY				
BYRON	15,842	16,427	24,076	26,729	WHITE BEAR TWP	1,213,983	793,758	1,355,773	836,338
ROCHESTER	3,398,771	2,724,607	4,328,199	3,485,999	NEW BRIGHTON	2,795,904	1,950,210	3,341,888	2,429,903
STEWARTVILLE	264,236	193,980	345,927	255,229	NORTH ST PAUL	238,643	199,462	272,833	212,000
CHATFIELD	<u>40,012</u>	<u>47,897</u>	<u>52,832</u>	<u>58,576</u>	ROSEVILLE	8,049,057	3,108,466	9,068,338	3,338,147
	3,718,861	2,982,911	4,751,034	3,826,533	FALCON HEIGHTS	183,835	145,845	196,694	143,509
					LAUDERDALE	164,986	129,887	194,469	134,215
					ARDEN HILLS	599,832	406,885	697,863	450,865
					LITTLE CANADA	199,622	239,691	216,728	242,428
					MAPLEWOOD	423,775	347,400	499,248	407,441
					SHOREVIEW	1,582,429	1,185,545	1,850,864	1,363,621
OTTER TAIL									
BATTLE LAKE	4,306	2,833	5,386	3,641					
FERGUS FALLS	696,832	454,871	789,134	440,656					
HENNING	6,064	2,433	9,253	3,363					
NEW YORK MILLS	37,128	33,455	53,308	44,702					
OTTERTAIL	0	4,358	0	4,108					
PARKERS PRAIRIE	5,154	8,384	7,830	12,023					

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COMPARISON OF PAYABLE 2001 AND 2002
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2001	2002	2001	2002		2001	2002	2001	2002
RAMSEY (CONT)					ROSEAU				
VADNAIS HEIGHTS	1,896,415	1,267,784	2,168,078	1,382,116	ROSEAU	63,215	29,600	111,544	54,213
MOUNDS VIEW	1,966,944	1,291,524	2,543,790	1,659,815	WARROAD	85,461	53,162	139,528	94,770
ST PAUL	18,731,528	13,291,072	25,615,210	17,270,740		148,676	82,762	251,072	148,983
ST ANTHONY	429,758	323,323	604,704	416,974	ST LOUIS				
WHITE BEAR LK	1,227,154	837,021	1,393,046	931,998	WHITE TWP	56,943	43,447	62,170	63,644
	39,703,865	25,517,873	50,019,526	31,220,110	AURORA	7,854	6,605	12,597	11,165
RED LAKE					BIWABIK	63,642	17,109	157,082	41,446
BROOKS	9,214	5,539	14,316	8,835	BUHL	22,122	20,440	35,461	30,163
RED LAKE FALLS	17,266	8,581	37,161	19,285	CHISHOLM	6,117	5,505	11,564	10,688
	26,480	14,120	51,477	28,120	COOK	4,503	3,539	8,168	6,748
REDWOOD					ELY	79,260	60,898	147,653	106,955
MORGAN	4,653	2,908	7,431	4,679	EVELETH	30,988	26,892	44,898	40,108
REDWOOD FALLS	107,991	83,729	167,615	138,059	HERMANTOWN	167,775	125,450	241,507	193,364
WABASSO	12,597	17,128	22,063	34,059	HIBBING	139,698	75,180	217,167	119,780
	125,241	103,765	197,109	176,797	MT IRON	188,829	134,215	269,971	145,285
RENVILLE					ORR	11,442	8,765	18,363	15,053
BIRD ISLAND	5,730	3,723	5,916	5,804	PROCTOR	114,939	58,446	159,246	98,218
BUFFALO LAKE	44,186	34,226	79,913	72,382	TOWER	6,126	3,733	10,406	6,811
MORTON	4,215	1,860	6,955	3,334	VIRGINIA	383,677	239,517	539,400	405,617
OLIVIA	183,598	108,378	282,651	158,729	HOYT LAKES	1,460	924	2,246	1,608
RENVILLE	142,947	101,707	318,955	241,783	DULUTH	6,971,005	4,300,251	9,772,722	5,993,647
SACRED HEART	1,390	868	3,829	2,514		8,256,380	5,130,916	11,710,621	7,290,300
	382,066	250,762	698,219	484,546	SCOTT				
RICE					BELLE PLAINE	293,613	192,284	401,736	248,060
DUNDAS	142,627	153,767	175,862	213,229	JORDAN	163,257	104,195	257,518	143,579
FARIBAULT	969,058	756,023	1,228,824	773,374	PRIOR LAKE	213,212	145,790	260,639	170,261
NORTHFIELD	376,080	307,891	451,322	360,799	SAVAGE	1,415,364	1,053,506	1,577,238	1,195,742
	1,487,765	1,217,681	1,856,008	1,347,402	SHAKOPEE	1,801,828	975,773	1,741,413	1,020,161
ROCK					NEW PRAGUE	123,839	86,081	175,780	124,005
HILLS	2,977	1,861	3,092	1,935		4,011,113	2,557,629	4,414,324	2,901,808
LUVERNE	263,330	184,165	357,597	241,311	SHERBURNE				
	266,307	186,026	360,689	243,246	HAVEN TWP	30,079	17,694	24,794	12,514
					BECKER	890,965	533,596	961,057	580,248
					BIG LAKE	219,172	154,162	281,049	216,698
					ELK RIVER	338,068	426,855	434,566	596,739
					ZIMMERMAN	103,914	103,740	147,639	162,333
						1,582,198	1,236,047	1,849,105	1,568,532

TABLE 27
COMPARISON OF PAYABLE 2001 AND 2002
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2001	2002	2001	2002		2001	2002	2001	2002
SIBLEY					SWIFT				
ARLINGTON	32,463	20,498	54,613	31,944	CLONTARF TWP	129,049	78,904	125,745	69,421
GAYLORD	164,389	126,131	235,954	175,907	TORNING TWP	116,835	68,870	125,573	71,185
GIBBON	9,490	5,680	16,964	10,768	APPLETON	33,113	23,742	48,517	33,927
HENDERSON	21,731	13,095	39,157	24,123	BENSON	200,490	152,612	253,744	178,024
WINTHROP	<u>89,808</u>	<u>52,787</u>	<u>150,741</u>	<u>78,033</u>	MURDOCK	<u>12,792</u>	<u>8,495</u>	<u>19,130</u>	<u>14,377</u>
	317,881	218,191	497,429	320,775		492,279	332,623	572,709	366,934
STEARNS					TODD				
WAKEFIELD TWP	124,162	91,930	136,674	92,426	BROWERVILLE	29,156	18,051	49,700	29,954
ALBANY	169,225	156,127	241,724	218,375	CLARISSA	9,820	9,330	18,925	16,817
AVON	197,715	134,298	318,074	208,421	LONG PRAIRIE	163,169	103,715	270,914	171,505
BELGRADE	3,172	4,420	5,819	8,033	OSAKIS	14,187	11,919	26,525	20,628
BROOTEN	54,723	24,203	98,623	37,672	STAPLES	<u>3,671</u>	<u>2,206</u>	<u>6,900</u>	<u>4,029</u>
COLD SPRING	74,594	47,081	102,524	64,134		220,003	145,221	372,964	242,933
FREEPORT	9	3,999	11	4,437	TRAVERSE				
HOLDINGFORD	3,459	3,225	5,873	6,683	WHEATON	<u>2,245</u>	<u>2,020</u>	<u>3,597</u>	<u>3,446</u>
KIMBALL	4,086	12,713	7,707	26,707		2,245	2,020	3,597	3,446
MEIRE GROVE	9,383	8,093	11,799	10,328	WABASHA				
MELROSE	45,661	25,131	57,834	28,491	ELGIN	4,577	14,598	7,340	20,794
PAYNESVILLE	83,811	50,303	127,033	70,420	KELLOGG	2,966	2,038	4,003	2,379
RICHMOND	27,761	17,151	36,685	22,293	MAZEPPA	9,912	7,340	11,891	8,882
ST JOSEPH	486	13,606	668	16,071	PLAINVIEW	48,931	27,418	70,877	40,444
ST MARTIN	14,068	11,675	19,936	16,154	WABASHA	148,257	104,205	201,377	133,942
SAUK CENTRE	401,776	289,263	611,921	454,201	LAKE CITY	<u>219,647</u>	<u>130,562</u>	<u>262,427</u>	<u>136,706</u>
WAITE PARK	1,265,855	945,999	1,682,967	1,313,387		434,290	286,161	557,915	343,147
EDEN VALLEY	5,539	2,454	8,192	3,659	WADENA				
SARTELL	15,688	9,933	19,875	13,950	MENAHGA	5,543	4,865	10,979	9,240
ST CLOUD	<u>2,622,131</u>	<u>1,811,750</u>	<u>3,425,357</u>	<u>2,195,784</u>	SEBEKA	17,347	18,387	31,917	34,850
	5,123,304	3,663,354	6,919,296	4,811,626	VERNDALE	11,071	6,762	25,227	14,760
STEELE					STAPLES	5,151	2,156	10,247	4,369
MEDFORD	19,352	22,865	26,249	38,123	WADENA	<u>177,741</u>	<u>111,098</u>	<u>339,523</u>	<u>192,651</u>
OWATONNA	442,416	378,535	517,538	421,616		216,853	143,268	417,893	255,870
BLOOMING PRAIRIE	<u>2,304</u>	<u>4,758</u>	<u>3,354</u>	<u>6,270</u>	WASECA				
	464,072	406,158	547,141	466,009	WALDORF	1,187	1,080	1,701	1,722
STEVENS					WASECA	<u>38,790</u>	<u>95,514</u>	<u>59,265</u>	<u>146,107</u>
CHOKIO	2,184	1,967	2,510	2,008		39,977	96,594	60,966	147,829
MORRIS	<u>186,243</u>	<u>116,805</u>	<u>261,359</u>	<u>146,623</u>					
	188,427	118,772	263,869	148,631					

TABLE 27
COMPARISON OF PAYABLE 2001 AND 2002
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2001	2002	2001	2002		2001	2002	2001	2002
WASHINGTON					WRIGHT				
MAY TWP	451,818	337,304	380,190	299,383	ALBERTVILLE	120,835	80,610	162,112	106,507
NEW SCANDIA TWP	316,655	255,184	363,818	284,773	ANNANDALE	268,841	209,337	318,923	242,496
STILLWATER TWP	85,977	60,484	83,730	58,169	BUFFALO	1,164,673	798,301	1,298,773	773,993
AFTON	4,881	2,791	4,739	2,634	COKATO	131,914	85,330	165,986	96,685
BAYPORT	155,953	96,739	190,166	131,734	DELANO	222,721	148,948	288,381	167,519
FOREST LAKE	766,818	623,675	937,674	602,976	HOWARD LAKE	107,016	95,552	130,571	109,334
HUGO	150,833	163,476	155,976	163,643	MAPLE LAKE	78,829	60,265	100,310	71,187
MAHTOMEDI	321,085	317,100	347,941	356,065	MONTICELLO	661,611	524,936	850,872	765,666
NEWPORT	456,301	274,648	602,231	361,190	MONTROSE	20,027	14,435	25,658	18,497
ST PAUL PARK	335,230	268,405	373,151	300,031	ST MICHAEL	190,379	147,838	220,582	175,794
LANDFALL	70,727	29,523	121,005	34,710	ROCKFORD	<u>138,856</u>	<u>260,483</u>	<u>200,054</u>	<u>371,845</u>
STILLWATER	1,654,791	1,276,611	2,000,996	1,539,326		3,105,702	2,426,035	3,762,222	2,899,523
COTTAGE GROVE	288,360	152,993	346,140	188,904	YELLOW MEDICINE				
WOODBURY	117,773	165,732	133,848	183,451	CANBY	18,245	18,188	35,981	37,184
OAKDALE	<u>2,937,625</u>	<u>1,902,211</u>	<u>3,138,283</u>	<u>1,958,280</u>	GRANITE FALLS	<u>106,424</u>	<u>74,895</u>	<u>168,982</u>	<u>107,891</u>
	8,114,827	5,926,876	9,179,888	6,465,269		124,669	93,083	204,963	145,075
WATONWAN					STATEWIDE TOTAL				
BUTTERFIELD	4,390	2,711	7,700	4,683		271,936,968	193,636,255	341,614,575	248,098,586
MADELIA	<u>41,170</u>	<u>27,211</u>	<u>78,351</u>	<u>53,053</u>					
	45,560	29,922	86,051	57,736					
WILKIN									
BRECKENRIDGE	<u>112,957</u>	<u>63,383</u>	<u>127,101</u>	<u>66,775</u>					
	112,957	63,383	127,101	66,775					
WINONA									
GOODVIEW	94,780	55,837	108,421	71,500					
LEWISTON	45,983	33,461	63,275	41,347					
ST CHARLES	69,275	54,041	74,568	65,789					
STOCKTON	2,933	3,754	4,259	4,975					
WINONA	<u>895,958</u>	<u>496,433</u>	<u>1,097,486</u>	<u>494,214</u>					
	1,108,929	643,526	1,348,009	677,825					

SECTION III

Current Year Tax Capacity and Market Valuation Data:

2001 Assessment

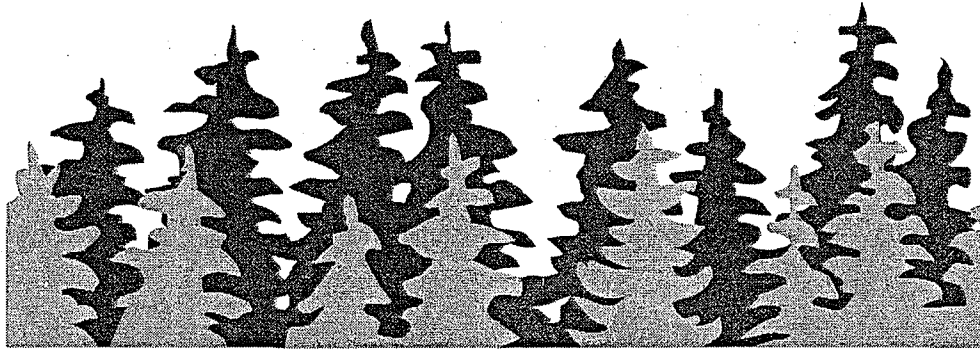


TABLE 28
2001 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL PROPERTY - PART A

COUNTY	REAL PROPERTY MARKET VALUATION						
	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
AITKIN	255,706	87,943,295	60,801,682	148,744,977	439,328,005	496,849,118	936,177,123
ANOKA	69,866	112,857,900	75,756,450	188,614,350	4,351,293,100	11,102,684,450	15,453,977,550
BECKER	499,947	248,294,400	116,210,400	364,504,800	420,146,500	838,047,600	1,258,194,100
BELTRAMI	333,469	96,257,000	55,871,300	152,128,300	297,577,700	721,599,000	1,019,176,700
BENTON	219,093	179,586,900	118,654,000	298,240,900	287,252,000	844,041,900	1,131,293,900
BIG STONE	296,710	192,116,100	22,920,290	215,036,390	26,362,600	71,796,810	98,159,410
BLUE EARTH	439,216	766,699,100	147,618,600	914,317,700	515,117,800	1,508,840,800	2,023,958,600
BROWN	370,860	582,034,500	100,701,300	682,735,800	171,812,200	601,102,700	772,914,900
CARLTON	162,232	58,371,195	51,852,111	110,223,306	266,503,605	810,081,489	1,076,585,094
CARVER	178,099	297,143,500	135,335,500	432,479,000	1,279,400,800	3,196,496,100	4,475,896,900
CASS	247,791	84,092,470	41,696,895	125,789,365	1,045,111,830	1,185,621,905	2,230,733,735
CHIPPEWA	349,724	419,388,429	57,588,569	476,976,998	41,083,771	251,044,031	292,127,802
CHISAGO	187,788	206,978,100	176,598,800	383,576,900	536,865,300	1,392,333,200	1,929,198,500
CLAY	608,621	461,732,000	86,870,300	548,602,300	237,366,700	1,126,918,400	1,364,285,100
CLEARWATER	300,938	84,839,900	50,155,700	134,995,600	36,271,500	164,774,000	201,045,500
COOK	2,132	1,806,390	1,399,829	3,206,219	307,122,410	330,390,074	637,512,484
COTTONWOOD	391,714	555,860,500	69,448,500	625,309,000	27,050,400	198,140,400	225,190,800
CROW WING	167,690	89,890,538	70,967,841	160,858,379	1,834,941,562	2,336,801,309	4,171,742,871
DAKOTA	219,212	369,979,900	172,951,400	542,931,300	5,677,870,200	16,707,212,400	22,385,082,600
DODGE	265,698	439,737,500	97,843,300	537,580,800	100,265,500	408,701,300	508,966,800
DOUGLAS	338,172	221,241,600	111,393,050	332,634,650	563,854,300	1,153,471,950	1,717,326,250
FARIBAULT	439,189	696,324,400	72,960,200	769,284,600	44,135,300	254,347,300	298,482,600
FILLMORE	506,923	540,167,200	120,558,100	660,725,300	96,867,800	380,363,400	477,231,200
FREEBORN	421,286	668,769,300	114,847,900	783,617,200	147,433,500	719,927,900	867,361,400
GOODHUE	427,310	636,408,900	202,352,600	838,761,500	537,375,900	1,612,423,900	2,149,799,800
GRANT	325,714	283,768,100	38,832,770	322,600,870	28,823,100	104,230,030	133,053,130
HENNEPIN	67,949	227,279,100	114,158,800	341,437,900	22,166,550,270	57,148,801,835	79,315,352,105
HOUSTON	308,283	256,701,100	62,362,800	319,063,900	134,422,800	428,081,100	562,503,900
HUBBARD	156,450	79,106,100	45,029,400	124,135,500	505,863,400	654,492,400	1,160,355,800
ISANTI	220,448	202,271,000	176,929,800	379,200,800	286,265,400	824,923,700	1,111,189,100
ITASCA	110,144	34,468,835	41,922,539	76,391,374	664,314,574	1,538,312,661	2,202,627,235
JACKSON	427,172	668,457,300	88,326,900	756,784,200	32,014,100	184,764,600	216,778,700

TABLE 28
2001 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL PROPERTY - PART A

COUNTY	REAL PROPERTY MARKET VALUATION				REAL PROPERTY MARKET VALUATION		
	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
KANABEC	210,322	116,134,500	80,566,400	196,700,900	123,452,600	289,355,500	412,808,100
KANDIYOHI	434,718	497,357,000	118,572,701	615,929,701	445,375,100	1,067,037,999	1,512,413,099
KITTSOON	589,402	225,817,100	29,360,000	255,177,100	10,257,200	99,406,100	109,663,300
KOOCHICHING	132,903	32,518,750	22,315,250	54,834,000	111,592,050	310,400,750	421,992,800
LAC QUI PARLE	451,912	369,768,800	42,143,440	411,912,240	17,675,000	90,423,060	108,098,060
LAKE	2,115	884,000	498,100	1,382,100	271,511,300	344,902,250	616,413,550
LAKE OF THE WOODS	137,660	26,717,700	13,304,000	40,021,700	61,709,600	106,123,500	167,833,100
LE SUEUR	257,574	407,359,900	106,805,200	514,165,100	298,936,100	678,904,600	977,840,700
LINCOLN	322,592	200,215,800	46,955,440	247,171,240	13,816,700	102,698,160	116,514,860
LYON	422,010	474,459,700	87,125,700	561,585,400	100,798,200	659,695,800	760,494,000
MCLEOD	287,572	449,126,700	116,005,200	565,131,900	246,950,700	957,792,900	1,204,743,600
MAHNOMEN	240,648	94,616,000	23,331,200	117,947,200	22,791,400	74,566,300	97,357,700
MARSHALL	924,197	384,604,300	60,824,700	445,429,000	20,525,000	124,793,400	145,318,400
MARTIN	436,670	776,176,000	104,875,900	881,051,900	79,295,500	466,077,300	545,372,800
MEEKER	348,865	369,202,200	125,052,150	494,254,350	174,324,000	528,790,550	703,114,550
MILLE LACS	158,480	105,582,200	70,749,119	176,331,319	237,296,500	535,860,381	773,156,881
MORRISON	556,691	287,954,900	204,424,800	492,379,700	242,202,500	670,502,100	912,704,600
MOWER	429,902	703,817,200	105,920,300	809,737,500	198,681,600	788,120,900	986,802,500
MURRAY	432,355	494,265,600	61,908,800	556,174,400	42,452,100	141,527,000	183,979,100
NICOLLET	260,977	510,600,100	95,476,300	606,076,400	224,476,100	857,214,600	1,081,690,700
NOBLES	437,932	607,512,200	78,381,950	685,894,150	89,377,400	368,262,550	457,639,950
NORMAN	536,310	316,776,400	34,838,200	351,614,600	12,273,300	86,686,700	98,960,000
OLMSTED	359,550	481,551,200	229,633,200	711,184,400	1,166,945,500	4,752,318,800	5,919,264,300
OTTER TAIL	1,058,307	596,841,900	239,706,700	836,548,600	899,457,600	1,568,789,900	2,468,247,500
PENNINGTON	368,376	99,151,800	36,069,700	135,221,500	30,596,900	226,999,200	257,596,100
PINE	364,581	178,319,200	116,478,400	294,797,600	359,595,800	557,514,400	917,110,200
PIPESTONE	286,621	281,086,400	55,175,100	336,261,500	32,062,700	168,440,900	200,503,600
POLK	1,176,193	700,865,200	100,227,300	801,092,500	112,312,700	592,512,400	704,825,100
POPE	382,154	244,803,500	63,668,500	308,472,000	97,026,000	236,883,200	333,909,200
RAMSEY	445	11,349,400	2,162,100	13,511,500	4,922,128,300	20,430,225,700	25,352,354,000
RED LAKE	261,117	72,119,000	19,866,100	91,985,100	5,715,700	47,927,900	53,643,600
REDWOOD	541,051	759,062,000	80,986,439	840,048,439	44,019,500	271,345,161	315,364,661

TABLE 28
2001 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL PROPERTY - PART A

COUNTY	REAL PROPERTY MARKET VALUATION						
	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
RENVILLE	604,639	954,452,500	104,292,600	1,058,745,100	57,432,800	278,630,500	336,063,300
RICE	278,276	513,069,400	108,069,200	621,138,600	635,093,100	1,557,843,100	2,192,936,200
ROCK	297,839	411,264,600	54,617,300	465,881,900	27,800,300	181,482,000	209,282,300
ROSEAU	695,546	183,049,000	74,501,900	257,550,900	54,384,100	278,074,200	332,458,300
ST LOUIS	164,680	47,184,550	52,937,100	100,121,650	1,750,531,650	5,520,428,500	7,270,960,150
SCOTT	143,889	315,590,000	197,326,300	512,916,300	1,537,256,100	4,234,291,000	5,771,547,100
SHERBURNE	178,631	187,689,864	262,837,346	450,527,210	831,035,296	2,733,909,254	3,564,944,550
SIBLEY	359,145	620,889,200	103,796,900	724,686,100	66,183,700	257,167,000	323,350,700
STEARNS	738,618	610,566,200	348,475,200	959,041,400	1,188,576,300	3,836,488,100	5,025,064,400
STEELE	251,869	409,598,100	97,167,507	506,765,607	255,221,000	1,114,735,293	1,369,956,293
STEVENS	335,036	283,601,600	41,602,000	325,203,600	32,465,800	175,115,100	207,580,900
SWIFT	446,603	390,246,700	51,378,328	441,625,028	24,336,800	194,023,572	218,360,372
TODD	504,803	205,774,200	140,138,400	345,912,600	153,874,200	390,405,600	544,279,800
TRAVERSE	353,297	300,626,500	25,705,700	326,332,200	10,284,000	50,649,300	60,933,300
WABASHA	296,656	338,225,500	106,296,400	444,521,900	165,279,000	532,157,400	697,436,400
WADENA	218,711	81,734,700	47,747,500	129,482,200	65,136,600	231,353,500	296,490,100
WASECA	254,632	444,100,200	80,196,500	524,296,700	129,425,800	409,377,800	538,803,600
WASHINGTON	107,178	278,576,700	151,452,200	430,028,900	3,805,242,400	9,680,548,900	13,485,791,300
WATONWAN	267,797	423,458,300	51,650,100	475,108,400	41,795,600	167,857,100	209,652,700
WILKIN	457,056	448,712,100	36,282,250	484,994,350	25,205,500	112,542,550	137,748,050
WINONA	319,209	334,641,200	115,948,200	450,589,400	385,927,100	1,304,794,100	1,690,721,200
WRIGHT	342,216	510,231,500	305,279,700	815,511,200	1,237,663,500	3,329,002,000	4,566,665,500
YELLOW MEDICINE	461,815	437,700,700	74,957,766	512,658,466	24,701,700	155,032,334	179,734,034
STATEWIDE TOTAL	30,203,889	29,458,172,516	8,106,982,412	37,565,154,928	66,327,146,923	184,225,625,926	250,552,772,849

TABLE 28
2001 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL AND PERSONAL - PART B

TAXABLE MARKET VALUE TOTALS			
<u>COUNTY</u>	<u>REAL</u>	<u>PERSONAL</u>	<u>REAL & PERSONAL</u>
AITKIN	1,084,922,100	7,491,700	1,092,413,800
ANOKA	15,642,591,900	185,906,100	15,828,498,000
BECKER	1,622,698,900	11,786,200	1,634,485,100
BELTRAMI	1,171,305,000	44,542,000	1,215,847,000
BENTON	1,429,534,800	27,072,700	1,456,607,500
BIG STONE	313,195,800	3,503,600	316,699,400
BLUE EARTH	2,938,276,300	42,081,700	2,980,358,000
BROWN	1,455,650,700	5,240,000	1,460,890,700
CARLTON	1,186,808,400	49,007,900	1,235,816,300
CARVER	4,908,375,900	36,628,700	4,945,004,600
CASS	2,356,523,100	63,324,200	2,419,847,300
CHIPPEWA	769,104,800	12,447,800	781,552,600
CHISAGO	2,312,775,400	41,518,200	2,354,293,600
CLAY	1,912,887,400	19,498,200	1,932,385,600
CLEARWATER	336,041,100	37,169,600	373,210,700
COOK	640,718,703	9,921,100	650,639,803
COTTONWOOD	850,499,800	27,951,600	878,451,400
CROW WING	4,332,601,250	34,189,700	4,366,790,950
DAKOTA	22,928,013,900	260,641,000	23,188,654,900
DODGE	1,046,547,600	9,937,700	1,056,485,300
DOUGLAS	2,049,960,900	17,203,300	2,067,164,200
FARIBAUT	1,067,767,200	7,468,600	1,075,235,800
FILLMORE	1,137,956,500	11,269,400	1,149,225,900
FREEBORN	1,650,978,600	50,777,500	1,701,756,100
GOODHUE	2,988,561,300	28,555,100	3,017,116,400
GRANT	455,654,000	7,632,200	463,286,200
HENNEPIN	79,656,790,005	984,816,767	80,641,606,772
HOUSTON	881,567,800	11,948,200	893,516,000
HUBBARD	1,284,491,300	26,684,200	1,311,175,500
ISANTI	1,490,389,900	14,593,300	1,504,983,200
ITASCA	2,279,018,609	86,031,700	2,365,050,309
JACKSON	973,562,900	13,721,200	987,284,100

TABLE 28
2001 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL AND PERSONAL - PART B

<u>COUNTY</u>	<u>TAXABLE MARKET VALUE TOTALS</u>		
	<u>REAL</u>	<u>PERSONAL</u>	<u>REAL & PERSONAL</u>
KANABEC	609,509,000	2,182,300	611,691,300
KANDIYOHI	2,128,342,800	24,422,000	2,152,764,800
KITTSOON	364,840,400	54,232,500	419,072,900
KOOCHICHING	476,826,800	10,605,000	487,431,800
LAC QUI PARLE	520,010,300	6,165,200	526,175,500
LAKE	617,795,650	7,007,200	624,802,850
LAKE OF THE WOODS	207,854,800	1,714,800	209,569,600
LE SUEUR	1,492,005,800	15,499,400	1,507,505,200
LINCOLN	363,686,100	28,392,900	392,079,000
LYON	1,322,079,400	29,905,800	1,351,985,200
MCLEOD	1,769,875,500	6,729,500	1,776,605,000
MAHNOMEN	215,304,900	3,230,200	218,535,100
MARSHALL	590,747,400	66,056,900	656,804,300
MARTIN	1,426,424,700	37,017,200	1,463,441,900
MEEKER	1,197,368,900	12,910,900	1,210,279,800
MILLE LACS	949,488,200	12,531,700	962,019,900
MORRISON	1,405,084,300	26,120,800	1,431,205,100
MOWER	1,796,540,000	34,313,800	1,830,853,800
MURRAY	740,153,500	18,591,800	758,745,300
NICOLLET	1,687,767,100	19,365,200	1,707,132,300
NOBLES	1,143,534,100	6,244,500	1,149,778,600
NORMAN	450,574,600	3,186,000	453,760,600
OLMSTED	6,630,448,700	36,030,800	6,666,479,500
OTTER TAIL	3,304,796,100	38,444,500	3,343,240,600
PENNINGTON	392,817,600	35,232,800	428,050,400
PINE	1,211,907,800	21,330,300	1,233,238,100
PIPESTONE	536,765,100	13,278,400	550,043,500
POLK	1,505,917,600	47,118,400	1,553,036,000
POPE	642,381,200	13,473,200	655,854,400
RAMSEY	25,365,865,500	421,799,900	25,787,665,400
RED LAKE	145,628,700	25,058,400	170,687,100
REDWOOD	1,155,413,100	5,861,600	1,161,274,700

TABLE 28
2001 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL AND PERSONAL - PART B

<u>COUNTY</u>	<u>TAXABLE MARKET VALUE TOTALS</u>		
	<u>REAL</u>	<u>PERSONAL</u>	<u>REAL & PERSONAL</u>
RENVILLE	1,394,808,400	20,809,100	1,415,617,500
RICE	2,814,074,800	35,993,600	2,850,068,400
ROCK	675,164,200	2,809,200	677,973,400
ROSEAU	590,009,200	9,143,100	599,152,300
ST. LOUIS	7,371,081,800	196,200,500	7,567,282,300
SCOTT	6,284,463,400	47,717,500	6,332,180,900
SHERBURNE	4,015,471,760	50,748,900	4,066,220,660
SIBLEY	1,048,036,800	15,504,000	1,063,540,800
STEARNS	5,984,105,800	69,078,200	6,053,184,000
STEELE	1,876,721,900	18,977,200	1,895,699,100
STEVENS	532,784,500	22,974,000	555,758,500
SWIFT	659,985,400	21,372,800	681,358,200
TODD	890,192,400	10,949,200	901,141,600
TRAVERSE	387,265,500	15,447,400	402,712,900
WABASHA	1,141,958,300	9,618,300	1,151,576,600
WADENA	425,972,300	13,842,500	439,814,800
WASECA	1,063,100,300	21,426,400	1,084,526,700
WASHINGTON	13,915,820,200	163,752,200	14,079,572,400
WATONWAN	684,761,100	6,907,000	691,668,100
WILKIN	622,742,400	5,205,200	627,947,600
WINONA	2,141,310,600	19,528,900	2,160,839,500
WRIGHT	5,382,176,700	53,567,200	5,435,743,900
YELLOW MEDICINE	692,392,500	8,738,000	701,130,500
STATEWIDE TOTAL	288,117,927,777	4,114,925,467	292,232,853,244


Total Taxable Market Value of Real and Personal Property By Use Class for Assessment Year 2001

Total Taxable Market Value = \$292,237,412,987

Real Property

 Agricultural \$46,574,969,589
  Non-Agricultural \$241,547,517,931

Personal Property

 Personal Property \$4,114,925,467

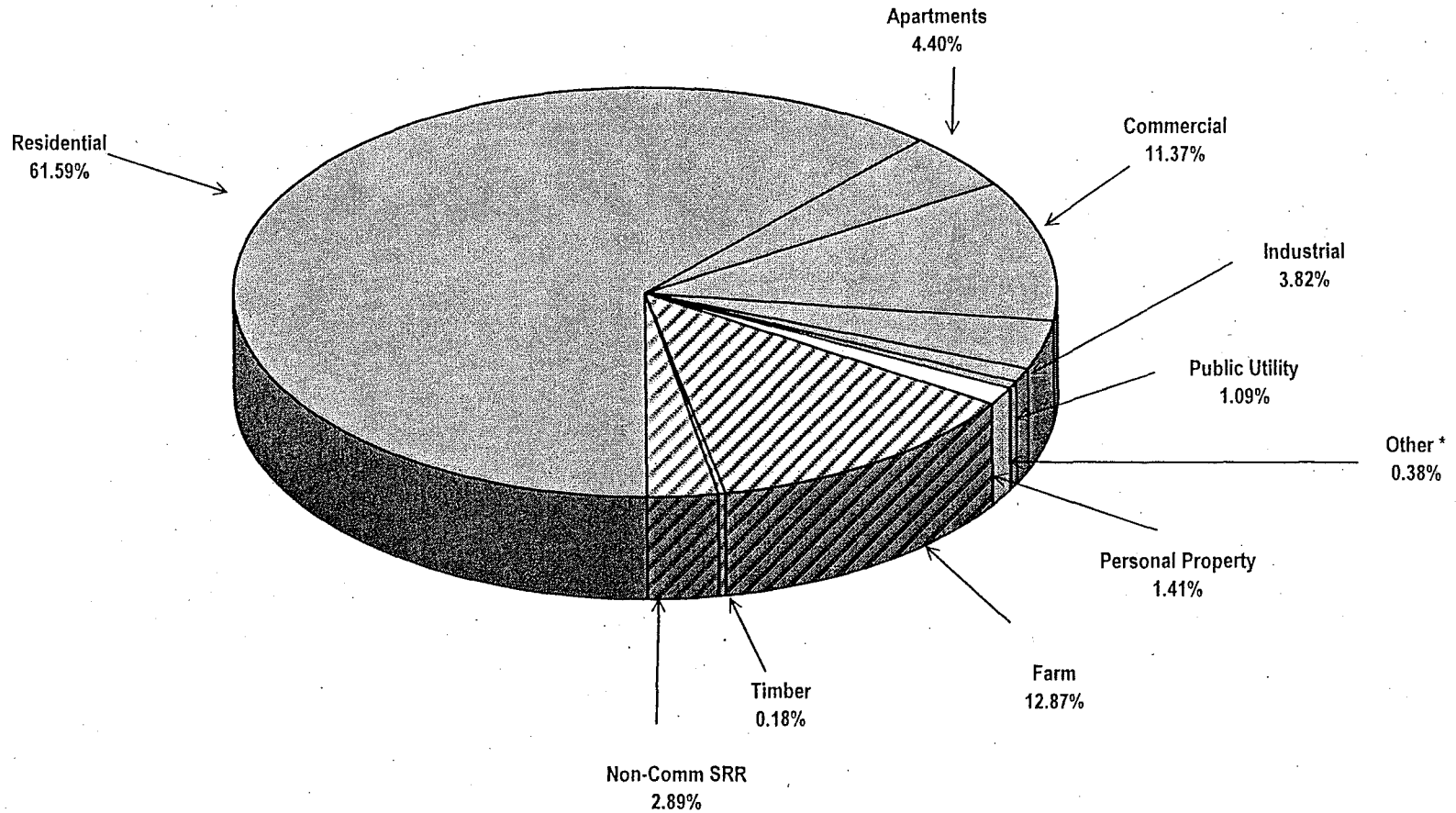


Figure 1

* Other includes Commercial Seasonal Recreational Residential, Railroad, and Minerals

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<u>AITKIN</u>								
CITY	357,773	137,900	47,400	5,058,200	41,369,421	6,768,366	6,020,666	335,040
TOWN	125,252,644	23,020,500	44,548,000	432,653,100	340,671,919	9,800,967	1,891,188	6,954,300
TOTAL	125,610,417	23,158,400	44,595,400	437,711,300	382,041,340	16,569,333	7,911,854	7,289,340
<u>ANOKA</u>								
CITY	94,502,693	34,011,000	159,100	10,497,620	11,386,030,478	417,185,547	689,197,652	16,497,520
TOWN	51,309,067	8,800,200	193,100	10,499,900	587,971,300	23,059,699	1,239,733	0
TOTAL	145,811,760	42,811,200	352,200	20,997,520	11,974,001,778	440,245,246	690,437,385	16,497,520
<u>BECKER</u>								
CITY	1,154,555	1,809,700	0	30,816,320	226,343,340	29,397,698	20,584,777	253,300
TOWN	294,663,158	67,641,300	21,960,900	282,934,600	466,905,927	31,287,398	1,341,166	10,402,360
TOTAL	295,817,713	69,451,000	21,960,900	313,750,920	693,249,267	60,685,096	21,925,943	10,655,660
<u>BELTRAMI</u>								
CITY	2,245,210	110,100	583,600	2,752,400	158,250,256	22,508,333	30,428,789	717,300
TOWN	131,934,418	17,974,000	19,628,600	106,335,980	477,373,225	34,076,299	4,122,257	6,770,020
TOTAL	134,179,628	18,084,100	20,212,200	109,088,380	635,623,481	56,584,632	34,551,046	7,487,320
<u>BENTON</u>								
CITY	2,383,337	1,834,400	85,500	39,300	443,590,500	26,043,033	103,349,067	0
TOWN	267,705,591	26,367,800	3,009,300	9,896,900	289,996,242	21,338,300	1,333,744	2,027,960
TOTAL	270,088,928	28,202,200	3,094,800	9,936,200	733,586,742	47,381,333	104,682,811	2,027,960
<u>BIG STONE</u>								
CITY	1,900,746	432,300	0	716,100	48,637,066	3,823,967	1,805,389	0
TOWN	158,748,156	53,967,900	0	13,443,200	11,963,200	3,040,366	13,133	455,340
TOTAL	160,648,902	54,400,200	0	14,159,300	60,600,266	6,864,333	1,818,522	455,340
<u>BLUE EARTH</u>								
CITY	3,831,334	3,352,100	0	176,900	886,196,060	73,605,299	128,991,386	281,700
TOWN	678,160,358	229,003,000	0	5,748,100	388,515,980	33,623,440	1,536,243	187,700
TOTAL	681,991,692	232,355,100	0	5,925,000	1,274,712,040	107,228,739	130,527,629	469,400
<u>BROWN</u>								
CITY	3,273,990	2,482,200	0	0	496,741,600	23,147,834	20,277,534	59,840
TOWN	508,710,315	168,289,900	0	0	77,705,100	7,154,232	83,666	97,520
TOTAL	511,984,305	170,772,100	0	0	574,446,700	30,302,066	20,361,200	157,360
<u>CARLTON</u>								
CITY	3,135,219	529,300	1,011,900	1,111,500	348,821,489	21,760,700	18,899,921	765,920
TOWN	98,637,520	7,939,500	18,966,200	45,970,800	395,152,147	17,509,131	813,366	1,289,000
TOTAL	101,772,739	8,468,800	19,978,100	47,082,300	743,973,636	39,269,831	19,713,287	2,054,920
<u>CARVER</u>								
CITY	18,881,149	27,075,700	0	5,309,060	3,173,955,240	122,981,842	98,374,779	2,300,160
TOWN	342,280,156	45,075,700	0	3,297,400	426,717,880	25,957,431	80,800	2,427,760
TOTAL	361,161,305	72,151,400	0	8,606,460	3,600,673,120	148,939,273	98,455,579	4,727,920
<u>CASS</u>								
CITY	2,378,572	253,800	1,384,900	207,501,560	242,038,401	28,930,320	10,635,734	35,239,540
TOWN	105,953,401	17,222,700	32,734,700	759,443,180	646,439,802	62,170,178	1,788,377	69,244,780
TOTAL	108,331,973	17,476,500	34,119,600	966,944,740	888,478,203	91,100,498	12,424,111	104,484,320

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PART A

COUNTY	FARM			RESIDENTIAL				
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RESIDENTIAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
CHIPPEWA								
CITY	1,721,226	1,467,800	0	11,400	154,803,401	12,345,499	9,767,099	0
TOWN	336,687,693	137,114,200	0	194,800	42,894,055	5,340,931	47,533	0
TOTAL	338,408,919	138,582,000	0	206,200	197,697,456	17,686,430	9,814,632	0
CHISAGO								
CITY	44,683,982	9,619,300	140,600	7,649,200	768,384,200	49,708,432	37,332,300	1,580,480
TOWN	299,083,648	31,382,900	0	44,263,700	806,558,400	45,468,733	2,039,743	3,389,900
TOTAL	343,767,630	41,002,200	140,600	51,912,900	1,574,942,600	95,177,165	39,372,043	4,970,380
CLAY								
CITY	2,474,326	3,888,200	0	0	845,841,358	38,718,000	75,990,988	806,960
TOWN	380,850,820	161,418,800	174,100	2,763,400	186,351,300	10,949,198	27,000	279,800
TOTAL	383,325,146	165,307,000	174,100	2,763,400	1,032,192,658	49,667,198	76,017,988	1,086,760
CLEARWATER								
CITY	771,519	143,300	6,100	27,800	25,706,189	3,077,667	3,137,311	9,840
TOWN	117,983,830	18,195,900	6,532,300	18,267,600	55,038,700	2,271,499	110,000	34,000
TOTAL	118,755,349	18,339,200	6,538,400	18,295,400	80,744,889	5,349,166	3,247,311	43,840
COOK								
CITY	0	0	22,700	5,180,800	43,263,900	4,352,633	2,579,300	6,947,580
TOWN	3,137,108	69,000	7,411,800	341,630,400	173,733,740	7,543,433	588,010	21,541,320
TOTAL	3,137,108	69,000	7,434,500	346,811,200	216,997,640	11,896,066	3,167,310	28,488,900
COTTONWOOD								
CITY	1,692,001	862,400	0	285,300	134,519,979	11,385,433	5,530,477	0
TOWN	423,695,580	199,072,600	0	62,200	19,207,456	5,540,599	1,104,611	0
TOTAL	425,387,581	199,935,000	0	347,500	153,727,435	16,926,032	6,635,088	0
CROW WING								
CITY	5,964,735	2,072,500	13,601,800	559,600,020	918,647,527	98,919,822	45,569,366	44,623,000
TOWN	140,593,509	12,249,400	48,704,900	851,786,340	980,495,187	60,872,833	2,829,178	55,444,940
TOTAL	146,558,244	14,321,900	62,306,700	1,411,386,360	1,899,142,714	159,792,655	48,398,544	100,067,940
DAKOTA								
CITY	48,724,231	53,723,700	0	2,818,000	16,106,321,180	633,340,660	1,212,834,013	8,267,600
TOWN	360,995,787	79,485,700	0	1,082,500	624,360,760	38,883,899	1,920,444	8,830,300
TOTAL	409,720,018	133,209,400	0	3,900,500	16,730,681,940	672,224,559	1,214,754,457	17,097,900
DODGE								
CITY	3,166,745	1,272,500	0	0	267,066,288	9,371,666	10,873,556	0
TOWN	415,752,084	117,582,200	0	0	158,213,700	11,887,201	103,389	200,500
TOTAL	418,918,829	118,854,700	0	0	425,279,988	21,258,867	10,976,945	200,500
DOUGLAS								
CITY	4,158,882	1,054,400	0	7,373,200	262,175,323	35,914,999	45,271,255	1,027,400
TOWN	280,976,677	46,468,900	1,478,400	317,192,640	731,764,680	41,741,730	3,426,088	23,709,680
TOTAL	285,135,559	47,523,300	1,478,400	324,565,840	993,940,003	77,656,729	48,697,343	24,737,080
FARIBAULT								
CITY	4,892,436	1,702,200	0	0	167,598,222	10,872,601	5,752,865	480
TOWN	504,748,987	257,960,400	0	1,700,600	41,211,600	9,700,602	0	289,920
TOTAL	509,641,423	259,662,600	0	1,700,600	208,809,822	20,573,203	5,752,865	290,400

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COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<u>FILLMORE</u>								
CITY	18,732,989	4,680,900	0	842,100	266,964,789	19,489,867	14,385,786	508,100
TOWN	507,365,995	130,661,100	446,200	8,620,400	80,396,502	17,042,799	1,000	541,380
TOTAL	526,098,984	135,342,000	446,200	9,462,500	347,361,291	36,532,666	14,386,786	1,049,480
<u>FREEBORN</u>								
CITY	2,342,374	2,517,100	0	600	502,524,049	27,636,366	20,614,523	524,720
TOWN	587,562,035	194,867,800	0	329,700	152,542,542	4,952,797	133,066	570,900
TOTAL	589,904,409	197,384,900	0	330,300	655,066,591	32,589,163	20,747,589	1,095,620
<u>GOODHUE</u>								
CITY	15,139,908	8,344,800	203,800	3,452,400	918,029,980	66,810,399	57,805,924	3,377,640
TOWN	687,981,330	128,980,200	2,598,700	12,638,600	387,480,100	28,446,504	719,866	3,345,240
TOTAL	703,121,238	137,325,000	2,802,500	16,091,000	1,305,510,080	95,256,903	58,525,790	6,722,880
<u>GRANT</u>								
CITY	3,557,445	1,082,100	0	238,200	49,733,755	3,995,933	2,678,876	104,700
TOWN	233,328,546	84,643,200	0	15,685,900	35,217,600	4,644,200	16,800	1,098,620
TOTAL	236,885,991	85,725,300	0	15,924,100	84,951,355	8,640,133	2,695,676	1,203,320
<u>HENNEPIN</u>								
CITY	196,254,418	117,597,600	0	70,595,440	50,756,325,391	2,981,386,398	5,727,855,631	11,694,400
TOWN	21,807,490	5,596,000	0	-0	145,156,920	5,000,187	0	0
TOTAL	218,061,908	123,193,600	0	70,595,440	50,901,482,311	2,986,386,585	5,727,855,631	11,694,400
<u>HOUSTON</u>								
CITY	3,162,881	808,400	0	4,294,000	302,680,478	20,879,400	13,627,443	0
TOWN	283,784,495	31,689,800	239,400	8,492,600	142,519,044	14,494,564	46,266	1,160,280
TOTAL	286,947,376	32,498,200	239,400	12,786,600	445,199,522	35,373,964	13,673,709	1,160,280
<u>HUBBARD</u>								
CITY	566,582	734,500	110,900	5,199,600	68,908,867	12,518,433	11,392,866	195,400
TOWN	97,278,318	25,578,200	27,839,900	393,886,860	480,916,420	30,568,131	1,434,477	20,254,280
TOTAL	97,844,900	26,312,700	27,950,800	399,086,460	549,825,287	43,086,564	12,827,343	20,449,680
<u>ISANTI</u>								
CITY	869,863	1,996,100	0	2,000	235,805,100	19,160,067	23,767,166	0
TOWN	339,778,375	37,988,700	1,616,000	31,286,800	654,504,244	31,156,600	451,744	3,304,440
TOTAL	340,648,238	39,984,800	1,616,000	31,288,800	890,309,344	50,316,667	24,218,910	3,304,440
<u>ITASCA</u>								
CITY	848,100	666,400	1,841,400	17,980,020	393,361,295	33,624,032	29,523,332	704,500
TOWN	71,323,218	3,565,100	42,261,200	358,980,440	797,595,156	33,169,764	569,455	30,356,960
TOTAL	72,171,318	4,231,500	44,102,600	376,960,460	1,190,956,451	66,793,796	30,092,787	31,061,460
<u>JACKSON</u>								
CITY	1,977,936	1,317,200	0	0	105,575,811	7,829,567	5,115,333	251,720
TOWN	512,805,845	240,870,200	0	3,342,800	33,806,900	8,868,063	86,722	123,440
TOTAL	514,783,781	242,187,400	0	3,342,800	139,382,711	16,697,630	5,202,055	375,160
<u>KANABEC</u>								
CITY	2,481,509	294,900	0	62,800	66,178,456	6,699,933	11,260,767	0
TOWN	173,861,496	20,918,000	5,565,300	48,364,900	214,191,712	20,952,463	351,533	1,271,460
TOTAL	176,343,005	21,212,900	5,565,300	48,427,700	280,370,168	27,652,396	11,612,300	1,271,460

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COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<u>KANDIYOHI</u>								
CITY	3,324,144	3,846,100	0	5,855,520	521,995,736	43,017,400	46,450,312	1,221,180
TOWN	445,086,316	163,695,600	897,200	141,832,680	499,326,760	37,756,632	990,344	6,308,980
TOTAL	448,410,460	167,541,700	897,200	147,688,200	1,021,322,496	80,774,032	47,440,656	7,530,160
<u>KITTSOON</u>								
CITY	1,821,253	401,800	0	122,300	33,675,500	3,621,266	3,252,221	2,240
TOWN	145,038,038	107,936,600	298,300	4,262,800	7,200,000	2,423,598	0	111,400
TOTAL	146,859,291	108,338,400	298,300	4,385,100	40,875,500	6,044,864	3,252,221	113,640
<u>KOOCHICHING</u>								
CITY	679,327	117,100	26,200	416,100	125,262,297	11,910,700	5,922,535	236,300
TOWN	46,608,877	7,440,500	6,749,900	43,114,800	129,620,466	5,208,567	0	2,141,780
TOTAL	47,288,204	7,557,600	6,776,100	43,530,900	254,882,763	17,119,267	5,922,535	2,378,080
<u>LAC QUI PARLE</u>								
CITY	583,764	457,000	0	48,700	51,945,489	4,089,367	2,240,366	0
TOWN	300,944,394	109,945,300	0	271,100	22,594,267	4,327,831	4,600	150,140
TOTAL	301,528,158	110,402,300	0	319,800	74,539,756	8,417,198	2,244,966	150,140
<u>LAKE</u>								
CITY	0	0	0	4,558,500	113,287,689	11,255,300	4,551,266	32,000
TOWN	1,280,637	102,300	17,800,300	178,040,860	192,319,056	24,004,233	190,778	17,725,320
TOTAL	1,280,637	102,300	17,800,300	182,599,360	305,606,745	35,259,533	4,742,044	17,757,320
<u>LAKE OF THE WOODS</u>								
CITY	231,563	266,700	17,900	384,200	16,516,100	1,961,600	710,756	0
TOWN	31,900,261	7,643,300	10,116,700	44,905,000	65,800,133	2,460,666	856,066	5,629,520
TOTAL	32,131,824	7,910,000	10,134,600	45,289,200	82,316,233	4,422,266	1,566,822	5,629,520
<u>LE SUEUR</u>								
CITY	1,829,990	1,942,300	0	8,848,400	397,869,433	25,998,333	15,181,710	506,440
TOWN	433,188,871	77,595,300	0	54,794,900	343,572,500	22,241,697	576,389	4,271,580
TOTAL	435,018,861	79,537,600	0	63,643,300	741,441,933	48,240,030	15,758,099	4,778,020
<u>LINCOLN</u>								
CITY	2,382,837	479,500	0	145,100	47,529,522	4,170,933	1,767,823	213,120
TOWN	176,483,835	67,839,100	0	6,870,800	16,498,933	3,905,933	0	86,960
TOTAL	178,866,672	68,318,600	0	7,015,900	64,028,455	8,076,866	1,767,823	300,080
<u>LYON</u>								
CITY	3,400,455	2,185,200	0	30,300	401,050,845	29,555,933	46,710,167	142,560
TOWN	403,195,001	152,854,000	0	115,100	80,463,278	9,090,429	69,278	0
TOTAL	406,595,456	155,039,200	0	145,400	481,514,123	38,646,362	46,779,445	142,560
<u>MCLEOD</u>								
CITY	1,487,962	1,481,800	0	115,700	681,943,997	27,884,767	51,733,222	833,280
TOWN	466,786,959	95,039,000	0	784,200	234,498,480	14,169,066	24,000	304,320
TOTAL	468,274,921	96,520,800	0	899,900	916,442,477	42,053,833	51,757,222	1,137,600
<u>MAHNOMEN</u>								
CITY	304,227	132,700	0	0	23,647,800	1,860,500	1,778,978	0
TOWN	89,017,183	28,510,300	2,798,500	14,296,600	24,625,500	2,673,733	0	344,100
TOTAL	89,321,410	28,643,000	2,798,500	14,296,600	48,273,300	4,534,233	1,778,978	344,100

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COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
MARSHALL								
CITY	965,672	1,121,800	0	0	60,774,167	3,874,534	3,300,887	4,800
TOWN	271,876,937	171,501,000	1,947,400	4,181,700	23,849,600	3,014,396	20,800	65,680
TOTAL	272,842,609	172,622,800	1,947,400	4,181,700	84,623,767	6,888,930	3,321,687	70,480
MARTIN								
CITY	7,699,939	6,848,800	0	466,200	310,073,711	19,081,500	13,499,122	28,540
TOWN	559,637,168	307,213,000	0	943,600	51,354,911	12,900,533	21,733	575,080
TOTAL	567,337,107	314,061,800	0	1,409,800	361,428,622	31,982,033	13,520,855	603,620
MEEKER								
CITY	2,007,729	1,905,900	0	34,000	229,934,444	16,873,899	10,837,621	0
TOWN	388,206,176	102,157,300	0	72,354,780	284,347,000	23,904,098	58,400	561,600
TOTAL	390,213,905	104,063,200	0	72,388,780	514,281,444	40,777,997	10,896,021	561,600
MILLE LACS								
CITY	1,432,926	265,100	0	11,601,400	183,963,200	17,397,734	18,239,956	2,426,880
TOWN	160,211,310	14,435,700	2,388,000	114,719,600	315,811,922	29,247,434	403,666	8,644,980
TOTAL	161,644,236	14,700,800	2,388,000	126,321,000	499,775,122	46,645,168	18,643,622	11,071,860
MORRISON								
CITY	16,604,645	1,027,900	0	256,200	236,932,734	20,394,833	23,527,498	0
TOWN	440,401,739	34,565,400	2,135,300	139,577,900	350,304,011	17,351,698	187,055	2,044,200
TOTAL	457,006,384	35,593,300	2,135,300	139,834,100	587,236,745	37,746,531	23,714,553	2,044,200
MOWER								
CITY	6,270,236	2,109,700	0	353,700	645,358,107	31,402,900	27,455,334	292,000
TOWN	605,879,547	199,002,100	0	12,200	133,825,200	3,056,265	408,933	924,100
TOTAL	612,149,783	201,111,800	0	365,900	779,183,307	34,459,165	27,864,267	1,216,100
MURRAY								
CITY	2,331,961	709,400	0	42,100	74,940,499	4,941,633	3,787,111	10,640
TOWN	372,050,222	181,102,800	0	27,978,500	44,444,367	4,734,198	0	220,000
TOTAL	374,382,183	181,812,200	0	28,020,600	119,384,866	9,675,831	3,787,111	230,640
NICOLLET								
CITY	4,030,364	3,461,700	1,100	0	677,007,500	35,224,034	49,069,966	0
TOWN	490,594,430	108,364,400	607,900	2,042,100	137,316,800	8,752,900	0	831,920
TOTAL	494,624,794	111,826,100	609,000	2,042,100	814,324,300	43,976,934	49,069,966	831,920
NOBLES								
CITY	3,651,999	2,207,700	0	437,200	261,962,966	22,873,433	19,988,063	503,440
TOWN	458,335,770	221,720,500	0	39,800	36,414,300	6,701,397	54,355	0
TOTAL	461,987,769	223,928,200	0	477,000	298,377,266	29,574,830	20,042,418	503,440
NORMAN								
CITY	436,708	264,000	0	0	54,054,778	3,490,899	3,265,121	0
TOWN	212,258,220	138,674,700	143,900	45,400	16,316,467	3,993,198	112,866	47,200
TOTAL	212,694,928	138,938,700	143,900	45,400	70,371,245	7,484,097	3,377,987	47,200
OLMSTED								
CITY	7,537,193	8,574,600	0	1,417,400	3,399,671,109	214,487,947	265,850,433	336,800
TOWN	593,026,037	110,920,000	0	1,336,700	827,666,980	41,851,438	3,900,421	94,320
TOTAL	600,563,230	119,494,600	0	2,754,100	4,227,338,089	256,339,385	269,750,854	431,120

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COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
OTTER TAIL								
CITY	9,996,299	2,425,500	130,600	17,405,100	489,406,800	45,732,734	54,268,677	593,920
TOWN	673,196,624	152,855,000	25,787,800	704,517,800	793,353,001	53,621,392	2,738,621	13,954,120
TOTAL	683,192,923	155,280,500	25,918,400	721,922,900	1,282,759,801	99,354,126	57,007,298	14,548,040
PENNINGTON								
CITY	52,091	169,100	0	93,100	132,308,133	8,870,733	9,202,855	0
TOWN	100,830,998	34,183,500	104,200	195,400	56,934,000	3,951,300	150,445	121,440
TOTAL	100,883,089	34,352,600	104,200	288,500	189,242,133	12,822,033	9,353,300	121,440
PINE								
CITY	26,101,271	3,139,600	347,900	6,102,400	161,667,022	20,128,502	18,452,188	930,320
TOWN	236,303,206	29,871,000	7,330,500	211,843,100	343,794,310	35,545,811	1,352,888	2,452,420
TOTAL	262,404,477	33,010,600	7,678,400	217,945,500	505,461,332	55,674,313	19,805,076	3,382,740
PIPESTONE								
CITY	5,889,946	983,200	0	155,700	110,103,033	9,105,667	3,892,543	73,200
TOWN	215,207,044	114,212,400	0	37,300	17,555,200	3,002,932	0	0
TOTAL	221,096,990	115,195,600	0	193,000	127,658,233	12,108,599	3,892,543	73,200
POLK								
CITY	2,378,300	4,260,500	0	15,400	347,476,634	24,589,302	23,557,188	176,800
TOWN	414,631,302	380,164,700	0	51,085,200	118,896,246	10,933,067	41,266	187,680
TOTAL	417,009,602	384,425,200	0	51,100,600	466,372,880	35,522,369	23,598,454	364,480
POPE								
CITY	576,074	747,700	0	4,706,600	96,806,190	11,003,733	7,130,666	1,176,620
TOWN	233,577,302	73,584,400	123,800	62,734,300	107,217,200	9,515,632	47,200	3,000,220
TOTAL	234,153,376	74,332,100	123,800	67,440,900	204,023,390	20,519,365	7,177,866	4,176,840
RAMSEY								
CITY	2,610,881	11,831,500	0	7,348,500	16,304,207,782	774,349,608	1,975,233,426	1,568,480
TOWN	0	2,451,500	0	1,064,800	649,047,700	26,663,847	3,000,000	0
TOTAL	2,610,881	14,283,000	0	8,413,300	16,953,255,482	801,013,455	1,978,233,426	1,568,480
RED LAKE								
CITY	1,509,663	367,600	0	0	26,471,589	1,303,133	1,764,089	15,500
TOWN	65,765,990	24,347,500	305,800	0	8,218,200	1,183,700	0	33,400
TOTAL	67,275,653	24,715,100	305,800	0	34,689,789	2,486,833	1,764,089	48,900
REDWOOD								
CITY	3,993,700	2,755,600	0	0	193,326,014	10,981,968	10,233,743	240,400
TOWN	555,935,741	277,390,000	0	45,900	33,658,100	6,012,562	13,722	775,120
TOTAL	559,929,441	280,145,600	0	45,900	226,984,114	16,994,530	10,247,465	1,015,520
RENVILLE								
CITY	3,952,591	8,557,300	0	0	171,524,655	9,378,766	10,243,609	0
TOWN	758,016,167	288,247,500	0	1,130,900	42,309,300	9,647,463	39,000	604,000
TOTAL	761,968,758	296,804,800	0	1,130,900	213,833,955	19,026,229	10,282,609	604,000
RICE								
CITY	5,871,790	3,884,500	0	0	1,122,133,440	62,767,666	78,922,897	0
TOWN	503,821,054	109,277,500	0	32,435,100	578,099,102	31,531,620	260,222	1,731,600
TOTAL	509,692,844	113,162,000	0	32,435,100	1,700,232,542	94,299,286	79,183,119	1,731,600

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
ROCK								
CITY	4,123,245	1,549,900	0	0	126,561,834	7,692,400	7,133,867	0
TOWN	281,406,773	178,808,100	0	0	23,708,600	4,974,564	473,278	0
TOTAL	285,530,018	180,358,000	0	0	150,270,434	12,666,964	7,607,145	0
ROSEAU								
CITY	580,244	288,900	0	115,100	96,809,056	7,815,400	9,002,877	0
TOWN	206,949,933	49,811,400	1,862,300	12,129,000	124,502,900	10,768,864	1,492,799	819,040
TOTAL	207,530,177	50,100,300	1,862,300	12,244,100	221,311,956	18,584,264	10,495,676	819,040
ST. LOUIS								
CITY	6,807,964	712,300	17,962,800	9,198,380	3,175,201,813	272,916,188	240,862,544	714,940
TOWN	88,652,501	3,972,600	105,103,600	638,621,340	1,635,795,148	84,794,902	2,082,021	39,961,320
TOTAL	95,460,465	4,684,900	123,066,400	647,819,720	4,810,996,961	357,711,090	242,944,565	40,676,260
SCOTT								
CITY	30,765,911	20,304,300	0	8,305,500	3,567,771,460	161,568,671	109,814,222	1,702,360
TOWN	412,123,363	57,940,200	0	4,501,000	1,014,451,780	60,539,998	5,641,934	3,571,660
TOTAL	442,889,274	78,244,500	0	12,806,500	4,582,223,240	222,108,669	115,456,156	5,274,020
SHERBURNE								
CITY	50,211,674	12,103,400	0	5,726,900	1,144,368,800	69,192,501	93,374,923	2,279,020
TOWN	352,268,254	35,958,500	0	42,028,860	1,152,104,320	65,125,307	463,722	1,687,040
TOTAL	402,479,928	48,061,900	0	47,755,760	2,296,473,120	134,317,808	93,838,645	3,966,060
SIBLEY								
CITY	1,984,709	1,875,100	0	0	165,216,023	7,989,533	4,778,422	52,200
TOWN	564,001,813	156,925,300	0	610,800	99,367,100	10,520,900	539,611	42,100
TOTAL	565,986,522	158,800,400	0	610,800	264,583,123	18,510,433	5,318,033	94,300
STEARNS								
CITY	40,216,944	11,989,200	0	2,138,300	2,347,751,656	115,908,903	262,462,610	2,450,780
TOWN	812,992,775	94,134,400	0	175,955,620	1,068,793,020	42,036,864	5,002,111	7,164,540
TOTAL	853,209,719	106,123,600	0	178,093,920	3,416,544,676	157,945,767	267,464,721	9,615,320
STEELE								
CITY	1,224,509	5,842,000	0	0	842,067,167	36,135,633	46,071,410	0
TOWN	407,442,567	92,269,200	0	4,355,100	161,826,300	12,412,199	639,199	747,620
TOTAL	408,667,076	98,111,200	0	4,355,100	1,003,893,467	48,547,832	46,710,609	747,620
STEVENS								
CITY	2,123,517	601,300	0	0	104,906,622	12,497,399	7,332,500	0
TOWN	225,426,709	97,064,500	0	953,600	38,548,200	3,912,099	0	76,880
TOTAL	227,550,226	97,665,800	0	953,600	143,454,822	16,409,498	7,332,500	76,880
SWIFT								
CITY	2,308,027	867,900	0	0	104,408,044	8,348,901	6,750,810	0
TOWN	303,954,864	134,508,800	0	257,600	25,700,867	5,594,599	118,222	0
TOTAL	306,262,891	135,376,700	0	257,600	130,108,911	13,943,500	6,869,032	0
TODD								
CITY	2,106,082	202,300	0	3,560,600	129,272,688	11,920,499	9,697,287	1,419,440
TOWN	312,947,137	30,683,800	4,856,200	112,774,700	197,980,478	15,785,799	87,533	4,828,460
TOTAL	315,053,219	30,886,100	4,856,200	116,335,300	327,253,166	27,706,298	9,784,820	6,247,900

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
TRAVERSE								
CITY	1,164,573	359,200	0	0	30,372,212	3,386,266	1,659,878	0
TOWN	195,274,014	129,543,000	0	4,886,400	7,126,622	2,181,000	0	161,640
TOTAL	196,438,587	129,902,200	0	4,886,400	37,498,834	5,567,266	1,659,878	161,640
WABASHA								
CITY	6,422,253	2,727,100	36,800	6,442,300	347,195,798	25,908,067	11,816,546	545,960
TOWN	386,611,516	50,197,900	816,700	18,334,200	182,446,800	19,411,800	341,622	2,248,320
TOTAL	393,033,769	52,925,000	853,500	24,776,500	529,642,598	45,319,867	12,158,168	2,794,280
WADENA								
CITY	1,476,591	281,200	0	1,430,800	116,358,821	11,032,900	10,186,301	0
TOWN	113,201,311	17,123,500	720,600	20,769,200	77,830,356	6,181,334	0	634,040
TOTAL	114,677,902	17,404,700	720,600	22,200,000	194,189,177	17,214,234	10,186,301	634,040
WASECA								
CITY	580,718	809,800	0	0	285,273,844	18,369,200	15,160,999	91,900
TOWN	404,473,767	118,683,300	0	4,658,000	138,978,167	10,117,733	278,778	305,040
TOTAL	405,054,485	119,493,100	0	4,658,000	424,252,011	28,486,933	15,439,777	396,940
WASHINGTON								
CITY	179,939,773	80,908,400	1,813,800	30,917,720	9,603,553,229	486,365,580	424,380,875	10,891,580
TOWN	142,160,718	27,038,600	3,879,000	34,557,880	1,184,947,160	82,765,514	139,889	2,392,260
TOTAL	322,100,491	107,947,000	5,692,800	65,475,600	10,788,500,389	569,131,094	424,520,764	13,283,840
WATONWAN								
CITY	1,078,728	593,300	0	0	123,817,000	7,123,167	5,708,499	0
TOWN	345,659,853	127,511,700	0	1,513,800	28,560,622	4,125,266	0	251,440
TOTAL	346,738,581	128,105,000	0	1,513,800	152,377,622	11,248,433	5,708,499	251,440
WILKIN								
CITY	2,387,537	2,685,700	0	0	78,998,556	5,817,234	4,378,933	3,840
TOWN	258,786,231	221,145,200	0	0	21,104,100	2,928,365	0	159,920
TOTAL	261,173,768	223,830,900	0	0	100,102,656	8,745,599	4,378,933	163,760
WINONA								
CITY	9,393,035	2,749,400	0	1,284,900	940,306,051	71,010,801	78,363,166	349,380
TOWN	387,601,346	52,622,700	1,440,700	8,260,500	283,844,109	26,444,667	2,621,909	1,503,760
TOTAL	396,994,381	55,372,100	1,440,700	9,545,400	1,224,150,160	97,455,468	80,985,075	1,853,140
WRIGHT								
CITY	73,956,812	27,064,400	0	12,484,100	2,076,803,680	189,576,940	129,181,697	10,673,120
TOWN	629,374,604	85,359,600	0	199,287,080	1,135,227,780	64,247,465	3,412,222	7,804,300
TOTAL	703,331,416	112,424,000	0	211,771,180	3,212,031,460	253,824,405	132,593,919	18,477,420
YELLOW MEDICINE								
CITY	3,487,001	759,800	0	0	94,688,711	6,819,699	4,426,731	0
TOWN	360,973,121	147,459,300	0	116,600	33,470,344	6,436,563	20,000	107,120
TOTAL	364,460,122	148,219,100	0	116,600	128,159,055	13,256,262	4,446,731	107,120
STATE TOTAL								
CITY	1,052,516,013	542,078,600	39,536,800	1,102,156,260	144,018,921,369	7,955,167,885	12,795,799,317	179,814,820
TOWN	27,586,314,176	8,435,265,600	484,123,600	7,332,978,540	26,277,137,503	1,725,199,239	69,128,496	424,013,780
TOTAL	28,638,830,189	8,977,344,200	523,660,400	8,435,134,800	170,296,058,872	9,680,367,124	12,864,927,813	603,828,600

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<u>AITKIN</u>									
CITY	19,181,032	5,261,833	2,000	0	350,800	0	84,890,431	1,117,100	86,007,531
TOWN	10,255,266	444,466	2,151,700	0	2,373,500	54,800	1,000,072,350	6,374,600	1,006,446,950
TOTAL	29,436,298	5,706,299	2,153,700	0	2,724,300	54,800	1,084,962,781	7,491,700	1,092,454,481
<u>ANOKA</u>									
CITY	1,314,079,566	929,939,832	23,884,729	0	23,105,500	0	14,939,091,237	179,268,100	15,118,359,337
TOWN	18,205,767	709,734	1,629,699	0	0	0	703,618,199	6,638,000	710,256,199
TOTAL	1,332,285,333	930,649,566	25,514,428	0	23,105,500	0	15,642,709,436	185,906,100	15,828,615,536
<u>BECKER</u>									
CITY	87,568,535	15,918,900	413,632	0	2,062,033	0	416,322,790	4,732,700	421,055,490
TOWN	16,321,463	2,528,266	5,495,898	0	4,949,366	0	1,206,431,802	7,053,500	1,213,485,302
TOTAL	103,889,998	18,447,166	5,909,530	0	7,011,399	0	1,622,754,592	11,786,200	1,634,540,792
<u>BELTRAMI</u>									
CITY	111,275,699	3,598,367	3,444,200	0	1,326,500	0	337,240,754	10,546,700	347,787,454
TOWN	22,733,097	4,762,000	7,352,400	0	1,079,000	0	834,141,296	33,995,300	868,136,596
TOTAL	134,008,796	8,360,367	10,796,600	0	2,405,500	0	1,171,382,050	44,542,000	1,215,924,050
<u>BENTON</u>									
CITY	100,781,900	77,147,000	7,240,800	0	4,185,700	0	766,680,537	11,590,100	778,270,637
TOWN	30,490,800	2,492,633	6,162,766	0	2,082,900	0	662,904,936	15,482,600	678,387,536
TOTAL	131,272,700	79,639,633	13,403,566	0	6,268,600	0	1,429,585,473	27,072,700	1,456,658,173
<u>BIG STONE</u>									
CITY	7,312,601	561,100	1,016,066	0	633,500	0	66,838,835	2,455,800	69,294,635
TOWN	840,966	238,466	1,399,366	0	2,058,200	211,600	246,379,893	1,047,800	247,427,693
TOTAL	8,153,567	799,566	2,415,432	0	2,691,700	211,600	313,218,728	3,503,600	316,722,328
<u>BLUE EARTH</u>									
CITY	357,905,300	66,932,133	31,337,500	0	2,608,600	0	1,555,218,312	19,456,900	1,574,675,212
TOWN	26,547,398	7,192,033	10,268,798	0	2,350,000	0	1,383,133,050	22,624,800	1,405,757,850
TOTAL	384,452,698	74,124,166	41,606,298	0	4,958,600	0	2,938,351,362	42,081,700	2,980,433,062
<u>BROWN</u>									
CITY	89,366,200	37,936,033	69,867	0	846,100	0	674,201,198	2,363,900	676,565,098
TOWN	9,660,300	6,871,667	1,526,031	0	1,391,600	0	781,490,331	2,876,100	784,366,431
TOTAL	99,026,500	44,807,700	1,595,898	0	2,237,700	0	1,455,691,529	5,240,000	1,460,931,529
<u>CARLTON</u>									
CITY	60,162,666	84,520,166	8,335,367	0	2,834,000	0	551,888,148	13,137,000	565,025,148
TOWN	9,157,566	1,305,600	33,623,097	0	4,628,233	0	634,992,160	35,870,900	670,863,060
TOTAL	69,320,232	85,825,766	41,958,464	0	7,462,233	0	1,186,880,308	49,007,900	1,235,888,208
<u>CARVER</u>									
CITY	314,133,867	263,341,099	1,379,533	0	819,033	5,100	4,028,556,562	30,876,000	4,059,432,562
TOWN	15,195,031	6,993,833	11,557,832	0	296,900	0	879,880,723	5,752,700	885,633,423
TOTAL	329,328,898	270,334,932	12,937,365	0	1,115,933	5,100	4,908,437,285	36,628,700	4,945,065,985
<u>CASS</u>									
CITY	67,910,333	0	153,566	0	567,500	0	596,994,226	7,185,400	604,179,626
TOWN	46,662,897	216,433	14,188,397	0	3,518,666	0	1,759,583,511	56,138,800	1,815,722,311
TOTAL	114,573,230	216,433	14,341,963	0	4,086,166	0	2,356,577,737	63,324,200	2,419,901,937

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
CHIPPEWA									
CITY	34,313,934	11,099,133	10,466,633	0	596,200	0	236,592,325	4,769,700	241,362,025
TOWN	4,990,966	2,691,167	388,232	0	2,194,400	0	532,543,977	7,678,100	540,222,077
TOTAL	39,304,900	13,790,300	10,854,865	0	2,790,600	0	769,136,302	12,447,800	781,584,102
CHISAGO									
CITY	105,382,999	16,818,499	5,171,166	0	280,500	401,400	1,047,153,058	19,252,700	1,066,405,758
TOWN	13,902,466	1,432,833	17,929,000	0	92,533	144,600	1,265,688,456	22,265,500	1,287,953,956
TOTAL	119,285,465	18,251,332	23,100,166	0	373,033	546,000	2,312,841,514	41,518,200	2,354,359,714
CLAY									
CITY	142,984,533	33,917,199	207,866	0	6,908,400	0	1,151,737,830	11,632,900	1,163,370,730
TOWN	7,667,863	1,424,333	1,173,131	0	8,133,633	0	761,213,378	7,865,300	769,078,678
TOTAL	150,652,396	35,341,532	1,380,997	0	15,042,033	0	1,912,951,208	19,498,200	1,932,449,408
CLEARWATER									
CITY	9,224,333	1,130,000	302,200	0	538,900	0	44,075,159	517,400	44,592,559
TOWN	1,901,531	0	70,577,833	0	1,070,000	0	291,983,193	36,652,200	328,635,393
TOTAL	11,125,864	1,130,000	70,880,033	0	1,608,900	0	336,058,352	37,169,600	373,227,952
DEKALB									
CITY	13,728,633	0	0	0	0	0	76,075,546	87,700	76,163,246
TOWN	7,840,700	0	861,300	0	293,500	0	564,650,311	9,833,400	574,483,711
TOTAL	21,569,333	0	861,300	0	293,500	0	640,725,857	9,921,100	650,646,957
COTTONWOOD									
CITY	23,131,500	10,684,499	34,800	0	458,200	0	188,584,589	1,617,800	190,202,389
TOWN	1,476,932	9,736,499	1,489,032	0	555,700	0	661,941,209	26,333,800	688,275,009
TOTAL	24,608,432	20,420,998	1,523,832	0	1,013,900	0	850,525,798	27,951,600	878,477,398
CROW WING									
CITY	394,681,965	13,890,833	3,150,198	10,300	4,012,900	0	2,104,744,966	16,115,500	2,120,860,466
TOWN	57,402,966	6,214,833	9,780,299	34,700	1,566,600	0	2,227,975,685	18,074,200	2,246,049,885
TOTAL	452,084,931	20,105,666	12,930,497	45,000	5,579,500	0	4,332,720,651	34,189,700	4,366,910,351
DAKOTA									
CITY	2,701,339,031	819,512,166	175,239,968	0	14,847,900	0	21,776,968,449	238,887,500	22,015,855,949
TOWN	21,603,197	9,100,464	3,336,034	0	1,560,600	0	1,151,159,685	21,753,500	1,172,913,185
TOTAL	2,722,942,228	828,612,630	178,576,002	0	16,408,500	0	22,928,128,134	260,641,000	23,188,769,134
DODGE									
CITY	28,501,199	14,803,033	821,799	0	250,133	0	336,126,919	4,594,600	340,721,519
TOWN	4,926,566	645,300	609,199	0	533,966	0	710,454,105	5,343,100	715,797,205
TOTAL	33,427,765	15,448,333	1,430,998	0	784,099	0	1,046,581,024	9,937,700	1,056,518,724
DOUGLAS									
CITY	161,803,466	24,645,966	5,060,666	0	744,700	0	549,230,257	8,455,500	557,685,757
TOWN	46,657,764	874,500	5,626,664	0	886,400	0	1,500,804,123	8,747,800	1,509,551,923
TOTAL	208,461,230	25,520,466	10,687,330	0	1,631,100	0	2,050,034,380	17,203,300	2,067,237,680
FARIBAULT									
CITY	25,271,199	25,488,366	894,233	0	1,219,800	0	243,692,402	3,760,700	247,453,102
TOWN	899,799	2,684,032	2,367,433	0	2,552,100	0	824,115,473	3,707,900	827,823,373
TOTAL	26,170,998	28,172,398	3,261,666	0	3,771,900	0	1,067,807,875	7,468,600	1,075,276,475

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
FILLMORE									
CITY	49,248,466	8,005,700	428,700	0	0	0	383,287,397	3,923,100	387,210,497
TOWN	6,987,995	91,300	2,577,164	0	0	0	754,731,835	7,346,300	762,078,135
TOTAL	56,236,461	8,097,000	3,005,864	0	0	0	1,138,019,232	11,269,400	1,149,288,632
FREEBORN									
CITY	82,402,532	39,843,533	3,721,400	0	1,250,167	0	683,377,364	13,710,100	697,087,464
TOWN	4,347,063	4,982,732	14,293,500	0	3,105,399	0	967,687,534	37,067,400	1,004,754,934
TOTAL	86,749,595	44,826,265	18,014,900	0	4,355,566	0	1,651,064,898	50,777,500	1,701,842,398
GOODHUE									
CITY	173,899,368	77,901,666	389,253,199	0	2,290,400	0	1,716,509,484	22,389,300	1,738,898,784
TOWN	16,612,465	1,335,099	1,190,997	0	782,600	0	1,272,111,701	6,165,800	1,278,277,501
TOTAL	190,511,833	79,236,765	390,444,196	0	3,073,000	0	2,988,621,185	28,555,100	3,017,176,285
GRANT									
CITY	13,911,800	0	150,033	0	713,200	0	76,166,042	3,194,800	79,360,842
TOWN	1,936,831	0	896,266	0	2,037,800	0	379,505,763	4,437,400	383,943,163
TOTAL	15,848,631	0	1,046,299	0	2,751,000	0	455,671,805	7,632,200	463,304,005
HENNEPIN									
CITY	14,104,730,098	5,133,986,532	256,144,465	0	74,118,000	0	79,430,688,373	983,133,267	80,413,821,6
TOWN	23,307,500	24,102,967	1,309,400	0	175,800	0	226,456,264	1,683,500	228,139,71
TOTAL	14,128,037,598	5,158,089,499	257,453,865	0	74,293,800	0	79,657,144,637	984,816,767	80,641,961,404
HOUSTON									
CITY	39,339,833	3,493,167	471,600	0	286,600	0	389,043,802	4,152,900	393,196,702
TOWN	6,090,331	1,022,867	2,250,099	0	803,100	0	492,592,846	7,795,300	500,388,146
TOTAL	45,430,164	4,516,034	2,721,699	0	1,089,700	0	881,636,648	11,948,200	893,584,848
HUBBARD									
CITY	45,688,267	18,019,566	776,733	0	0	0	164,111,714	4,187,300	168,299,014
TOWN	23,768,265	11,390,500	6,861,898	0	638,233	0	1,120,415,482	22,496,900	1,142,912,382
TOTAL	69,456,532	29,410,066	7,638,631	0	638,233	0	1,284,527,196	26,684,200	1,311,211,396
ISANTI									
CITY	78,914,534	8,035,000	2,520,700	0	1,168,800	0	372,239,330	5,903,600	378,142,930
TOWN	13,154,934	352,133	3,434,900	0	1,307,500	0	1,118,336,370	8,689,700	1,127,026,070
TOTAL	92,069,468	8,387,133	5,955,600	0	2,476,300	0	1,490,575,700	14,593,300	1,505,169,000
ITASCA									
CITY	110,949,668	41,671,399	236,720,565	240,800	2,988,300	0	871,119,811	14,613,200	885,733,011
TOWN	18,023,697	9,988,634	36,933,697	120,050	5,125,600	0	1,408,012,971	71,418,500	1,479,431,471
TOTAL	128,973,365	51,660,033	273,654,262	360,850	8,113,900	0	2,279,132,782	86,031,700	2,365,164,482
JACKSON									
CITY	24,415,968	54,133	19,900	0	277,400	0	146,834,968	1,405,900	148,240,868
TOWN	3,032,265	17,328,033	5,615,100	0	1,010,300	0	826,889,668	12,315,300	839,204,968
TOTAL	27,448,233	17,382,166	5,635,000	0	1,287,700	0	973,724,636	13,721,200	987,445,836
KANABEC									
CITY	17,628,801	6,871,333	54,800	0	131,900	0	111,665,199	1,511,000	113,176,199
TOWN	11,562,732	496,833	35,733	0	294,000	0	497,866,162	671,300	498,537,462
TOTAL	29,191,533	7,368,166	90,533	0	425,900	0	609,531,361	2,182,300	611,713,6

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BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
KANDIYOHI									
CITY	132,901,834	33,174,099	1,359,166	0	3,745,900	0	796,891,391	6,703,400	803,594,791
TOWN	25,655,165	4,902,798	1,834,865	0	3,225,000	0	1,331,512,340	17,718,600	1,349,230,940
TOTAL	158,556,999	38,076,897	3,194,031	0	6,970,900	0	2,128,403,731	24,422,000	2,152,825,731
KITTSON									
CITY	7,500,899	120,600	838,899	0	777,100	0	52,134,078	4,021,900	56,155,978
TOWN	1,588,598	1,000	39,637,731	0	4,244,300	0	312,742,365	50,210,600	362,952,965
TOTAL	9,089,497	121,600	40,476,630	0	5,021,400	0	364,876,443	54,232,500	419,108,943
KOOCHICHING									
CITY	28,131,234	46,953,300	4,033,633	0	2,833,333	0	226,522,059	5,245,100	231,767,159
TOWN	3,141,301	262,800	1,627,300	0	4,421,500	0	250,337,791	5,359,900	255,697,691
TOTAL	31,272,535	47,216,100	5,660,933	0	7,254,833	0	476,859,850	10,605,000	487,464,850
LAC QUI PARLE									
CITY	6,813,498	7,864,333	292,633	0	300,100	0	74,635,250	3,054,600	77,689,850
TOWN	1,518,933	2,818,733	905,431	0	1,920,400	0	445,401,129	3,110,600	448,511,729
TOTAL	8,332,431	10,683,066	1,198,064	0	2,220,500	0	520,036,379	6,165,200	526,201,579
LAKE									
TOWN	25,483,033	717,533	251,767	0	656,100	0	160,793,188	1,968,600	162,761,788
TOTAL	6,896,599	6,794,400	5,523,666	0	6,354,300	0	457,032,449	5,038,600	462,071,049
TOTAL	32,379,632	7,511,933	5,775,433	0	7,010,400	0	617,825,637	7,007,200	624,832,837
LAKE OF THE WOODS									
CITY	9,154,600	3,844,500	231,100	0	176,400	0	33,495,419	893,900	34,389,319
TOWN	3,006,466	807,566	544,566	0	703,800	0	174,374,044	820,900	175,194,944
TOTAL	12,161,066	4,652,066	775,666	0	880,200	0	207,869,463	1,714,800	209,584,263
LE SUEUR									
CITY	44,503,701	32,678,799	2,377,433	0	1,414,200	0	533,150,739	5,422,500	538,573,239
TOWN	9,558,433	10,206,966	1,305,166	0	1,583,500	0	958,895,302	10,076,900	968,972,202
TOTAL	54,062,134	42,885,765	3,682,599	0	2,997,700	0	1,492,046,041	15,499,400	1,507,545,441
LINCOLN									
CITY	6,288,867	1,552,633	522,199	0	123,500	0	65,176,034	1,038,000	66,214,034
TOWN	1,765,631	69,333	24,262,666	0	749,366	0	298,532,557	27,354,900	325,887,457
TOTAL	8,054,498	1,621,966	24,784,865	0	872,866	0	363,708,591	28,392,900	392,101,491
LYON									
CITY	97,383,367	65,115,032	907,700	0	1,592,800	0	648,074,359	6,560,600	654,634,959
TOWN	5,638,731	564,300	18,871,766	0	3,181,800	0	674,043,683	23,345,200	697,388,883
TOTAL	103,022,098	65,679,332	19,779,466	0	4,774,600	0	1,322,118,042	29,905,800	1,352,023,842
MCLEOD									
CITY	121,430,801	56,942,434	391,466	0	422,500	0	944,667,929	3,502,800	948,170,729
TOWN	10,250,599	1,588,499	1,082,465	0	257,900	0	824,785,488	3,226,700	828,012,188
TOTAL	131,681,400	58,530,933	1,473,931	0	680,400	0	1,769,453,417	6,729,500	1,776,182,917
MAHNOMEN									
CITY	22,554,000	0	137,833	0	182,000	0	50,598,038	2,376,900	52,974,938
TOWN	1,001,066	0	425,000	0	1,028,600	0	164,720,582	853,300	165,573,882
TOTAL	23,555,066	0	562,833	0	1,210,600	0	215,318,620	3,230,200	218,548,820

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2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
MARSHALL									
CITY	11,788,033	139,467	188,500	0	760,066	0	82,917,926	3,337,000	86,254,926
TOWN	3,322,997	0	24,066,200	0	4,025,032	0	507,871,742	62,719,900	570,591,642
TOTAL	15,111,030	139,467	24,254,700	0	4,785,098	0	590,789,668	66,056,900	656,846,568
MARTIN									
CITY	68,812,066	18,369,266	344,933	0	1,144,000	0	446,368,077	4,520,100	450,888,177
TOWN	1,961,432	2,541,966	41,224,433	0	1,724,200	0	980,098,056	32,497,100	1,012,595,156
TOTAL	70,773,498	20,911,232	41,569,366	0	2,868,200	0	1,426,466,133	37,017,200	1,463,483,333
MEEKER									
CITY	32,300,600	17,314,433	289,233	0	966,900	0	312,464,759	4,501,400	316,966,159
TOWN	9,452,665	814,600	981,598	0	2,111,966	0	884,950,183	8,409,500	893,359,683
TOTAL	41,753,265	18,129,033	1,270,831	0	3,078,866	0	1,197,414,942	12,910,900	1,210,325,842
MILLE LACS									
CITY	34,906,200	8,397,134	726,133	0	0	0	279,356,663	5,895,400	285,252,063
TOWN	19,614,199	91,933	4,615,365	0	0	0	670,184,109	6,636,300	676,820,409
TOTAL	54,520,399	8,489,067	5,341,498	0	0	0	949,540,772	12,531,700	962,072,472
MORRISON									
CITY	64,263,834	18,219,833	3,244,933	0	1,893,400	0	386,365,810	7,449,000	393,814,810
TOWN	18,256,064	0	10,990,733	0	2,989,100	0	1,018,803,200	18,671,800	1,037,475,000
TOTAL	82,519,898	18,219,833	14,235,666	0	4,882,500	0	1,405,169,010	26,120,800	1,431,289,810
MOWER									
CITY	98,000,966	27,127,733	1,945,233	0	412,100	0	840,728,009	4,179,200	844,907,209
TOWN	8,167,198	163,500	3,590,899	0	832,000	0	955,861,942	30,134,600	985,996,542
TOTAL	106,168,164	27,291,233	5,536,132	0	1,244,100	0	1,796,589,951	34,313,800	1,830,903,751
MURRAY									
CITY	12,406,700	3,198,266	100,800	0	0	0	102,469,110	2,194,400	104,663,510
TOWN	2,783,732	906,932	3,491,665	0	0	0	637,712,416	16,397,400	654,109,816
TOTAL	15,190,432	4,105,198	3,592,465	0	0	0	740,181,526	18,591,800	758,773,326
NICOLLET									
CITY	90,309,499	72,716,200	728,466	0	0	0	932,548,829	6,309,900	938,858,729
TOWN	1,879,999	1,687,467	3,171,565	0	0	0	755,249,481	13,055,300	768,304,781
TOTAL	92,189,498	74,403,667	3,900,031	0	0	0	1,687,798,310	19,365,200	1,707,163,510
NOBLES									
CITY	71,575,667	27,400,799	170,100	0	777,633	0	411,549,000	3,631,200	415,180,200
TOWN	4,362,432	2,534,033	1,150,433	0	713,366	0	732,026,386	2,613,300	734,639,686
TOTAL	75,938,099	29,934,832	1,320,533	0	1,490,999	0	1,143,575,386	6,244,500	1,149,819,886
NORMAN									
CITY	8,874,600	0	313,200	0	963,166	0	71,662,472	1,063,100	72,725,572
TOWN	2,344,300	0	4,230,333	0	774,532	0	378,941,116	2,122,900	381,064,016
TOTAL	11,218,900	0	4,543,533	0	1,737,698	0	450,603,588	3,186,000	453,789,588
OLMSTED									
CITY	1,003,512,801	99,125,433	2,635,233	0	1,127,900	0	5,004,276,849	26,314,800	5,030,591,649
TOWN	29,694,630	3,491,066	13,357,199	0	941,300	0	1,626,280,091	9,716,000	1,635,996,091
TOTAL	1,033,207,431	102,616,499	15,992,432	0	2,069,200	0	6,630,556,940	36,030,800	6,666,587,740

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BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
OTTER TAIL									
CITY	152,457,900	30,781,766	33,307,233	0	1,884,300	0	838,390,829	24,366,700	862,757,529
TOWN	28,886,326	705,865	10,082,066	0	6,837,600	0	2,466,536,215	14,077,800	2,480,614,015
TOTAL	181,344,226	31,487,631	43,389,299	0	8,721,900	0	3,304,927,044	38,444,500	3,343,371,544
PENNINGTON									
CITY	31,393,000	6,310,467	521,100	0	354,533	0	189,275,112	3,408,500	192,683,612
TOWN	4,395,132	0	1,961,600	0	741,566	0	203,569,581	31,824,300	235,393,881
TOTAL	35,788,132	6,310,467	2,482,700	0	1,096,099	0	392,844,693	35,232,800	428,077,493
PINE									
CITY	78,719,400	4,967,033	1,674,066	0	1,682,100	0	323,911,802	9,451,500	333,363,302
TOWN	10,197,198	333,900	4,821,765	0	4,193,133	0	888,039,231	11,878,800	899,918,031
TOTAL	88,916,598	5,300,933	6,495,831	0	5,875,233	0	1,211,951,033	21,330,300	1,233,281,333
PIPESTONE									
CITY	21,146,233	9,170,799	2,362,133	0	679,600	5,000	163,567,054	6,371,200	169,938,254
TOWN	1,701,200	3,353,899	15,801,399	0	1,963,200	383,600	373,218,174	6,907,200	380,125,374
TOTAL	22,847,433	12,524,698	18,163,532	0	2,642,800	388,600	536,785,228	13,278,400	550,063,628
K									
TOWN	72,558,934	17,665,733	941,100	0	3,039,400	0	496,659,291	13,733,400	510,392,691
TOTAL	8,939,395	6,506,600	8,483,800	0	9,448,566	1,300	1,009,319,122	33,385,000	1,042,704,122
TOTAL	81,498,329	24,172,333	9,424,900	0	12,487,966	1,300	1,505,978,413	47,118,400	1,553,096,813
POPE									
CITY	17,520,767	2,979,367	653,966	0	550,300	0	143,851,983	7,090,700	150,942,683
TOWN	4,896,666	1,262,733	964,599	0	1,637,499	1,300	498,562,851	6,382,500	504,945,351
TOTAL	22,417,433	4,242,100	1,618,565	0	2,187,799	1,300	642,414,834	13,473,200	655,888,034
RAMSEY									
CITY	4,235,146,364	1,121,398,598	110,065,499	0	45,249,233	0	24,589,009,871	419,195,100	25,008,204,971
TOWN	37,023,100	54,026,833	1,720,600	0	2,003,300	0	777,001,680	2,604,800	779,606,480
TOTAL	4,272,169,464	1,175,425,431	111,786,099	0	47,252,533	0	25,366,011,551	421,799,900	25,787,811,451
RED LAKE									
CITY	3,725,033	219,800	478,100	0	166,000	0	36,020,507	4,053,300	40,073,807
TOWN	492,900	0	8,651,233	0	619,000	0	109,617,723	21,005,100	130,622,823
TOTAL	4,217,933	219,800	9,129,333	0	785,000	0	145,638,230	25,058,400	170,696,630
REDWOOD									
CITY	35,631,298	14,161,499	657,067	0	228,400	0	272,209,689	3,584,100	275,793,789
TOWN	4,903,364	2,051,633	1,644,231	0	818,600	0	883,248,973	2,277,500	885,526,473
TOTAL	40,534,662	16,213,132	2,301,298	0	1,047,000	0	1,155,458,662	5,861,600	1,161,320,262
RENVILLE									
CITY	24,479,101	22,356,968	1,673,065	0	289,800	0	252,455,855	3,668,000	256,123,855
TOWN	4,461,964	22,406,866	14,902,965	0	631,732	0	1,142,397,857	17,141,100	1,159,538,957
TOTAL	28,941,065	44,763,834	16,576,030	0	921,532	0	1,394,853,712	20,809,100	1,415,662,812
RICE									
CITY	215,546,599	41,929,533	3,672,933	0	2,212,000	2,300	1,536,943,658	19,637,000	1,556,580,658
TOWN	11,798,064	973,900	6,292,000	0	945,900	0	1,277,166,062	16,356,600	1,293,522,662
TOTAL	227,344,663	42,903,433	9,964,933	0	3,157,900	2,300	2,814,109,720	35,993,600	2,850,103,320

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
ROCK									
CITY	22,630,032	9,850,200	4,900	0	118,200	0	179,664,578	1,651,300	181,315,878
TOWN	1,675,164	1,461,100	1,749,332	0	1,257,066	0	495,513,977	1,157,900	496,671,877
TOTAL	24,305,196	11,311,300	1,754,232	0	1,375,266	0	675,178,555	2,809,200	677,987,755
ROSEAU									
CITY	31,674,400	13,939,500	1,223,400	0	283,033	0	161,731,910	2,722,600	164,454,510
TOWN	5,316,463	854,699	12,915,565	0	907,499	0	428,330,462	6,420,500	434,750,962
TOTAL	36,990,863	14,794,199	14,138,965	0	1,190,532	0	590,062,372	9,143,100	599,205,472
ST. LOUIS									
CITY	657,965,933	139,240,332	83,437,632	2,460,000	30,332,633	0	4,637,813,459	99,818,300	4,737,631,759
TOWN	32,346,666	20,023,326	38,010,662	515,800	43,721,300	0	2,733,601,186	96,382,200	2,829,983,386
TOTAL	690,312,599	159,263,658	121,448,294	2,975,800	74,053,933	0	7,371,414,645	196,200,500	7,567,615,145
SCOTT									
CITY	326,462,800	419,980,600	20,348,299	0	3,272,733	0	4,670,296,856	33,886,200	4,704,183,056
TOWN	39,101,831	8,714,166	5,540,266	0	2,122,300	0	1,614,248,498	13,831,300	1,628,079,798
TOTAL	365,564,631	428,694,766	25,888,565	0	5,395,033	0	6,284,545,354	47,717,500	6,332,262,854
SHERBURNE									
CITY	219,031,066	78,443,766	640,583,200	0	2,954,400	100	2,318,269,750	25,908,000	2,344,177,7
TOWN	36,643,099	2,226,600	5,847,033	0	2,928,400	0	1,697,281,135	24,840,900	1,722,122,03
TOTAL	255,674,165	80,670,366	646,430,233	0	5,882,800	100	4,015,550,885	50,748,900	4,066,299,785
SIBLEY									
CITY	17,255,733	11,070,133	964,700	0	0	0	211,186,553	2,360,700	213,547,253
TOWN	2,421,831	1,541,399	886,132	0	0	30,200	836,887,186	13,143,300	850,030,486
TOTAL	19,677,564	12,611,532	1,850,832	0	0	30,200	1,048,073,739	15,504,000	1,063,577,739
STEARNS									
CITY	736,080,867	174,788,966	6,024,363	0	5,097,700	0	3,704,910,289	49,985,200	3,754,895,489
TOWN	51,479,963	11,053,433	8,018,964	0	2,693,600	0	2,279,325,290	19,093,000	2,298,418,290
TOTAL	787,560,830	185,842,399	14,043,327	0	7,791,300	0	5,984,235,579	69,078,200	6,053,313,779
STEELE									
CITY	164,525,066	69,721,067	5,193,533	0	1,735,500	0	1,172,515,885	3,119,200	1,175,635,085
TOWN	10,051,499	3,455,866	8,596,732	0	2,450,500	0	704,246,782	15,858,000	720,104,782
TOTAL	174,576,565	73,176,933	13,790,265	0	4,186,000	0	1,876,762,667	18,977,200	1,895,739,867
STEVENS									
CITY	28,097,866	1,854,699	533,532	0	1,045,900	0	158,993,335	4,803,900	163,797,235
TOWN	4,079,899	0	1,110,867	0	2,640,000	0	373,812,754	18,170,100	391,982,854
TOTAL	32,177,765	1,854,699	1,644,399	0	3,685,900	0	532,806,089	22,974,000	555,780,089
SWIFT									
CITY	43,881,467	3,238,634	247,233	0	1,445,700	0	171,496,716	3,808,800	175,305,516
TOWN	6,267,399	4,745,033	4,396,832	0	2,972,500	0	488,516,716	17,564,000	506,080,716
TOTAL	50,148,866	7,983,667	4,644,065	0	4,418,200	0	660,013,432	21,372,800	681,386,232
TODD									
CITY	34,422,967	3,418,466	303,199	0	454,100	0	196,777,628	4,317,700	201,095,328
TOWN	5,687,962	167,732	4,567,364	0	3,096,200	0	693,463,365	6,631,500	700,094,865
TOTAL	40,110,929	3,586,198	4,870,563	0	3,550,300	0	890,240,993	10,949,200	901,190,193

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
TRAVERSE									
CITY	4,919,433	2,386,701	532,667	0	163,600	0	44,944,530	1,584,300	46,528,830
TOWN	960,032	261,200	1,456,399	0	485,800	0	342,336,107	13,863,100	356,199,207
TOTAL	5,879,465	2,647,901	1,989,066	0	649,400	0	387,280,637	15,447,400	402,728,037
WABASHA									
CITY	53,169,501	18,045,133	986,599	0	694,200	0	473,990,257	6,578,000	480,568,257
TOWN	5,581,664	0	1,299,699	0	705,600	0	667,995,821	3,040,300	671,036,121
TOTAL	58,751,165	18,045,133	2,286,298	0	1,399,800	0	1,141,986,078	9,618,300	1,151,604,378
WADENA									
CITY	30,611,833	8,530,933	916,500	0	1,144,900	0	181,970,779	4,874,600	186,845,379
TOWN	2,838,464	196,200	3,514,466	0	1,065,000	0	244,074,471	8,967,900	253,042,371
TOTAL	33,450,297	8,727,133	4,430,966	0	2,209,900	0	426,045,250	13,842,500	439,887,750
WASECA									
CITY	38,570,800	16,139,766	1,537,233	0	430,300	0	376,964,560	3,721,400	380,685,960
TOWN	3,671,565	1,939,466	1,846,466	0	1,203,600	0	686,155,882	17,705,000	703,860,882
TOTAL	42,242,365	18,079,232	3,383,699	0	1,633,900	0	1,063,120,442	21,426,400	1,084,546,842
WASHINGTON									
CITY	1,392,269,497	96,294,400	98,450,398	0	4,372,700	0	12,410,157,952	146,648,000	12,556,805,952
TOWN	24,952,098	426,200	520,300	0	2,000,800	0	1,505,780,419	17,104,200	1,522,884,619
TOTAL	1,417,221,595	96,720,600	98,970,698	0	6,373,500	0	13,915,938,371	163,752,200	14,079,690,571
WATONWAN									
CITY	19,444,865	11,235,234	39,500	0	849,900	0	169,890,193	1,763,500	171,653,693
TOWN	1,785,033	2,338,600	1,476,233	0	1,400,600	0	514,623,147	5,143,500	519,766,647
TOTAL	21,229,898	13,573,834	1,515,733	0	2,250,500	0	684,513,340	6,907,000	691,420,340
WILKIN									
CITY	14,322,300	0	54,733	0	1,574,300	0	110,223,133	3,046,400	113,269,533
TOWN	3,730,332	0	366,666	0	4,318,166	0	512,538,980	2,158,800	514,697,780
TOTAL	18,052,632	0	421,399	0	5,892,466	0	622,762,113	5,205,200	627,967,313
WINONA									
CITY	181,916,300	71,199,800	4,211,033	0	2,268,400	0	1,363,052,266	17,863,600	1,380,915,866
TOWN	9,106,399	1,311,099	1,670,933	0	1,850,500	0	778,278,622	1,665,300	779,943,922
TOTAL	191,022,699	72,510,899	5,881,966	0	4,118,900	0	2,141,330,888	19,528,900	2,160,859,788
WRIGHT									
CITY	313,655,733	74,608,532	259,901,265	0	3,594,833	0	3,171,501,112	33,852,300	3,205,353,412
TOWN	28,907,466	5,191,566	48,881,865	0	3,115,933	0	2,210,809,881	19,714,900	2,230,524,781
TOTAL	342,563,199	79,800,098	308,783,130	0	6,710,766	0	5,382,310,993	53,567,200	5,435,878,193
YELLOW MEDICINE									
CITY	18,657,833	6,123,033	390,966	0	513,100	0	135,866,874	3,734,800	139,601,674
TOWN	2,037,030	2,480,866	1,504,264	0	1,955,000	0	556,560,208	5,003,200	561,563,408
TOTAL	20,694,863	8,603,899	1,895,230	0	2,468,100	0	692,427,082	8,738,000	701,165,082
STATE TOTAL									
CITY	32,147,957,547	10,838,051,471	2,472,810,624	2,711,100	291,372,562	413,900	213,439,308,268	2,731,338,267	216,170,646,535
TOWN	1,072,363,717	339,908,862	721,287,238	670,550	213,960,551	827,400	74,683,179,252	1,383,587,200	76,066,766,452
TOTAL	33,220,321,264	11,177,960,333	3,194,097,862	3,381,650	505,333,113	1,241,300	288,122,487,520	4,114,925,467	292,237,412,987

TABLE 30
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 2002

COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
AITKIN	0	92,315,800	92,315,800	0
ANOKA	46,240	276,729,000	162,084,300	114,576,700
BECKER	12,601	294,938,140	290,746,140	4,192,000
BELTRAMI	2,248	107,926,650	106,322,350	1,604,300
BENTON	0	232,890,300	232,890,300	0
BIG STONE	0	192,218,880	192,218,880	0
BLUE EARTH	2,928	787,165,876	784,178,600	2,987,276
BROWN	0	587,167,200	587,167,200	0
CARLTON	0	75,740,900	75,740,900	0
CARVER	29,747	423,312,850	335,840,450	87,472,400
CASS	0	121,698,500	121,698,500	0
CHIPPEWA	3,059	422,687,700	419,999,900	2,687,800
CHISAGO	116,554	387,471,200	233,998,800	153,416,800
CLAY	1,123	463,910,200	463,522,200	388,000
CLEARWATER	0	89,333,462	89,333,462	0
COOK	0	2,276,500	2,276,500	0
COTTONWOOD	0	559,444,600	559,444,600	0
CROW WING	0	123,370,700	123,370,700	0
DAKOTA	119,208	630,838,300	410,723,100	220,092,100
DODGE	0	446,843,300	446,843,300	0
DOUGLAS	5,816	250,558,300	245,077,800	5,480,500
FARIBAULT	0	697,287,100	697,287,100	0
FILLMORE	245,147	626,965,290	582,211,290	44,754,000
FREEBORN	0	687,864,722	687,864,722	0
GOODHUE	3,263	677,972,600	676,178,400	1,794,200
GRANT	0	284,274,650	284,274,650	0
HENNEPIN	19,228	576,651,100	294,755,100	281,552,900
HOUSTON	193,651	320,115,590	272,003,690	48,111,900
HUBBARD	5,035	116,355,690	113,787,790	2,567,900
ISANTI	158,216	369,867,800	212,403,600	157,428,200
ITASCA	0	35,976,200	35,976,200	0
JACKSON	0	672,937,632	672,937,632	0
KANABEC	46,138	153,546,800	145,066,300	9,158,200
KANDIYOHI	5,189	504,973,105	503,944,005	1,029,100
KITTSOON	0	225,921,050	225,921,050	0
KOOCHICHING	0	35,927,300	35,927,300	0
LAC QUI PARLE	0	370,140,000	370,140,000	0
LAKE	0	1,527,200	1,527,200	0
LAKE OF WOODS	1,095	29,416,200	27,759,200	1,657,000
LE SUEUR	17	434,684,000	434,606,800	77,200
LINCOLN	0	200,319,050	200,319,050	0
LYON	2,059	481,385,400	475,873,300	5,512,100
MCLEOD	0	456,098,820	456,098,820	0
MAHNOMEN	0	95,152,700	95,152,700	0
MARSHALL	0	384,736,875	384,736,875	0

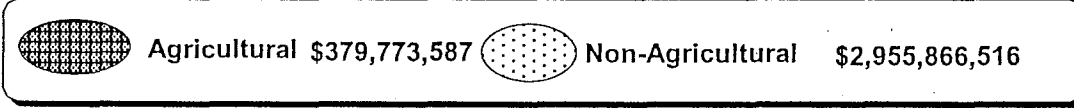
TABLE 30
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 2002

COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
MARTIN	11	777,297,860	777,297,860	0
MEEKER	0	412,577,100	412,577,100	0
MILLE LACS	0	135,206,710	135,206,710	0
MORRISON	6,372	409,002,245	402,404,145	6,598,100
MOWER	0	715,895,230	715,895,230	0
MURRAY	0	494,604,600	494,604,600	0
NICOLLET	4,853	561,001,375	544,190,875	16,810,500
NOBLES	15	609,074,000	608,765,000	309,000
NORMAN	0	316,782,400	316,782,400	0
OLMSTED	0	535,639,240	535,639,240	0
OTTER TAIL	30,582	715,951,600	681,178,300	34,773,300
PENNINGTON	0	99,224,800	99,224,800	0
PINE	106,973	254,733,630	223,839,130	30,894,500
PIPESTONE	0	283,757,900	283,757,900	0
POLK	0	702,232,970	702,232,970	0
POPE	0	250,765,850	250,765,850	0
RAMSEY	307	32,434,400	14,943,800	17,490,600
RED LAKE	0	72,119,000	72,119,000	0
REDWOOD	0	759,237,860	759,237,860	0
RENVILLE	0	955,165,400	955,165,400	0
RICE	41,671	595,799,370	572,383,370	23,404,100
ROCK	0	432,480,950	432,480,950	0
ROSEAU	0	183,289,100	183,289,100	0
ST LOUIS	0	58,029,300	58,029,300	0
SCOTT	86,312	412,726,600	365,197,700	47,080,400
SHERBURNE	146,844	346,902,180	200,438,480	146,463,700
SIBLEY	0	630,328,482	630,328,482	0
STEARNS	609	675,889,035	673,344,335	2,442,800
STEELE	347	414,957,953	413,321,353	1,636,600
STEVENS	0	284,047,600	284,047,600	0
SWIFT	0	392,155,194	392,155,194	0
TODD	0	233,648,750	233,648,750	0
TRAVERSE	0	300,697,200	300,697,200	0
WABASHA	1,448	405,097,000	403,250,400	1,846,600
WADENA	0	99,731,300	99,731,300	0
WASECA	0	446,134,700	446,134,700	0
WASHINGTON	63,129	671,831,604	336,746,404	335,033,300
WATONWAN	0	425,411,240	425,411,240	0
WILKIN	0	449,380,870	449,380,870	0
WINONA	185,669	496,612,320	407,866,920	88,745,400
WRIGHT	306,809	985,958,400	509,380,500	476,577,900
YELLOW MEDICINE	0	438,670,470	438,670,470	0
STATEWIDE	2,000,513	33,481,419,020	31,104,309,344	2,376,647,376

Total Net Tax Capacity Value of Real and Personal Property By Legal Class for Assessment Year 2001

Total Net Tax Capacity Value = \$3,415,819,152

Real Property



Personal Property

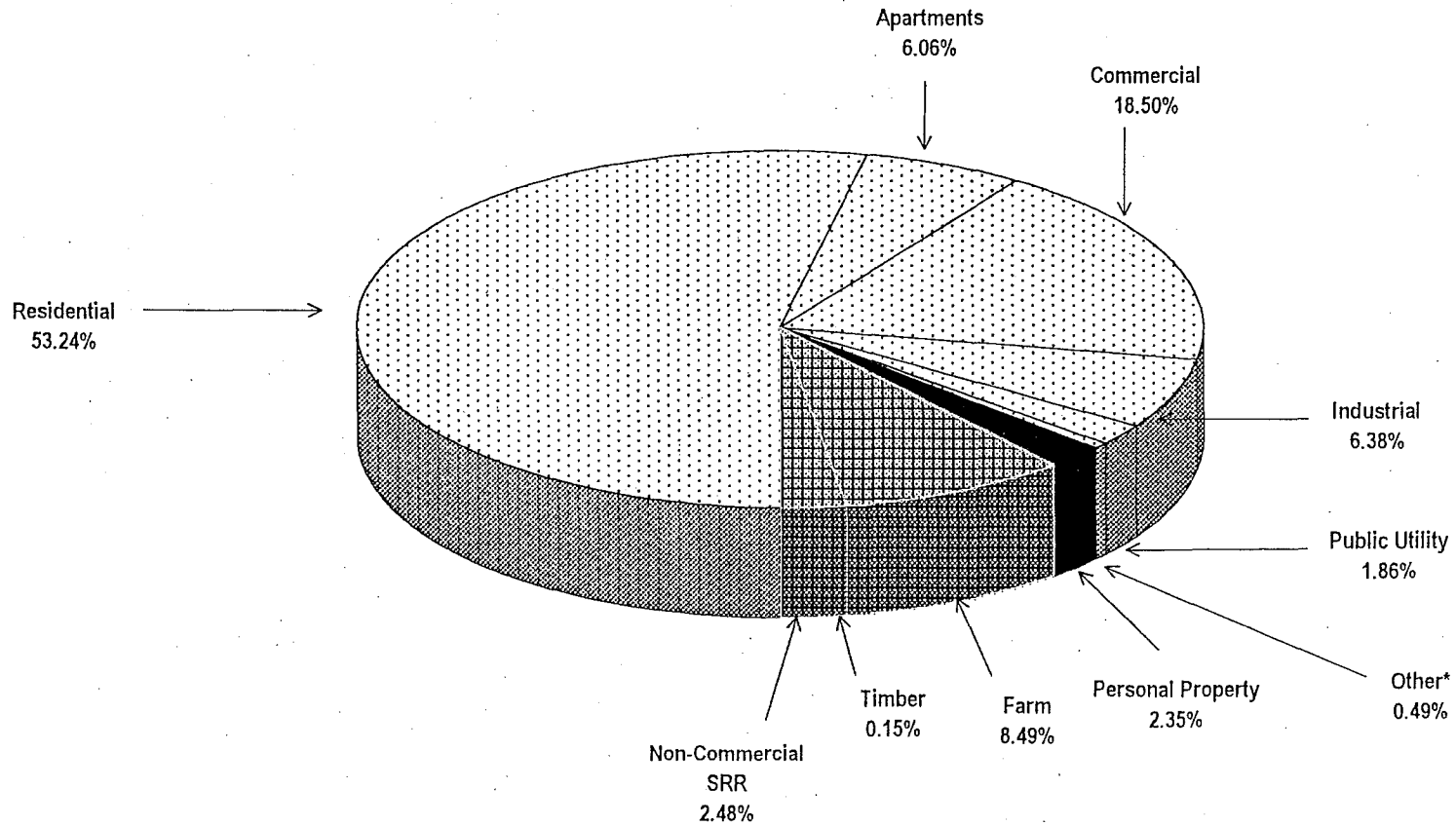
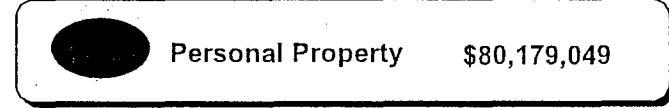


Figure 2

* Other includes Commercial Seasonal Recreational Residential, Railroad, Minerals, and Golf Courses

TABLE 31 PART A
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS							
	HOUSE, GARAGE AND ONE ACRE				LAND			
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$300K	\$300 K - \$600 K	OVER \$600 K
	(0.45%)	(1.00%)	(1.00%)	(1.25%)	(0.45%)	(0.55%)	(0.55%)	(1.00%)
<u>AITKIN</u>								
CITY	0	1,525	0	0	0	1,129	0	0
TOWN	2,819	519,651	29,995	0	206	381,439	1,448	0
TOTAL	2,819	521,176	29,995	0	206	382,568	1,448	0
<u>ANOKA</u>								
CITY	409	281,977	225,437	5,156	0	188,582	26,362	41,772
TOWN	216	174,597	150,967	2,023	0	95,044	1,408	10,061
TOTAL	625	456,574	376,404	7,179	0	283,626	27,770	51,833
<u>BECKER</u>								
CITY	0	5,505	1,295	0	0	1,600	344	1,211
TOWN	2,066	855,877	140,784	39	237	890,986	107,299	129,758
TOTAL	2,066	861,382	142,079	39	237	892,586	107,643	130,969
<u>BELTRAMI</u>								
CITY	0	13,089	1,154	0	0	4,515	0	0
TOWN	987	468,238	35,700	2,116	184	435,250	7,356	6,373
TOTAL	987	481,327	36,854	2,116	184	439,765	7,356	6,373
<u>BENTON</u>								
CITY	0	4,588	1,173	0	0	4,836	1,399	6,736
TOWN	72	862,226	255,550	0	0	798,559	45,147	25,109
TOTAL	72	866,814	256,723	0	0	803,395	46,546	31,845
<u>BIG STONE</u>								
CITY	0	10,052	1,238	0	0	2,306	568	2,492
TOWN	74	152,576	3,386	0	70	573,477	161,914	94,125
TOTAL	74	162,628	4,624	0	70	575,783	162,482	96,617
<u>BLUE EARTH</u>								
CITY	0	10,940	8,051	0	0	4,897	2,933	5,086
TOWN	1,275	1,001,746	376,309	0	37	1,830,471	690,850	816,413
TOTAL	1,275	1,012,686	384,360	0	37	1,835,368	693,783	821,499
<u>BROWN</u>								
CITY	0	10,554	2,393	0	0	7,997	1,612	2,322
TOWN	267	648,516	83,946	0	21	1,578,467	563,155	460,143
TOTAL	267	659,070	86,339	0	21	1,586,464	564,767	462,465
<u>CARLTON</u>								
CITY	0	0	17,894	0	0	7,402	0	0
TOWN	527	0	503,756	0	254	264,339	147	0
TOTAL	527	0	521,650	0	254	271,741	147	0
<u>CARVER</u>								
CITY	0	31,037	33,929	31,053	0	42,995	8,974	4,514
TOWN	360	861,550	463,543	7,865	0	1,008,787	106,808	62,262
TOTAL	360	892,587	497,472	38,918	0	1,051,782	115,782	66,776
<u>CASS</u>								
CITY	0	10,714	2,259	0	0	5,850	97	0
TOWN	429	358,814	34,701	0	3	352,410	11,855	2,759
TOTAL	429	369,528	36,960	0	3	358,260	11,952	2,759

TABLE 31 PART A
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS							
	HOUSE, GARAGE AND ONE ACRE				LAND			
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$300K	\$300 K - \$600 K	OVER \$600 K
	(0.45%)	(1.00%)	(1.00%)	(1.25%)	(0.45%)	(0.55%)	(0.55%)	(1.00%)
CHIPPEWA								
CITY	0	4,398	663	0	0	5,603	869	384
TOWN	556	404,617	57,154	0	93	1,033,259	341,572	403,971
TOTAL	556	409,015	57,817	0	93	1,038,862	342,441	404,355
CHISAGO								
CITY	432	182,827	84,747	0	0	95,475	1,766	1,504
TOWN	1,409	1,179,621	579,185	4,738	31	658,562	11,750	6,291
TOTAL	1,841	1,362,448	663,932	4,738	31	754,037	13,516	7,795
CLAY								
CITY	0	9,140	471	0	0	5,226	1,543	2,825
TOWN	648	663,255	157,233	633	0	1,095,689	334,279	386,132
TOTAL	648	672,395	157,704	633	0	1,100,915	335,822	388,957
CLEARWATER								
CITY	0	3,986	391	0	0	1,836	0	0
TOWN	394	430,302	27,318	1,858	110	381,587	8,182	10,941
TOTAL	394	434,288	27,709	1,858	110	383,423	8,182	10,941
COOK								
CITY	0	0	0	0	0	0	0	0
TOWN	0	9,995	3,327	0	0	9,927	0	0
TOTAL	0	9,995	3,327	0	0	9,927	0	0
COTTONWOOD								
CITY	144	10,032	172	0	0	2,792	299	776
TOWN	487	349,957	18,204	131	89	1,211,940	512,585	731,910
TOTAL	631	359,989	18,376	131	89	1,214,732	512,884	732,686
CROW WING								
CITY	0	21,885	8,006	0	0	16,310	56	0
TOWN	1,008	517,619	119,736	0	0	409,610	10,265	2,931
TOTAL	1,008	539,504	127,742	0	0	425,920	10,321	2,931
DAKOTA								
CITY	0	105,017	121,816	988	0	106,595	25,422	19,588
TOWN	504	697,091	869,480	6,037	0	828,081	187,377	191,150
TOTAL	504	802,108	991,296	7,025	0	934,676	212,799	210,738
DODGE								
CITY	0	4,365	3,170	0	0	6,988	3,718	4,667
TOWN	288	640,096	165,611	0	0	1,058,765	406,480	687,092
TOTAL	288	644,461	168,781	0	0	1,065,753	410,198	691,759
DOUGLAS								
CITY	0	20,391	4,616	0	0	8,545	575	0
TOWN	720	821,187	179,686	150	0	902,070	72,526	35,181
TOTAL	720	841,578	184,302	150	0	910,615	73,101	35,181
FARIBAULT								
CITY	0	11,236	3,140	0	0	12,017	4,294	4,892
TOWN	288	558,842	35,671	0	0	1,502,988	581,914	661,606
TOTAL	288	570,078	38,811	0	0	1,515,005	586,208	666,498

TABLE 31 PART A
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS							
	HOUSE, GARAGE AND ONE ACRE				LAND			
	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$300K (0.55%)	\$300 K - \$600 K (0.55%)	OVER \$600 K (1.00%)
<u>FILLMORE</u>								
CITY	0	53,324	8,843	0	0	58,054	8,590	3,992
TOWN	1,008	960,155	124,063	263	0	1,669,975	352,702	309,397
TOTAL	1,008	1,013,479	132,906	263	0	1,728,029	361,292	313,389
<u>FREEBORN</u>								
CITY	0	5,480	281	0	0	6,105	1,492	3,850
TOWN	857	760,182	105,276	16,460	5	1,744,749	605,094	722,637
TOTAL	857	765,662	105,557	16,460	5	1,750,854	606,586	726,487
<u>GOODHUE</u>								
CITY	0	39,102	18,365	0	0	38,349	8,296	9,123
TOWN	720	1,400,469	715,859	13,806	0	1,943,158	460,169	381,155
TOTAL	720	1,439,571	734,224	13,806	0	1,981,507	468,465	390,278
<u>GRANT</u>								
CITY	0	7,830	641	0	0	11,412	3,408	158
TOWN	61	258,681	40,665	0	83	679,740	234,649	371,094
TOTAL	61	266,511	41,306	0	83	691,152	238,057	371,252
<u>HENNEPIN</u>								
CITY	144	455,988	596,379	36,255	0	439,041	29,184	29,535
TOWN	0	51,957	60,175	0	0	51,899	5,626	1,352
TOTAL	144	507,945	656,554	36,255	0	490,940	34,810	30,887
<u>HOUSTON</u>								
CITY	0	9,624	3,683	0	0	9,284	793	0
TOWN	677	594,968	53,476	0	187	1,055,013	128,604	35,450
TOTAL	677	604,592	57,159	0	187	1,064,297	129,397	35,450
<u>HUBBARD</u>								
CITY	0	3,024	0	0	0	1,453	0	0
TOWN	216	337,731	47,726	0	0	298,018	19,254	9,988
TOTAL	216	340,755	47,726	0	0	299,471	19,254	9,988
<u>ISANTI</u>								
CITY	0	3,860	995	0	0	2,114	0	0
TOWN	1,510	1,295,354	556,662	4,618	2	806,020	28,757	20,937
TOTAL	1,510	1,299,214	557,657	4,618	2	808,134	28,757	20,937
<u>ITASCA</u>								
CITY	0	3,855	766	0	0	2,123	0	0
TOWN	432	317,150	33,584	0	0	198,256	590	0
TOTAL	432	321,005	34,350	0	0	200,379	590	0
<u>JACKSON</u>								
CITY	0	6,607	2,068	0	0	4,707	505	1,628
TOWN	573	531,155	43,559	109	3	1,451,082	594,680	832,410
TOTAL	573	537,762	45,627	109	3	1,455,789	595,185	834,038
<u>KANABEC</u>								
CITY	0	11,578	2,568	0	0	5,868	0	0
TOWN	1,913	644,558	103,087	141	204	530,014	12,260	200
TOTAL	1,913	656,136	105,655	141	204	535,882	12,260	200

TABLE 31 PART A
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS							
	HOUSE, GARAGE AND ONE ACRE				LAND			
	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$300K (0.55%)	\$300 K - \$600 K (0.55%)	OVER \$600 K (1.00%)
<u>KANDIYOHI</u>								
CITY	0	8,858	2,590	0	0	8,647	266	5,588
TOWN	532	784,520	135,009	0	44	1,397,708	347,254	357,396
TOTAL	532	793,378	137,599	0	44	1,406,355	347,520	362,984
<u>KITTSOM</u>								
CITY	0	9,544	0	0	0	4,009	619	254
TOWN	64	158,147	1,620	0	80	542,115	118,670	88,866
TOTAL	64	167,691	1,620	0	80	546,124	119,289	89,120
<u>KOOCHICHING</u>								
CITY	0	4,390	136	0	0	1,247	0	0
TOWN	357	205,381	5,091	0	121	139,838	167	0
TOTAL	357	209,771	5,227	0	121	141,085	167	0
<u>LAC QUI PARLE</u>								
CITY	0	1,235	0	0	0	1,443	1,034	99
TOWN	29	298,065	4,791	0	115	1,115,772	261,016	203,017
TOTAL	29	299,300	4,791	0	115	1,117,215	262,050	203,116
<u>LAKE</u>								
CITY	0	0	0	0	0	0	0	0
TOWN	0	4,557	73	0	0	4,497	0	0
TOTAL	0	4,557	73	0	0	4,497	0	0
<u>LAKE OF THE WOODS</u>								
CITY	0	392	0	0	0	1,058	0	0
TOWN	0	105,259	7,660	0	0	106,437	6,909	0
TOTAL	0	105,651	7,660	0	0	107,495	6,909	0
<u>LE SUEUR</u>								
CITY	0	5,926	2,249	0	0	4,773	370	774
TOWN	288	866,689	331,899	0	0	1,200,033	328,732	353,088
TOTAL	288	872,615	334,148	0	0	1,204,806	329,102	353,862
<u>LINCOLN</u>								
CITY	0	9,783	3,315	0	0	5,058	330	934
TOWN	287	272,589	16,682	0	1	684,363	100,243	48,371
TOTAL	287	282,372	19,997	0	1	689,421	100,573	49,305
<u>LYON</u>								
CITY	0	6,910	1,472	0	0	4,950	1,955	13,068
TOWN	419	517,766	92,332	0	13	1,230,796	425,408	409,612
TOTAL	419	524,676	93,804	0	13	1,235,746	427,363	422,680
<u>MCLEOD</u>								
CITY	0	7,237	1,299	0	0	3,432	57	0
TOWN	288	972,562	281,546	0	0	1,457,465	314,269	191,787
TOTAL	288	979,799	282,845	0	0	1,460,897	314,326	191,787
<u>MAHNOMEN</u>								
CITY	0	1,116	0	0	0	635	117	559
TOWN	126	182,535	8,416	0	162	310,787	49,376	43,739
TOTAL	126	183,651	8,416	0	162	311,422	49,493	44,298

**TABLE 31 PART A
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS							
	HOUSE, GARAGE AND ONE ACRE				LAND			
	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$300K (0.55%)	\$300 K - \$600 K (0.55%)	OVER \$600 K (1.00%)
	MARSHALL							
CITY	0	3,316	0	0	0	2,621	81	1,428
TOWN	337	393,429	9,835	0	95	1,003,231	197,659	131,109
TOTAL	337	396,745	9,835	0	95	1,005,852	197,740	132,537
MARTIN								
CITY	144	14,686	2,830	0	0	22,172	6,525	6,987
TOWN	0	578,936	41,720	978	0	1,584,076	668,640	879,086
TOTAL	144	593,622	44,550	978	0	1,606,248	675,165	886,073
MEEKER								
CITY	0	6,287	2,803	0	0	5,326	706	20
TOWN	0	840,527	199,691	0	0	1,180,515	254,178	233,311
TOTAL	0	846,814	202,494	0	0	1,185,841	254,884	233,331
MILLE LACS								
CITY	0	6,660	1,100	0	0	3,590	0	42
TOWN	856	612,901	108,634	0	8	471,535	8,774	5,369
TOTAL	856	619,561	109,734	0	8	475,125	8,774	5,411
MORRISON								
CITY	0	65,703	6,038	0	0	51,709	159	0
TOWN	2,250	1,426,318	230,748	0	198	1,441,452	50,751	28,415
TOTAL	2,250	1,492,021	236,786	0	198	1,493,161	50,910	28,415
MOWER								
CITY	0	16,658	2,124	0	0	13,907	3,823	11,684
TOWN	864	797,512	97,568	11,388	0	1,642,836	626,997	1,025,716
TOTAL	864	814,170	99,692	11,388	0	1,656,743	630,820	1,037,400
MURRAY								
CITY	99	6,133	1,665	0	45	5,503	1,957	1,638
TOWN	459	347,068	17,767	0	117	1,241,714	427,403	319,629
TOTAL	558	353,201	19,432	0	162	1,247,217	429,360	321,267
NICOLLET								
CITY	0	5,353	3,952	0	0	9,882	4,706	4,475
TOWN	144	643,166	225,551	687	0	1,244,020	560,867	754,745
TOTAL	144	648,519	229,503	687	0	1,253,902	565,573	759,220
NOBLES								
CITY	0	11,335	1,651	0	0	7,870	1,634	6,254
TOWN	144	443,706	32,460	0	0	1,489,862	503,961	481,739
TOTAL	144	455,041	34,111	0	0	1,497,732	505,595	487,993
NORMAN								
CITY	0	1,684	0	0	0	850	541	154
TOWN	94	206,321	9,196	0	50	697,228	199,513	276,307
TOTAL	94	208,005	9,196	0	50	698,078	200,054	276,461
OLMSTED								
CITY	0	20,060	20,655	2,488	0	13,834	2,146	3,612
TOWN	936	1,458,271	912,933	29,729	0	1,500,682	295,265	267,835
TOTAL	936	1,478,331	933,588	32,217	0	1,514,516	297,411	271,447

TABLE 31 PART A
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS							
	HOUSE, GARAGE AND ONE ACRE				LAND			
	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$300K (0.55%)	\$300 K - \$600 K (0.55%)	OVER \$600 K (1.00%)
OTTER TAIL								
CITY	216	39,421	8,779	0	0	27,569	294	623
TOWN	1,922	1,899,447	306,137	0	243	2,231,057	169,824	156,333
TOTAL	2,138	1,938,868	314,916	0	243	2,258,626	170,118	156,956
PENNINGTON								
CITY	0	390	0	0	0	72	0	0
TOWN	432	265,037	18,993	0	0	357,158	33,100	13,760
TOTAL	432	265,427	18,993	0	0	357,230	33,100	13,760
PINE								
CITY	0	101,245	19,220	46	0	72,312	4,969	0
TOWN	1,547	912,110	129,272	441	109	707,363	12,404	8,950
TOTAL	1,547	1,013,355	148,492	487	109	779,675	17,373	8,950
PIPESTONE								
CITY	0	17,545	1,811	0	0	18,352	2,782	1,118
TOWN	125	266,234	20,149	0	91	750,063	187,514	160,522
TOTAL	125	283,779	21,960	0	91	768,415	190,296	161,640
POLK								
CITY	0	6,942	211	0	0	8,176	756	390
TOWN	1,374	668,861	36,858	0	306	1,367,018	364,763	288,168
TOTAL	1,374	675,803	37,069	0	306	1,375,194	365,519	288,558
POPE								
CITY	0	1,287	0	0	0	2,248	190	41
TOWN	237	452,172	44,372	0	44	814,902	151,412	81,670
TOTAL	237	453,459	44,372	0	44	817,150	151,602	81,711
RAMSEY								
CITY	0	10,735	6,632	0	0	4,808	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	10,735	6,632	0	0	4,808	0	0
RED LAKE								
CITY	0	7,193	0	0	0	2,631	1,716	0
TOWN	0	134,677	649	0	0	263,810	19,006	8,123
TOTAL	0	141,870	649	0	0	266,441	20,722	8,123
REDWOOD								
CITY	0	7,512	4,724	0	0	10,679	3,016	2,801
TOWN	264	479,723	17,946	0	168	1,722,567	681,195	690,252
TOTAL	264	487,235	22,670	0	168	1,733,246	684,211	693,053
RENVILLE								
CITY	0	7,634	2,400	0	0	7,040	2,272	12,561
TOWN	576	657,954	38,614	0	0	2,072,430	934,064	1,415,961
TOTAL	576	665,588	41,014	0	0	2,079,470	936,336	1,428,522
RICE								
CITY	0	14,859	8,556	0	0	13,821	2,839	5,012
TOWN	576	871,382	278,462	2,224	0	1,628,130	352,110	284,871
TOTAL	576	886,241	287,018	2,224	0	1,641,951	354,949	289,883

TABLE 31 PART A
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS							
	HOUSE, GARAGE AND ONE ACRE				LAND			
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$300K	\$300 K - \$600 K	OVER \$600 K
	(0.45%)	(1.00%)	(1.00%)	(1.25%)	(0.45%)	(0.55%)	(0.55%)	(1.00%)
ROCK								
CITY	0	10,684	744	0	0	13,086	1,129	3,959
TOWN	248	321,046	18,507	0	40	850,554	312,923	358,462
TOTAL	248	331,730	19,251	0	40	863,640	314,052	362,421
ROSEAU								
CITY	0	3,336	161	0	0	1,242	26	0
TOWN	114	554,065	33,727	0	30	740,070	64,732	18,111
TOTAL	114	557,401	33,888	0	30	741,312	64,758	18,111
ST. LOUIS								
CITY	0	33,283	10,473	0	0	13,378	0	0
TOWN	1,225	428,691	42,414	0	143	225,931	878	0
TOTAL	1,225	461,974	52,887	0	143	239,309	878	0
SCOTT								
CITY	144	72,399	89,294	399	0	61,506	9,230	16,716
TOWN	72	1,050,345	974,027	10,345	0	960,300	135,390	96,262
TOTAL	216	1,122,744	1,063,321	10,744	0	1,021,806	144,620	112,978
SHERBURNE								
CITY	144	215,468	163,759	310	0	64,972	837	2,669
TOWN	1,008	1,482,444	932,070	855	0	546,709	38,169	41,830
TOTAL	1,152	1,697,912	1,095,829	1,165	0	611,681	39,006	44,499
SIBLEY								
CITY	0	8,394	3,695	0	0	3,697	136	789
TOWN	44	785,022	125,964	213	0	1,653,361	581,482	665,413
TOTAL	44	793,416	129,659	213	0	1,657,058	581,618	666,202
STEARNS								
CITY	144	133,010	41,281	71	0	115,434	8,318	2,498
TOWN	713	2,003,608	398,621	0	7	2,832,592	251,089	119,406
TOTAL	857	2,136,618	439,902	71	7	2,948,026	259,407	121,904
STEELE								
CITY	0	2,076	0	0	0	3,189	2,019	700
TOWN	1,373	722,505	343,740	0	0	1,150,247	308,339	353,155
TOTAL	1,373	724,581	343,740	0	0	1,153,436	310,358	353,855
STEVENS								
CITY	0	7,679	1,803	0	0	4,772	815	1,595
TOWN	99	247,902	30,811	0	45	747,432	264,903	134,625
TOTAL	99	255,581	32,614	0	45	752,204	265,718	136,220
SWIFT								
CITY	0	4,660	493	0	0	6,461	1,034	4,300
TOWN	520	295,979	10,623	0	200	1,022,604	330,475	271,203
TOTAL	520	300,639	11,116	0	200	1,029,065	331,509	275,503
TODD								
CITY	0	11,700	419	0	0	4,817	101	0
TOWN	1,047	1,206,894	73,206	0	106	1,005,036	9,713	1,811
TOTAL	1,047	1,218,594	73,625	0	106	1,009,853	9,814	1,811

TABLE 31 PART A
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS							
	HOUSE, GARAGE AND ONE ACRE				LAND			
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$300K	\$300 K - \$600 K	OVER \$600 K
	(0.45%)	(1.00%)	(1.00%)	(1.25%)	(0.45%)	(0.55%)	(0.55%)	(1.00%)
<u>TRAVERSE</u>								
CITY	0	3,115	17	0	0	3,475	107	2,001
TOWN	603	156,396	12,475	0	45	581,623	254,657	261,920
TOTAL	603	159,511	12,492	0	45	585,098	254,764	263,921
<u>WABASHA</u>								
CITY	111	22,502	10,066	0	33	14,795	1,306	2,060
TOWN	576	746,873	206,171	6,926	0	1,205,924	281,153	202,474
TOTAL	687	769,375	216,237	6,926	33	1,220,719	282,459	204,534
<u>WADENA</u>								
CITY	0	6,725	190	0	0	4,318	0	0
TOWN	550	406,202	31,423	0	170	373,947	5,613	2,679
TOTAL	550	412,927	31,613	0	170	378,265	5,613	2,679
<u>WASECA</u>								
CITY	0	1,454	24	0	0	1,523	533	591
TOWN	0	568,924	110,489	363	0	1,138,872	441,447	491,727
TOTAL	0	570,378	110,513	363	0	1,140,395	441,980	492,318
<u>WASHINGTON</u>								
CITY	228	444,854	510,003	27,215	60	428,686	19,296	7,616
TOWN	216	358,957	384,310	9,436	0	345,669	19,903	5,635
TOTAL	444	803,811	894,313	36,651	60	774,355	39,199	13,251
<u>WATONWAN</u>								
CITY	144	2,453	339	0	0	3,602	274	628
TOWN	144	300,302	13,519	0	0	1,018,974	393,005	575,223
TOTAL	288	302,755	13,858	0	0	1,022,576	393,279	575,851
<u>WILKIN</u>								
CITY	0	5,040	423	0	0	6,316	3,285	956
TOWN	140	251,270	30,137	0	75	675,569	307,410	518,743
TOTAL	140	256,310	30,560	0	75	681,885	310,695	519,699
<u>WINONA</u>								
CITY	0	22,475	10,378	0	0	24,601	7,605	2,521
TOWN	353	752,933	226,485	3,502	7	1,224,008	267,466	181,223
TOTAL	353	775,408	236,863	3,502	7	1,248,609	275,071	183,744
<u>WRIGHT</u>								
CITY	285	194,767	109,976	12,244	3	219,525	11,371	4,579
TOWN	1,656	1,835,567	994,909	9,196	0	1,749,663	112,586	66,326
TOTAL	1,941	2,030,334	1,104,885	21,440	3	1,969,188	123,957	70,905
<u>YELLOW MEDICINE</u>								
CITY	0	7,376	933	0	0	11,699	2,821	161
TOWN	559	476,290	34,229	0	161	1,233,529	353,214	212,625
TOTAL	559	483,666	35,162	0	161	1,245,228	356,035	212,786
<u>STATEWIDE TOTAL</u>								
CITY	2,788	2,995,009	2,217,287	116,225	141	2,463,324	249,202	281,510
TOWN	50,148	53,004,770	14,865,905	147,270	4,813	82,613,705	19,992,693	21,195,428
TOTAL	52,936	55,999,779	17,083,192	263,495	4,954	85,077,029	20,241,895	21,476,938

TABLE 31 PART B
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	\$76-500K	OVER \$500K	
	(1%,1.25%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.25%)	
<u>AITKIN</u>							
CITY	0	1,379	474	49,112	1,470	0	55,089
TOWN	0	230,205	445,480	3,682,092	641,371	3,835	5,938,541
TOTAL	0	231,584	445,954	3,731,204	642,841	3,835	5,993,630
<u>ANOKA</u>							
CITY	2,559	337,551	1,591	76,429	28,060	609	1,216,494
TOWN	0	88,002	1,931	89,601	15,398	0	629,248
TOTAL	2,559	425,553	3,522	166,030	43,458	609	1,845,742
<u>BECKER</u>							
CITY	0	18,097	0	175,738	127,402	6,279	337,471
TOWN	0	676,413	219,609	2,229,885	599,277	230	5,852,460
TOTAL	0	694,510	219,609	2,405,623	726,679	6,509	6,189,931
<u>BELTRAMI</u>							
CITY	0	1,101	5,836	25,368	2,156	0	53,219
TOWN	0	179,740	196,286	891,695	168,036	4,536	2,396,497
TOTAL	0	180,841	202,122	917,063	170,192	4,536	2,449,716
<u>BENTON</u>							
CITY	0	18,344	855	393	0	0	38,324
TOWN	0	263,678	30,093	92,617	6,352	0	2,379,403
TOTAL	0	282,022	30,948	93,010	6,352	0	2,417,727
<u>BIG STONE</u>							
CITY	0	4,323	0	6,447	714	0	28,140
TOWN	0	539,679	0	129,717	4,715	0	1,659,733
TOTAL	0	544,002	0	136,164	5,429	0	1,687,873
<u>BLUE EARTH</u>							
CITY	0	33,521	0	1,769	0	0	67,197
TOWN	0	2,290,030	0	50,867	6,614	0	7,064,612
TOTAL	0	2,323,551	0	52,636	6,614	0	7,131,809
<u>BROWN</u>							
CITY	0	24,822	0	0	0	0	49,700
TOWN	0	1,682,899	0	0	0	0	5,017,414
TOTAL	0	1,707,721	0	0	0	0	5,067,114
<u>CARLTON</u>							
CITY	0	5,293	10,119	11,114	1	0	51,823
TOWN	0	79,395	189,662	424,677	35,031	0	1,497,788
TOTAL	0	84,688	199,781	435,791	35,032	0	1,549,611
<u>CARVER</u>							
CITY	0	270,757	0	17,888	34,105	1,372	476,624
TOWN	0	450,757	0	18,292	14,682	0	2,994,906
TOTAL	0	721,514	0	36,180	48,787	1,372	3,471,530
<u>CASS</u>							
CITY	0	2,538	13,849	805,174	1,189,772	100,087	2,130,340
TOWN	0	172,227	327,347	5,212,196	2,328,695	66,926	8,868,362
TOTAL	0	174,765	341,196	6,017,370	3,518,467	167,013	10,998,702

TABLE 31 PART B
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	\$76-500K	OVER \$500K	
	(1%,1.25%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.25%)	
CHIPPEWA							
CITY	0	14,678	0	114	0	0	26,709
TOWN	0	1,371,142	0	1,948	0	0	3,614,312
TOTAL	0	1,385,820	0	2,062	0	0	3,641,021
CHISAGO							
CITY	250	95,943	1,406	53,180	23,312	0	540,842
TOWN	1,179	312,650	0	366,115	76,522	0	3,198,053
TOTAL	1,429	408,593	1,406	419,295	99,834	0	3,738,895
CLAY							
CITY	0	38,882	0	0	0	0	58,087
TOWN	204	1,613,984	1,741	24,691	2,943	0	4,281,432
TOTAL	204	1,652,866	1,741	24,691	2,943	0	4,339,519
CLEARWATER							
CITY	0	1,433	61	278	0	0	7,985
TOWN	0	181,959	65,323	176,593	6,083	0	1,290,650
TOTAL	0	183,392	65,384	176,871	6,083	0	1,298,635
COOK							
CITY	0	0	227	37,267	14,541	0	52,035
TOWN	0	690	74,118	1,943,162	1,447,414	32,160	3,520,793
TOTAL	0	690	74,345	1,980,429	1,461,955	32,160	3,572,828
COTTONWOOD							
CITY	0	8,624	0	1,162	1,691	0	25,692
TOWN	0	1,990,726	0	622	0	0	4,816,651
TOTAL	0	1,999,350	0	1,784	1,691	0	4,842,343
CROW WING							
CITY	0	20,725	136,018	3,231,017	2,311,016	67,459	5,812,492
TOWN	0	122,494	487,049	5,167,783	3,154,402	244,598	10,237,495
TOTAL	0	143,219	623,067	8,398,800	5,465,418	312,057	16,049,987
DAKOTA							
CITY	0	537,237	0	17,307	10,873	0	944,843
TOWN	0	794,857	0	9,409	1,416	0	3,585,402
TOTAL	0	1,332,094	0	26,716	12,289	0	4,530,245
DODGE							
CITY	0	12,725	0	0	0	0	35,633
TOWN	0	1,175,822	0	0	0	0	4,134,154
TOTAL	0	1,188,547	0	0	0	0	4,169,787
DOUGLAS							
CITY	0	10,544	0	55,392	18,340	0	118,403
TOWN	0	464,689	14,784	1,995,172	1,125,096	64,573	5,675,834
TOTAL	0	475,233	14,784	2,050,564	1,143,436	64,573	5,794,237
FARIBAULT							
CITY	0	17,022	0	0	0	0	52,601
TOWN	0	2,579,604	0	16,990	16	0	5,937,919
TOTAL	0	2,596,626	0	16,990	16	0	5,990,520

TABLE 31 PART B
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	\$76-500K	OVER \$500K	
	(1%,1.25%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.25%)	
<u>FILLMORE</u>							
CITY	0	46,809	0	8,421	0	0	188,033
TOWN	0	1,306,611	4,462	82,526	3,678	0	4,814,840
TOTAL	0	1,353,420	4,462	90,947	3,678	0	5,002,873
<u>FREEBORN</u>							
CITY	0	25,171	0	6	0	0	42,385
TOWN	0	1,948,678	0	3,297	0	0	5,907,235
TOTAL	0	1,973,849	0	3,303	0	0	5,949,620
<u>GOODHUE</u>							
CITY	0	83,448	2,038	25,743	8,781	0	233,245
TOWN	0	1,289,802	25,987	72,429	53,957	0	6,357,511
TOTAL	0	1,373,250	28,025	98,172	62,738	0	6,590,756
<u>GRANT</u>							
CITY	0	10,821	0	2,381	1	0	36,652
TOWN	36	846,396	0	144,309	12,550	0	2,588,264
TOTAL	36	857,217	0	146,690	12,551	0	2,624,916
<u>HENNEPIN</u>							
CITY	0	1,175,976	0	222,711	357,861	156,728	3,499,802
TOWN	0	55,960	0	0	0	0	226,969
TOTAL	0	1,231,936	0	222,711	357,861	156,728	3,726,771
<u>HOUSTON</u>							
CITY	0	8,084	0	26,660	16,280	0	74,408
TOWN	0	316,898	2,394	79,538	5,388	0	2,272,593
TOTAL	0	324,982	2,394	106,198	21,668	0	2,347,001
<u>HUBBARD</u>							
CITY	0	7,345	1,109	43,429	8,567	0	64,927
TOWN	0	255,782	278,399	2,822,141	1,089,374	34,192	5,192,821
TOTAL	0	263,127	279,508	2,865,570	1,097,941	34,192	5,257,748
<u>ISANTI</u>							
CITY	0	19,961	0	20	0	0	26,950
TOWN	0	379,887	16,160	252,552	60,316	0	3,422,775
TOTAL	0	399,848	16,160	252,572	60,316	0	3,449,725
<u>ITASCA</u>							
CITY	0	6,664	18,414	123,583	54,558	2,074	212,037
TOWN	0	35,651	422,612	2,886,308	700,342	3,943	4,598,868
TOTAL	0	42,315	441,026	3,009,891	754,900	6,017	4,810,905
<u>JACKSON</u>							
CITY	0	13,172	0	0	0	0	28,687
TOWN	0	2,408,702	0	33,057	371	0	5,895,701
TOTAL	0	2,421,874	0	33,057	371	0	5,924,388
<u>KANABEC</u>							
CITY	0	2,949	0	628	0	0	23,591
TOWN	0	209,180	55,653	463,383	20,266	0	2,040,859
TOTAL	0	212,129	55,653	464,011	20,266	0	2,064,450

TABLE 31 PART B
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	\$76-500K	OVER \$500K	
	(1%,1.25%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.25%)	
<u>KANDIYOHI</u>							
CITY	0	38,461	0	29,468	27,540	1,934	123,352
TOWN	34	1,636,922	8,972	989,746	426,616	2,456	6,087,209
TOTAL	34	1,675,383	8,972	1,019,214	454,156	4,390	6,210,561
<u>KITTSOON</u>							
CITY	0	4,018	0	1,223	0	0	19,667
TOWN	0	1,079,366	2,983	42,571	57	0	2,034,539
TOTAL	0	1,083,384	2,983	43,794	57	0	2,054,206
<u>KOOCHICHING</u>							
CITY	0	1,171	262	4,105	56	0	11,367
TOWN	0	74,405	67,499	370,649	60,499	0	924,007
TOTAL	0	75,576	67,761	374,754	60,555	0	935,374
<u>LAC QUI PARLE</u>							
CITY	0	4,570	0	487	0	0	8,868
TOWN	0	1,099,453	0	2,711	0	0	2,984,969
TOTAL	0	1,104,023	0	3,198	0	0	2,993,837
<u>LAKE</u>							
CITY	0	0	0	39,280	6,305	0	45,585
TOWN	0	1,023	178,003	1,397,331	353,912	36,457	1,975,853
TOTAL	0	1,023	178,003	1,436,611	360,217	36,457	2,021,438
<u>LAKEWOODS</u>							
CITY	0	2,667	179	3,842	0	0	8,138
TOWN	0	76,433	101,167	405,993	43,057	0	852,915
TOTAL	0	79,100	101,346	409,835	43,057	0	861,053
<u>LE SUEUR</u>							
CITY	0	19,423	0	68,916	19,568	0	121,999
TOWN	0	775,953	0	433,322	114,627	0	4,404,631
TOTAL	0	795,376	0	502,238	134,195	0	4,526,630
<u>LINCOLN</u>							
CITY	0	4,795	0	1,451	0	0	25,666
TOWN	0	678,391	0	66,416	2,292	0	1,869,635
TOTAL	0	683,186	0	67,867	2,292	0	1,895,301
<u>LYON</u>							
CITY	0	21,852	0	303	0	0	50,510
TOWN	0	1,528,540	0	1,139	12	0	4,206,037
TOTAL	0	1,550,392	0	1,442	12	0	4,256,547
<u>MCLEOD</u>							
CITY	0	14,818	0	760	397	0	28,000
TOWN	0	950,390	0	7,814	28	0	4,176,149
TOTAL	0	965,208	0	8,574	425	0	4,204,149
<u>MAHNOMEN</u>							
CITY	0	1,327	0	0	0	0	3,754
TOWN	0	285,103	27,985	142,242	724	0	1,051,195
TOTAL	0	286,430	27,985	142,242	724	0	1,054,949

TABLE 31 PART B
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING (1%,1.25%)	FARM NON- HOMESTEAD (1.00%)	TIMBER- LANDS (1.00%)	TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)	
MARSHALL							
CITY	0	11,218	0	0	0	0	18,664
TOWN	0	1,715,010	19,474	41,817	0	0	3,511,996
TOTAL	0	1,726,228	19,474	41,817	0	0	3,530,660
MARTIN							
CITY	0	68,488	0	3,379	1,283	0	126,494
TOWN	0	3,072,130	0	9,436	0	0	6,835,002
TOTAL	0	3,140,618	0	12,815	1,283	0	6,961,496
MEEKER							
CITY	0	19,059	0	340	0	0	34,541
TOWN	0	1,021,573	0	586,084	135,747	2,146	4,453,772
TOTAL	0	1,040,632	0	586,424	135,747	2,146	4,488,313
MILLE LACS							
CITY	0	2,651	0	91,856	16,470	9,610	131,979
TOWN	0	144,357	23,880	901,248	245,948	0	2,523,510
TOTAL	0	147,008	23,880	993,104	262,418	9,610	2,655,489
MORRISON							
CITY	0	10,279	0	2,562	0	0	136,450
TOWN	0	345,654	21,353	1,160,105	235,674	0	4,942,918
TOTAL	0	355,933	21,353	1,162,667	235,674	0	5,079,368
MOWER							
CITY	0	21,097	0	2,490	1,047	0	72,830
TOWN	0	1,990,021	0	122	0	0	6,193,024
TOTAL	0	2,011,118	0	2,612	1,047	0	6,265,854
MURRAY							
CITY	0	7,094	0	421	0	0	24,555
TOWN	0	1,811,028	0	243,145	36,640	0	4,444,970
TOTAL	0	1,818,122	0	243,566	36,640	0	4,469,525
NICOLLET							
CITY	0	34,617	11	0	0	0	62,996
TOWN	0	1,083,644	6,079	16,681	3,740	0	4,539,324
TOTAL	0	1,118,261	6,090	16,681	3,740	0	4,602,320
NOBLES							
CITY	0	22,077	0	2,354	2,018	0	55,193
TOWN	0	2,217,205	0	398	0	0	5,169,475
TOTAL	0	2,239,282	0	2,752	2,018	0	5,224,668
NORMAN							
CITY	0	2,640	0	0	0	0	5,869
TOWN	0	1,386,747	1,439	454	0	0	2,777,349
TOTAL	0	1,389,387	1,439	454	0	0	2,783,218
OLMSTED							
CITY	0	85,746	0	6,526	7,648	0	162,715
TOWN	0	1,109,200	0	11,324	2,043	0	5,588,218
TOTAL	0	1,194,946	0	17,850	9,691	0	5,750,933

TABLE 31 PART B
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING (1%,1.25%)	FARM NON- HOMESTEAD (1.00%)	TIMBER- LANDS (1.00%)	TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)	
<u>OTTER TAIL</u>							
CITY	0	24,255	1,306	131,162	42,889	0	276,514
TOWN	0	1,528,550	257,878	5,249,905	1,744,941	62,915	13,609,152
TOTAL	0	1,552,805	259,184	5,381,067	1,787,830	62,915	13,885,666
<u>PENNINGTON</u>							
CITY	0	1,691	0	760	171	0	3,084
TOWN	0	341,835	1,042	1,954	0	0	1,033,311
TOTAL	0	343,526	1,042	2,714	171	0	1,036,395
<u>PINE</u>							
CITY	0	31,396	3,479	58,068	2,956	0	293,691
TOWN	0	298,710	73,305	1,941,553	176,878	0	4,262,642
TOTAL	0	330,106	76,784	1,999,621	179,834	0	4,556,333
<u>PIPESTONE</u>							
CITY	0	9,832	0	1,450	107	0	52,997
TOWN	0	1,142,124	0	373	0	0	2,527,195
TOTAL	0	1,151,956	0	1,823	107	0	2,580,192
<u>POLK</u>							
CITY	0	42,605	0	154	0	0	59,234
TOWN	0	3,801,647	0	411,186	99,666	0	7,039,847
TOTAL	0	3,844,252	0	411,340	99,666	0	7,099,081
<u>POPE</u>							
CITY	0	7,477	0	41,403	5,663	0	58,309
TOWN	0	735,844	1,238	546,416	80,927	0	2,909,234
TOTAL	0	743,321	1,238	587,819	86,590	0	2,967,543
<u>RAMSEY</u>							
CITY	0	118,315	0	22,061	46,228	6,495	215,274
TOWN	0	24,515	0	4,902	5,746	0	35,163
TOTAL	0	142,830	0	26,963	51,974	6,495	250,437
<u>RED LAKE</u>							
CITY	0	3,676	0	0	0	0	15,216
TOWN	0	243,475	3,058	0	0	0	672,798
TOTAL	0	247,151	3,058	0	0	0	688,014
<u>REDWOOD</u>							
CITY	0	27,556	0	0	0	0	56,288
TOWN	0	2,773,900	0	459	0	0	6,366,474
TOTAL	0	2,801,456	0	459	0	0	6,422,762
<u>RENVILLE</u>							
CITY	0	85,573	0	0	0	0	117,480
TOWN	0	2,882,475	0	11,237	72	0	8,013,383
TOTAL	0	2,968,048	0	11,237	72	0	8,130,863
<u>RICE</u>							
CITY	0	38,845	0	0	0	0	83,932
TOWN	0	1,092,775	0	285,349	39,002	0	4,834,881
TOTAL	0	1,131,620	0	285,349	39,002	0	4,918,813

TABLE 31 PART B
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	\$76-500K	OVER \$500K	
	(1%,1.25%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.25%)	
ROCK							
CITY	0	15,499	0	0	0	0	45,101
TOWN	0	1,788,081	0	0	0	0	3,649,861
TOTAL	0	1,803,580	0	0	0	0	3,694,962
ROSEAU							
CITY	0	2,889	0	1,151	0	0	8,805
TOWN	0	498,114	18,623	118,508	2,782	0	2,048,876
TOTAL	0	501,003	18,623	119,659	2,782	0	2,057,681
ST. LOUIS							
CITY	0	7,123	179,628	70,284	18,011	4,611	336,791
TOWN	0	39,726	1,051,036	4,828,521	1,504,790	66,128	8,189,483
TOTAL	0	46,849	1,230,664	4,898,805	1,522,801	70,739	8,526,274
SCOTT							
CITY	0	203,043	0	48,565	34,490	0	535,786
TOWN	0	579,402	0	31,738	13,272	0	3,851,153
TOTAL	0	782,445	0	80,303	47,762	0	4,386,939
SHERBURNE							
CITY	0	121,034	0	44,550	12,719	0	626,462
TOWN	346	359,239	0	324,499	66,840	36,187	3,830,196
TOTAL	346	480,273	0	369,049	79,559	36,187	4,456,658
SIBLEY							
CITY	0	18,751	0	0	0	0	35,462
TOWN	0	1,569,253	0	5,953	155	0	5,386,860
TOTAL	0	1,588,004	0	5,953	155	0	5,422,322
STEARNS							
CITY	0	119,892	0	19,602	1,781	0	442,031
TOWN	0	941,344	0	1,399,456	357,197	3,629	8,307,662
TOTAL	0	1,061,236	0	1,419,058	358,978	3,629	8,749,693
STEELE							
CITY	0	58,420	0	0	0	0	66,404
TOWN	2,036	920,656	0	41,322	2,229	0	3,845,602
TOTAL	2,036	979,076	0	41,322	2,229	0	3,912,006
STEVENS							
CITY	0	6,013	0	0	0	0	22,677
TOWN	0	970,645	0	9,501	35	0	2,405,998
TOTAL	0	976,658	0	9,501	35	0	2,428,675
SWIFT							
CITY	0	8,679	0	0	0	0	25,627
TOWN	0	1,345,088	0	2,576	0	0	3,279,268
TOTAL	0	1,353,767	0	2,576	0	0	3,304,895
TODD							
CITY	0	2,023	0	31,392	4,214	0	54,666
TOWN	0	306,838	48,562	994,944	132,803	0	3,780,960
TOTAL	0	308,861	48,562	1,026,336	137,017	0	3,835,626

TABLE 31 PART B
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	\$76-500K	OVER \$500K	
	(1%,1.25%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.25%)	
<u>TRAVERSE</u>							
CITY	0	3,592	0	0	0	0	12,307
TOWN	63	1,295,367	0	48,689	175	0	2,612,013
TOTAL	63	1,298,959	0	48,689	175	0	2,624,320
<u>WABASHA</u>							
CITY	0	27,271	368	44,310	20,113	0	142,935
TOWN	0	501,979	8,167	135,832	39,010	10,625	3,345,710
TOTAL	0	529,250	8,535	180,142	59,123	10,625	3,488,645
<u>WADENA</u>							
CITY	0	2,812	0	13,988	320	0	28,353
TOWN	0	171,235	7,206	201,876	5,816	0	1,206,717
TOTAL	0	174,047	7,206	215,864	6,136	0	1,235,070
<u>WASECA</u>							
CITY	0	8,098	0	0	0	0	12,223
TOWN	0	1,186,833	0	37,151	9,429	0	3,985,235
TOTAL	0	1,194,931	0	37,151	9,429	0	3,997,458
<u>WASHINGTON</u>							
CITY	0	809,084	18,138	146,266	150,324	15,734	2,577,504
TOWN	0	270,386	38,790	181,713	161,829	2,546	1,779,390
TOTAL	0	1,079,470	56,928	327,979	312,153	18,280	4,356,894
<u>WATONWAN</u>							
CITY	0	5,933	0	0	0	0	13,373
TOWN	0	1,275,117	0	14,222	916	0	3,591,422
TOTAL	0	1,281,050	0	14,222	916	0	3,604,795
<u>WILKIN</u>							
CITY	0	26,857	0	0	0	0	42,877
TOWN	0	2,211,452	0	0	0	0	3,994,796
TOTAL	0	2,238,309	0	0	0	0	4,037,673
<u>WINONA</u>							
CITY	0	27,494	0	8,738	4,111	0	107,923
TOWN	0	526,227	14,407	63,620	18,985	0	3,279,216
TOTAL	0	553,721	14,407	72,358	23,096	0	3,387,139
<u>WRIGHT</u>							
CITY	0	270,644	0	97,310	27,531	0	948,235
TOWN	0	853,596	0	1,322,909	662,921	8,801	7,618,130
TOTAL	0	1,124,240	0	1,420,219	690,452	8,801	8,566,365
<u>YELLOW MEDICINE</u>							
CITY	0	7,598	0	0	0	0	30,588
TOWN	0	1,474,593	0	1,115	51	0	3,786,366
TOTAL	0	1,482,191	0	1,115	51	0	3,816,954
<u>STATE TOTAL</u>							
CITY	2,809	5,417,977	395,368	6,059,708	4,663,461	372,992	25,237,801
TOWN	3,898	84,348,758	4,841,236	54,411,891	18,368,388	686,883	354,535,786
TOTAL	6,707	89,766,735	5,236,604	60,471,599	23,031,849	1,059,875	379,773,587

TABLE 31 PART C
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
<u>AITKIN</u>							
CITY	716	136	0	1,612	379,532	30,580	0
TOWN	1,797	2,083	1	8,073	2,372,723	1,015,925	164
TOTAL	2,513	2,219	1	9,685	2,752,255	1,046,505	164
<u>ANOKA</u>							
CITY	2,979	80,018	87	32,390	62,402,886	51,293,093	115,435
TOWN	105	3,602	0	1,008	2,797,265	3,080,208	0
TOTAL	3,084	83,620	87	33,398	65,200,151	54,373,301	115,435
<u>BECKER</u>							
CITY	1,746	1,136	1	4,113	1,677,411	576,548	418
TOWN	2,029	2,842	3	4,647	3,069,672	1,587,567	1,867
TOTAL	3,775	3,978	4	8,760	4,747,083	2,164,115	2,285
<u>BELTRAMI</u>							
CITY	2,041	631	0	3,418	1,366,814	208,093	0
TOWN	2,635	2,900	1	5,349	3,425,762	1,335,938	182
TOTAL	4,676	3,531	1	8,767	4,792,576	1,544,031	182
<u>BENTON</u>							
CITY	1,325	3,292	0	3,600	3,245,597	1,182,308	0
TOWN	470	2,093	2	1,585	1,831,724	1,064,409	384
TOTAL	1,795	5,385	2	5,185	5,077,321	2,246,717	384
<u>BIG STONE</u>							
CITY	1,225	94	0	579	463,790	21,294	0
TOWN	163	48	0	144	103,130	16,182	0
TOTAL	1,388	142	0	723	566,920	37,476	0
<u>BLUE EARTH</u>							
CITY	2,677	3,613	2,535	6,696	6,130,202	2,705,093	14,732
TOWN	771	786	1,569	1,296	2,201,528	1,678,027	3,406
TOTAL	3,448	4,399	4,104	7,992	8,331,730	4,383,120	18,138
<u>BROWN</u>							
CITY	3,386	3,004	0	4,860	3,927,129	1,029,487	0
TOWN	440	485	0	144	554,319	222,412	0
TOTAL	3,826	3,489	0	5,004	4,481,448	1,251,899	0
<u>CARLTON</u>							
CITY	2,668	1,984	0	5,035	2,861,762	615,264	0
TOWN	1,710	2,629	1	5,214	2,836,676	1,102,990	336
TOTAL	4,378	4,613	1	10,249	5,698,438	1,718,254	336
<u>CARVER</u>							
CITY	787	16,290	237	4,464	12,929,232	18,419,262	476,423
TOWN	79	2,269	6	432	1,777,889	2,485,413	3,646
TOTAL	866	18,559	243	4,896	14,707,121	20,904,675	480,069
<u>CASS</u>							
CITY	1,049	1,000	34	2,997	1,205,803	1,151,033	71,110
TOWN	2,482	3,600	18	8,569	3,929,561	2,500,602	18,991
TOTAL	3,531	4,600	52	11,566	5,135,364	3,651,635	90,101

TABLE 31 PART C
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
				TO \$32K (0.45%)			
CHIPPEWA							
CITY	1,981	674	0	1,908	1,354,850	188,944	0
TOWN	427	220	0	817	353,891	73,234	0
TOTAL	2,408	894	0	2,725	1,708,741	262,178	0
CHISAGO							
CITY	825	5,779	0	4,752	4,814,060	2,859,222	0
TOWN	314	5,153	6	1,800	4,079,914	3,976,654	6,270
TOTAL	1,139	10,932	6	6,552	8,893,974	6,835,876	6,270
CLAY							
CITY	4,666	5,473	1	6,668	6,698,521	1,745,038	46
TOWN	717	1,333	0	1,152	1,361,021	499,932	0
TOTAL	5,383	6,806	1	7,820	8,059,542	2,244,970	46
CLEARWATER							
CITY	628	44	0	1,156	241,339	13,154	0
TOWN	679	271	0	630	481,826	67,161	0
TOTAL	1,307	315	0	1,786	723,165	80,315	0
COOK							
CITY	103	324	0	720	308,553	122,486	0
TOWN	262	959	5	630	867,089	863,254	6,993
TOTAL	365	1,283	5	1,350	1,175,642	985,740	6,993
COTTONWOOD							
CITY	2,293	500	0	1,889	1,202,029	138,973	0
TOWN	403	53	0	88	178,816	13,063	0
TOTAL	2,696	553	0	1,977	1,380,845	152,036	0
CROW WING							
CITY	3,723	5,115	33	10,029	5,752,216	3,382,739	36,542
TOWN	2,268	5,898	46	7,347	5,665,442	4,049,380	92,254
TOTAL	5,991	11,013	79	17,376	11,417,658	7,432,119	128,796
DAKOTA							
CITY	4,888	94,117	334	34,542	74,310,235	86,221,996	567,776
TOWN	54	3,377	11	1,368	2,596,501	3,626,645	21,777
TOTAL	4,942	97,494	345	35,910	76,906,736	89,848,641	589,553
DODGE							
CITY	1,240	1,871	0	2,011	2,087,071	579,123	0
TOWN	350	1,005	0	648	957,935	622,762	0
TOTAL	1,590	2,876	0	2,659	3,045,006	1,201,885	0
DOUGLAS							
CITY	1,698	1,585	0	4,978	2,070,170	540,521	0
TOWN	915	4,633	18	5,256	4,011,839	3,274,151	24,971
TOTAL	2,613	6,218	18	10,234	6,082,009	3,814,672	24,971
FARIBAUT							
CITY	3,209	545	0	3,277	1,517,826	150,874	0
TOWN	630	153	0	288	378,811	32,665	0
TOTAL	3,839	698	0	3,565	1,896,637	183,539	0

TABLE 31 PART C
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
				TO \$32K (0.45%)			
<u>FILLMORE</u>							
CITY	2,569	1,373	0	3,685	2,264,025	397,434	0
TOWN	832	381	1	442	664,983	137,187	1,016
TOTAL	3,401	1,754	1	4,127	2,929,008	534,621	1,016
<u>FREEBORN</u>							
CITY	5,143	2,321	1	5,998	4,112,713	898,057	1,427
TOWN	1,035	845	2	802	1,166,152	355,832	2,074
TOTAL	6,178	3,166	3	6,800	5,278,865	1,253,889	3,501
<u>GOODHUE</u>							
CITY	2,057	6,463	2	6,480	6,121,998	3,042,749	1,441
TOWN	460	2,387	11	648	2,065,531	1,801,534	7,870
TOTAL	2,517	8,850	13	7,128	8,187,529	4,844,283	9,311
<u>GRANT</u>							
CITY	1,046	120	0	1,816	466,901	26,401	0
TOWN	285	179	0	0	264,478	87,698	0
TOTAL	1,331	299	0	1,816	731,379	114,099	0
<u>HENNEPIN</u>							
CITY	28,920	271,341	6,265	178,394	227,322,613	263,735,281	20,136,161
TOWN	2	721	4	0	552,753	896,285	3,164
TOTAL	28,922	272,062	6,269	178,394	227,875,366	264,631,566	20,139,325
<u>HOUSTON</u>							
CITY	1,794	1,814	0	3,527	2,318,388	700,579	0
TOWN	524	961	0	704	993,264	430,362	0
TOTAL	2,318	2,775	0	4,231	3,311,652	1,130,941	0
<u>HUBBARD</u>							
CITY	789	325	0	1,767	584,457	100,705	0
TOWN	1,556	2,780	18	3,960	2,836,278	1,944,719	24,209
TOTAL	2,345	3,105	18	5,727	3,420,735	2,045,424	24,209
<u>ISANTI</u>							
CITY	606	1,825	1	2,376	1,712,569	637,090	3,890
TOWN	724	4,714	0	3,899	3,973,961	2,562,417	0
TOTAL	1,330	6,539	1	6,275	5,686,530	3,199,507	3,890
<u>ITASCA</u>							
CITY	3,383	1,949	3	6,694	2,981,051	936,928	948
TOWN	3,490	4,872	6	10,933	5,400,751	2,546,805	5,125
TOTAL	6,873	6,821	9	17,627	8,381,802	3,483,733	6,073
<u>JACKSON</u>							
CITY	1,735	387	0	1,868	963,131	88,476	0
TOWN	462	138	0	180	302,522	35,147	0
TOTAL	2,197	525	0	2,048	1,265,653	123,623	0
<u>KANABEC</u>							
CITY	564	355	0	1,726	542,582	115,367	0
TOWN	1,300	1,353	0	3,002	1,644,199	491,047	0
TOTAL	1,864	1,708	0	4,728	2,186,781	606,414	0

TABLE 31 PART C
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
<u>KANDIYOHI</u>							
CITY	3,605	2,932	1	5,380	4,183,939	1,020,854	4,011
TOWN	1,119	3,125	15	1,656	2,936,722	2,036,048	21,022
TOTAL	4,724	6,057	16	7,036	7,120,661	3,056,902	25,033
<u>KITTSOON</u>							
CITY	947	64	0	504	324,269	11,366	0
TOWN	212	4	0	0	71,332	668	0
TOTAL	1,159	68	0	504	395,601	12,034	0
<u>KOOCHICHING</u>							
CITY	2,169	378	0	2,780	1,163,890	82,516	49
TOWN	1,082	674	0	2,388	1,005,988	284,910	0
TOTAL	3,251	1,052	0	5,168	2,169,878	367,426	49
<u>LAC QUI PARLE</u>							
CITY	1,338	96	0	1,210	498,716	18,050	0
TOWN	413	70	0	264	194,921	30,435	0
TOTAL	1,751	166	0	1,474	693,637	48,485	0
<u>LAKE</u>							
CITY	1,564	401	0	3,334	1,037,296	88,172	0
TOWN	730	1,208	2	2,032	1,280,108	632,539	7,535
TOTAL	2,294	1,609	2	5,366	2,317,404	720,711	7,535
<u>LAKE/WOODS</u>							
CITY	363	41	0	288	156,856	7,665	0
TOWN	520	343	0	1,032	479,889	175,819	0
TOTAL	883	384	0	1,320	636,745	183,484	0
<u>LE SUEUR</u>							
CITY	1,752	2,681	0	4,749	2,992,553	975,588	0
TOWN	361	2,241	4	1,296	1,893,179	1,536,542	3,905
TOTAL	2,113	4,922	4	6,045	4,885,732	2,512,130	3,905
<u>LINCOLN</u>							
CITY	1,124	90	0	1,225	453,727	18,846	0
TOWN	266	62	0	222	145,928	18,568	0
TOTAL	1,390	152	0	1,447	599,655	37,414	0
<u>LYON</u>							
CITY	2,504	2,451	0	3,602	3,005,946	996,558	0
TOWN	461	473	0	764	582,213	220,722	0
TOTAL	2,965	2,924	0	4,366	3,588,159	1,217,280	0
<u>MCLEOD</u>							
CITY	2,023	5,023	1	3,662	4,968,457	1,841,250	1,994
TOWN	357	1,607	1	720	1,404,950	938,382	66
TOTAL	2,380	6,630	2	4,382	6,373,407	2,779,632	2,060
<u>MAHNOMEN</u>							
CITY	494	44	0	288	229,644	6,194	0
TOWN	381	85	0	288	221,561	24,054	0
TOTAL	875	129	0	576	451,205	30,248	0

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2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
<u>MARSHALL</u>							
CITY	1,408	122	0	948	588,010	17,625	0
TOWN	561	44	0	144	228,792	9,384	0
TOTAL	1,969	166	0	1,092	816,802	27,009	0
<u>MARTIN</u>							
CITY	3,924	1,384	0	3,812	2,596,030	496,236	0
TOWN	570	213	0	140	417,400	95,838	0
TOTAL	4,494	1,597	0	3,952	3,013,430	592,074	0
<u>MEEKER</u>							
CITY	1,760	1,322	0	2,522	1,917,110	376,630	0
TOWN	735	1,873	0	972	1,806,050	1,035,260	0
TOTAL	2,495	3,195	0	3,494	3,723,160	1,411,890	0
<u>MILLE LACS</u>							
CITY	1,052	1,274	0	2,088	1,506,445	328,547	0
TOWN	1,099	2,214	0	3,988	2,236,528	912,729	0
TOTAL	2,151	3,488	0	6,076	3,742,973	1,241,276	0
<u>MORRISON</u>							
CITY	2,425	1,158	0	6,738	2,080,885	273,469	0
TOWN	1,315	2,347	0	3,956	2,390,115	1,104,134	0
TOTAL	3,740	3,505	0	10,694	4,471,000	1,377,603	0
<u>MOWER</u>							
CITY	6,645	2,758	1	8,103	5,330,178	1,104,974	528
TOWN	897	801	0	1,368	1,053,396	281,816	0
TOTAL	7,542	3,559	1	9,471	6,383,574	1,386,790	528
<u>MURRAY</u>							
CITY	1,479	218	0	2,007	697,251	47,694	0
TOWN	415	235	0	138	326,253	117,884	0
TOTAL	1,894	453	0	2,145	1,023,504	165,578	0
<u>NICOLLET</u>							
CITY	1,034	4,835	2	4,248	4,259,934	2,500,017	855
TOWN	285	839	0	720	776,322	595,246	0
TOTAL	1,319	5,674	2	4,968	5,036,256	3,095,263	855
<u>NOBLES</u>							
CITY	3,130	1,145	0	2,811	2,222,638	390,745	0
TOWN	631	108	0	0	326,936	37,207	0
TOTAL	3,761	1,253	0	2,811	2,549,574	427,952	0
<u>NORMAN</u>							
CITY	1,240	132	0	953	513,870	24,560	0
TOWN	406	31	0	174	156,744	6,034	0
TOTAL	1,646	163	0	1,127	670,614	30,594	0
<u>OLMSTED</u>							
CITY	5,992	23,265	41	13,333	21,068,039	12,857,924	51,399
TOWN	749	4,549	56	1,152	3,912,391	4,288,126	91,991
TOTAL	6,741	27,814	97	14,485	24,980,430	17,146,050	143,390

**TABLE 31 PART C
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP**

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
				TO \$32K (0.45%)			
<u>OTTER TAIL</u>							
CITY	4,518	2,411	0	5,850	4,009,665	871,403	0
TOWN	2,640	4,756	4	7,344	4,877,203	3,038,011	2,495
TOTAL	7,158	7,167	4	13,194	8,886,868	3,909,414	2,495
<u>PENNINGTON</u>							
CITY	1,824	487	1	2,787	1,175,195	140,693	1,250
TOWN	555	323	0	864	470,096	97,324	0
TOTAL	2,379	810	1	3,651	1,645,291	238,017	1,250
<u>PINE</u>							
CITY	1,303	935	0	2,422	1,310,978	300,310	0
TOWN	1,715	2,165	3	4,882	2,414,058	1,010,533	3,129
TOTAL	3,018	3,100	3	7,304	3,725,036	1,310,843	3,129
<u>PIPESTONE</u>							
CITY	1,930	362	0	1,311	1,001,411	96,706	0
TOWN	213	85	0	216	145,969	29,103	0
TOTAL	2,143	447	0	1,527	1,147,380	125,809	0
<u>POLK</u>							
CITY	3,511	1,884	0	7,395	2,881,838	576,495	0
TOWN	1,168	591	1	1,659	917,416	267,671	236
TOTAL	4,679	2,475	1	9,054	3,799,254	844,166	236
<u>POPE</u>							
CITY	1,241	382	0	2,182	849,918	113,295	0
TOWN	566	639	1	648	743,197	327,535	0
TOTAL	1,807	1,021	1	2,830	1,593,115	440,830	0
<u>RAMSEY</u>							
CITY	20,119	103,522	638	90,388	90,816,528	70,986,030	1,298,322
TOWN	131	3,735	24	1,800	2,937,766	3,501,179	59,415
TOTAL	20,250	107,257	662	92,188	93,754,294	74,487,209	1,357,737
<u>RED LAKE</u>							
CITY	676	46	0	211	258,580	5,667	0
TOWN	227	7	0	0	81,051	1,131	0
TOTAL	903	53	0	211	339,631	6,798	0
<u>REDWOOD</u>							
CITY	2,679	882	0	3,237	1,673,057	253,009	1
TOWN	492	125	0	0	290,121	46,460	0
TOTAL	3,171	1,007	0	3,237	1,963,178	299,469	1
<u>RENVILLE</u>							
CITY	2,826	592	0	3,157	1,586,423	121,808	0
TOWN	560	160	0	648	368,647	53,006	0
TOTAL	3,386	752	0	3,805	1,955,070	174,814	0
<u>RICE</u>							
CITY	1,545	8,008	7	11,736	6,947,476	4,242,340	6,798
TOWN	467	3,481	4	1,693	2,890,850	2,882,942	4,296
TOTAL	2,012	11,489	11	13,429	9,838,326	7,125,282	11,094

TABLE 31 PART C
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K	\$76-500K	OVER \$500K
				TO \$32K (0.45%)			
<u>ROCK</u>							
CITY	1,456	592	0	1,689	1,113,788	148,077	0
TOWN	312	102	0	288	199,078	37,368	0
TOTAL	1,768	694	0	1,977	1,312,866	185,445	0
<u>ROSEAU</u>							
CITY	1,078	464	0	1,078	864,995	100,700	0
TOWN	1,265	682	0	504	1,091,169	152,740	0
TOTAL	2,343	1,146	0	1,582	1,956,164	253,440	0
<u>ST. LOUIS</u>							
CITY	26,986	15,921	10	43,728	24,967,004	6,678,556	11,606
TOWN	7,483	9,746	16	13,260	11,051,003	5,259,085	22,996
TOTAL	34,469	25,667	26	56,988	36,018,007	11,937,641	34,602
<u>SCOTT</u>							
CITY	1,262	21,293	81	4,743	16,752,516	18,840,221	93,047
TOWN	108	4,652	65	720	3,633,690	6,427,971	101,571
TOTAL	1,370	25,945	146	5,463	20,386,206	25,268,192	194,618
<u>SHERBURNE</u>							
CITY	809	8,333	2	5,904	6,769,107	4,660,553	1,135
TOWN	553	7,668	3	4,032	6,091,189	5,418,775	2,649
TOTAL	1,362	16,001	5	9,936	12,860,296	10,079,328	3,784
<u>SIBLEY</u>							
CITY	1,888	739	0	2,053	1,482,528	165,070	0
TOWN	387	653	0	432	693,358	299,353	0
TOTAL	2,275	1,392	0	2,485	2,175,886	464,423	0
<u>STEARNS</u>							
CITY	7,380	16,341	1	16,954	16,527,498	6,912,243	125
TOWN	1,277	7,300	8	2,880	6,187,308	4,488,723	6,874
TOTAL	8,657	23,641	9	19,834	22,714,806	11,400,966	6,999
<u>STEELE</u>							
CITY	1,540	6,272	0	4,863	5,688,853	2,721,012	0
TOWN	284	1,126	0	576	1,013,526	603,105	440
TOTAL	1,824	7,398	0	5,439	6,702,379	3,324,117	440
<u>STEVENS</u>							
CITY	1,209	465	0	1,522	893,099	152,585	0
TOWN	241	236	0	72	284,686	100,636	0
TOTAL	1,450	701	0	1,594	1,177,785	253,221	0
<u>SWIFT</u>							
CITY	1,747	354	0	1,685	946,672	93,664	0
TOWN	416	86	0	354	232,046	24,176	0
TOTAL	2,163	440	0	2,039	1,178,718	117,840	0
<u>TODD</u>							
CITY	2,200	420	0	3,316	1,191,180	94,178	0
TOWN	1,422	1,196	0	3,167	1,542,421	430,346	0
TOTAL	3,622	1,616	0	6,483	2,733,601	524,524	0

TABLE 31 PART C
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
				TO \$32K (0.45%)			
<u>TRAVERSE</u>							
CITY	778	79	0	1,931	277,226	22,205	0
TOWN	141	19	0	307	67,549	3,035	0
TOTAL	919	98	0	2,238	344,775	25,240	0
<u>WABASHA</u>							
CITY	1,583	2,320	3	3,734	2,636,766	824,875	2,524
TOWN	478	1,224	0	432	1,175,079	648,429	0
TOTAL	2,061	3,544	3	4,166	3,811,845	1,473,304	2,524
<u>WADENA</u>							
CITY	1,760	418	0	5,590	1,052,551	98,615	0
TOWN	700	420	0	2,590	631,698	140,850	0
TOTAL	2,460	838	0	8,180	1,684,249	239,465	0
<u>WASECA</u>							
CITY	1,714	1,840	0	2,540	2,355,001	492,093	0
TOWN	324	902	0	93	850,956	538,619	0
TOTAL	2,038	2,742	0	2,633	3,205,957	1,030,712	0
<u>WASHINGTON</u>							
CITY	1,950	54,243	541	17,554	42,687,815	52,466,710	1,052,498
TOWN	29	4,486	181	1,008	3,558,531	8,041,059	309,552
TOTAL	1,979	58,729	722	18,562	46,246,346	60,507,769	1,362,050
<u>WATONWAN</u>							
CITY	2,093	386	0	1,989	1,142,391	91,359	0
TOWN	414	108	0	46	245,903	39,601	0
TOTAL	2,507	494	0	2,035	1,388,294	130,960	0
<u>WILKIN</u>							
CITY	953	360	0	1,150	666,630	120,800	0
TOWN	254	88	0	72	181,879	29,002	0
TOTAL	1,207	448	0	1,222	848,509	149,802	0
<u>WINONA</u>							
CITY	3,201	6,320	2	7,745	6,639,652	2,744,963	1,543
TOWN	524	1,853	4	778	1,696,506	1,135,183	6,279
TOTAL	3,725	8,173	6	8,523	8,336,158	3,880,146	7,822
<u>WRIGHT</u>							
CITY	1,528	14,255	10	7,344	11,676,397	9,069,103	7,771
TOWN	491	7,092	6	2,016	5,659,463	5,685,742	3,241
TOTAL	2,019	21,347	16	9,360	17,335,860	14,754,845	11,012
<u>YELLOW MEDICINE</u>							
CITY	1,825	272	0	2,543	883,066	58,170	0
TOWN	431	145	0	191	288,405	45,874	0
TOTAL	2,256	417	0	2,734	1,171,471	104,044	0
<u>STATEWIDE TOTAL</u>							
CITY	249,543	838,510	10,876	700,941	767,858,943	651,603,180	23,961,805
TOWN	70,203	154,720	2,127	158,041	152,057,741	109,664,519	872,391
TOTAL	319,746	993,230	13,003	858,982	919,916,684	761,267,699	24,834,196

TABLE 31 PART D
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (0.90%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.00%)	\$76 - 500K (1.00%)	OVER \$500K (1.25%)	1, 2 OR 3 UNITS (1.50%)	4 OR MORE UNITS (1.80%)		
<u>AITKIN</u>							
CITY	62,082	3,235	0	3,550	81,784	12,622	0
TOWN	87,134	10,013	0	1,294	28,447	0	0
TOTAL	149,216	13,248	0	4,844	110,231	12,622	0
<u>ANOKA</u>							
CITY	1,675,079	1,012,047	17,626	2,205,943	7,734,221	1,562,227	8,600
TOWN	93,879	67,534	0	103,776	0	0	0
TOTAL	1,768,958	1,079,581	17,626	2,309,719	7,734,221	1,562,227	8,600
<u>BECKER</u>							
CITY	178,149	43,106	0	109,083	175,840	84,842	3,459
TOWN	203,381	49,917	0	89,364	8,077	1,219	1,574
TOTAL	381,530	93,023	0	198,447	183,917	86,061	5,033
<u>BERTRAM</u>							
CITY	148,759	2,541	0	110,675	347,801	82,531	1,143
TOWN	206,963	41,998	0	137,703	40,933	1,944	0
TOTAL	355,722	44,539	0	248,378	388,734	84,475	1,143
<u>BENTON</u>							
CITY	141,503	22,360	0	144,851	1,386,248	197,639	0
TOWN	121,978	23,601	0	101,706	4,223	0	0
TOTAL	263,481	45,961	0	246,557	1,390,471	197,639	0
<u>BIG STONE</u>							
CITY	35,095	142	0	4,504	19,293	5,696	191
TOWN	28,712	1,539	0	229	0	0	197
TOTAL	63,807	1,681	0	4,733	19,293	5,696	388
<u>BLUE EARTH</u>							
CITY	371,665	67,184	0	445,806	1,776,861	221,594	2,435
TOWN	220,605	55,913	5,538	82,929	16,892	0	0
TOTAL	592,270	123,097	5,538	528,735	1,793,753	221,594	2,435
<u>BROWN</u>							
CITY	135,451	5,552	0	135,713	179,086	79,930	5,105
TOWN	56,703	2,654	0	18,278	0	0	194
TOTAL	192,154	8,206	0	153,991	179,086	79,930	5,299
<u>CARLTON</u>							
CITY	151,030	12,273	0	81,456	151,385	86,302	722
TOWN	122,315	22,393	0	45,575	13,313	389	0
TOTAL	273,345	34,666	0	127,031	164,698	86,691	722
<u>CARVER</u>							
CITY	347,464	359,004	22,313	758,250	969,052	312,863	0
TOWN	118,953	68,012	0	108,914	0	0	0
TOTAL	466,417	427,016	22,313	867,164	969,052	312,863	0
<u>CASS</u>							
CITY	171,743	103,063	1,679	19,731	101,624	41,654	1,410
TOWN	446,465	163,628	6,036	10,170	21,260	0	2,337
TOTAL	618,208	266,691	7,715	29,901	122,884	41,654	3,747

TABLE 31 PART D
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (0.90%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO	\$76 -	OVER	1, 2 OR	4 OR MORE		
	\$76K	500K	\$500K	3 UNITS	UNITS		
(1.00%)	(1.00%)	(1.25%)	(1.50%)	(1.80%)			
CHIPPEWA							
CITY	94,951	4,076	0	36,642	83,513	41,045	1,446
TOWN	48,233	969	0	6,311	0	0	0
TOTAL	143,184	5,045	0	42,953	83,513	41,045	1,446
CHISAGO							
CITY	245,157	92,284	0	239,465	270,467	151,463	978
TOWN	188,234	93,634	2,510	256,217	4,457	0	29
TOTAL	433,391	185,918	2,510	495,682	274,924	151,463	1,007
CLAY							
CITY	284,116	20,996	0	123,102	1,094,903	113,119	0
TOWN	76,504	10,978	0	33,015	0	0	0
TOTAL	360,620	31,974	0	156,117	1,094,903	113,119	0
CLEARWATER							
CITY	26,015	741	0	6,031	21,046	16,898	231
TOWN	21,415	450	0	1,275	1,980	0	0
TOTAL	47,430	1,191	0	7,306	23,026	16,898	231
COOK							
CITY	25,410	3,717	0	21,599	12,769	15,643	1,236
TOWN	42,891	26,998	0	8,318	8,261	0	0
TOTAL	68,301	30,715	0	29,917	21,030	15,643	1,236
COTTONWOOD							
CITY	82,623	3,706	0	41,288	51,369	24,016	123
TOWN	45,255	561	0	14,385	19,679	0	0
TOTAL	127,878	4,267	0	55,673	71,048	24,016	123
CROW WING							
CITY	537,374	134,197	4,524	471,012	511,259	117,506	2,004
TOWN	352,083	106,622	0	225,035	38,188	2,246	0
TOTAL	889,457	240,819	4,524	696,047	549,447	119,752	2,004
DAKOTA							
CITY	2,567,368	2,058,065	66,892	2,481,690	17,854,509	1,283,677	7,643
TOWN	164,531	127,354	0	145,431	28,332	3,118	0
TOTAL	2,731,899	2,185,419	66,892	2,627,121	17,882,841	1,286,795	7,643
DODGE							
CITY	51,723	8,837	0	49,735	104,298	39,140	0
TOWN	69,020	7,240	0	63,918	1,861	0	0
TOTAL	120,743	16,077	0	113,653	106,159	39,140	0
DOUGLAS							
CITY	212,430	22,750	0	185,955	545,823	111,875	1,823
TOWN	214,477	68,043	0	202,346	35,096	403	144
TOTAL	426,907	90,793	0	388,301	580,919	112,278	1,967
FARIBAULT							
CITY	82,690	790	0	37,869	56,834	21,953	713
TOWN	77,427	677	0	28,353	0	0	0
TOTAL	160,117	1,467	0	66,222	56,834	21,953	713

TABLE 31 PART D
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (0.90%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.00%)	\$76 - 500K (1.00%)	OVER \$500K (1.25%)	1, 2 OR 3 UNITS (1.50%)	4 OR MORE UNITS (1.80%)		
FILLMORE							
CITY	159,575	11,809	0	35,272	143,543	54,037	1,134
TOWN	145,661	5,725	0	28,563	0	0	15
TOTAL	305,236	17,534	0	63,835	143,543	54,037	1,149
FREEBORN							
CITY	193,392	11,759	0	106,819	227,041	63,885	1,674
TOWN	39,818	3,110	0	9,900	2,286	0	80
TOTAL	233,210	14,869	0	116,719	229,327	63,885	1,754
GOODHUE							
CITY	317,710	75,174	0	412,830	571,873	178,638	5,347
TOWN	190,941	56,327	613	55,060	4,248	0	845
TOTAL	508,651	131,501	613	467,890	576,121	178,638	6,192
GRANT							
CITY	33,307	207	0	9,668	39,591	3,568	637
TOWN	42,220	3,570	0	978	0	0	0
TOTAL	75,527	3,777	0	10,646	39,591	3,568	637
HENNEPIN							
CITY	10,476,094	8,106,656	1,815,715	14,667,813	86,822,245	7,771,513	391,548
TOWN	19,966	20,032	84	14,905	0	0	0
TOTAL	10,496,060	8,126,688	1,815,799	14,682,718	86,822,245	7,771,513	391,548
HOUSTON							
CITY	122,238	14,190	0	108,549	164,266	28,313	949
TOWN	109,459	15,486	0	30,001	0	0	233
TOTAL	231,697	29,676	0	138,550	164,266	28,313	1,182
HUBBARD							
CITY	88,938	3,723	0	48,785	87,730	56,098	3,260
TOWN	201,021	40,777	0	95,825	7,841	0	198
TOTAL	289,959	44,500	0	144,610	95,571	56,098	3,458
ISANTI							
CITY	114,587	19,541	0	86,209	224,759	90,800	1,106
TOWN	217,605	52,213	0	62,622	1,505	0	0
TOTAL	332,192	71,754	0	148,831	226,264	90,800	1,106
ITASCA							
CITY	236,074	35,211	0	97,433	218,934	145,839	0
TOWN	224,125	58,642	0	73,396	871	0	0
TOTAL	460,199	93,853	0	170,829	219,805	145,839	0
JACKSON							
CITY	72,278	1,773	0	6,367	46,280	22,898	0
TOWN	80,728	1,714	0	9,358	1,561	0	0
TOTAL	153,006	3,487	0	15,725	47,841	22,898	0
KANABEC							
CITY	54,965	2,017	0	15,026	127,741	25,264	1,277
TOWN	158,405	16,535	0	51,877	0	0	0
TOTAL	213,370	18,552	0	66,903	127,741	25,264	1,277

TABLE 31 PART D
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (0.90%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS (1.50%)	APARTMENT 4 OR MORE UNITS (1.80%)		
	UP TO \$76K (1.00%)	\$76 - 500K (1.00%)	OVER \$500K (1.25%)				
<u>KANDIYOHI</u>							
CITY	264,197	31,325	0	201,978	571,872	122,956	431
TOWN	232,055	60,386	1,595	125,774	10,457	0	0
TOTAL	496,252	91,711	1,595	327,752	582,329	122,956	431
<u>KITTSOON</u>							
CITY	32,718	972	0	3,784	30,038	13,612	167
TOWN	22,775	81	0	2,070	0	0	0
TOTAL	55,493	1,053	0	5,854	30,038	13,612	167
<u>KOOCHICHING</u>							
CITY	90,636	2,087	0	39,576	31,916	33,332	413
TOWN	43,293	3,714	0	7,618	0	0	0
TOTAL	133,929	5,801	0	47,194	31,916	33,332	413
<u>LAC QUI PARLE</u>							
CITY	36,808	397	0	5,533	10,899	14,565	0
TOWN	39,858	997	0	3,635	0	0	0
TOTAL	76,666	1,394	0	9,168	10,899	14,565	0
<u>LAKE</u>							
CITY	84,373	1,312	0	40,302	45,392	16,943	2,204
TOWN	167,897	59,976	0	18,254	3,434	0	0
TOTAL	252,270	61,288	0	58,556	48,826	16,943	2,204
<u>LAKE/WOODS</u>							
CITY	13,655	631	0	7,995	2,286	5,108	0
TOWN	20,948	2,014	0	2,467	0	4,263	0
TOTAL	34,603	2,645	0	10,462	2,286	9,371	0
<u>LE SUEUR</u>							
CITY	177,986	22,474	0	89,285	199,408	31,478	732
TOWN	140,579	44,236	0	56,403	9,421	0	0
TOTAL	318,565	66,710	0	145,688	208,829	31,478	732
<u>LINCOLN</u>							
CITY	37,112	1,608	0	4,484	16,574	7,552	119
TOWN	37,643	1,177	0	359	0	0	0
TOTAL	74,755	2,785	0	4,843	16,574	7,552	119
<u>LYON</u>							
CITY	191,276	14,888	0	134,093	602,411	110,762	1,274
TOWN	71,760	2,337	0	25,211	1,247	0	0
TOTAL	263,036	17,225	0	159,304	603,658	110,762	1,274
<u>MCLEOD</u>							
CITY	230,849	34,424	0	20,362	677,676	111,386	0
TOWN	126,415	11,715	0	5,341	0	0	0
TOTAL	357,264	46,139	0	25,703	677,676	111,386	0
<u>MAHNOMEN</u>							
CITY	13,335	202	0	7,602	10,782	9,967	518
TOWN	22,930	230	0	5,366	0	0	0
TOTAL	36,265	432	0	12,968	10,782	9,967	518

TABLE 31 PART D
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (0.90%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.00%)	\$76 - 500K (1.00%)	OVER \$500K (1.25%)	1, 2 OR 3 UNITS (1.50%)	4 OR MORE UNITS (1.80%)		
MARSHALL							
CITY	32,982	250	0	8,270	37,464	9,179	694
TOWN	26,320	638	0	4,779	0	0	0
TOTAL	59,302	888	0	13,049	37,464	9,179	694
MARTIN							
CITY	161,257	8,624	0	31,401	161,877	37,367	527
TOWN	110,048	3,310	0	23,471	0	0	0
TOTAL	271,305	11,934	0	54,872	161,877	37,367	527
MEEKER							
CITY	112,002	7,273	0	74,196	104,454	36,995	1,416
TOWN	168,876	35,407	0	52,137	0	0	0
TOTAL	280,878	42,680	0	126,333	104,454	36,995	1,416
MILLE LACS							
CITY	107,575	13,045	0	80,036	127,020	92,051	423
TOWN	186,226	37,473	0	103,163	0	0	0
TOTAL	293,801	50,518	0	183,199	127,020	92,051	423
MORRISON							
CITY	128,120	5,851	0	104,966	217,153	96,058	0
TOWN	127,962	14,021	0	47,301	1,219	0	1,790
TOTAL	256,082	19,872	0	152,267	218,372	96,058	1,790
MOWER							
CITY	198,858	19,691	0	143,220	347,896	66,316	0
TOWN	24,828	862	0	7,309	4,860	0	0
TOTAL	223,686	20,553	0	150,529	352,756	66,316	0
MURRAY							
CITY	40,527	442	0	12,671	38,008	14,759	449
TOWN	40,271	2,309	0	7,143	0	0	0
TOTAL	80,798	2,751	0	19,814	38,008	14,759	449
NICOLLET							
CITY	169,118	38,183	0	217,409	597,277	91,954	1,795
TOWN	67,154	6,375	0	21,000	0	0	0
TOTAL	236,272	44,558	0	238,409	597,277	91,954	1,795
NOBLES							
CITY	177,987	5,760	0	67,481	218,970	62,991	654
TOWN	58,093	1,033	0	11,832	922	0	47
TOTAL	236,080	6,793	0	79,313	219,892	62,991	701
NORMAN							
CITY	32,469	366	0	3,111	30,421	11,946	2,964
TOWN	38,159	221	0	2,328	1,422	0	508
TOTAL	70,628	587	0	5,439	31,843	11,946	3,472
OLMSTED							
CITY	1,048,632	509,188	5,331	874,192	3,482,507	589,157	10,647
TOWN	163,306	109,688	10,798	205,323	20,698	0	6,261
TOTAL	1,211,938	618,876	16,129	1,079,515	3,503,205	589,157	16,908

TABLE 31 PART D
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (0.90%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.00%)	\$76 - 500K (1.00%)	OVER \$500K (1.25%)	1, 2 OR 3 UNITS (1.50%)	4 OR MORE UNITS (1.80%)		
<u>OTTER TAIL</u>							
CITY	311,467	26,495	0	179,048	647,641	150,359	917
TOWN	372,914	46,942	0	174,537	34,516	0	3,779
TOTAL	684,381	73,437	0	353,585	682,157	150,359	4,696
<u>PENNINGTON</u>							
CITY	69,450	1,422	0	26,753	77,307	37,925	284
TOWN	29,449	1,822	0	12,363	1,132	383	0
TOTAL	98,899	3,244	0	39,116	78,439	38,308	284
<u>PINE</u>							
CITY	164,171	12,364	0	37,125	165,911	73,624	3,961
TOWN	254,714	39,396	346	91,607	12,826	0	0
TOTAL	418,885	51,760	346	128,732	178,737	73,624	3,961
<u>PIPESTONE</u>							
CITY	74,942	1,240	0	22,312	43,807	11,819	661
TOWN	27,932	80	0	3,026	0	0	0
TOTAL	102,874	1,320	0	25,338	43,807	11,819	661
<u>POLK</u>							
CITY	183,038	17,113	0	68,613	261,675	68,885	1,757
TOWN	98,818	5,142	0	8,056	0	0	74
TOTAL	281,856	22,255	0	76,669	261,675	68,885	1,831
<u>POPE</u>							
CITY	68,816	6,186	0	52,553	89,420	17,249	1,263
TOWN	72,895	7,146	0	22,673	0	0	92
TOTAL	141,711	13,332	0	75,226	89,420	17,249	1,355
<u>RAMSEY</u>							
CITY	3,361,706	1,389,163	184,798	4,267,183	26,523,410	4,123,384	66,625
TOWN	106,260	97,703	10,031	81,976	0	27,000	0
TOTAL	3,467,966	1,486,866	194,829	4,349,159	26,523,410	4,150,384	66,625
<u>RED LAKE</u>							
CITY	11,819	313	0	1,349	15,518	7,747	0
TOWN	11,593	0	0	366	0	0	0
TOTAL	23,412	313	0	1,715	15,518	7,747	0
<u>REDWOOD</u>							
CITY	82,855	5,478	0	32,230	116,951	29,718	422
TOWN	52,643	478	0	10,507	247	0	0
TOTAL	135,498	5,956	0	42,737	117,198	29,718	422
<u>RENVILLE</u>							
CITY	89,001	82	0	7,057	132,615	19,273	4,772
TOWN	90,890	1,356	0	6,343	0	0	0
TOTAL	179,891	1,438	0	13,400	132,615	19,273	4,772
<u>RICE</u>							
CITY	427,562	131,800	0	102,472	881,649	240,105	1,909
TOWN	238,185	43,232	1,044	49,596	1,696	0	0
TOTAL	665,747	175,032	1,044	152,068	883,345	240,105	1,909

TABLE 31 PART D
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (0.90%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO	\$76 -	OVER	1, 2 OR	4 OR MORE		
	\$76K	500K	\$500K	3 UNITS	UNITS		
(1.00%)	(1.00%)	(1.25%)	(1.50%)	(1.80%)			
ROCK							
CITY	61,092	986	0	22,269	85,040	20,936	128
TOWN	47,557	582	0	2,410	8,519	0	0
TOTAL	108,649	1,568	0	24,679	93,559	20,936	128
ROSEAU							
CITY	61,858	2,572	0	20,586	99,209	25,188	0
TOWN	93,917	4,265	0	14,260	5,190	0	0
TOTAL	155,775	6,837	0	34,846	104,399	25,188	0
ST. LOUIS							
CITY	1,610,470	210,886	1,774	1,359,580	2,729,089	733,994	8,155
TOWN	541,364	159,482	7,858	211,225	28,716	2,183	390
TOTAL	2,151,834	370,368	9,632	1,570,805	2,757,805	736,177	8,545
SCOTT							
CITY	464,697	353,244	5,383	1,190,159	1,302,644	315,436	765
TOWN	158,091	175,393	6,100	400,554	18,082	892	0
TOTAL	622,788	528,637	11,483	1,590,713	1,320,726	316,328	765
SHERBURNE							
CITY	284,694	143,197	0	396,051	1,042,569	313,184	0
TOWN	263,598	121,362	2,523	396,412	6,835	0	0
TOTAL	548,292	264,559	2,523	792,463	1,049,404	313,184	0
SIBLEY							
CITY	55,267	2,829	0	32,699	63,568	9,681	234
TOWN	77,321	2,742	0	37,719	9,713	0	0
TOTAL	132,588	5,571	0	70,418	73,281	9,681	234
STEARNS							
CITY	553,932	81,601	0	785,334	3,551,769	539,254	5,549
TOWN	246,105	50,555	0	185,563	23,276	975	812
TOTAL	800,037	132,156	0	970,897	3,575,045	540,229	6,361
STEELE							
CITY	159,500	33,835	0	252,032	542,865	130,558	827
TOWN	92,752	12,762	0	27,912	2,958	0	1,475
TOTAL	252,252	46,597	0	279,944	545,823	130,558	2,302
STEVENS							
CITY	109,666	2,176	0	19,698	83,391	24,297	0
TOWN	33,782	1,315	0	6,036	0	0	0
TOTAL	143,448	3,491	0	25,734	83,391	24,297	0
SWIFT							
CITY	67,519	2,150	0	20,730	49,479	34,663	769
TOWN	53,616	0	0	3,495	2,128	0	0
TOTAL	121,135	2,150	0	24,225	51,607	34,663	769
TODD							
CITY	102,447	712	0	24,069	108,074	31,486	486
TOWN	139,566	10,132	0	12,240	0	0	0
TOTAL	242,013	10,844	0	36,309	108,074	31,486	486

TABLE 31 PART D
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (0.90%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.00%)	\$76 - 500K (1.00%)	OVER \$500K (1.25%)	1, 2 OR 3 UNITS (1.50%)	4 OR MORE UNITS (1.80%)		
<u>TRAVERSE</u>							
CITY	30,124	1,080	0	3,988	6,687	11,272	0
TOWN	21,546	0	0	396	0	0	0
TOTAL	51,670	1,080	0	4,384	6,687	11,272	0
<u>WABASHA</u>							
CITY	187,648	37,818	0	50,422	106,715	33,594	3,654
TOWN	179,409	14,709	0	0	0	707	591
TOTAL	367,057	52,527	0	50,422	106,715	34,301	4,245
<u>WADENA</u>							
CITY	83,198	2,865	0	36,399	100,633	39,157	0
TOWN	42,087	2,591	0	25,703	0	0	0
TOTAL	125,285	5,456	0	62,102	100,633	39,157	0
<u>WASECA</u>							
CITY	133,690	10,312	0	59,535	185,148	38,136	1,490
TOWN	94,338	6,802	0	56	5,018	0	0
TOTAL	228,028	17,114	0	59,591	190,166	38,136	1,490
<u>WASHINGTON</u>							
CITY	1,892,621	1,536,916	105,931	2,024,061	5,913,743	697,506	5,022
TOWN	195,653	317,714	32,661	432,239	2,518	0	0
TOTAL	2,088,274	1,854,630	138,592	2,456,300	5,916,261	697,506	5,022
<u>WATONWAN</u>							
CITY	47,292	263	0	35,515	94,627	3,139	0
TOWN	34,496	2,332	0	6,637	0	0	0
TOTAL	81,788	2,595	0	42,152	94,627	3,139	0
<u>WILKIN</u>							
CITY	42,290	851	0	22,547	44,746	14,968	0
TOWN	10,784	397	0	27,154	0	0	0
TOTAL	53,074	1,248	0	49,701	44,746	14,968	0
<u>WINONA</u>							
CITY	367,589	42,573	0	449,919	1,193,727	76,347	3,183
TOWN	163,517	24,945	0	113,977	6,056	0	262
TOTAL	531,106	67,518	0	563,896	1,199,783	76,347	3,445
<u>WRIGHT</u>							
CITY	765,991	404,884	338	1,086,936	1,142,885	478,361	2,279
TOWN	352,132	153,986	0	204,535	15,116	1,147	0
TOTAL	1,118,123	558,870	338	1,291,471	1,158,001	479,508	2,279
<u>YELLOW MEDICINE</u>							
CITY	63,967	384	0	5,769	42,416	17,918	256
TOWN	56,024	2,165	0	9,265	0	0	0
TOTAL	119,991	2,549	0	15,034	42,416	17,918	256
<u>STATE TOTAL</u>							
CITY	34,869,886	17,445,509	2,232,304	38,175,661	177,211,217	23,020,685	586,989
TOWN	10,628,451	2,930,587	87,737	5,434,149	527,533	46,869	21,927
TOTAL	45,498,337	20,376,096	2,320,041	43,609,810	177,738,750	23,067,554	608,916

TABLE 31 PART E
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MOBILE HOME PARK LAND (1.50%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.25%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.25%)		TO \$150K (1.50%)	OVER \$150K (2.00%)
<u>AITKIN</u>							
CITY	1,120	0	3,096	0	318	214,532	97,578
TOWN	4,662	39,854	27,961	0	2,160	132,427	28,536
TOTAL	5,782	39,854	31,057	0	2,478	346,959	126,114
<u>ANOKA</u>							
CITY	1,280,469	3,625	6,503	0	193,559	3,997,597	20,951,462
TOWN	18,596	0	0	0	0	142,999	173,450
TOTAL	1,299,065	3,625	6,503	0	193,559	4,140,596	21,124,912
<u>BECKER</u>							
CITY	17,376	0	2,533	0	0	603,953	946,100
TOWN	9,781	10,896	73,238	1,296	23,566	190,147	72,900
TOTAL	27,157	10,896	75,771	1,296	23,566	794,100	1,019,000
<u>BELTRAMI</u>							
CITY	27,903	0	7,173	0	0	653,799	1,353,782
TOWN	24,483	1,879	50,330	7,238	12,126	269,076	95,894
TOTAL	52,386	1,879	57,503	7,238	12,126	922,875	1,449,676
<u>BENTON</u>							
CITY	65,631	0	0	0	0	595,608	1,221,494
TOWN	16,487	0	4,886	0	19,242	290,172	222,920
TOTAL	82,118	0	4,886	0	19,242	885,780	1,444,414
<u>BIG STONE</u>							
CITY	1,319	0	0	0	0	100,872	11,756
TOWN	0	3,169	1,114	0	338	12,589	34
TOTAL	1,319	3,169	1,114	0	338	113,461	11,790
<u>BLUE EARTH</u>							
CITY	82,395	0	2,817	0	0	1,408,458	5,280,162
TOWN	8,967	0	1,877	0	0	235,824	216,516
TOTAL	91,362	0	4,694	0	0	1,644,282	5,496,678
<u>BROWN</u>							
CITY	16,603	0	0	0	748	736,701	805,056
TOWN	1,061	0	0	0	1,219	73,776	94,838
TOTAL	17,664	0	0	0	1,967	810,477	899,894
<u>CARLTON</u>							
CITY	12,786	552	2,188	0	6,149	588,607	418,444
TOWN	458	5,324	2,826	0	5,925	105,298	42,754
TOTAL	13,244	5,876	5,014	0	12,074	693,905	461,198
<u>CARVER</u>							
CITY	146,640	0	2,632	0	25,462	1,020,622	4,921,848
TOWN	1,212	0	0	0	30,347	101,327	168,798
TOTAL	147,852	0	2,632	0	55,809	1,121,949	5,090,646
<u>CASS</u>							
CITY	4,016	127,398	83,139	97,803	79,520	618,563	533,456
TOWN	6,772	475,051	175,836	11,134	40,817	497,943	269,334
TOTAL	10,788	602,449	258,975	108,937	120,337	1,116,506	802,790

TABLE 31 PART E
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MOBILE HOME PARK LAND (1.50%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.25%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.25%)		TO \$150K (1.50%)	OVER \$150K (2.00%)
CHIPPEWA							
CITY	7,058	0	0	0	0	330,473	245,648
TOWN	713	0	0	0	0	60,070	19,726
TOTAL	7,771	0	0	0	0	390,543	265,374
CHISAGO							
CITY	81,179	0	2,568	0	16,546	777,255	1,071,320
TOWN	26,853	585	15,198	0	22,645	131,650	102,516
TOTAL	108,032	585	17,766	0	39,191	908,905	1,173,836
CLAY							
CITY	38,914	0	0	0	10,087	890,615	1,672,204
TOWN	405	248	1,770	0	975	90,274	32,992
TOTAL	39,319	248	1,770	0	11,062	980,889	1,705,196
CLEARWATER							
CITY	1,127	0	0	0	123	119,534	25,108
TOWN	0	0	340	0	0	28,523	0
TOTAL	1,127	0	340	0	123	148,057	25,108
COOK							
CITY	741	0	56,319	16,446	0	148,286	76,858
TOWN	1,936	79,370	110,652	31,739	0	83,757	45,138
TOTAL	2,677	79,370	166,971	48,185	0	232,043	121,996
COTTONWOOD							
CITY	0	0	0	0	0	245,016	135,942
TOWN	170	0	0	0	0	21,962	256
TOTAL	170	0	0	0	0	266,978	136,198
CROW WING							
CITY	59,644	57,340	229,586	92,339	106,791	2,006,665	5,218,086
TOWN	6,871	324,813	149,250	24,295	76,188	509,998	468,062
TOTAL	66,515	382,153	378,836	116,634	182,979	2,516,663	5,686,148
DAKOTA							
CITY	1,166,648	0	0	0	103,345	4,997,852	47,362,978
TOWN	0	2,027	0	0	107,845	205,431	158,156
TOTAL	1,166,648	2,027	0	0	211,190	5,203,283	47,521,134
DODGE							
CITY	10,955	0	0	0	0	284,814	190,272
TOWN	0	0	2,005	0	0	55,390	24,678
TOTAL	10,955	0	2,005	0	0	340,204	214,950
DOUGLAS							
CITY	35,935	8,666	1,500	135	0	956,548	1,960,672
TOWN	21,329	131,581	38,323	29,941	54,050	333,454	488,550
TOTAL	57,264	140,247	39,823	30,076	54,050	1,290,002	2,449,222
FARIBAULT							
CITY	1,630	0	0	0	6	269,175	146,524
TOWN	0	0	0	0	3,624	13,497	0
TOTAL	1,630	0	0	0	3,630	282,672	146,524

TABLE 31 PART E
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MOBILE HOME PARK LAND (1.50%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.25%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.25%)		TO \$150K (1.50%)	OVER \$150K (2.00%)
FILLMORE							
CITY	4,972	0	2,933	0	2,685	566,854	229,164
TOWN	0	0	1,509	0	4,881	85,224	26,128
TOTAL	4,972	0	4,442	0	7,566	652,078	255,292
FREEBORN							
CITY	11,868	0	0	0	6,559	640,916	793,496
TOWN	11	0	2,405	0	4,130	54,055	14,868
TOTAL	11,879	0	2,405	0	10,689	694,971	808,364
GOODHUE							
CITY	87,451	0	8,234	0	31,928	1,225,714	1,843,702
TOWN	6,413	814	19,492	1,038	15,395	138,232	147,940
TOTAL	93,864	814	27,726	1,038	47,323	1,363,946	1,991,642
GRANT							
CITY	607	1,047	0	0	0	174,225	45,936
TOWN	252	4,730	3,085	229	3,735	20,228	11,766
TOTAL	859	5,777	3,085	229	3,735	194,453	57,702
HENNEPIN							
CITY	146,124	0	0	0	146,180	15,457,224	261,484,970
TOWN	0	0	0	0	0	90,027	346,114
TOTAL	146,124	0	0	0	146,180	15,547,251	261,831,084
HOUSTON							
CITY	19,386	0	0	0	0	418,718	228,506
TOWN	461	0	4,530	0	8,841	74,834	22,028
TOTAL	19,847	0	4,530	0	8,841	493,552	250,534
HUBBARD							
CITY	1,028	0	1,954	0	0	429,844	340,640
TOWN	14,785	51,681	125,589	16,037	15,554	251,422	140,136
TOTAL	15,813	51,681	127,543	16,037	15,554	681,266	480,776
ISANTI							
CITY	16,769	0	0	0	0	500,750	910,624
TOWN	5,522	11,262	3,660	0	22,653	158,165	52,212
TOTAL	22,291	11,262	3,660	0	22,653	658,915	962,836
ITASCA							
CITY	17,340	3,688	1,549	0	2,260	864,703	1,066,056
TOWN	7,816	190,644	71,100	33,022	19,260	218,778	68,770
TOTAL	25,156	194,332	72,649	33,022	21,520	1,083,481	1,134,826
JACKSON							
CITY	0	0	1,574	0	1,179	209,191	209,398
TOWN	0	0	0	0	1,543	40,972	6,016
TOTAL	0	0	1,574	0	2,722	250,163	215,414
KANABEC							
CITY	19,077	0	0	0	0	196,506	90,568
TOWN	5,273	0	8,889	0	4,782	114,125	79,088
TOTAL	24,350	0	8,889	0	4,782	310,631	169,656

TABLE 31 PART E
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MOBILE HOME PARK LAND (1.50%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.25%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.25%)		TO \$150K (1.50%)	OVER \$150K (2.00%)
<u>KANDIYOHI</u>							
CITY	14,837	1,463	3,000	1,687	7,999	901,826	1,455,602
TOWN	6,141	42,225	6,656	0	17,761	258,451	168,502
TOTAL	20,978	43,688	9,656	1,687	25,760	1,160,277	1,624,104
<u>KITTSOON</u>							
CITY	898	0	0	0	28	97,764	19,666
TOWN	0	0	210	0	1,130	19,194	6,180
TOTAL	898	0	210	0	1,158	116,958	25,846
<u>KOOCHICHING</u>							
CITY	6,275	0	2,363	0	0	264,449	210,026
TOWN	0	7,708	12,921	0	986	41,973	6,862
TOTAL	6,275	7,708	15,284	0	986	306,422	216,888
<u>LAC QUI PARLE</u>							
CITY	248	0	0	0	0	98,085	5,490
TOWN	69	259	0	0	1,553	22,481	404
TOTAL	317	259	0	0	1,553	120,566	5,894
<u>LAKE</u>							
CITY	0	0	320	0	0	192,788	252,610
TOWN	0	83,781	85,077	10,494	0	70,326	44,164
TOTAL	0	83,781	85,397	10,494	0	263,114	296,774
<u>LAKEWOODS</u>							
CITY	243	0	0	0	0	97,020	53,732
TOWN	5,736	1,801	46,755	7,805	1,869	36,373	11,632
TOTAL	5,979	1,801	46,755	7,805	1,869	133,393	65,364
<u>LE SUEUR</u>							
CITY	8,357	0	4,074	0	1,238	529,950	183,474
TOWN	795	229	36,526	0	7,451	106,001	49,834
TOTAL	9,152	229	40,600	0	8,689	635,951	233,308
<u>LINCOLN</u>							
CITY	0	1,138	190	0	1,004	94,192	188
TOWN	0	0	0	0	1,087	12,482	18,670
TOTAL	0	1,138	190	0	2,091	106,674	18,858
<u>LYON</u>							
CITY	12,766	0	0	0	1,782	624,427	1,115,098
TOWN	0	0	0	0	0	70,313	19,024
TOTAL	12,766	0	0	0	1,782	694,740	1,134,122
<u>MCLEOD</u>							
CITY	25,625	0	0	0	10,416	839,376	1,309,448
TOWN	360	0	0	0	3,804	123,465	40,392
TOTAL	25,985	0	0	0	14,220	962,841	1,349,840
<u>MAHNOMEN</u>							
CITY	570	0	0	0	0	80,010	344,400
TOWN	0	0	3,441	0	0	14,731	380
TOTAL	570	0	3,441	0	0	94,741	344,780

TABLE 31 PART E
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MOBILE HOME PARK LAND (1.50%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.25%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.25%)		TO \$150K (1.50%)	OVER \$150K (2.00%)
MARSHALL							
CITY	2,301	0	48	0	0	156,767	26,738
TOWN	312	0	0	0	821	36,729	17,488
TOTAL	2,613	0	48	0	821	193,496	44,226
MARTIN							
CITY	4,784	0	151	0	168	523,687	677,992
TOWN	326	0	1,794	0	4,946	25,853	4,758
TOTAL	5,110	0	1,945	0	5,114	549,540	682,750
MEEKER							
CITY	12,445	0	0	0	0	390,750	125,012
TOWN	876	3,749	1,867	0	0	112,936	38,472
TOTAL	13,321	3,749	1,867	0	0	503,686	163,484
MILLE LACS							
CITY	13,908	19,490	2,822	0	2,446	395,331	171,016
TOWN	6,055	28,319	22,566	20,569	23,887	196,575	130,184
TOTAL	19,963	47,809	25,388	20,569	26,333	591,906	301,200
MORRISON							
CITY	11,855	0	0	0	0	587,240	502,290
TOWN	0	0	11,826	0	10,770	238,483	47,144
TOTAL	11,855	0	11,826	0	10,770	825,723	549,434
MOWER							
CITY	11,390	0	60	0	3,575	810,697	879,090
TOWN	2,084	0	3,337	0	7,380	97,014	33,992
TOTAL	13,474	0	3,397	0	10,955	907,711	913,082
MURRAY							
CITY	86	0	0	0	133	160,347	34,338
TOWN	0	0	0	0	2,750	33,029	11,636
TOTAL	86	0	0	0	2,883	193,376	45,974
NICOLLET							
CITY	83,267	0	0	0	0	620,775	978,490
TOWN	0	0	0	0	10,399	25,449	3,668
TOTAL	83,267	0	0	0	10,399	646,224	982,158
NOBLES							
CITY	11,707	0	0	0	6,293	506,464	756,228
TOWN	0	0	0	0	0	41,474	31,950
TOTAL	11,707	0	0	0	6,293	547,938	788,178
NORMAN							
CITY	752	0	0	0	0	118,704	19,220
TOWN	0	0	0	0	590	32,196	3,958
TOTAL	752	0	0	0	590	150,900	23,178
OLMSTED							
CITY	93,092	0	0	0	4,210	2,551,146	16,668,728
TOWN	34,997	0	0	0	1,179	256,160	252,346
TOTAL	128,089	0	0	0	5,389	2,807,306	16,921,074

TABLE 31 PART E
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BY CITY AND TOWNSHIP

COUNTY	MOBILE HOME PARK LAND (1.50%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.25%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.25%)		TO \$150K (1.50%)	OVER \$150K (2.00%)
OTTER TAIL							
CITY	22,814	43	2,769	0	3,909	1,227,564	1,412,406
TOWN	8,537	33,002	90,644	8,398	11,471	338,057	126,984
TOTAL	31,351	33,045	93,413	8,398	15,380	1,565,621	1,539,390
PENNINGTON							
CITY	10,128	0	0	0	0	277,695	257,600
TOWN	675	0	0	0	1,518	54,614	15,084
TOTAL	10,803	0	0	0	1,518	332,309	272,684
PINE							
CITY	11,856	0	3,792	0	6,889	531,468	865,764
TOWN	9,605	757	16,944	0	8,529	116,556	48,536
TOTAL	21,461	757	20,736	0	15,418	648,024	914,300
PIPESTONE							
CITY	1,523	0	732	0	0	241,979	100,286
TOWN	0	0	0	0	0	24,129	1,852
TOTAL	1,523	0	732	0	0	266,108	102,138
POLK							
CITY	18,730	0	0	0	2,210	616,856	628,704
TOWN	545	0	0	0	2,346	78,180	74,548
TOTAL	19,275	0	0	0	4,556	695,036	703,252
POPE							
CITY	2,432	8,140	2,187	0	1,799	216,007	62,406
TOWN	616	22,001	5,966	0	2,544	51,496	29,272
TOTAL	3,048	30,141	8,153	0	4,343	267,503	91,678
RAMSEY							
CITY	573,856	0	0	0	19,606	8,487,568	73,386,170
TOWN	0	0	0	0	0	78,471	635,834
TOTAL	573,856	0	0	0	19,606	8,566,039	74,022,004
RED LAKE							
CITY	618	0	155	0	0	48,893	9,310
TOWN	0	0	334	0	0	6,633	1,014
TOTAL	618	0	489	0	0	55,526	10,324
REDWOOD							
CITY	6,095	0	0	0	3,005	334,281	266,918
TOWN	0	0	0	0	9,689	62,602	14,598
TOTAL	6,095	0	0	0	12,694	396,883	281,516
RENVILLE							
CITY	6,248	0	0	0	0	329,199	50,650
TOWN	585	0	0	0	7,550	59,305	10,166
TOTAL	6,833	0	0	0	7,550	388,504	60,816
RICE							
CITY	47,052	0	0	0	0	1,327,317	2,541,176
TOWN	2,490	11,940	5,376	0	0	123,910	70,748
TOTAL	49,542	11,940	5,376	0	0	1,451,227	2,611,924

TABLE 31 PART E
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MOBILE HOME PARK LAND (1.50%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.25%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.25%)		TO \$150K (1.50%)	OVER \$150K (2.00%)
ROCK							
CITY	1,120	0	0	0	0	219,731	159,626
TOWN	0	0	0	0	0	22,963	2,886
TOTAL	1,120	0	0	0	0	242,694	162,512
ROSEAU							
CITY	10,389	0	0	0	0	317,976	209,520
TOWN	18,067	0	6,940	0	1,563	61,684	24,084
TOTAL	28,456	0	6,940	0	1,563	379,660	233,604
ST. LOUIS							
CITY	107,219	1,135	5,148	0	1,083	3,722,687	8,195,736
TOWN	3,272	277,384	114,146	2,679	7,425	392,170	124,040
TOTAL	110,491	278,519	119,294	2,679	8,508	4,114,857	8,319,776
SCOTT							
CITY	35,185	0	3,966	0	16,322	1,393,653	4,671,052
TOWN	68,074	0	7,579	0	35,172	294,131	389,862
TOTAL	103,259	0	11,545	0	51,494	1,687,784	5,060,914
SHERBURNE							
CITY	9,843	0	19,439	4,189	0	919,387	3,154,772
TOWN	1,260	0	12,996	4,843	0	322,983	302,218
TOTAL	11,103	0	32,435	9,032	0	1,242,370	3,456,990
SIBLEY							
CITY	2,334	0	522	0	0	222,761	48,100
TOWN	0	0	421	0	0	35,876	602
TOTAL	2,334	0	943	0	0	258,637	48,702
STEARNS							
CITY	71,155	0	5,803	0	23,381	3,166,465	10,499,664
TOWN	53,198	8,534	42,493	0	25,773	565,666	275,378
TOTAL	124,353	8,534	48,296	0	49,154	3,732,131	10,775,042
STEELE							
CITY	20,260	0	0	0	0	928,429	2,052,596
TOWN	5,648	0	1,745	0	7,164	99,273	68,666
TOTAL	25,908	0	1,745	0	7,164	1,027,702	2,121,262
STEVENS							
CITY	0	0	0	0	0	267,718	205,000
TOWN	0	0	0	0	961	42,960	24,318
TOTAL	0	0	0	0	961	310,678	229,318
SWIFT							
CITY	1,489	0	0	0	0	205,333	603,852
TOWN	0	0	0	0	0	35,082	78,572
TOTAL	1,489	0	0	0	0	240,415	682,424
TODD							
CITY	2,435	11,481	1,147	0	1,958	340,768	234,102
TOWN	1,313	29,586	10,085	0	10,767	82,420	3,866
TOTAL	3,748	41,067	11,232	0	12,725	423,188	237,968

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BY CITY AND TOWNSHIP

COUNTY	MOBILE HOME PARK LAND (1.50%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.25%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.25%)		TO \$150K (1.50%)	OVER \$150K (2.00%)
TRAVERSE							
CITY	539	0	0	0	0	71,255	3,382
TOWN	0	0	1,050	0	708	12,323	2,770
TOTAL	539	0	1,050	0	708	83,578	6,152
WABASHA							
CITY	28,675	0	2,034	0	4,282	525,438	362,806
TOWN	3,355	0	14,064	0	10,524	71,206	16,692
TOTAL	32,030	0	16,098	0	14,806	596,644	379,498
WADENA							
CITY	3,672	0	0	0	0	331,727	169,934
TOWN	0	290	0	0	7,563	38,992	4,780
TOTAL	3,672	290	0	0	7,563	370,719	174,714
WASECA							
CITY	8,075	919	0	0	0	361,191	289,828
TOWN	0	1,039	345	0	2,083	37,672	23,202
TOTAL	8,075	1,958	345	0	2,083	398,863	313,030
WASHINGTON							
CITY	267,869	1,443	0	0	134,341	3,128,907	23,673,514
TOWN	0	0	4,825	0	23,872	156,588	290,258
TOTAL	267,869	1,443	4,825	0	158,213	3,285,495	23,963,772
WATONWAN							
CITY	1,540	0	0	0	0	243,208	64,620
TOWN	0	0	0	0	3,143	19,787	9,318
TOTAL	1,540	0	0	0	3,143	262,995	73,938
WILKIN							
CITY	3,449	0	0	0	48	156,033	78,402
TOWN	0	0	0	0	1,999	27,002	38,604
TOTAL	3,449	0	0	0	2,047	183,035	117,006
WINONA							
CITY	49,629	0	773	0	3,401	1,200,405	2,037,786
TOWN	34,020	0	7,916	0	8,902	100,266	48,440
TOTAL	83,649	0	8,689	0	12,303	1,300,671	2,086,226
WRIGHT							
CITY	185,774	0	5,428	0	126,629	1,955,126	3,666,280
TOWN	36,675	0	30,007	0	60,045	260,593	230,692
TOTAL	222,449	0	35,435	0	186,674	2,215,719	3,896,972
YELLOW MEDICINE							
CITY	935	0	0	0	0	217,169	83,598
TOWN	300	0	0	0	1,339	29,897	878
TOTAL	1,235	0	0	0	1,339	247,066	84,476
STATE TOTAL							
CITY	5,213,055	247,568	483,221	212,599	1,121,600	86,426,179	527,724,246
TOWN	497,275	1,886,532	1,502,717	210,757	852,854	10,406,821	7,571,516
TOTAL	5,710,330	2,134,100	1,985,938	423,356	1,974,454	96,833,000	535,295,762

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K (1.50%)	OVER \$150K (2.00%)		LAND & BUILDINGS (1.50, 2.00%)	MACHINERY (2.00%)			
<u>AITKIN</u>								
CITY	25,220	71,610	0	40	0	7,016	0	995,527
TOWN	4,204	3,284	0	24,335	17,772	46,720	1,096	3,856,784
TOTAL	29,424	74,894	0	24,375	17,772	53,736	1,096	4,852,311
<u>ANOKA</u>								
CITY	1,762,382	16,248,954	0	98,917	363,940	459,567	0	173,426,522
TOWN	10,646	0	0	4,641	26,406	0	0	6,520,408
TOTAL	1,773,028	16,248,954	0	103,558	390,346	459,567	0	179,946,930
<u>BECKER</u>								
CITY	41,748	262,714	0	1,706	5,998	40,924	0	4,776,021
TOWN	14,491	31,244	0	11,426	94,848	97,487	0	5,648,605
TOTAL	56,239	293,958	0	13,132	100,846	138,411	0	10,424,626
<u>BELTRAMI</u>								
CITY	18,556	47,226	0	55,354	11,280	25,454	0	4,472,302
TOWN	2,250	92,240	0	33,878	111,354	21,178	0	5,918,698
TOTAL	20,806	139,466	0	89,232	122,634	46,632	0	10,391,000
<u>BENTON</u>								
CITY	206,541	1,267,552	0	10,721	133,254	82,964	0	9,907,871
TOWN	18,473	25,222	0	9,719	111,974	41,658	0	3,910,363
TOTAL	225,014	1,292,774	0	20,440	245,228	124,622	0	13,818,234
<u>BIG STONE</u>								
CITY	6,393	2,698	0	3,464	15,744	12,670	0	705,500
TOWN	3,577	0	0	4,537	21,938	40,414	4,232	242,075
TOTAL	9,970	2,698	0	8,001	37,682	53,084	4,232	947,575
<u>BLUE EARTH</u>								
CITY	104,063	1,199,892	0	108,921	516,032	51,422	0	20,496,430
TOWN	35,165	96,954	0	82,474	118,952	46,250	0	5,109,113
TOTAL	139,228	1,296,846	0	191,395	634,984	97,672	0	25,605,543
<u>BROWN</u>								
CITY	104,021	620,026	0	289	1,012	16,172	0	7,802,941
TOWN	27,772	100,404	0	5,606	23,046	27,832	0	1,210,258
TOTAL	131,793	720,430	0	5,895	24,058	44,004	0	9,013,199
<u>CARLTON</u>								
CITY	24,004	1,658,398	0	100,189	60,508	55,180	0	6,892,234
TOWN	7,746	15,784	0	256,245	408,268	91,543	0	5,091,372
TOTAL	31,750	1,674,182	0	356,434	468,776	146,723	0	11,983,606
<u>CARVER</u>								
CITY	371,481	4,771,514	0	9,138	17,592	15,288	102	45,900,646
TOWN	18,053	115,806	0	36,326	191,610	5,526	0	5,232,264
TOTAL	389,534	4,887,320	0	45,464	209,202	20,814	102	51,132,910
<u>CASS</u>								
CITY	0	0	0	1,673	1,320	11,350	0	4,430,085
TOWN	2,660	782	0	103,345	175,770	68,873	0	8,935,936
TOTAL	2,660	782	0	105,018	177,090	80,223	0	13,366,021

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K (1.50%)	OVER \$150K (2.00%)		LAND & BUILDINGS (1.50, 2.00%)	MACHINERY (2.00%)			
CHIPPEWA								
CITY	35,465	174,696	0	51,694	156,632	11,816	0	2,820,857
TOWN	22,648	23,626	0	2,938	4,034	42,496	0	659,706
TOTAL	58,113	198,322	0	54,632	160,666	54,312	0	3,480,563
CHISAGO								
CITY	67,728	246,066	0	36,189	66,040	5,610	8,028	11,056,377
TOWN	6,821	19,562	0	22,449	336,032	1,388	2,892	9,298,310
TOTAL	74,549	265,628	0	58,638	402,072	6,998	10,920	20,354,687
CLAY								
CITY	33,087	634,228	0	877	2,988	135,918	0	13,505,427
TOWN	8,000	17,820	0	2,836	19,744	162,590	0	2,320,256
TOTAL	41,087	652,048	0	3,713	22,732	298,508	0	15,825,683
CLEARWATER								
CITY	2,250	19,600	0	3,766	1,528	10,778	0	510,425
TOWN	0	0	0	303,511	1,105,196	21,400	0	2,033,707
TOTAL	2,250	19,600	0	307,277	1,106,724	32,178	0	2,544,132
COOK								
CITY	0	0	0	0	0	0	0	810,783
TOWN	0	0	0	7,644	7,992	5,120	0	2,197,782
TOTAL	0	0	0	7,644	7,992	5,120	0	3,008,565
COTTONWOOD								
CITY	50,259	146,678	0	696	0	8,414	0	2,133,021
TOWN	17,145	171,870	0	5,528	22,410	11,114	0	522,302
TOTAL	67,404	318,548	0	6,224	22,410	19,528	0	2,655,323
CROW WING								
CITY	26,045	243,090	206	19,319	40,668	79,508	0	19,138,689
TOWN	5,192	117,374	694	21,852	168,162	31,332	0	12,442,680
TOTAL	31,237	360,464	900	41,171	208,830	110,840	0	31,581,369
DAKOTA								
CITY	1,115,986	14,902,262	0	988,737	2,485,396	294,708	0	260,872,305
TOWN	54,838	108,892	0	9,428	54,822	31,212	0	7,447,708
TOTAL	1,170,824	15,011,154	0	998,165	2,540,218	325,920	0	268,320,013
DODGE								
CITY	13,289	278,342	0	456	15,828	4,535	0	3,720,429
TOWN	6,750	3,906	0	1,482	10,208	10,270	0	1,838,073
TOTAL	20,039	282,248	0	1,938	26,036	14,805	0	5,558,502
DOUGLAS								
CITY	59,578	413,482	0	90,973	7,580	14,144	0	7,245,538
TOWN	6,750	8,490	0	27,523	78,994	17,728	0	9,073,439
TOTAL	66,328	421,972	0	118,496	86,574	31,872	0	16,318,977
FARIBAULT								
CITY	110,131	362,926	0	2,954	13,946	22,896	0	2,803,014
TOWN	20,393	26,490	0	5,154	40,496	51,042	0	678,917
TOTAL	130,524	389,416	0	8,108	54,442	73,938	0	3,481,931

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K (1.50%)	OVER \$150K (2.00%)		LAND & BUILDINGS (1.50, 2.00%)	MACHINERY (2.00%)			
<u>FILLMORE</u>								
CITY	33,159	115,902	0	816	7,486	0	0	4,034,485
TOWN	0	1,826	0	4,621	45,382	0	0	1,153,163
TOTAL	33,159	117,728	0	5,437	52,868	0	0	5,187,648
<u>FREEBORN</u>								
CITY	130,673	622,640	0	42,402	29,776	23,227	0	7,924,322
TOWN	15,005	79,648	0	28,595	255,760	59,887	0	2,094,418
TOTAL	145,678	702,288	0	70,997	285,536	83,114	0	10,018,740
<u>GOODHUE</u>								
CITY	151,165	1,356,480	0	1,780,803	5,999,762	44,308	0	23,263,787
TOWN	13,842	8,246	0	6,548	15,114	15,331	0	4,572,022
TOTAL	165,007	1,364,726	0	1,787,351	6,014,876	59,639	0	27,835,809
<u>GRANT</u>								
CITY	0	0	0	947	1,738	14,264	0	820,860
TOWN	0	0	0	2,368	14,768	39,256	0	499,361
TOTAL	0	0	0	3,315	16,506	53,520	0	1,320,221
<u>HENNEPIN</u>								
CITY	6,321,242	94,251,408	0	1,668,670	3,413,304	1,482,360	0	1,025,795,515
TOWN	96,955	352,786	0	2,774	22,664	3,516	0	2,422,025
TOTAL	6,418,197	94,604,194	0	1,671,444	3,435,968	1,485,876	0	1,028,217,540
<u>HOUSTON</u>								
CITY	16,081	48,422	0	2,052	6,696	4,982	0	4,205,842
TOWN	8,545	9,064	0	14,602	28,568	15,256	0	1,766,238
TOTAL	24,626	57,486	0	16,654	35,264	20,238	0	5,972,080
<u>HUBBARD</u>								
CITY	18,250	336,058	0	12,928	1,682	0	0	2,117,847
TOWN	2,685	224,230	0	27,192	106,586	11,264	0	6,141,989
TOTAL	20,935	560,288	0	40,120	108,268	11,264	0	8,259,836
<u>ISANTI</u>								
CITY	11,250	145,700	0	29,618	20,046	23,376	0	4,551,060
TOWN	2,453	3,772	0	9,074	59,624	25,400	0	7,228,019
TOTAL	13,703	149,472	0	38,692	79,670	48,776	0	11,779,079
<u>ITASCA</u>								
CITY	48,678	768,524	4,816	968,404	3,760,272	59,016	0	12,224,418
TOWN	40,460	145,826	2,401	123,720	607,252	101,762	0	9,951,459
TOTAL	89,138	914,350	7,217	1,092,124	4,367,524	160,778	0	22,175,877
<u>JACKSON</u>								
CITY	362	600	0	72	326	4,798	0	1,630,571
TOWN	12,410	330,014	0	17,752	93,050	19,456	0	952,423
TOTAL	12,772	330,614	0	17,824	93,376	24,254	0	2,582,994
<u>KANABEC</u>								
CITY	20,525	110,060	0	218	878	2,638	0	1,326,435
TOWN	5,717	2,314	0	405	218	5,130	0	2,591,006
TOTAL	26,242	112,374	0	623	1,096	7,768	0	3,917,441

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K (1.50%)	OVER \$150K (2.00%)		LAND & BUILDINGS (1.50, 2.00%)	MACHINERY (2.00%)			
<u>KANDIYOHI</u>								
CITY	121,761	501,134	0	16,048	8,326	74,168	0	9,514,794
TOWN	42,552	41,320	0	12,606	21,672	63,750	0	6,107,351
TOTAL	164,313	542,454	0	28,654	29,998	137,918	0	15,622,145
<u>KITTSOON</u>								
CITY	1,809	0	0	4,026	11,410	15,542	0	568,573
TOWN	15	0	0	89,217	700,396	83,386	0	996,654
TOTAL	1,824	0	0	93,243	711,806	98,928	0	1,565,227
<u>KOOCHICHING</u>								
CITY	4,500	933,066	0	11,860	67,400	55,379	0	3,002,513
TOWN	2,367	2,100	0	3,024	29,522	87,625	0	1,542,999
TOTAL	6,867	935,166	0	14,884	96,922	143,004	0	4,545,512
<u>LAC QUI PARLE</u>								
CITY	24,434	124,708	0	704	4,914	6,002	0	850,763
TOWN	5,012	49,692	0	5,423	10,878	37,658	0	403,539
TOTAL	29,446	174,400	0	6,127	15,792	43,660	0	1,254,302
<u>LAKE</u>								
CITY	8,645	2,824	0	4,793	0	13,122	0	1,794,430
TOWN	30,825	94,788	0	88,123	20,344	124,836	0	2,824,533
TOTAL	39,470	97,612	0	92,916	20,344	137,958	0	4,618,963
<u>LAKE/WOODS</u>								
CITY	4,500	70,890	0	597	3,826	3,528	0	428,820
TOWN	5,470	8,858	0	931	9,650	13,326	0	836,638
TOTAL	9,970	79,748	0	1,528	13,476	16,854	0	1,265,458
<u>LE SUEUR</u>								
CITY	65,853	565,772	0	5,808	41,522	28,284	0	5,928,585
TOWN	29,596	164,678	0	2,235	23,388	30,920	0	4,137,214
TOTAL	95,449	730,450	0	8,043	64,910	59,204	0	10,065,799
<u>LINCOLN</u>								
CITY	13,928	12,482	0	6,652	2,124	2,470	0	675,615
TOWN	1,040	0	0	12,918	470,568	13,800	0	734,462
TOTAL	14,968	12,482	0	19,570	472,692	16,270	0	1,410,077
<u>LYON</u>								
CITY	145,220	1,108,674	0	3,895	13,694	30,356	0	8,116,722
TOWN	2,346	8,158	0	81,119	294,460	63,636	0	1,443,310
TOTAL	147,566	1,116,832	0	85,014	308,154	93,992	0	9,560,032
<u>MCLEOD</u>								
CITY	111,719	989,890	0	6,204	800	7,700	0	11,191,238
TOWN	15,687	10,854	0	6,445	13,056	5,158	0	2,706,810
TOTAL	127,406	1,000,744	0	12,649	13,856	12,858	0	13,898,048
<u>MAHNOMEN</u>								
CITY	0	0	0	1,370	1,018	3,640	0	709,540
TOWN	0	0	0	2,248	6,252	19,072	0	320,553
TOTAL	0	0	0	3,618	7,270	22,712	0	1,030,093

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K (1.50%)	OVER \$150K (2.00%)		LAND & BUILDINGS (1.50, 2.00%)	MACHINERY (2.00%)			
<u>MARSHALL</u>								
CITY	2,092	0	0	588	3,182	14,689	0	901,827
TOWN	0	0	0	58,410	421,414	78,762	0	883,993
TOTAL	2,092	0	0	58,998	424,596	93,451	0	1,785,820
<u>MARTIN</u>								
CITY	68,830	275,612	0	2,515	3,960	22,130	0	5,076,960
TOWN	20,869	23,014	0	232,609	589,442	33,734	0	1,587,552
TOTAL	89,699	298,626	0	235,124	593,402	55,864	0	6,664,512
<u>MEEKER</u>								
CITY	65,759	258,610	0	350	5,318	19,338	0	3,510,180
TOWN	7,074	6,860	0	3,918	14,408	40,739	0	3,329,601
TOTAL	72,833	265,470	0	4,268	19,726	60,077	0	6,839,781
<u>MILLE LACS</u>								
CITY	35,033	121,232	0	2,264	11,504	0	0	3,032,276
TOWN	1,019	480	0	13,796	76,262	0	0	3,999,819
TOTAL	36,052	121,712	0	16,060	87,766	0	0	7,032,095
<u>MORRISON</u>								
CITY	25,667	330,174	0	31,463	33,130	37,118	0	4,472,177
TOWN	0	0	0	91,817	126,480	59,032	0	4,276,050
TOTAL	25,667	330,174	0	123,280	159,610	96,150	0	8,748,227
<u>MOWER</u>								
CITY	23,201	511,620	0	1,779	36,604	7,440	0	9,505,220
TOWN	2,250	270	0	5,199	65,346	16,018	0	1,607,329
TOTAL	25,451	511,890	0	6,978	101,950	23,458	0	11,112,549
<u>MURRAY</u>								
CITY	23,176	33,064	0	69	1,924	0	0	1,106,945
TOWN	8,138	7,288	0	3,222	65,584	0	0	625,645
TOTAL	31,314	40,352	0	3,291	67,508	0	0	1,732,590
<u>NICOLLET</u>								
CITY	109,530	1,308,284	0	4,591	9,104	0	0	10,994,831
TOWN	10,816	19,328	0	14,219	45,646	0	0	1,596,342
TOTAL	120,346	1,327,612	0	18,810	54,750	0	0	12,591,173
<u>NOBLES</u>								
CITY	59,523	468,652	0	700	2,518	13,823	0	4,975,945
TOWN	13,493	32,690	0	5,445	17,342	11,570	0	590,034
TOTAL	73,016	501,342	0	6,145	19,860	25,393	0	5,565,979
<u>NORMAN</u>								
CITY	0	0	0	4,363	1,088	15,271	0	780,058
TOWN	0	0	0	14,130	69,094	13,559	0	339,117
TOTAL	0	0	0	18,493	70,182	28,830	0	1,119,175
<u>OLMSTED</u>								
CITY	123,251	1,818,174	0	37,116	13,802	21,808	0	61,841,676
TOWN	17,335	46,708	0	93,548	170,312	18,826	0	9,701,145
TOTAL	140,586	1,864,882	0	130,664	184,114	40,634	0	71,542,821

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K (1.50%)	OVER \$150K (2.00%)		LAND & BUILDINGS (1.50, 2.00%)	MACHINERY (2.00%)			
<u>OTTER TAIL</u>								
CITY	98,383	484,458	0	227,743	437,594	36,936	0	10,157,464
TOWN	7,498	4,120	0	60,990	138,368	135,252	0	9,521,062
TOTAL	105,881	488,578	0	288,733	575,962	172,188	0	19,678,526
<u>PENNINGTON</u>								
CITY	15,637	105,360	0	964	9,458	6,097	0	2,216,005
TOWN	0	0	0	5,494	33,738	14,507	0	739,063
TOTAL	15,637	105,360	0	6,458	43,196	20,604	0	2,955,068
<u>PINE</u>								
CITY	24,116	67,186	0	5,601	26,098	32,892	0	3,646,528
TOWN	3,612	1,862	0	11,218	81,478	83,112	0	4,213,700
TOTAL	27,728	69,048	0	16,819	107,576	116,004	0	7,860,228
<u>PIPESTONE</u>								
CITY	36,297	135,020	0	5,224	40,556	12,842	100	1,828,768
TOWN	2,472	63,782	0	2,394	312,836	39,264	7,672	660,727
TOTAL	38,769	198,802	0	7,618	353,392	52,106	7,772	2,489,495
<u>POLK</u>								
CITY	26,342	318,192	0	2,372	16,450	60,038	0	5,756,703
TOWN	2,250	127,132	0	22,582	145,282	187,471	26	1,939,434
TOTAL	28,592	445,324	0	24,954	161,732	247,509	26	7,696,137
<u>POPE</u>								
CITY	23,095	28,794	0	1,153	11,760	11,006	0	1,569,661
TOWN	11,639	9,736	0	4,073	14,122	31,249	26	1,356,926
TOTAL	34,734	38,530	0	5,226	25,882	42,255	26	2,926,587
<u>RAMSEY</u>								
CITY	1,305,081	20,687,864	0	528,008	1,669,178	896,439	0	310,661,307
TOWN	53,378	1,009,366	0	4,694	29,718	40,066	0	8,674,657
TOTAL	1,358,459	21,697,230	0	532,702	1,698,896	936,505	0	319,335,964
<u>RED LAKE</u>								
CITY	2,250	1,396	0	5,778	2,908	3,320	0	375,832
TOWN	0	0	0	18,473	153,784	11,630	0	286,009
TOTAL	2,250	1,396	0	24,251	156,692	14,950	0	661,841
<u>REDWOOD</u>								
CITY	76,227	181,594	0	4,408	7,264	4,568	0	3,081,318
TOWN	9,818	27,942	0	8,055	22,984	15,622	0	571,766
TOTAL	86,045	209,536	0	12,463	30,248	20,190	0	3,653,084
<u>RENVILLE</u>								
CITY	113,092	296,350	0	12,817	16,452	5,796	0	2,794,792
TOWN	21,802	419,068	0	30,923	260,372	11,884	0	1,342,545
TOTAL	134,894	715,418	0	43,740	276,824	17,680	0	4,137,337
<u>RICE</u>								
CITY	72,110	742,444	0	17,158	55,550	41,240	46	17,837,940
TOWN	2,250	16,478	0	35,372	88,968	18,918	0	6,489,984
TOTAL	74,360	758,922	0	52,530	144,518	60,158	46	24,327,924

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K (1.50%)	OVER \$150K (2.00%)		LAND & BUILDINGS (1.50, 2.00%)	MACHINERY (2.00%)			
ROCK								
CITY	42,291	140,616	0	21	70	2,364	0	2,019,844
TOWN	4,500	23,222	0	2,483	31,676	24,371	0	407,903
TOTAL	46,791	163,838	0	2,504	31,746	26,735	0	2,427,747
ROSEAU								
CITY	6,750	269,790	0	7,038	15,846	5,468	0	2,018,963
TOWN	5,424	9,862	0	11,333	244,790	16,842	0	1,762,634
TOTAL	12,174	279,652	0	18,371	260,636	22,310	0	3,781,597
ST. LOUIS								
CITY	452,408	2,181,596	49,200	445,457	1,214,928	602,902	0	55,334,341
TOWN	100,586	266,352	10,316	151,229	597,554	873,676	0	20,218,391
TOTAL	552,994	2,447,948	59,516	596,686	1,812,482	1,476,578	0	75,552,732
SCOTT								
CITY	345,231	7,939,304	0	27,322	375,788	63,941	0	54,194,619
TOWN	32,593	130,826	0	24,752	83,806	42,446	0	12,032,305
TOTAL	377,824	8,070,130	0	52,074	459,594	106,387	0	66,226,924
SHERBURNE								
CITY	167,215	1,345,922	0	471,718	12,336,064	58,338	2	32,103,283
TOWN	21,246	16,204	0	109,329	4,684	58,568	0	13,161,706
TOTAL	188,461	1,362,126	0	581,047	12,340,748	116,906	2	45,264,989
SIBLEY								
CITY	40,241	167,748	0	4,538	13,602	0	0	2,313,775
TOWN	11,937	14,912	0	1,293	16,008	0	604	1,202,291
TOTAL	52,178	182,660	0	5,831	29,610	0	604	3,516,066
STEARNS								
CITY	380,053	2,989,042	0	13,908	102,110	101,204	0	46,327,044
TOWN	22,007	191,726	0	23,518	129,732	53,122	0	12,584,218
TOTAL	402,060	3,180,768	0	37,426	231,842	154,326	0	58,911,262
STEELE								
CITY	87,484	1,277,776	0	46,050	55,998	33,210	0	14,036,148
TOWN	12,226	52,816	0	29,022	139,408	48,260	0	2,219,734
TOTAL	99,710	1,330,592	0	75,072	195,406	81,470	0	16,255,882
STEVENS								
CITY	10,038	23,710	0	6,655	2,444	20,168	0	1,822,167
TOWN	0	0	0	4,729	15,912	52,800	0	568,207
TOTAL	10,038	23,710	0	11,384	18,356	72,968	0	2,390,374
SWIFT								
CITY	17,591	41,318	0	1,081	3,680	27,610	0	2,119,285
TOWN	7,253	85,230	0	22,400	63,590	58,516	0	666,458
TOTAL	24,844	126,548	0	23,481	67,270	86,126	0	2,785,743
TODD								
CITY	17,365	45,216	0	807	4,988	9,082	0	2,225,297
TOWN	2,516	0	0	9,776	79,260	61,924	0	2,429,385
TOTAL	19,881	45,216	0	10,583	84,248	71,006	0	4,654,682

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K (1.50%)	OVER \$150K (2.00%)		LAND & BUILDINGS (1.50, 2.00%)	MACHINERY (2.00%)			
<u>TRAVERSE</u>								
CITY	16,374	25,902	0	4,792	4,442	3,172	0	484,371
TOWN	2,250	2,224	0	6,960	19,848	8,966	0	149,932
TOTAL	18,624	28,126	0	11,752	24,290	12,138	0	634,303
<u>WABASHA</u>								
CITY	36,623	312,072	0	4,287	14,462	13,884	0	5,192,313
TOWN	0	0	0	4,619	20,050	13,318	0	2,173,184
TOTAL	36,623	312,072	0	8,906	34,512	27,202	0	7,365,497
<u>WADENA</u>								
CITY	25,559	136,540	0	1,752	15,994	22,148	0	2,126,334
TOWN	2,943	0	0	9,367	58,676	21,300	0	989,430
TOTAL	28,502	136,540	0	11,119	74,670	43,448	0	3,115,764
<u>WASECA</u>								
CITY	28,054	285,390	0	5,263	24,664	7,425	0	4,288,754
TOWN	7,663	28,572	0	8,715	28,018	23,322	0	1,656,513
TOTAL	35,717	313,962	0	13,978	52,682	30,747	0	5,945,267
<u>WASHINGTON</u>								
CITY	62,649	1,842,356	0	312,086	1,644,848	85,954	0	139,554,344
TOWN	2,250	5,524	0	3,426	6,560	38,516	0	13,422,754
TOTAL	64,899	1,847,880	0	315,512	1,651,408	124,470	0	152,977,098
<u>WATONWAN</u>								
CITY	47,855	160,898	0	190	600	16,998	0	1,952,484
TOWN	6,750	37,772	0	7,131	22,272	28,012	0	463,200
TOTAL	54,605	198,670	0	7,321	22,872	45,010	0	2,415,684
<u>WILKIN</u>								
CITY	0	0	0	311	680	30,736	0	1,183,641
TOWN	0	0	0	3,061	3,252	84,113	0	407,319
TOTAL	0	0	0	3,372	3,932	114,849	0	1,590,960
<u>WINONA</u>								
CITY	187,575	1,173,896	0	31,356	51,296	43,868	0	16,307,226
TOWN	17,697	2,626	0	7,230	23,860	36,260	0	3,434,720
TOTAL	205,272	1,176,522	0	38,586	75,156	80,128	0	19,741,946
<u>WRIGHT</u>								
CITY	230,174	1,185,272	0	1,214,254	3,979,118	70,349	0	37,260,693
TOWN	23,692	72,242	0	137,093	836,170	62,083	0	13,826,670
TOTAL	253,866	1,257,514	0	1,351,347	4,815,288	132,432	0	51,087,363
<u>YELLOW MEDICINE</u>								
CITY	28,334	84,682	0	2,821	4,058	9,512	0	1,505,598
TOWN	9,637	36,768	0	7,589	20,072	39,100	0	547,504
TOTAL	37,971	121,450	0	10,410	24,130	48,612	0	2,053,102
<u>STATE TOTAL</u>								
CITY	15,990,537	195,440,314	54,222	9,653,691	39,595,368	5,756,618	8,278	2,625,594,616
TOWN	1,115,439	5,310,926	13,411	2,850,453	11,387,378	4,219,328	16,548	330,271,900
TOTAL	17,105,976	200,751,240	67,633	12,504,144	50,982,746	9,975,946	24,826	2,955,866,516

TABLE 31 PART G
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
<u>AITKIN</u>								
CITY	1,050,616	0	1,683	70	0	0	70	3,050
TOWN	9,795,325	99	2,161	0	1,178	289	1,467	0
TOTAL	10,845,941	99	3,844	70	1,178	289	1,537	3,050
<u>ANOKA</u>								
CITY	174,643,016	0	201,616	74,610	0	1,400	76,010	16,529
TOWN	7,149,656	0	0	1,842	0	0	1,842	89
TOTAL	181,792,672	0	201,616	76,452	0	1,400	77,852	16,618
<u>BECKER</u>								
CITY	5,113,492	0	0	0	1,588	888	2,476	2,287
TOWN	11,501,065	2,446	0	10	7,367	1,016	8,393	0
TOTAL	16,614,557	2,446	0	10	8,955	1,904	10,869	2,287
<u>BELTRAMI</u>								
CITY	4,525,521	17	0	1,162	0	0	1,162	5,496
TOWN	8,315,195	466	0	18,208	17,574	233	36,015	452
TOTAL	12,840,716	483	0	19,370	17,574	233	37,177	5,948
<u>BENTON</u>								
CITY	9,946,195	36	0	0	9,328	0	9,328	75
TOWN	6,289,766	0	0	39,992	0	0	39,992	834
TOTAL	16,235,961	36	0	39,992	9,328	0	49,320	909
<u>BIG STONE</u>								
CITY	733,640	0	0	0	83	0	83	0
TOWN	1,901,808	0	0	688	0	2,480	3,168	0
TOTAL	2,635,448	0	0	688	83	2,480	3,251	0
<u>BLUE EARTH</u>								
CITY	20,563,627	0	0	19,542	0	0	19,542	3,601
TOWN	12,173,725	0	0	7,562	0	0	7,562	10,632
TOTAL	32,737,352	0	0	27,104	0	0	27,104	14,233
<u>BROWN</u>								
CITY	7,852,641	22	0	1,526	114	5,927	7,567	796
TOWN	6,227,672	0	180	6,324	20	1,446	7,790	249
TOTAL	14,080,313	22	180	7,850	134	7,373	15,357	1,045
<u>CARLTON</u>								
CITY	6,944,057	0	0	14,168	0	0	14,168	8,990
TOWN	6,589,160	0	211	1,676	1,208	0	2,884	0
TOTAL	13,533,217	0	211	15,844	1,208	0	17,052	8,990
<u>CARVER</u>								
CITY	46,377,270	0	0	22,746	0	0	22,746	56
TOWN	8,227,170	0	0	4,530	0	0	4,530	0
TOTAL	54,604,440	0	0	27,276	0	0	27,276	56
<u>CASS</u>								
CITY	6,560,425	955	4,096	0	0	0	0	4,001
TOWN	17,804,298	13,975	6,517	9,752	157,429	907	168,088	0
TOTAL	24,364,723	14,930	10,613	9,752	157,429	907	168,088	4,001

TABLE 31 PART G
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
CHIPPEWA								
CITY	2,847,566	0	546	0	0	0	0	0
TOWN	4,274,018	0	0	0	6,568	246	6,814	0
TOTAL	7,121,584	0	546	0	6,568	246	6,814	0
CHISAGO								
CITY	11,597,219	0	3,133	1,678	162	160	2,000	270
TOWN	12,496,363	0	0	133,926	0	0	133,926	0
TOTAL	24,093,582	0	3,133	135,604	162	160	135,926	270
CLAY								
CITY	13,563,514	0	0	2,852	0	1,855	4,707	23,297
TOWN	6,601,688	0	0	4,408	0	1,761	6,169	0
TOTAL	20,165,202	0	0	7,260	0	3,616	10,876	23,297
CLEARWATER								
CITY	518,410	0	0	0	0	58	58	0
TOWN	3,324,357	1,173	0	5,708	3,810	319	9,837	0
TOTAL	3,842,767	1,173	0	5,708	3,810	377	9,895	0
COOK								
CITY	862,818	0	0	16	0	0	16	533
TOWN	5,718,575	7,828	4,581	5,238	72,279	0	77,517	0
TOTAL	6,581,393	7,828	4,581	5,254	72,279	0	77,533	533
COTTONWOOD								
CITY	2,158,713	0	0	0	4,858	0	4,858	0
TOWN	5,338,953	0	0	0	0	363	363	0
TOTAL	7,497,666	0	0	0	4,858	363	5,221	0
CROW WING								
CITY	24,951,181	35	0	312	0	0	312	5,068
TOWN	22,680,175	740	2,642	10,510	1,805	35	12,350	0
TOTAL	47,631,356	775	2,642	10,822	1,805	35	12,662	5,068
DAKOTA								
CITY	261,817,148	0	47,020	158,510	3,123	5,579	167,212	8,580
TOWN	11,033,110	0	43,378	12,248	0	24,357	36,605	2,010
TOTAL	272,850,258	0	90,398	170,758	3,123	29,936	203,817	10,590
DODGE								
CITY	3,756,062	0	2,268	0	0	2,078	2,078	0
TOWN	5,972,227	1,503	0	3,998	0	676	4,674	0
TOTAL	9,728,289	1,503	2,268	3,998	0	2,754	6,752	0
DOUGLAS								
CITY	7,363,941	0	362	504	0	0	504	30,258
TOWN	14,749,273	0	0	27,234	0	0	27,234	0
TOTAL	22,113,214	0	362	27,738	0	0	27,738	30,258
FARIBAULT								
CITY	2,855,615	0	0	5,280	0	50	5,330	34
TOWN	6,616,836	0	60	1,710	0	44	1,754	36
TOTAL	9,472,451	0	60	6,990	0	94	7,084	70

TABLE 31 PART G
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
FILLMORE								
CITY	4,222,518	0	0	4,072	219	0	4,291	0
TOWN	5,968,003	0	564	4,002	0	25	4,027	0
TOTAL	10,190,521	0	564	8,074	219	25	8,318	0
FREEBORN								
CITY	7,966,707	0	196	11,028	0	100	11,128	68
TOWN	8,001,653	428	0	9,420	210	0	9,630	0
TOTAL	15,968,360	428	196	20,448	210	100	20,758	68
GOODHUE								
CITY	23,497,032	595	0	234	0	732	966	52,469
TOWN	10,929,533	730	0	7,074	1,351	5,180	13,605	0
TOTAL	34,426,565	1,325	0	7,308	1,351	5,912	14,571	52,469
GRANT								
CITY	857,512	0	0	8	357	293	658	0
TOWN	3,087,625	890	0	2,774	2,209	1,849	6,832	0
TOTAL	3,945,137	890	0	2,782	2,566	2,142	7,490	0
HENNEPIN								
CITY	1,029,295,317	0	138,381	252,289	0	0	252,289	3,509,980
TOWN	2,648,994	0	0	0	0	0	0	0
TOTAL	1,031,944,311	0	138,381	252,289	0	0	252,289	3,509,980
HOUSTON								
CITY	4,280,250	0	0	2,588	0	0	2,588	0
TOWN	4,038,831	0	577	614	12	1,936	2,562	0
TOTAL	8,319,081	0	577	3,202	12	1,936	5,150	0
HUBBARD								
CITY	2,182,774	0	0	478	1,749	1,571	3,798	2,165
TOWN	11,334,810	44	0	15,520	3,304	1,751	20,575	784
TOTAL	13,517,584	44	0	15,998	5,053	3,322	24,373	2,949
ISANTI								
CITY	4,578,010	0	3,686	0	2,773	0	2,773	179
TOWN	10,650,794	0	0	636	0	0	636	0
TOTAL	15,228,804	0	3,686	636	2,773	0	3,409	179
ITASCA								
CITY	12,436,455	0	2,380	6,264	0	0	6,264	1,058
TOWN	14,550,327	12,993	1,347	2,044	94,189	186	96,419	0
TOTAL	26,986,782	12,993	3,727	8,308	94,189	186	102,683	1,058
JACKSON								
CITY	1,659,258	0	0	0	0	0	0	0
TOWN	6,848,124	0	0	3,952	10	0	3,962	0
TOTAL	8,507,382	0	0	3,952	10	0	3,962	0
KANABEC								
CITY	1,350,026	0	0	4,860	0	0	4,860	2,434
TOWN	4,631,865	0	0	3,626	0	279	3,905	0
TOTAL	5,981,891	0	0	8,486	0	279	8,765	2,434

TABLE 31 PART G
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
<u>KANDIYOHI</u>								
CITY	9,638,146	0	4,170	3,122	557	0	3,679	0
TOWN	12,194,560	194	0	7,734	2,133	2,007	11,874	0
TOTAL	21,832,706	194	4,170	10,856	2,690	2,007	15,553	0
<u>KITTSOON</u>								
CITY	588,240	0	0	0	0	2,420	2,420	733
TOWN	3,031,193	0	0	0	0	1,043	1,043	0
TOTAL	3,619,433	0	0	0	0	3,463	3,463	733
<u>KOOCHICHING</u>								
CITY	3,013,880	0	0	0	0	0	0	25,599
TOWN	2,467,006	583	1,721	0	11,717	418	12,135	0
TOTAL	5,480,886	583	1,721	0	11,717	418	12,135	25,599
<u>LAC QUI PARLE</u>								
CITY	859,631	0	0	78	0	0	78	747
TOWN	3,388,508	116	0	0	66	0	66	0
TOTAL	4,248,139	116	0	78	66	0	144	747
<u>LAKE</u>								
CITY	1,840,015	0	0	6,882	0	0	6,882	1,198
TOWN	4,800,386	113	0	4,458	26,497	0	30,955	0
TOTAL	6,640,401	113	0	11,340	26,497	0	37,837	1,198
<u>LAKEWOODS</u>								
CITY	436,958	0	0	0	0	1,056	1,056	1,797
TOWN	1,689,553	583	0	12	112	381	505	0
TOTAL	2,126,511	583	0	12	112	1,437	1,561	1,797
<u>LE SUEUR</u>								
CITY	6,050,584	0	0	396	0	0	396	6,501
TOWN	8,541,845	0	0	1,792	0	0	1,792	0
TOTAL	14,592,429	0	0	2,188	0	0	2,188	6,501
<u>LINCOLN</u>								
CITY	701,281	0	0	0	0	0	0	0
TOWN	2,604,097	0	0	75,972	0	0	75,972	128,342
TOTAL	3,305,378	0	0	75,972	0	0	75,972	128,342
<u>LYON</u>								
CITY	8,167,232	0	0	3,602	8	315	3,925	9,000
TOWN	5,649,347	0	0	6,830	72	0	6,902	0
TOTAL	13,816,579	0	0	10,432	80	315	10,827	9,000
<u>MCLEOD</u>								
CITY	11,219,238	0	2,555	3,382	0	0	3,382	60
TOWN	6,882,959	0	1,850	1,934	0	0	1,934	0
TOTAL	18,102,197	0	4,405	5,316	0	0	5,316	60
<u>MAHNOMEN</u>								
CITY	713,294	0	0	0	0	159	159	0
TOWN	1,371,748	0	150	228	1,935	0	2,163	0
TOTAL	2,085,042	0	150	228	1,935	159	2,322	0

TABLE 31 PART G
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
MARSHALL								
CITY	920,491	0	0	434	1,687	1,677	3,798	442
TOWN	4,395,989	17	0	1,784	71	2,611	4,466	0
TOTAL	5,316,480	17	0	2,218	1,758	4,288	8,264	442
MARTIN								
CITY	5,203,454	0	0	11,382	0	0	11,382	0
TOWN	8,422,554	0	0	2,860	0	0	2,860	0
TOTAL	13,626,008	0	0	14,242	0	0	14,242	0
MEEKER								
CITY	3,544,721	0	0	1,340	0	0	1,340	0
TOWN	7,783,373	0	4,315	15,414	0	0	15,414	189
TOTAL	11,328,094	0	4,315	16,754	0	0	16,754	189
MILLE LACS								
CITY	3,164,255	0	3,899	21,130	525	0	21,655	3,859
TOWN	6,523,329	3	150	12,138	0	0	12,138	2,134
TOTAL	9,687,584	3	4,049	33,268	525	0	33,793	5,993
MORRISON								
CITY	4,608,627	0	0	1,470	0	0	1,470	86
TOWN	9,218,968	329	0	1,442	86	505	2,033	1,060
TOTAL	13,827,595	329	0	2,912	86	505	3,503	1,146
MOWER								
CITY	9,578,050	0	0	1,192	75	0	1,267	30,095
TOWN	7,800,353	0	0	228,328	0	0	228,328	0
TOTAL	17,378,403	0	0	229,520	75	0	229,595	30,095
MURRAY								
CITY	1,131,500	0	0	0	0	0	0	0
TOWN	5,070,615	0	0	56	957	118	1,131	0
TOTAL	6,202,115	0	0	56	957	118	1,131	0
NICOLLET								
CITY	11,057,827	0	0	3,938	0	0	3,938	0
TOWN	6,135,666	0	0	2,012	138	0	2,150	0
TOTAL	17,193,493	0	0	5,950	138	0	6,088	0
NOBLES								
CITY	5,031,138	0	0	720	11,414	2,987	15,121	0
TOWN	5,759,509	0	0	12,824	62	0	12,886	0
TOTAL	10,790,647	0	0	13,544	11,476	2,987	28,007	0
NORMAN								
CITY	785,927	0	0	0	0	1,170	1,170	0
TOWN	3,116,466	0	0	32,234	0	0	32,234	0
TOTAL	3,902,393	0	0	32,234	0	1,170	33,404	0
OLMSTED								
CITY	62,004,391	0	5,628	0	13,040	0	13,040	8,394
TOWN	15,289,363	0	0	104	0	0	104	0
TOTAL	77,293,754	0	5,628	104	13,040	0	13,144	8,394

TABLE 31 PART G
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
<u>OTTER TAIL</u>								
CITY	10,433,978	0	1,022	0	4,974	5,734	10,708	15,315
TOWN	23,130,214	0	1,105	0	383	475	858	2,132
TOTAL	33,564,192	0	2,127	0	5,357	6,209	11,566	17,447
<u>PENNINGTON</u>								
CITY	2,219,089	0	0	10,068	0	0	10,068	0
TOWN	1,772,374	0	0	228	0	0	228	0
TOTAL	3,991,463	0	0	10,296	0	0	10,296	0
<u>PINE</u>								
CITY	3,940,219	0	0	6,255	1,816	0	8,071	1,887
TOWN	8,476,342	0	0	940	307	145	1,392	47
TOTAL	12,416,561	0	0	7,195	2,123	145	9,463	1,934
<u>PIPESTONE</u>								
CITY	1,881,765	0	0	16	711	5,107	5,834	0
TOWN	3,187,922	0	0	40	0	37	77	88,792
TOTAL	5,069,687	0	0	56	711	5,144	5,911	88,792
<u>POLK</u>								
CITY	5,815,937	0	0	2,444	0	332	2,776	20,310
TOWN	8,979,281	0	0	3,960	2,530	317	6,807	0
TOTAL	14,795,218	0	0	6,404	2,530	649	9,583	20,310
<u>POPE</u>								
CITY	1,627,970	18,013	2,134	3,826	2,897	0	6,723	5
TOWN	4,266,160	0	0	5,918	1,128	0	7,046	0
TOTAL	5,894,130	18,013	2,134	9,744	4,025	0	13,769	5
<u>RAMSEY</u>								
CITY	310,876,581	0	0	0	28,381	0	28,381	3,158,444
TOWN	8,709,820	0	0	0	0	0	0	0
TOTAL	319,586,401	0	0	0	28,381	0	28,381	3,158,444
<u>RED LAKE</u>								
CITY	391,048	0	0	0	0	0	0	0
TOWN	958,807	0	0	0	530	12	542	0
TOTAL	1,349,855	0	0	0	530	12	542	0
<u>REDWOOD</u>								
CITY	3,137,606	0	0	1,582	0	0	1,582	1,479
TOWN	6,938,240	0	0	2,064	248	0	2,312	0
TOTAL	10,075,846	0	0	3,646	248	0	3,894	1,479
<u>RENVILLE</u>								
CITY	2,912,272	0	0	102	2,074	1,290	3,466	278
TOWN	9,355,928	0	0	6,856	0	0	6,856	0
TOTAL	12,268,200	0	0	6,958	2,074	1,290	10,322	278
<u>RICE</u>								
CITY	17,921,872	0	5,976	108	19,854	467	20,429	962
TOWN	11,324,865	733	0	16,910	0	1,661	18,571	0
TOTAL	29,246,737	733	5,976	17,018	19,854	2,128	39,000	962

TABLE 31 PART G
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
ROCK								
CITY	2,064,945	0	0	94	0	2,618	2,712	0
TOWN	4,057,764	586	0	460	0	553	1,013	0
TOTAL	6,122,709	586	0	554	0	3,171	3,725	0
ROSEAU								
CITY	2,027,768	0	546	0	17	340	357	8,216
TOWN	3,811,510	1,583	735	2,790	1,044	0	3,834	0
TOTAL	5,839,278	1,583	1,281	2,790	1,061	340	4,191	8,216
ST. LOUIS								
CITY	55,671,132	1,734	12,149	211,326	0	0	211,326	560,655
TOWN	28,407,874	8,010	3,818	476,300	605,579	1,765	1,083,644	0
TOTAL	84,079,006	9,744	15,967	687,626	605,579	1,765	1,294,970	560,655
SCOTT								
CITY	54,730,405	0	0	0	0	0	0	2,788
TOWN	15,883,458	0	0	2,602	0	400	3,002	0
TOTAL	70,613,863	0	0	2,602	0	400	3,002	2,788
SHERBURNE								
CITY	32,729,745	656	17,145	72,018	0	4,218	76,236	5,157
TOWN	16,991,902	285	0	16,516	2,278	1,564	20,358	0
TOTAL	49,721,647	941	17,145	88,534	2,278	5,782	96,594	5,157
SIBLEY								
CITY	2,349,237	0	0	222	0	0	222	0
TOWN	6,589,151	0	0	1,114	0	0	1,114	0
TOTAL	8,938,388	0	0	1,336	0	0	1,336	0
STEARNS								
CITY	46,769,075	203	0	25,328	1,619	7	26,954	2,347
TOWN	20,891,880	1,062	0	44,520	3,351	0	47,871	0
TOTAL	67,660,955	1,265	0	69,848	4,970	7	74,825	2,347
STEELE								
CITY	14,102,552	0	1,040	8,630	7,603	3,871	20,104	2,836
TOWN	6,065,336	0	0	3,432	0	1,032	4,464	0
TOTAL	20,167,888	0	1,040	12,062	7,603	4,903	24,568	2,836
STEVENS								
CITY	1,844,844	0	0	310	0	0	310	0
TOWN	2,974,205	0	0	1,588	0	0	1,588	0
TOTAL	4,819,049	0	0	1,898	0	0	1,898	0
SWIFT								
CITY	2,144,912	0	0	28	0	0	28	0
TOWN	3,945,726	0	1,341	21,674	0	0	21,674	0
TOTAL	6,090,638	0	1,341	21,702	0	0	21,702	0
TODD								
CITY	2,279,963	0	0	0	43	0	43	0
TOWN	6,210,345	0	1,002	16,520	0	0	16,520	0
TOTAL	8,490,308	0	1,002	16,520	43	0	16,563	0

TABLE 31 PART G
2001 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
<u>TRAVERSE</u>								
CITY	496,678	122	0	18	392	675	1,085	0
TOWN	2,761,945	326	380	2,468	942	407	3,817	0
TOTAL	3,258,623	448	380	2,486	1,334	1,082	4,902	0
<u>WABASHA</u>								
CITY	5,335,248	0	0	0	16,095	0	16,095	0
TOWN	5,518,894	0	0	0	262	5,291	5,553	0
TOTAL	10,854,142	0	0	0	16,357	5,291	21,648	0
<u>WADENA</u>								
CITY	2,154,687	0	887	640	0	0	640	0
TOWN	2,196,147	0	0	12,532	241	0	12,773	0
TOTAL	4,350,834	0	887	13,172	241	0	13,413	0
<u>WASECA</u>								
CITY	4,300,977	0	0	24,406	0	0	24,406	807
TOWN	5,641,748	0	0	2,974	55	0	3,029	416
TOTAL	9,942,725	0	0	27,380	55	0	27,435	1,223
<u>WASHINGTON</u>								
CITY	142,131,848	2,601	970	5,820	13,522	0	19,342	15,459
TOWN	15,202,144	0	32,529	2,632	24,479	3,430	30,541	4,615
TOTAL	157,333,992	2,601	33,499	8,452	38,001	3,430	49,883	20,074
<u>WATONWAN</u>								
CITY	1,965,857	0	0	1,068	0	0	1,068	200
TOWN	4,054,622	0	972	4,062	399	518	4,979	0
TOTAL	6,020,479	0	972	5,130	399	518	6,047	200
<u>WILKIN</u>								
CITY	1,226,518	0	0	282	0	244	526	0
TOWN	4,402,115	0	0	3,232	0	0	3,232	0
TOTAL	5,628,633	0	0	3,514	0	244	3,758	0
<u>WINONA</u>								
CITY	16,415,149	0	0	2,306	45,997	0	48,303	613
TOWN	6,713,936	0	0	644	507	476	1,627	0
TOTAL	23,129,085	0	0	2,950	46,504	476	49,930	613
<u>WRIGHT</u>								
CITY	38,208,928	0	7,658	6,060	0	715	6,775	6,011
TOWN	21,444,800	0	0	13,093	0	0	13,093	188
TOTAL	59,653,728	0	7,658	19,153	0	715	19,868	6,199
<u>YELLOW MEDICINE</u>								
CITY	1,536,186	0	89	0	1,070	0	1,070	248
TOWN	4,333,870	0	270	0	1,049	0	1,049	0
TOTAL	5,870,056	0	359	0	2,119	0	2,119	248
<u>STATE TOTAL</u>								
CITY	2,650,832,417	24,989	471,235	1,026,822	198,725	56,093	1,281,640	7,573,802
TOWN	684,807,686	57,838	112,556	1,419,451	1,059,681	70,544	2,549,676	243,001
TOTAL	3,335,640,103	82,827	583,791	2,446,273	1,258,406	126,637	3,831,316	7,816,803

TABLE 31 PART H
2001 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			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
<u>AITKIN</u>									
CITY	767	0	4,476	7,778	0	748	16,819	18,572	1,069,188
TOWN	2,956	0	64,315	49,220	0	418	116,909	120,636	9,915,961
TOTAL	3,723	0	68,791	56,998	0	1,166	133,728	139,208	10,985,149
<u>ANOKA</u>									
CITY	1,797	61,608	2,007,328	937,034	0	187,814	3,212,110	3,489,736	178,132,752
TOWN	0	0	7,862	121,398	0	20	129,369	131,211	7,280,867
TOTAL	1,797	61,608	2,015,190	1,058,432	0	187,834	3,341,479	3,620,947	185,413,619
<u>BECKER</u>									
CITY	16,528	0	25,945	41,316	0	0	86,076	88,552	5,202,044
TOWN	0	137	85,408	33,896	0	0	119,441	130,280	11,631,345
TOTAL	16,528	137	111,353	75,212	0	0	205,517	218,832	16,833,389
<u>BELTRAMI</u>									
CITY	4,287	0	129,020	69,462	0	0	208,265	209,444	4,734,965
TOWN	124	0	50,910	570,666	0	0	622,152	658,633	8,973,828
TOTAL	4,411	0	179,930	640,128	0	0	830,417	868,077	13,708,793
<u>BENTON</u>									
CITY	3,747	122	142,553	71,704	0	0	218,201	227,565	10,173,760
TOWN	0	0	101,524	162,777	0	0	265,135	305,127	6,594,893
TOTAL	3,747	122	244,077	234,481	0	0	483,336	532,692	16,768,653
<u>BIG STONE</u>									
CITY	12,139	0	18,969	14,452	0	0	45,560	45,643	779,283
TOWN	0	0	12,965	716	0	0	13,681	16,849	1,918,657
TOTAL	12,139	0	31,934	15,168	0	0	59,241	62,492	2,697,940
<u>BLUE EARTH</u>									
CITY	0	0	258,335	94,099	0	0	356,035	375,577	20,939,204
TOWN	0	6	93,361	299,434	0	0	403,433	410,995	12,584,720
TOTAL	0	6	351,696	393,533	0	0	759,468	786,572	33,523,924
<u>BROWN</u>									
CITY	0	0	13,948	14,460	0	0	29,204	36,793	7,889,434
TOWN	0	0	20,969	20,088	0	2,490	43,796	51,766	6,279,438
TOTAL	0	0	34,917	34,548	0	2,490	73,000	88,559	14,168,872
<u>CARLTON</u>									
CITY	1,479	0	146,091	87,732	0	68	244,360	258,528	7,202,585
TOWN	0	0	130,416	579,084	0	0	709,500	712,595	7,301,755
TOTAL	1,479	0	276,507	666,816	0	68	953,860	971,123	14,504,340
<u>CARVER</u>									
CITY	0	0	387,444	203,788	0	365	591,653	614,399	46,991,669
TOWN	0	0	47,666	62,109	0	0	109,775	114,305	8,341,475
TOTAL	0	0	435,110	265,897	0	365	701,428	728,704	55,333,144
<u>CASS</u>									
CITY	0	0	96,422	31,320	0	0	131,743	136,794	6,697,219
TOWN	0	0	131,606	626,134	0	0	757,740	946,320	18,750,618
TOTAL	0	0	228,028	657,454	0	0	889,483	1,083,114	25,447,837

TABLE 31 PART H
2001 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			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
CHIPPEWA									
CITY	12,893	0	60,620	15,722	0	645	89,880	90,426	2,937,992
TOWN	5,309	0	46,288	89,265	0	15	140,877	147,691	4,421,709
TOTAL	18,202	0	106,908	104,987	0	660	230,757	238,117	7,359,701
CHISAGO									
CITY	9,452	0	213,500	154,604	0	0	377,826	382,959	11,980,178
TOWN	0	0	160,898	150,486	0	0	311,384	445,310	12,941,673
TOTAL	9,452	0	374,398	305,090	0	0	689,210	828,269	24,921,851
CLAY									
CITY	49,136	0	43,431	98,754	0	0	214,618	219,325	13,782,839
TOWN	6,735	0	33,941	102,999	0	0	143,675	149,844	6,751,532
TOTAL	55,871	0	77,372	201,753	0	0	358,293	369,169	20,534,371
CLEARWATER									
CITY	1,981	244	5,984	750	0	0	8,959	9,017	527,427
TOWN	0	0	39,866	676,252	0	0	716,118	727,128	4,051,485
TOTAL	1,981	244	45,850	677,002	0	0	725,077	736,145	4,578,912
COOK									
CITY	0	0	370	23	0	380	1,306	1,322	864,140
TOWN	0	196	38,296	0	0	0	38,492	128,418	5,846,993
TOTAL	0	196	38,666	23	0	380	39,798	129,740	6,711,133
COTTONWOOD									
CITY	0	0	6,482	18,746	0	0	25,228	30,086	2,188,799
TOWN	0	0	26,322	497,410	0	39	523,771	524,134	5,863,087
TOTAL	0	0	32,804	516,156	0	39	548,999	554,220	8,051,886
CROW WING									
CITY	8,828	0	145,203	156,695	0	553	316,347	316,694	25,267,875
TOWN	0	0	140,442	197,852	0	1,570	339,864	355,596	23,035,771
TOTAL	8,828	0	285,645	354,547	0	2,123	656,211	672,290	48,303,646
DAKOTA									
CITY	378	199,265	2,824,564	1,457,581	0	0	4,490,368	4,704,600	266,521,748
TOWN	0	18,176	66,188	224,485	0	0	310,859	390,842	11,423,952
TOTAL	378	217,441	2,890,752	1,682,066	0	0	4,801,227	5,095,442	277,945,700
DODGE									
CITY	117	0	61,466	21,180	0	422	83,185	87,531	3,843,593
TOWN	0	0	84,435	11,650	0	10	96,095	102,272	6,074,499
TOTAL	117	0	145,901	32,830	0	432	179,280	189,803	9,918,092
DOUGLAS									
CITY	15,710	470	70,276	38,204	0	4,167	159,085	159,951	7,523,892
TOWN	71	0	60,682	84,697	0	0	145,450	172,684	14,921,957
TOTAL	15,781	470	130,958	122,901	0	4,167	304,535	332,635	22,445,849
FARIBAULT									
CITY	12	0	42,764	23,502	0	0	66,312	71,642	2,927,257
TOWN	0	0	50,235	19,414	0	0	69,685	71,499	6,688,335
TOTAL	12	0	92,999	42,916	0	0	135,997	143,141	9,615,592

TABLE 31 PART H
2001 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			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
<u>FILLMORE</u>									
CITY	80	0	26,182	45,408	0	0	71,670	75,961	4,298,479
TOWN	0	0	92,330	46,651	0	0	138,981	143,572	6,111,575
TOTAL	80	0	118,512	92,059	0	0	210,651	219,533	10,410,054
<u>FREEBORN</u>									
CITY	406	0	155,354	103,688	0	0	259,516	270,840	8,237,547
TOWN	1,006	174	118,428	605,946	0	0	725,554	735,612	8,737,265
TOTAL	1,412	174	273,782	709,634	0	0	985,070	1,006,452	16,974,812
<u>GOODHUE</u>									
CITY	0	1,022	276,898	106,852	0	0	437,241	438,802	23,935,834
TOWN	1,124	60	65,156	33,584	0	47	99,971	114,306	11,043,839
TOTAL	1,124	1,082	342,054	140,436	0	47	537,212	553,108	34,979,673
<u>GRANT</u>									
CITY	31,886	1,808	23,666	0	0	0	57,360	58,018	915,530
TOWN	0	0	71,698	3,888	0	0	75,586	83,308	3,170,933
TOTAL	31,886	1,808	95,364	3,888	0	0	132,946	141,326	4,086,463
<u>HENNEPIN</u>									
CITY	9,009	4,351,709	8,168,475	2,926,496	0	13,018	18,978,687	19,369,357	1,048,664,674
TOWN	0	0	14,116	19,122	0	0	33,238	33,238	2,682,232
TOTAL	9,009	4,351,709	8,182,591	2,945,618	0	13,018	19,011,925	19,402,595	1,051,346,906
<u>HOUSTON</u>									
CITY	0	0	48,622	29,416	0	0	78,038	80,626	4,360,876
TOWN	0	318	117,355	28,160	0	0	145,833	148,972	4,187,803
TOTAL	0	318	165,977	57,576	0	0	223,871	229,598	8,548,679
<u>HUBBARD</u>									
CITY	0	249	70,905	0	0	0	73,319	77,117	2,259,891
TOWN	0	14	71,533	346,126	0	0	418,457	439,076	11,773,886
TOTAL	0	263	142,438	346,126	0	0	491,776	516,193	14,033,777
<u>ISANTI</u>									
CITY	3,213	0	72,424	29,650	0	1,074	106,540	112,999	4,691,009
TOWN	0	0	24,296	142,380	0	1,422	168,098	168,734	10,819,528
TOTAL	3,213	0	96,720	172,030	0	2,496	274,638	281,733	15,510,537
<u>ITASCA</u>									
CITY	2,484	0	30,506	241,050	0	3,359	278,457	287,101	12,723,556
TOWN	894	0	111,612	1,094,178	0	383	1,207,067	1,317,826	15,868,153
TOTAL	3,378	0	142,118	1,335,228	0	3,742	1,485,524	1,604,927	28,591,709
<u>JACKSON</u>									
CITY	135	0	9,010	18,178	0	0	27,323	27,323	1,686,581
TOWN	381	0	80,827	151,198	0	6,007	238,413	242,375	7,090,499
TOTAL	516	0	89,837	169,376	0	6,007	265,736	269,698	8,777,080
<u>KANABEC</u>									
CITY	1,137	482	5,669	12,082	0	0	21,804	26,664	1,376,690
TOWN	0	40	6,544	2,188	0	0	8,772	12,677	4,644,542
TOTAL	1,137	522	12,213	14,270	0	0	30,576	39,341	6,021,232

TABLE 31 PART H
2001 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			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
<u>KANDIYOHI</u>									
CITY	11,067	0	40,583	66,765	0	461	118,876	126,725	9,764,871
TOWN	1,589	0	43,786	287,964	0	526	333,865	345,933	12,540,493
TOTAL	12,656	0	84,369	354,729	0	987	452,741	472,658	22,305,364
<u>KITTSOON</u>									
CITY	31,019	0	34,742	0	0	0	66,494	68,914	657,154
TOWN	4,067	0	10,139	985,130	0	0	999,336	1,000,379	4,031,572
TOTAL	35,086	0	44,881	985,130	0	0	1,065,830	1,069,293	4,688,726
<u>KOOCHICHING</u>									
CITY	355	0	66,466	10,568	0	0	102,988	102,988	3,116,868
TOWN	0	0	80,518	0	0	0	80,518	94,957	2,561,963
TOTAL	355	0	146,984	10,568	0	0	183,506	197,945	5,678,831
<u>LAC QUI PARLE</u>									
CITY	16,598	0	31,556	8,064	0	0	56,965	57,043	916,674
TOWN	0	0	46,318	13,730	0	16	60,064	60,246	3,448,754
TOTAL	16,598	0	77,874	21,794	0	16	117,029	117,289	4,365,428
<u>LAKE</u>									
CITY	133	0	22,805	6,306	0	0	30,442	37,324	1,877,339
TOWN	293	0	28,180	19,472	0	195	48,140	79,208	4,879,594
TOTAL	426	0	50,985	25,778	0	195	78,582	116,532	6,756,933
<u>LAKE/WOODS</u>									
CITY	2,268	198	2,595	6,374	0	0	13,232	14,288	451,246
TOWN	0	12	94	13,114	0	0	13,220	14,308	1,703,861
TOTAL	2,268	210	2,689	19,488	0	0	26,452	28,596	2,155,107
<u>LE SUEUR</u>									
CITY	0	0	53,477	43,840	0	0	103,818	104,214	6,154,798
TOWN	15	0	78,457	116,064	0	0	194,536	196,328	8,738,173
TOTAL	15	0	131,934	159,904	0	0	298,354	300,542	14,892,971
<u>LINCOLN</u>									
CITY	0	0	13,156	5,874	0	0	19,030	19,030	720,311
TOWN	0	11	46,324	290,186	0	0	464,863	540,835	3,144,932
TOTAL	0	11	59,480	296,060	0	0	483,893	559,865	3,865,243
<u>LYON</u>									
CITY	34,562	12	53,477	24,074	0	0	121,125	125,050	8,292,282
TOWN	0	0	63,786	393,794	0	0	457,580	464,482	6,113,829
TOTAL	34,562	12	117,263	417,868	0	0	578,705	589,532	14,406,111
<u>MCLEOD</u>									
CITY	2,362	0	34,229	23,401	0	200	60,252	66,189	11,285,427
TOWN	741	0	28,416	27,589	0	98	56,844	60,628	6,943,587
TOTAL	3,103	0	62,645	50,990	0	298	117,096	126,817	18,229,014
<u>MAHNOMEN</u>									
CITY	18,462	0	25,672	0	0	0	44,134	44,293	757,587
TOWN	375	0	11,963	0	0	0	12,338	14,651	1,386,399
TOTAL	18,837	0	37,635	0	0	0	56,472	58,944	2,143,986

TABLE 31 PART H
2001 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 (1.5, 2.0%)	ALL OTHER LEASED REAL ESTATE (1.5, 2.0%)	ELECTRIC UTILITIES (2.0%)	GAS UTILITIES (2.0%)	WATER UTILITIES (2.0%)	ALL OTHER PERSONAL PROPERTY (2.0%)			
MARSHALL									
CITY	30,183	630	21,302	0	0	292	52,849	56,647	977,138
TOWN	2,610	341	44,372	1,195,454	0	0	1,242,777	1,247,260	5,643,249
TOTAL	32,793	971	65,674	1,195,454	0	292	1,295,626	1,303,907	6,620,387
MARTIN									
CITY	1,751	0	21,171	53,798	0	0	76,720	88,102	5,291,556
TOWN	0	0	42,396	599,953	0	0	642,349	645,209	9,067,763
TOTAL	1,751	0	63,567	653,751	0	0	719,069	733,311	14,359,319
MEEKER									
CITY	25,208	0	26,262	30,144	0	0	81,614	82,954	3,627,675
TOWN	2,047	0	100,609	38,672	0	125	141,642	161,371	7,944,744
TOTAL	27,255	0	126,871	68,816	0	125	223,256	244,325	11,572,419
MILLE LACS									
CITY	303	209	38,523	43,974	0	0	86,868	112,422	3,276,677
TOWN	0	0	61,286	54,838	0	0	118,258	130,549	6,653,878
TOTAL	303	209	99,809	98,812	0	0	205,126	242,971	9,930,555
MORRISON									
CITY	1,013	0	91,921	50,785	0	0	143,805	145,275	4,753,902
TOWN	0	0	35,591	328,269	0	0	364,920	367,282	9,586,250
TOTAL	1,013	0	127,512	379,054	0	0	508,725	512,557	14,340,152
MOWER									
CITY	53	0	39,426	8,828	0	0	78,402	79,669	9,657,719
TOWN	0	0	243,712	130,562	0	90	374,364	602,692	8,403,045
TOTAL	53	0	283,138	139,390	0	90	452,766	682,361	18,060,764
MURRAY									
CITY	0	214	34,662	6,526	0	0	41,402	41,402	1,172,902
TOWN	0	150	85,726	238,420	0	0	324,296	325,427	5,396,042
TOTAL	0	364	120,388	244,946	0	0	365,698	366,829	6,568,944
NICOLLET									
CITY	0	0	69,001	50,650	0	223	119,874	123,812	11,181,639
TOWN	0	0	40,320	216,249	0	0	256,569	258,719	6,394,385
TOTAL	0	0	109,321	266,899	0	223	376,443	382,531	17,576,024
NOBLES									
CITY	3	0	8,124	41,248	0	0	49,375	64,496	5,095,634
TOWN	0	0	25,657	4,911	0	0	30,568	43,454	5,802,963
TOTAL	3	0	33,781	46,159	0	0	79,943	107,950	10,898,597
NORMAN									
CITY	999	0	10,618	4,466	0	0	16,083	17,253	803,180
TOWN	0	0	9,291	48	0	0	9,339	41,573	3,158,039
TOTAL	999	0	19,909	4,514	0	0	25,422	58,826	3,961,219
OLMSTED									
CITY	0	0	102,214	303,390	26,012	63,158	503,168	521,836	62,526,227
TOWN	0	0	97,480	96,688	0	48	194,216	194,320	15,483,683
TOTAL	0	0	199,694	400,078	26,012	63,206	697,384	716,156	78,009,910

TABLE 31 PART H
2001 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			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
<u>OTTER TAIL</u>									
CITY	47,875	5,412	352,826	34,320	0	0	455,748	467,478	10,901,456
TOWN	4,218	0	151,598	114,436	0	0	272,384	274,347	23,404,561
TOTAL	52,093	5,412	504,424	148,756	0	0	728,132	741,825	34,306,017
<u>PENNINGTON</u>									
CITY	17,042	0	11,669	23,554	0	90	52,355	62,423	2,281,512
TOWN	1,977	0	24,524	607,594	0	0	634,095	634,323	2,406,697
TOTAL	19,019	0	36,193	631,148	0	90	686,450	696,746	4,688,209
<u>PINE</u>									
CITY	3,762	90	132,438	38,904	0	0	177,081	185,152	4,125,371
TOWN	0	0	161,820	71,103	0	14	232,984	234,376	8,710,718
TOTAL	3,762	90	294,258	110,007	0	14	410,065	419,528	12,836,089
<u>PIPESTONE</u>									
CITY	36,978	15,074	48,159	9,422	0	0	109,633	115,467	1,997,232
TOWN	0	0	36,667	8,212	0	0	133,671	133,748	3,321,670
TOTAL	36,978	15,074	84,826	17,634	0	0	243,304	249,215	5,318,902
<u>POLK</u>									
CITY	48,542	68	98,806	87,750	0	3,644	259,120	261,896	6,077,833
TOWN	14,016	425	86,956	551,963	0	10	653,370	660,177	9,639,458
TOTAL	62,558	493	185,762	639,713	0	3,654	912,490	922,073	15,717,291
<u>POPE</u>									
CITY	14,008	12,287	44,692	16,900	0	0	87,892	114,762	1,742,732
TOWN	0	0	82,269	34,548	0	0	116,817	123,863	4,390,023
TOTAL	14,008	12,287	126,961	51,448	0	0	204,709	238,625	6,132,755
<u>RAMSEY</u>									
CITY	0	14,088	2,791,402	2,314,926	0	0	8,278,860	8,307,241	319,183,822
TOWN	0	0	8,668	43,428	0	0	52,096	52,096	8,761,916
TOTAL	0	14,088	2,800,070	2,358,354	0	0	8,330,956	8,359,337	327,945,738
<u>RED LAKE</u>									
CITY	11,533	675	20,056	43,938	0	0	76,202	76,202	467,250
TOWN	0	0	8,995	407,659	0	0	416,654	417,196	1,376,003
TOTAL	11,533	675	29,051	451,597	0	0	492,856	493,398	1,843,253
<u>REDWOOD</u>									
CITY	0	180	44,442	20,193	0	0	66,294	67,876	3,205,482
TOWN	0	0	27,270	12,749	0	0	40,019	42,331	6,980,571
TOTAL	0	180	71,712	32,942	0	0	106,313	110,207	10,186,053
<u>RENVILLE</u>									
CITY	0	125	45,682	18,831	0	0	64,916	68,382	2,980,654
TOWN	2,034	0	69,510	260,373	0	0	331,917	338,773	9,694,701
TOTAL	2,034	125	115,192	279,204	0	0	396,833	407,155	12,675,355
<u>RICE</u>									
CITY	804	0	228,789	131,300	0	0	361,855	388,260	18,310,132
TOWN	0	0	67,598	231,936	0	0	299,534	318,838	11,643,703
TOTAL	804	0	296,387	363,236	0	0	661,389	707,098	29,953,835

TABLE 31 PART H
2001 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			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
ROCK									
CITY	6,847	0	10,601	8,374	0	0	25,822	28,534	2,093,479
TOWN	0	2	13,164	5,001	0	0	18,167	19,766	4,077,530
TOTAL	6,847	2	23,765	13,375	0	0	43,989	48,300	6,171,009
ROSEAU									
CITY	4,181	44	21,786	13,798	0	0	48,025	48,928	2,076,696
TOWN	0	62	101,242	16,176	0	0	117,480	123,632	3,935,142
TOTAL	4,181	106	123,028	29,974	0	0	165,505	172,560	6,011,838
ST. LOUIS									
CITY	803	0	1,011,344	134,988	20,668	0	1,728,458	1,953,667	57,624,799
TOWN	0	0	215,109	457,172	0	0	672,281	1,767,753	30,175,627
TOTAL	803	0	1,226,453	592,160	20,668	0	2,400,739	3,721,420	87,800,426
SCOTT									
CITY	0	1,840	406,628	261,916	0	0	673,172	673,172	55,403,577
TOWN	0	225	102,264	165,952	0	0	268,441	271,443	16,154,901
TOTAL	0	2,065	508,892	427,868	0	0	941,613	944,615	71,558,478
SHERBURNE									
CITY	2,541	0	230,932	154,658	0	14,479	407,767	501,804	33,231,549
TOWN	0	0	141,984	328,642	0	1,088	471,714	492,357	17,484,259
TOTAL	2,541	0	372,916	483,300	0	15,567	879,481	994,161	50,715,808
SIBLEY									
CITY	0	0	30,202	14,049	0	50	44,301	44,523	2,393,760
TOWN	0	0	12,240	245,802	0	0	258,042	259,156	6,848,307
TOTAL	0	0	42,442	259,851	0	50	302,343	303,679	9,242,067
STEARNS									
CITY	42,608	1,185	580,755	331,586	0	600	959,081	986,238	47,755,313
TOWN	0	0	178,390	149,076	0	127	327,593	376,526	21,268,406
TOTAL	42,608	1,185	759,145	480,662	0	727	1,286,674	1,362,764	69,023,719
STEELE									
CITY	0	0	20,294	9,418	0	0	32,548	53,692	14,156,244
TOWN	113	0	81,760	226,697	0	54	308,624	313,088	6,378,424
TOTAL	113	0	102,054	236,115	0	54	341,172	366,780	20,534,668
STEVENS									
CITY	13,134	0	63,130	15,307	0	132	91,703	92,013	1,936,857
TOWN	0	0	14,029	343,671	0	0	357,700	359,288	3,333,493
TOTAL	13,134	0	77,159	358,978	0	132	449,403	451,301	5,270,350
SWIFT									
CITY	11,754	8,082	38,490	12,622	0	98	71,046	71,074	2,215,986
TOWN	174	0	23,006	300,278	0	294	323,752	346,767	4,292,493
TOTAL	11,928	8,082	61,496	312,900	0	392	394,798	417,841	6,508,479
TODD									
CITY	1,112	0	69,123	14,006	0	168	84,409	84,452	2,364,415
TOWN	962	0	17,184	92,047	0	268	110,461	127,983	6,338,328
TOTAL	2,074	0	86,307	106,053	0	436	194,870	212,435	8,702,743

TABLE 31 PART H
2001 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			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
<u>TRAVERSE</u>									
CITY	3,411	0	24,368	0	0	0	27,779	28,986	525,664
TOWN	0	0	44,207	223,826	0	0	268,033	272,556	3,034,501
TOTAL	3,411	0	68,575	223,826	0	0	295,812	301,542	3,560,165
<u>WABASHA</u>									
CITY	0	0	61,095	31,500	0	0	92,595	108,690	5,443,938
TOWN	0	112	27,908	13,635	0	0	41,655	47,208	5,566,102
TOTAL	0	112	89,003	45,135	0	0	134,250	155,898	11,010,040
<u>WADENA</u>									
CITY	11,989	0	46,658	30,778	0	74	89,499	91,026	2,245,713
TOWN	0	0	17,574	145,354	0	464	163,392	176,165	2,372,312
TOTAL	11,989	0	64,232	176,132	0	538	252,891	267,191	4,618,025
<u>WASECA</u>									
CITY	232	0	22,928	25,036	0	0	49,003	73,409	4,374,386
TOWN	6	0	39,776	304,672	0	346	345,216	348,245	5,989,993
TOTAL	238	0	62,704	329,708	0	346	394,219	421,654	10,364,379
<u>WASHINGTON</u>									
CITY	2,056	1,551	1,652,307	1,222,320	0	2,158	2,895,851	2,918,764	145,050,612
TOWN	0	48	58,910	189,212	0	0	252,785	315,855	15,517,999
TOTAL	2,056	1,599	1,711,217	1,411,532	0	2,158	3,148,636	3,234,619	160,568,611
<u>WATONWAN</u>									
CITY	12	0	12,304	19,414	0	0	31,930	32,998	1,998,855
TOWN	0	48	69,915	25,502	0	0	95,465	101,416	4,156,038
TOTAL	12	48	82,219	44,916	0	0	127,395	134,414	6,154,893
<u>WILKIN</u>									
CITY	36,881	0	9,962	6,868	0	0	53,711	54,237	1,280,755
TOWN	2,622	0	25,128	8,991	0	61	36,802	40,034	4,442,149
TOTAL	39,503	0	35,090	15,859	0	61	90,513	94,271	5,722,904
<u>WINONA</u>									
CITY	888	77	163,575	124,888	0	0	290,041	338,344	16,753,493
TOWN	470	320	12,095	10,621	0	125	23,631	25,258	6,739,194
TOTAL	1,358	397	175,670	135,509	0	125	313,672	363,602	23,492,687
<u>WRIGHT</u>									
CITY	6,511	4,446	383,788	247,056	0	2,400	650,212	664,645	38,873,573
TOWN	0	0	242,168	135,030	0	0	377,386	390,479	21,835,279
TOTAL	6,511	4,446	625,956	382,086	0	2,400	1,027,598	1,055,124	60,708,852
<u>YELLOW MEDICINE</u>									
CITY	9,320	0	37,592	21,096	0	0	68,256	69,415	1,605,601
TOWN	0	0	68,258	27,147	0	0	95,405	96,724	4,430,594
TOTAL	9,320	0	105,850	48,243	0	0	163,661	166,139	6,036,195
<u>STATE TOTAL</u>									
CITY	698,764	4,683,466	25,151,707	13,300,517	46,680	300,840	51,755,776	53,533,640	2,704,366,057
TOWN	56,929	20,877	5,725,097	17,863,065	0	16,370	23,925,339	26,645,409	711,453,095
TOTAL	755,693	4,704,343	30,876,804	31,163,582	46,680	317,210	75,681,115	80,179,049	3,415,819,152

TABLE 32
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 2002

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Aitkin	10,981,954	118,562	33,353	0	10,830,039	28,171	10,858,210
Anoka	185,231,732	11,586,226	15,771,260	0	157,874,246	27,361,064	185,235,310
Becker	16,822,456	243,315	0	0	16,579,141	0	16,579,141
Beltrami	13,701,579	261,304	0	0	13,440,275	0	13,440,275
Benton	16,755,249	1,062,470	0	4,179	15,688,600	0	15,688,600
Big Stone	2,698,810	0	0	0	2,698,810	0	2,698,810
Blue Earth	33,450,253	1,279,024	0	0	32,171,229	0	32,171,229
Brown	14,026,874	443,356	0	0	13,583,518	0	13,583,518
Carlton	14,485,441	566,848	0	8,966	13,909,627	0	13,909,627
Carver	55,161,471	6,737,761	3,447,483	0	44,976,227	5,149,826	50,126,053
Cass	25,444,397	161,710	0	0	25,282,687	0	25,282,687
Chippewa	7,354,356	80,361	0	0	7,273,995	0	7,273,995
Chisago	24,936,351	537,517	0	10,497	24,388,337	0	24,388,337
Clay	20,360,567	646,125	0	0	19,714,442	0	19,714,442
Clearwater	4,575,467	0	0	0	4,575,467	0	4,575,467
Cook	6,707,287	75,201	44,408	0	6,587,678	10,654	6,598,332
Cottonwood	8,007,867	271,906	0	0	7,735,961	0	7,735,961
Crow Wing	48,259,904	811,795	79,680	0	47,368,429	41,336	47,409,765
Dakota	277,681,183	12,870,480	25,992,691	0	238,818,012	27,839,600	266,657,612
Dodge	9,913,464	272,118	0	0	9,641,346	0	9,641,346
Douglas	22,429,229	378,126	0	0	22,051,103	0	22,051,103
Faribault	9,591,360	242,584	0	0	9,348,776	0	9,348,776
Fillmore	10,409,599	270,827	0	0	10,138,772	0	10,138,772
Freeborn	16,947,956	339,322	0	0	16,608,634	0	16,608,634
Goodhue	34,963,748	1,088,655	0	0	33,875,093	0	33,875,093
Grant	4,087,876	26,031	0	6,368	4,055,477	0	4,055,477
Hennepin	1,048,786,334	92,162,103	119,810,303	10,989	836,802,939	83,408,861	920,211,800
Houston	8,539,817	91,339	0	0	8,448,478	0	8,448,478
Hubbard	13,998,177	234,564	0	0	13,763,613	0	13,763,613
Isanti	15,554,473	167,730	0	0	15,386,743	0	15,386,743

TABLE 32
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 2002

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Itasca	28,594,000	536,224	187,039	10,951	27,859,786	196,907	28,056,693
Jackson	8,747,843	77,071	0	0	8,670,772	0	8,670,772
Kanabec	5,978,483	88,736	0	0	5,889,747	0	5,889,747
Kandiyohi	22,271,783	287,195	0	169	21,984,419	0	21,984,419
Kittson	4,691,442	10,104	0	0	4,681,338	0	4,681,338
Koochiching	5,678,454	14,340	0	0	5,664,114	140	5,664,254
Lac Qui Parle	4,355,730	15,937	0	0	4,339,793	0	4,339,793
Lake	6,748,729	269,722	155,007	0	6,324,000	54,911	6,378,911
Lake of the Woods	2,152,265	0	0	0	2,152,265	0	2,152,265
Le Sueur	14,875,455	367,962	0	0	14,507,493	0	14,507,493
Lincoln	3,857,041	4,075	0	0	3,852,966	0	3,852,966
Lyon	14,344,228	819,311	0	0	13,524,917	0	13,524,917
McLeod	18,223,652	416,220	0	0	17,807,432	0	17,807,432
Mahnomen	2,142,224	10,862	0	0	2,131,362	0	2,131,362
Marshall	6,597,314	14,836	0	0	6,582,478	0	6,582,478
Martin	14,348,554	272,538	0	0	14,076,016	0	14,076,016
Meeker	11,571,765	130,992	0	6,372	11,434,401	0	11,434,401
Mille Lacs	9,893,792	240,664	0	1,585	9,651,543	0	9,651,543
Morrison	14,344,761	461,171	0	0	13,883,590	0	13,883,590
Mower	18,035,102	392,285	0	0	17,642,817	0	17,642,817
Murray	6,564,415	32,219	0	0	6,532,196	0	6,532,196
Nicollet	17,547,138	286,294	0	0	17,260,844	0	17,260,844
Nobles	10,871,021	283,438	0	0	10,587,583	0	10,587,583
Norman	3,940,636	6,113	0	0	3,934,523	0	3,934,523
Olmsted	77,753,240	2,982,911	0	0	74,770,329	0	74,770,329
Ottertail	34,293,013	870,131	0	0	33,422,882	0	33,422,882
Pennington	4,683,015	10,304	0	0	4,672,711	0	4,672,711
Pine	12,840,560	232,470	0	14,441	12,593,649	0	12,593,649
Pipestone	5,305,566	100,667	0	0	5,204,899	0	5,204,899
Polk	15,543,283	433,274	0	0	15,110,009	0	15,110,009

TABLE 32
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 2002

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Pope	6,118,426	48,061	0	7,412	6,062,953	0	6,062,953
Ramsey	326,008,793	25,517,873	33,898,905	0	266,592,015	49,375,272	315,967,287
Red Lake	1,841,398	14,120	0	0	1,827,278	0	1,827,278
Redwood	10,143,495	103,765	0	0	10,039,730	0	10,039,730
Renville	12,648,929	250,762	0	0	12,398,167	0	12,398,167
Rice	29,992,705	1,217,681	0	0	28,775,024	0	28,775,024
Rock	6,141,259	186,026	0	0	5,955,233	0	5,955,233
Roseau	6,009,279	82,762	0	8,090	5,918,427	0	5,918,427
St Louis	87,745,981	5,130,916	378,217	26,971	82,209,877	550,851	82,760,728
Scott	71,386,196	2,557,629	4,830,459	0	63,998,108	6,220,217	70,218,325
Sherburne	50,674,830	1,236,047	0	9,810	49,428,973	0	49,428,973
Sibley	9,241,282	218,191	0	0	9,023,091	0	9,023,091
Stearns	68,958,068	3,663,354	0	8,868	65,285,846	0	65,285,846
Steele	20,479,873	406,158	0	0	20,073,715	0	20,073,715
Stevens	5,249,779	118,772	0	661	5,130,346	0	5,130,346
Swift	6,499,027	332,623	0	0	6,166,404	0	6,166,404
Todd	8,699,761	145,221	0	0	8,554,540	0	8,554,540
Traverse	3,545,680	2,020	0	3,326	3,540,334	0	3,540,334
Wabasha	11,006,199	286,161	0	0	10,720,038	0	10,720,038
Wadena	4,611,569	143,268	0	0	4,468,301	0	4,468,301
Waseca	10,334,170	96,594	0	0	10,237,576	0	10,237,576
Washington	160,486,632	5,926,876	10,519,273	14,436	144,026,047	14,914,439	158,940,486
Watowan	6,136,878	29,922	0	0	6,106,956	0	6,106,956
Wilken	5,700,381	63,383	0	0	5,636,998	0	5,636,998
Winona	23,467,499	643,526	0	0	22,823,973	0	22,823,973
Wright	60,713,144	2,426,035	0	8,188	58,278,921	0	58,278,921
Yellow Medicine	6,013,505	93,083	0	0	5,920,422	0	5,920,422
Statewide	3,408,514,473	193,636,255	215,148,078	162,279	2,999,567,861	215,152,249	3,214,720,110

SECTION IV

Current Year Taxes – Payable 2002

Part A – By Taxing District

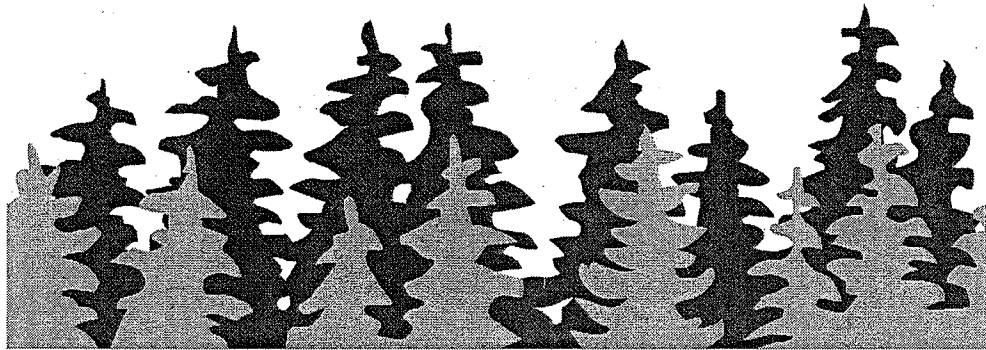




TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<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	\$ 523,388,566	\$ 15,673,784,740	\$ 1,033,645,206	\$ 984,596,398	\$ 1,255,253,714	\$ 103,877,115	\$ 2,194,613,974
Net Tax Capacity ⁽¹⁾	10,981,954	185,231,732	16,822,456	13,701,579	16,755,249	2,698,810	33,450,253
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.00311	0.04563	0.01036	0.00046	0.00489	0.13590	0.02667
Net Tax Capacity Rate	118.815	115.242	125.144	151.765	142.294	155.976	103.903
<u>Referendum Market Value Levy</u>							
County	\$ 0	0	0	0	0	0	0
City ⁽²⁾	11,002	110,547	0	0	0	0	0
School District	5,274	7,041,242	107,107	4,525	61,387	141,170	585,275
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 16,276	\$ 7,151,789	\$ 107,107	\$ 4,525	\$ 61,387	\$ 141,170	\$ 585,275
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 8,279,309	\$ 59,705,672	\$ 11,951,721	\$ 12,544,989	\$ 11,694,558	\$ 2,090,346	\$ 17,717,910
City	573,256	58,225,279	1,936,569	1,354,042	3,696,504	700,358	8,113,927
Town	1,858,652	1,995,354	2,411,011	1,741,817	960,370	345,200	1,900,713
School District ⁽³⁾	2,088,659	46,576,287	3,757,881	4,596,003	5,723,791	917,497	5,483,806
Special District ⁽⁴⁾	25,450	9,275,479	666,270	148,171	161,594	156,086	96,632
Tax Increment Financing	154,045	13,005,402	328,847	409,150	1,599,117	0	1,442,686
Contribution	68,845	24,681,547	0	0	0	0	0
Power Line	0	0	0	0	5,727	0	0
TOTAL	\$ 13,048,216	\$ 213,465,020	\$ 21,052,299	\$ 20,794,172	\$ 23,841,661	\$ 4,209,487	\$ 34,755,674
State Levy ⁽⁵⁾	\$ 1,698,747	\$ 27,511,304	\$ 2,495,373	\$ 2,456,164	\$ 2,751,127	\$ 207,699	\$ 5,781,163
Total Levy Before Credits	\$ 14,763,239	\$ 248,128,113	\$ 23,654,779	\$ 23,254,861	\$ 26,654,175	\$ 4,558,356	\$ 41,122,112
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 824,823	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	1,248,582	21,501,456	2,063,244	1,996,322	2,180,008	290,973	3,340,703
Market Value Agricultural Credit	122,496	83,259	240,491	141,498	220,162	111,541	318,730
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	2,452	0	0
Agricultural Preserves Credit ⁽⁷⁾	0	4,113	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 2,195,901	\$ 21,588,828	\$ 2,303,735	\$ 2,137,820	\$ 2,402,622	\$ 402,514	\$ 3,659,433
Total Net Tax Payable	\$ 12,567,338	\$ 226,539,285	\$ 21,351,044	\$ 21,117,041	\$ 24,251,553	\$ 4,155,842	\$ 37,462,679

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<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	\$ 850,489,470	\$ 1,107,233,778	\$ 4,638,472,870	\$ 1,329,608,748	\$ 350,223,571	\$ 2,126,988,850	\$ 1,461,467,298
Net Tax Capacity ⁽¹⁾	14,026,874	14,485,441	55,161,471	25,444,397	7,354,356	24,936,351	20,360,567
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.10242	0.01784	0.13715	0.00573	0.09394	0.08583	0.01763
Net Tax Capacity Rate	109.207	162.224	121.802	90.877	129.738	133.325	133.149
<u>Referendum Market Value Levy</u>							
County	\$ 0	0	0	0	0	0	0
City ⁽²⁾	0	0	999,820	0	41,424	127,493	0
School District	871,100	197,566	5,361,959	76,247	287,587	1,698,031	257,601
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 871,100	\$ 197,566	\$ 6,361,779	\$ 76,247	\$ 329,011	\$ 1,825,524	\$ 257,601
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 7,170,586	\$ 12,178,101	\$ 23,986,410	\$ 12,121,383	\$ 4,288,931	\$ 16,085,759	\$ 15,905,410
City	4,431,891	3,334,165	13,678,526	2,451,903	2,114,184	5,352,249	4,056,087
Town	803,499	2,120,028	1,432,916	3,346,705	869,783	3,117,784	1,088,568
School District ⁽³⁾	2,223,587	4,688,735	12,360,435	4,913,660	2,030,908	7,394,939	4,119,410
Special District ⁽⁴⁾	119,076	186,450	2,308,269	54,356	98,987	422,644	1,084,012
Tax Increment Financing	569,648	976,330	8,026,072	235,187	138,627	859,173	856,503
Contribution	0	0	5,395,206	0	0	0	0
Power Line	0	15,039	0	0	0	13,722	0
TOTAL	\$ 15,318,287	\$ 23,498,848	\$ 67,187,834	\$ 23,123,194	\$ 9,541,420	\$ 33,246,270	\$ 27,109,990
State Levy ⁽⁵⁾	\$ 1,572,657	\$ 2,823,862	\$ 7,085,248	\$ 5,567,758	\$ 770,925	\$ 2,315,283	\$ 2,292,002
Total Levy Before Credits	\$ 17,762,044	\$ 26,520,276	\$ 80,634,861	\$ 28,767,199	\$ 10,641,356	\$ 37,387,077	\$ 29,659,593
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	1,946,550	2,327,649	4,391,428	1,930,165	826,627	3,461,712	3,301,331
Market Value Agricultural Credit	292,390	95,078	242,740	112,012	183,608	227,287	217,382
Disparity Reduction Credit	0	0	0	0	0	0	2,103,403
Power Line Credit	0	1,002	0	0	0	7,976	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	151,229	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 2,238,940	\$ 2,423,729	\$ 4,785,397	\$ 2,042,177	\$ 1,010,235	\$ 3,696,975	\$ 5,622,116
Total Net Tax Payable	\$ 15,523,104	\$ 24,096,547	\$ 75,849,464	\$ 26,725,022	\$ 9,631,121	\$ 33,690,102	\$ 24,037,477

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>
<u>Tax Base Value</u>							
Referendum Market Value	\$ 258,862,306	\$ 294,452,793	\$ 290,164,080	\$ 2,814,726,111	\$ 22,792,669,560	\$ 599,285,425	\$ 1,513,945,850
Net Tax Capacity ⁽¹⁾	4,575,467	6,707,287	8,007,867	48,259,904	277,681,183	9,913,464	22,429,229
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.00604	0.00027	0.10716	0.01747	0.13222	0.00409	0.01970
Net Tax Capacity Rate	165.498	84.239	111.432	90.904	108.360	132.768	97.645
<u>Referendum Market Value Levy</u>							
County	\$ 0	0	0	0	0	0	0
City ⁽²⁾	0	0	0	0	2,316,046	0	147,995
School District	15,635	795	310,952	491,607	27,819,912	24,536	150,235
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 15,635	\$ 795	\$ 310,952	\$ 491,607	\$ 30,135,958	\$ 24,536	\$ 298,230
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 4,640,349	\$ 4,154,489	\$ 4,999,917	\$ 18,514,645	\$ 78,771,459	\$ 5,723,535	\$ 12,204,513
City	500,776	548,375	1,418,307	10,202,699	93,001,387	2,584,991	2,665,138
Town	566,405	47,236	794,106	4,311,734	2,355,012	1,276,740	3,078,245
School District ⁽³⁾	1,593,259	275,553	1,325,910	9,091,729	60,555,722	3,096,446	3,321,310
Special District ⁽⁴⁾	271,495	466,666	27,300	712,229	11,969,561	0	227,751
Tax Increment Financing	0	66,185	357,793	872,702	13,563,538	480,220	404,083
Contribution	0	91,663	0	164,472	40,677,845	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 7,572,284	\$ 5,650,167	\$ 8,923,333	\$ 43,870,210	\$ 300,894,524	\$ 13,161,932	\$ 21,901,040
State Levy ⁽⁵⁾	\$ 1,418,935	\$ 1,693,325	\$ 807,118	\$ 11,047,275	\$ 44,323,886	\$ 629,224	\$ 3,969,680
Total Levy Before Credits	\$ 9,006,854	\$ 7,344,287	\$ 10,041,403	\$ 55,409,092	\$ 375,354,368	\$ 13,815,692	\$ 26,168,950
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 433,946	\$ 0	\$ 989,972	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	458,305	397,254	686,876	4,200,296	23,146,934	1,357,705	2,456,376
Market Value Agricultural Credit	119,973	3,257	211,163	128,558	200,774	193,989	235,886
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	0	0	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	94,933	0	0
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	5,935	0	0	0
TOTAL	\$ 578,278	\$ 834,457	\$ 898,039	\$ 5,324,761	\$ 23,442,641	\$ 1,551,694	\$ 2,692,262
Total Net Tax Payable	\$ 8,428,576	\$ 6,509,830	\$ 9,143,364	\$ 50,084,331	\$ 351,911,727	\$ 12,263,998	\$ 23,476,688

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<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	\$ 364,445,871	\$ 594,971,855	\$ 1,004,477,926	\$ 2,375,308,850	\$ 155,205,010	\$ 80,110,018,052	\$ 626,322,135
Net Tax Capacity ⁽¹⁾	9,591,360	10,409,599	16,947,956	34,963,748	4,087,876	1,048,786,334	8,539,817
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.05124	0.12626	0.01784	0.01687	0.12526	0.12935	0.04126
Net Tax Capacity Rate	100.000	118.453	99.451	146.821	122.182	129.364	129.832
<u>Referendum Market Value Levy</u>							
County	\$ 0	0	0	0	0	0	0
City ⁽²⁾	0	21,426	0	0	0	4,270,167	0
School District	186,733	729,815	179,174	400,698	194,405	99,351,546	258,421
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 186,733	\$ 751,241	\$ 179,174	\$ 400,698	\$ 194,405	\$ 103,621,713	\$ 258,421
<u>Net Tax Capacity Levy</u> ⁽²⁾							
County	\$ 5,053,121	\$ 5,373,696	\$ 8,643,980	\$ 21,567,010	\$ 2,666,780	\$ 410,157,370	\$ 4,912,098
City	2,111,771	3,117,784	2,187,301	14,706,470	897,463	346,490,191	2,292,014
Town	1,291,560	1,907,621	1,479,113	2,770,805	384,544	305,268	1,464,471
School District ⁽³⁾	779,738	1,528,773	4,208,309	9,884,916	773,993	209,924,182	2,281,219
Special District ⁽⁴⁾	26,647	0	8,662	723,860	219,947	77,944,153	14,223
Tax Increment Financing	328,570	402,634	327,463	1,681,230	45,798	124,416,724	123,378
Contribution	0	0	0	0	0	187,499,528	0
Power Line	0	0	0	0	6,118	14,176	0
TOTAL	\$ 9,591,407	\$ 12,330,508	\$ 16,854,828	\$ 51,334,291	\$ 4,994,643	\$ 1,356,751,592	\$ 11,087,403
State Levy ⁽⁵⁾	\$ 714,762	\$ 798,955	\$ 2,196,257	\$ 4,401,425	\$ 311,160	\$ 229,287,355	\$ 691,340
Total Levy Before Credits	\$ 10,492,902	\$ 13,880,704	\$ 19,230,259	\$ 56,136,414	\$ 5,500,208	\$ 1,689,660,660	\$ 12,037,164
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	973,673	1,537,919	2,312,431	3,372,380	389,281	68,590,095	1,474,599
Market Value Agricultural Credit	259,208	351,367	312,396	391,697	124,054	130,193	237,791
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	5,791	14,177	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	0	25,649	0
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	3,577	0	0	0
TOTAL	\$ 1,232,881	\$ 1,889,286	\$ 2,624,827	\$ 3,767,654	\$ 519,126	\$ 68,760,114	\$ 1,712,390
Total Net Tax Payable	\$ 9,260,021	\$ 11,991,418	\$ 16,605,432	\$ 52,368,760	\$ 4,981,082	\$ 1,620,900,546	\$ 10,324,774

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDYOHI</u>	<u>KITTSO</u>
<u>Tax Base Value</u>							
Referendum Market Value	\$ 806,420,632	\$ 1,294,094,785	\$ 1,897,056,337	\$ 285,022,890	\$ 434,709,661	\$ 1,480,415,190	\$ 175,719,660
Net Tax Capacity ⁽¹⁾	13,998,177	15,554,473	28,594,000	8,747,843	5,978,483	22,271,783	4,691,442
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.00291	0.00602	0.02444	0.05757	0.04635	0.10053	0.38026
Net Tax Capacity Rate	105.674	143.852	133.945	118.286	141.994	131.004	91.117
<u>Referendum Market Value Levy</u>							
County	\$ 0	0	0	0	176,795	0	0
City ⁽²⁾	0	0	0	0	0	0	0
School District	23,502	77,875	463,706	164,091	24,676	1,488,208	668,184
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 23,502	\$ 77,875	\$ 463,706	\$ 164,091	\$ 201,471	\$ 1,488,208	\$ 668,184
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 6,687,211	\$ 9,870,131	\$ 20,142,890	\$ 5,783,361	\$ 5,684,947	\$ 17,419,205	\$ 2,126,057
City	952,467	4,207,174	6,305,382	1,113,962	402,996	3,363,135	468,859
Town	2,263,542	2,770,653	2,556,977	985,232	742,640	2,042,002	538,898
School District ⁽³⁾	4,500,448	5,158,950	7,358,905	2,257,110	1,509,978	5,629,631	851,588
Special District ⁽⁴⁾	72,395	44,312	658,239	95,894	15,903	267,694	276,438
Tax Increment Financing	316,399	324,258	878,866	111,936	132,643	455,068	12,860
Contribution	0	0	386,086	0	0	0	0
Power Line	0	0	12,992	0	0	234	0
TOTAL	\$ 14,792,462	\$ 22,375,478	\$ 38,300,337	\$ 10,347,495	\$ 8,489,107	\$ 29,176,969	\$ 4,274,700
State Levy ⁽⁵⁾	\$ 2,707,337	\$ 1,359,411	\$ 5,084,773	\$ 708,567	\$ 487,844	\$ 2,905,899	\$ 1,235,378
Total Levy Before Credits	\$ 17,523,301	\$ 23,812,764	\$ 43,848,816	\$ 11,220,153	\$ 9,178,422	\$ 33,571,076	\$ 6,178,262
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 3,886,302	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	1,388,193	2,491,905	3,214,648	713,311	1,079,277	2,902,133	225,690
Market Value Agricultural Credit	91,717	226,472	68,680	252,734	161,213	282,435	112,628
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	1,598	0	0	1,495	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 1,479,910	\$ 2,718,377	\$ 7,171,228	\$ 966,045	\$ 1,240,490	\$ 3,186,063	\$ 338,318
Total Net Tax Payable	\$ 16,043,391	\$ 21,094,387	\$ 36,677,588	\$ 10,254,108	\$ 7,937,932	\$ 30,385,013	\$ 5,839,944

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<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	\$ 402,218,585	\$ 144,063,634	\$ 421,679,485	\$ 125,638,420	\$ 1,049,470,745	\$ 167,940,965	\$ 850,158,483
Net Tax Capacity ⁽¹⁾	5,678,454	4,355,730	6,748,729	2,152,265	14,875,455	3,857,041	14,344,228
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.15685	0.14677	0.00000	0.02435	0.02879	0.18072	0.02926
Net Tax Capacity Rate	95.007	111.623	129.171	136.665	106.209	117.212	106.991
<u>Referendum Market Value Levy</u>							
County	\$ 0	0	0	0	0	0	0
City ⁽²⁾	0	0	0	0	80,311	0	0
School District	630,872	211,441	0	30,593	221,788	303,501	248,787
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 630,872	\$ 211,441	\$ 0	\$ 30,593	\$ 302,099	\$ 303,501	\$ 248,787
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 2,820,357	\$ 2,500,435	\$ 4,397,508	\$ 1,474,161	\$ 7,839,526	\$ 2,971,633	\$ 7,184,304
City	1,704,923	862,553	1,244,521	116,315	3,403,083	676,062	4,027,511
Town	52,890	662,483	86,981	268,902	1,137,936	502,362	582,269
School District ⁽³⁾	765,027	619,675	2,184,039	1,070,603	2,913,928	284,035	2,482,383
Special District ⁽⁴⁾	36,852	190,181	125,364	11,414	39,607	79,340	83,971
Tax Increment Financing	14,897	26,675	359,033	0	464,958	7,501	986,634
Contribution	0	0	319,963	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 5,394,946	\$ 4,862,002	\$ 8,717,409	\$ 2,941,395	\$ 15,799,038	\$ 4,520,933	\$ 15,347,072
State Levy ⁽⁵⁾	\$ 1,235,305	\$ 297,680	\$ 1,216,005	\$ 351,347	\$ 1,436,227	\$ 553,571	\$ 2,414,108
Total Levy Before Credits	\$ 7,261,123	\$ 5,371,123	\$ 9,933,414	\$ 3,323,335	\$ 17,537,364	\$ 5,378,005	\$ 18,009,967
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 4,807	\$ 0	\$ 1,079,219	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	925,980	396,457	876,831	288,063	2,063,578	350,579	1,540,222
Market Value Agricultural Credit	47,454	214,225	1,480	30,540	241,767	151,537	228,203
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	2,049	0	0	1,756	0	0	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 980,290	\$ 610,682	\$ 1,957,530	\$ 320,359	\$ 2,305,345	\$ 502,116	\$ 1,768,425
Total Net Tax Payable	\$ 6,280,833	\$ 4,760,441	\$ 7,975,884	\$ 3,002,976	\$ 15,232,019	\$ 4,875,889	\$ 16,241,542

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<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	\$ 1,335,411,665	\$ 102,296,305	\$ 245,019,758	\$ 643,980,608	\$ 749,238,875	\$ 730,889,110	\$ 969,912,920
Net Tax Capacity ⁽¹⁾	18,223,652	2,142,224	6,597,314	14,348,554	11,571,765	9,893,792	14,344,761
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.02290	0.00206	0.08732	0.03475	0.01068	0.00041	0.01459
Net Tax Capacity Rate	137.807	187.693	94.168	94.916	118.064	150.697	128.490
<u>Referendum Market Value Levy</u>							
County	\$ 0	0	0	0	0	0	0
City ⁽²⁾	0	0	0	0	0	0	59,998
School District	305,824	2,105	213,948	223,779	80,037	3,010	81,535
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 305,824	\$ 2,105	\$ 213,948	\$ 223,779	\$ 80,037	\$ 3,010	\$ 141,533
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 12,175,460	\$ 2,665,100	\$ 3,130,616	\$ 6,778,094	\$ 6,333,500	\$ 8,523,014	\$ 10,002,187
City	7,553,371	306,033	684,355	2,451,281	2,006,905	1,749,428	2,400,683
Town	1,287,499	375,017	1,127,814	1,120,862	2,046,193	1,222,887	2,208,138
School District ⁽³⁾	3,263,978	487,581	882,111	2,827,218	3,010,345	2,940,288	2,951,023
Special District ⁽⁴⁾	200,127	164,567	368,695	109,795	81,458	65,392	169,442
Tax Increment Financing	632,953	22,516	18,965	331,865	176,366	406,337	700,090
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	7,315	2,313	0
TOTAL	\$ 25,113,388	\$ 4,020,814	\$ 6,212,556	\$ 13,619,115	\$ 13,662,082	\$ 14,909,659	\$ 18,431,563
State Levy ⁽⁵⁾	\$ 2,088,845	\$ 343,265	\$ 1,233,978	\$ 1,755,869	\$ 982,690	\$ 1,204,866	\$ 1,875,470
Total Levy Before Credits	\$ 27,508,057	\$ 4,366,184	\$ 7,660,482	\$ 15,598,763	\$ 14,724,809	\$ 16,117,535	\$ 20,448,566
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	2,680,782	250,635	485,345	1,393,348	1,694,978	1,669,754	2,269,368
Market Value Agricultural Credit	296,886	72,781	230,539	266,009	250,541	150,987	429,436
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	6,124	1,752	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 2,977,668	\$ 323,416	\$ 715,884	\$ 1,659,357	\$ 1,951,643	\$ 1,822,493	\$ 2,698,804
Total Net Tax Payable	\$ 24,530,389	\$ 4,042,768	\$ 6,944,598	\$ 13,939,406	\$ 12,773,166	\$ 14,295,042	\$ 17,749,762

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<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	\$ 1,108,251,195	\$ 211,739,128	\$ 1,184,465,180	\$ 510,927,835	\$ 123,354,915	\$ 6,178,917,090	\$ 1,992,524,268
Net Tax Capacity ⁽¹⁾	18,035,102	6,564,415	17,547,138	10,871,021	3,940,636	77,753,240	34,293,013
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.08762	0.23524	0.03504	0.04869	0.18590	0.11391	0.06157
Net Tax Capacity Rate	94.371	93.722	101.310	119.691	133.206	125.458	93.440
<u>Referendum Market Value Levy</u>							
County	\$ 0	0	0	0	0	0	0
City ⁽²⁾	0	0	0	0	0	19,171	59,000
School District	971,070	498,089	415,011	248,792	229,318	7,019,457	1,167,797
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 971,070	\$ 498,089	\$ 415,011	\$ 248,792	\$ 229,318	\$ 7,038,628	\$ 1,226,797
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 7,643,534	\$ 3,544,830	\$ 9,444,112	\$ 6,178,822	\$ 2,813,376	\$ 44,582,442	\$ 15,679,215
City	3,048,729	756,570	3,900,781	2,585,306	776,933	24,840,457	4,524,459
Town	2,164,894	928,474	1,110,470	976,103	527,268	3,013,587	4,690,484
School District ⁽³⁾	3,490,094	846,009	2,887,797	2,577,484	794,010	21,284,711	5,738,656
Special District ⁽⁴⁾	302,875	36,511	134,635	303,166	323,298	0	454,249
Tax Increment Financing	369,705	39,938	299,206	390,701	14,285	3,826,533	956,265
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 17,019,831	\$ 6,152,332	\$ 17,777,001	\$ 13,011,582	\$ 5,249,170	\$ 97,547,730	\$ 32,043,328
State Levy ⁽⁵⁾	\$ 1,841,775	\$ 512,898	\$ 2,047,103	\$ 1,201,233	\$ 203,009	\$ 13,065,866	\$ 5,244,620
Total Levy Before Credits	\$ 19,832,676	\$ 7,163,319	\$ 20,239,115	\$ 14,461,607	\$ 5,681,497	\$ 117,652,224	\$ 38,514,745
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	2,763,066	541,100	1,988,873	1,173,123	351,283	9,043,477	4,047,078
Market Value Agricultural Credit	294,036	219,505	209,323	270,476	142,783	322,716	597,121
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	0	0	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 3,057,102	\$ 760,605	\$ 2,198,196	\$ 2,198,196	\$ 494,066	\$ 9,366,193	\$ 4,644,199
Total Net Tax Payable	\$ 16,775,574	\$ 6,402,714	\$ 18,040,919	\$ 12,263,411	\$ 5,187,431	\$ 108,286,031	\$ 33,870,546

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
Tax Base Value							
Referendum Market Value	\$ 320,237,000	\$ 833,226,107	\$ 243,285,498	\$ 771,037,095	\$ 329,587,915	\$ 25,609,124,936	\$ 91,651,100
Net Tax Capacity ⁽¹⁾	4,683,015	12,840,560	5,305,566	15,543,283	6,118,426	326,008,793	1,841,398
Average Tax Rate Percentage							
Referendum Market Value Rate	0.02713	0.05008	0.25138	0.05832	0.01034	0.05581	0.06970
Net Tax Capacity Rate	175.386	124.889	118.796	158.003	128.095	123.271	136.111
Referendum Market Value Levy							
County	\$ 0	0	320,161	0	0	0	0
City ⁽²⁾	0	0	0	0	0	702,499	0
School District	86,886	417,274	291,414	449,653	34,064	13,589,540	63,883
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 86,886	\$ 417,274	\$ 611,575	\$ 449,653	\$ 34,064	\$ 14,292,039	\$ 63,883
Net Tax Capacity Levy ⁽²⁾							
County	\$ 4,373,185	\$ 8,684,148	\$ 3,536,887	\$ 12,138,963	\$ 3,633,072	\$ 141,854,852	\$ 1,365,824
City	1,528,255	1,543,626	1,116,133	4,255,736	1,168,909	88,529,836	490,715
Town	394,497	1,931,627	387,450	2,316,384	779,488	1,612,207	236,704
School District ⁽³⁾	1,639,540	3,283,500	1,096,669	4,112,100	1,595,580	71,034,454	282,159
Special District ⁽⁴⁾	256,967	284,963	16,971	956,847	570,261	14,570,939	102,822
Tax Increment Financing	20,888	290,799	148,669	778,834	81,591	31,220,110	28,120
Contribution	0	0	0	0	0	53,050,773	0
Power Line	0	17,825	0	0	8,510	0	0
TOTAL	\$ 8,213,332	\$ 16,036,488	\$ 6,302,779	\$ 24,558,864	\$ 7,837,411	\$ 401,873,171	\$ 2,506,344
State Levy ⁽⁵⁾	\$ 865,604	\$ 1,890,895	\$ 563,927	\$ 2,019,763	\$ 606,749	\$ 65,809,499	\$ 439,472
Total Levy Before Credits	\$ 9,165,822	\$ 18,344,657	\$ 7,478,281	\$ 27,028,280	\$ 8,478,224	\$ 481,974,709	\$ 3,009,699
Credits							
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	749,448	1,803,278	563,500	1,733,580	792,034	31,096,868	192,520
Market Value Agricultural Credit	95,895	239,135	151,941	314,788	177,389	1,463	70,959
Disparity Reduction Credit	0	0	0	872,274	0	0	0
Power Line Credit	0	9,584	0	0	6,687	0	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 845,343	\$ 2,051,997	\$ 715,441	\$ 2,920,642	\$ 976,110	\$ 31,098,331	\$ 263,479
Total Net Tax Payable	\$ 8,320,479	\$ 16,292,660	\$ 6,762,840	\$ 24,107,638	\$ 7,502,114	\$ 450,876,378	\$ 2,746,220

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<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	\$ 371,420,205	\$ 425,870,215	\$ 2,312,745,482	\$ 246,150,665	\$ 386,504,310	\$ 6,723,437,278	\$ 6,029,341,470
Net Tax Capacity ⁽¹⁾	10,143,495	12,648,929	29,992,705	6,141,259	6,009,279	87,745,981	71,386,196
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.02226	0.07700	0.01484	0.10474	0.06260	0.01799	0.08194
Net Tax Capacity Rate	117.073	108.157	102.358	112.325	137.040	143.292	111.755
<u>Referendum Market Value Levy</u>							
County	\$ 0	0	0	0	0	0	0
City ⁽²⁾	0	0	102,946	0	0	87,310	1,228,680
School District	82,694	327,909	240,353	257,821	241,949	1,122,182	3,711,963
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 82,694	\$ 327,909	\$ 343,299	\$ 257,821	\$ 241,949	\$ 1,209,492	\$ 4,940,643
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 6,282,264	\$ 7,187,359	\$ 11,432,421	\$ 2,839,036	\$ 3,309,056	\$ 73,059,586	\$ 25,281,087
City	2,441,967	2,946,030	5,670,152	772,224	1,449,712	19,766,499	20,006,528
Town	1,069,245	1,534,222	1,824,682	669,921	701,787	5,300,907	2,445,824
School District ⁽³⁾	1,872,661	1,230,990	9,937,654	2,351,954	2,255,074	16,816,972	18,221,825
Special District ⁽⁴⁾	32,328	297,580	487,570	21,813	360,092	2,680,209	3,360,977
Tax Increment Financing	176,797	484,546	1,347,402	243,246	148,983	7,290,300	2,901,808
Contribution	0	0	0	0	0	780,709	7,559,522
Power Line	0	0	0	0	10,423	37,485	0
TOTAL	\$ 11,875,262	\$ 13,680,727	\$ 30,699,881	\$ 6,898,194	\$ 8,235,127	\$ 125,732,667	\$ 79,777,571
State Levy ⁽⁵⁾	\$ 662,678	\$ 1,184,649	\$ 3,479,623	\$ 412,695	\$ 831,172	\$ 15,151,326	\$ 9,604,542
Total Levy Before Credits	\$ 12,620,634	\$ 15,193,285	\$ 34,522,803	\$ 7,568,710	\$ 9,308,248	\$ 142,093,485	\$ 94,322,756
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 0	0	0	0	0	8,419,809	0
Market Value Homestead Credit	960,074	1,039,409	3,653,078	643,698	988,391	13,698,973	6,323,111
Market Value Agricultural Credit	298,831	338,611	349,159	159,132	190,673	83,933	235,888
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	2,592	3,784	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	0	0	12,635
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 1,258,905	\$ 1,378,020	\$ 4,002,237	\$ 802,830	\$ 1,181,656	\$ 22,206,499	\$ 6,571,634
Total Net Tax Payable	\$ 11,361,729	\$ 13,815,265	\$ 30,520,566	\$ 6,765,880	\$ 8,126,592	\$ 119,886,986	\$ 87,751,122

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
Tax Base Value							
Referendum Market Value	\$ 3,842,826,120	\$ 429,980,478	\$ 5,165,014,625	\$ 1,486,850,580	\$ 257,963,675	\$ 270,147,640	\$ 564,856,410
Net Tax Capacity ⁽¹⁾	50,674,830	9,241,282	68,958,068	20,479,873	5,249,779	6,499,027	8,699,761
Average Tax Rate Percentage							
Referendum Market Value Rate	0.08194	0.02857	0.02578	0.00992	0.12443	0.10261	0.02462
Net Tax Capacity Rate	116.989	116.693	124.239	107.915	102.521	111.529	156.099
Referendum Market Value Levy							
County	\$ 0	0	0	0	0	0	0
City ⁽²⁾	0	0	0	0	67,012	14,340	11,274
School District	3,148,889	122,839	1,331,601	147,507	253,981	262,871	127,814
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 3,148,889	\$ 122,839	\$ 1,331,601	\$ 147,507	\$ 320,993	\$ 277,211	\$ 139,088
Net Tax Capacity Levy ⁽²⁾							
County	\$ 23,512,439	\$ 6,056,667	\$ 35,843,386	\$ 9,455,051	\$ 2,965,879	\$ 3,798,417	\$ 7,229,041
City	12,732,301	1,796,141	21,181,934	5,494,309	1,051,358	1,159,075	1,195,192
Town	3,145,490	1,330,777	6,559,488	987,569	417,820	886,733	2,225,092
School District ⁽³⁾	17,516,224	1,098,585	15,609,602	5,577,921	677,861	984,220	2,651,945
Special District ⁽⁴⁾	799,646	181,003	1,656,854	120,047	119,964	52,952	36,040
Tax Increment Financing	1,568,532	320,775	4,811,626	466,009	148,631	366,934	242,933
Contribution	0	0	0	0	0	0	0
Power Line	9,477	0	9,892	0	632	0	0
TOTAL	\$ 59,284,109	\$ 10,783,948	\$ 85,672,782	\$ 22,100,906	\$ 5,382,145	\$ 7,248,331	\$ 13,580,243
State Levy ⁽⁵⁾	\$ 6,476,910	\$ 512,074	\$ 12,059,731	\$ 3,050,153	\$ 655,398	\$ 967,131	\$ 956,435
Total Levy Before Credits	\$ 68,909,908	\$ 11,418,861	\$ 99,064,114	\$ 25,298,566	\$ 6,358,536	\$ 8,492,673	\$ 14,675,766
Credits							
Taconite Tax Credit ⁽⁶⁾	\$ 0	0	0	0	0	0	0
Market Value Homestead Credit	4,871,593	1,139,500	8,956,364	2,654,755	552,258	584,444	1,549,302
Market Value Agricultural Credit	195,826	286,022	673,964	213,148	137,400	190,308	323,616
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	5,132	0	8,758	0	482	0	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 5,072,551	\$ 1,425,522	\$ 9,639,086	\$ 2,867,903	\$ 690,140	\$ 774,752	\$ 1,872,918
Total Net Tax Payable	\$ 63,837,357	\$ 9,993,339	\$ 89,425,028	\$ 22,430,663	\$ 5,668,396	\$ 7,717,921	\$ 12,802,848

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<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	\$ 88,141,180	\$ 776,905,705	\$ 330,496,420	\$ 622,950,295	\$ 13,760,821,995	\$ 246,323,505	\$ 171,425,685
Net Tax Capacity ⁽¹⁾	3,545,680	11,006,199	4,611,569	10,334,170	160,486,632	6,136,878	5,700,381
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.11923	0.03288	0.01006	0.01435	0.12432	0.15606	0.02226
Net Tax Capacity Rate	105.466	113.016	165.466	123.398	109.133	127.544	82.532
<u>Referendum Market Value Levy</u>							
County	\$ 0	0	0	0	0	0	0
City ⁽²⁾	0	44,497	0	0	1,089,847	0	0
School District	105,089	210,925	33,248	89,415	16,017,779	384,409	38,151
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 105,089	\$ 255,422	\$ 33,248	\$ 89,415	\$ 17,107,626	\$ 384,409	\$ 38,151
<u>Net Tax Capacity Levy ⁽²⁾</u>							
County	\$ 2,126,159	\$ 6,253,805	\$ 4,546,048	\$ 6,291,963	\$ 49,238,297	\$ 4,802,905	\$ 2,976,461
City	566,806	2,303,401	1,242,201	2,698,439	48,733,433	1,123,674	528,717
Town	229,798	1,142,214	507,736	794,229	2,863,168	622,317	370,367
School District ⁽³⁾	551,195	2,323,161	1,055,187	2,722,053	41,603,469	1,128,854	576,074
Special District ⁽⁴⁾	259,411	73,035	23,553	97,669	9,764,848	91,728	186,265
Tax Increment Financing	3,446	343,147	255,870	147,829	6,465,269	57,736	66,775
Contribution	0	0	0	0	16,462,350	0	0
Power Line	2,666	0	0	0	13,534	0	0
TOTAL	\$ 3,739,481	\$ 12,438,763	\$ 7,630,595	\$ 12,752,182	\$ 175,144,368	\$ 7,827,214	\$ 4,704,659
State Levy ⁽⁵⁾	\$ 292,347	\$ 980,295	\$ 693,036	\$ 928,900	\$ 19,560,064	\$ 465,850	\$ 299,027
Total Levy Before Credits	\$ 4,136,917	\$ 13,674,480	\$ 8,356,879	\$ 13,770,497	\$ 211,812,058	\$ 8,677,473	\$ 5,041,837
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	202,251	1,690,098	828,507	1,431,259	13,524,397	669,725	430,377
Market Value Agricultural Credit	100,239	231,805	120,141	201,013	169,144	173,085	116,652
Disparity Reduction Credit	0	0	0	0	0	0	9,531
Power Line Credit	2,548	0	0	0	9,490	0	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	13,946	0	0
County Conservation Credit	0	0	0	125,786	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 305,038	\$ 1,921,903	\$ 948,648	\$ 1,758,058	\$ 13,716,977	\$ 842,810	\$ 556,560
Total Net Tax Payable	\$ 3,831,879	\$ 11,752,577	\$ 7,408,231	\$ 12,012,439	\$ 198,095,081	\$ 7,834,663	\$ 4,485,277

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MED.</u>	<u>STATEWIDE TOTAL</u>
<u>Tax Base Value</u>				
Referendum Market Value	\$ 1,797,063,973	\$ 4,718,909,330	\$ 239,806,450	\$ 252,514,141,788
Net Tax Capacity ⁽¹⁾	23,467,499	60,713,144	6,013,505	3,408,514,473
<u>Average Tax Rate Percentage</u>				
Referendum Market Value Rate	0.17032	0.03979	0.11810	0.08845
Net Tax Capacity Rate	105.120	112.527	148.598	121.451
<u>Referendum Market Value Levy</u>				
County	\$ 0	\$ 0	\$ 0	496,956
City ⁽²⁾	0	260,296	84,378	11,957,479
School District	3,060,845	1,617,289	198,825	210,896,593
Special Tax Districts	0	0	0	0
TOTAL	\$ 3,060,845	\$ 1,877,585	\$ 283,203	\$ 223,351,028
<u>Net Tax Capacity Levy ⁽²⁾</u>				
County	\$ 12,694,667	\$ 23,506,668	\$ 5,261,592	\$ 1,551,037,260
City	5,204,470	17,264,687	1,209,764	956,350,065
Town	1,728,993	4,985,284	878,023	134,898,760
School District ⁽³⁾	4,186,715	18,897,993	1,321,098	761,297,551
Special District ⁽⁴⁾	176,448	756,632	120,376	150,644,594
Tax Increment Financing	677,825	2,899,523	145,075	248,098,586
Contribution	0	0	0	337,138,509
Power Line	0	7,861	0	195,941
TOTAL	\$ 24,669,118	\$ 68,318,648	\$ 8,935,928	\$ 4,139,661,266
State Levy ⁽⁵⁾	\$ 3,108,899	\$ 7,170,173	\$ 429,217	\$ 585,343,182
Total Levy Before Credits	\$ 30,838,862	\$ 77,366,406	\$ 9,648,348	\$ 4,948,355,476
<u>Credits</u>				
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 0	15,638,878
Market Value Homestead Credit	3,292,006	6,471,073	655,747	324,711,569
Market Value Agricultural Credit	247,453	516,872	230,103	18,207,792
Disparity Reduction Credit	0	0	0	2,985,208
Power Line Credit	0	6,459	0	101,688
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	302,505
County Conservation Credit	62,125	16,164	0	204,075
Disaster Credit	0	0	0	9,512
TOTAL	\$ 3,601,584	\$ 7,010,568	\$ 885,850	\$ 362,161,227
Total Net Tax Payable	\$ 27,237,278	\$ 70,355,838	\$ 8,762,498	\$ 4,586,194,249

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

(2) Excludes special assessments.

(3) Includes intermediate school districts

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

(5) The state levy rate was 57.933% of commercial, industrial and seasonal recreational properties.

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

Aitkin	\$ 824,823
Crow Wing	544,997
Itasca	2,338,550
St. Louis	150,721
Total	\$ 3,859,091

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

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

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

The following list is not a complete digest of all the levies. It is merely a general index to the nature of each category as found on the abstract. Tables 34 through 38 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, and voting machines.
Indebtedness	General obligation, state loans, and debt portion of other levies.
Road and Bridge	Road and bridge repair and maintenance.
Social Service, Public & General Assistance .	Social services and income maintenance programs, general assistance, aid to dependent children, aid to blind and disabled persons, medical assistance, purchase and delivery of social services.
Public and General Assistance	Administrative expenses for public and general assistance portions.
County and/or Regional Library.....	County library and contracts for library service.

Miscellaneous

Unpaid county assessments, state reassessment costs, judgments, armories and special purposes.

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

Column Heading

Items Included

Within Column Heading

General Revenue - Tort

Tort liability insurance.

General Revenue - Other

Regular and general fund purposes, relief for paid and volunteer firemen, police security funds, airports, ambulance and health services, civil defense, aquatic vegetation, water pollution, insect control, fire and police protection, community correction and activity centers, dump grounds and sewage disposal, commemorative purposes, parks, recreation, musical entertainment, library, cemetery, voting machines, and 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, and 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 - 2001 Payable 2002".

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General (Voter approved, state determined and other general levies reported separately)	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.
General/Indebtedness (Voter approved and other debt levies reported separately).....	Debt service payments on general obligation bonds and state loans. Most debt is incurred due to a building program.

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 16 main categories of special taxing districts as described in the 2000 Tax Levy Authorizations and Limitations manual 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. Park Districts
9. Port Authorities
10. Regional Development Commissions
11. Regional Public Library
12. Regional Railroad Authorities
13. Regional Sanitary Sewer Districts
14. Sanitary Districts
15. Watershed Districts
16. Miscellaneous Districts

Total Real and Personal Property Tax By Taxing District For Payable Year 2002

Total Gross Tax = \$4,948,355,476

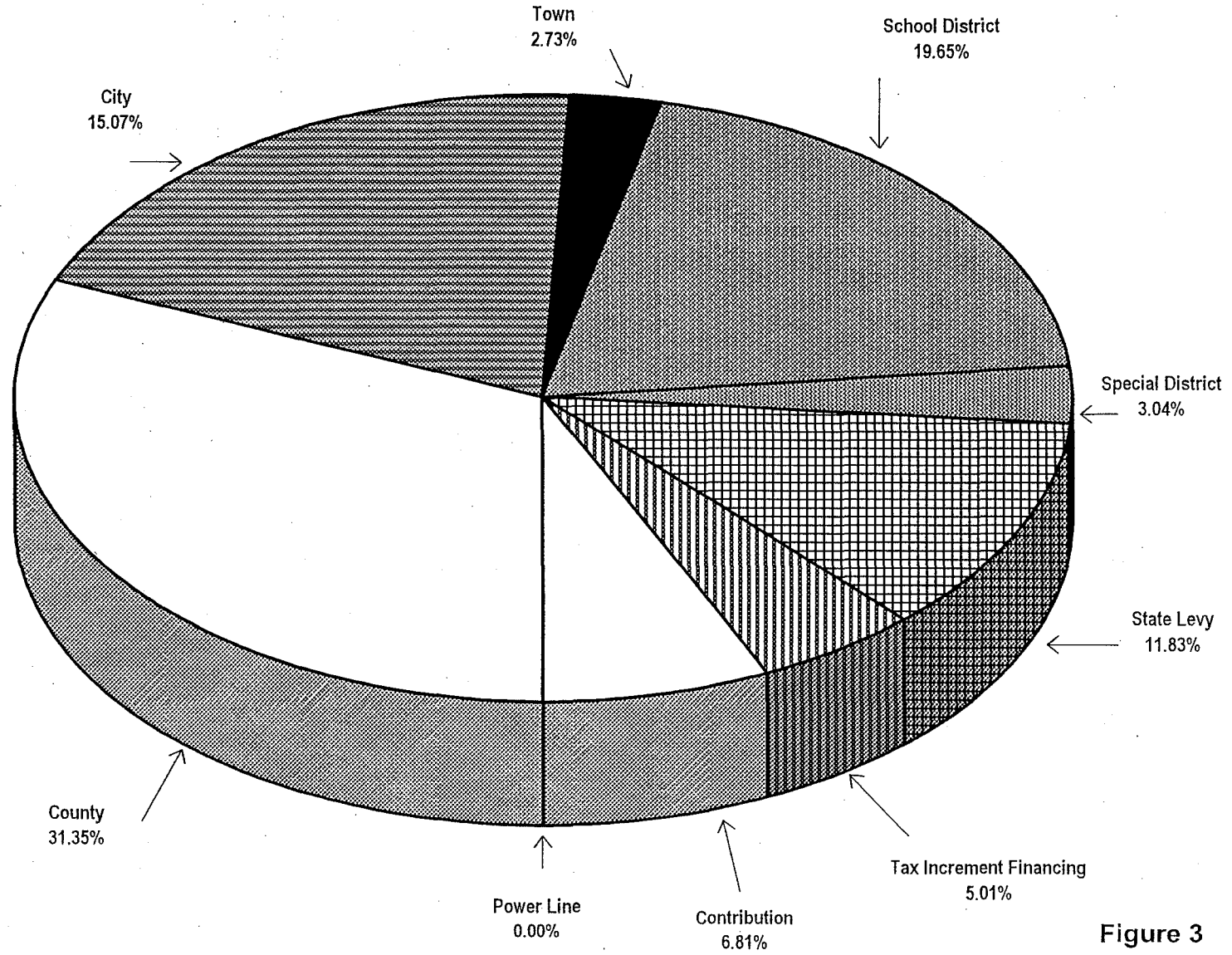


Figure 3

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

TABLE 34
COUNTY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

<u>COUNTY</u>	<u>GENERAL REVENUE</u>	<u>INDEBT-EDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>WELFARE</u>	<u>COUNTY AND/OR REGIONAL LIBRARY</u>	<u>MISCEL-LANEOUS</u>	<u>TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS*</u>	<u>COUNTY SPECIAL ASSESSMENTS</u>	<u>TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS*</u>
AITKIN	\$ 4,940,730	\$ 366,543	\$ 1,203,811	\$ 1,649,650	\$ 118,575	\$ 0	\$ 8,279,309	\$ 1,514	\$ 8,280,823
ANOKA	26,243,414	5,429,280	7,841,592	15,364,295	4,827,091	0	59,705,672	5,166,061	64,871,733
BECKER	6,391,955	283,412	1,563,891	3,500,025	128,901	83,537	11,951,721	511,614	12,463,335
BELTRAMI	6,125,115	320,678	1,823,398	4,175,385	100,413	0	12,544,989	1,461,556	14,006,545
BENTON	6,148,615	1,173,213	1,393,991	2,577,865	400,874	0	11,694,558	307,851	12,002,409
BIG STONE	1,101,254	0	519,300	364,057	34,652	71,083	2,090,346	100,233	2,190,579
BLUE EARTH	6,600,855	1,577,746	3,782,872	3,644,488	365,961	1,745,988	17,717,910	1,197,793	18,915,703
BROWN	4,156,517	288,929	796,281	1,928,859	0	0	7,170,586	571,195	7,741,781
CARLTON	6,717,788	639,541	1,994,241	2,742,857	83,674	0	12,178,101	373,262	12,551,363
CARVER	13,938,262	1,250,230	3,001,898	5,796,020	0	0	23,986,410	1,005,112	24,991,522
CASS	5,866,985	504,902	2,020,611	3,522,671	206,214	0	12,121,383	1,501,809	13,623,192
CHIPPEWA	2,033,899	0	737,386	1,384,402	133,244	0	4,288,931	197,418	4,486,349
CHISAGO	7,951,781	1,734,573	3,074,840	2,974,635	349,930	0	16,085,759	483,225	16,568,984
CLAY	8,079,340	303,960	2,200,629	5,137,813	183,668	0	15,905,410	2,740,556	18,645,966
CLEARWATER	3,033,556	0	806,954	741,248	58,591	0	4,640,349	427,160	5,067,509
COOK	2,087,009	389,080	934,187	551,166	74,696	118,351	4,154,489	21,818	4,176,307
COTTONWOOD	2,014,090	295,680	990,988	1,652,870	46,289	0	4,999,917	507,902	5,507,819
CROW WING	9,316,038	961,325	2,353,386	5,512,852	371,044	0	18,514,645	498,551	19,013,196
DAKOTA	23,814,552	0	7,611,010	31,910,351	6,804,805	8,630,741	78,771,459	0	78,771,459
DODGE	3,623,186	0	801,983	1,183,596	73,699	41,071	5,723,535	145,037	5,868,572
DOUGLAS	5,084,059	771,890	2,473,702	3,297,162	577,700	0	12,204,513	77,853	12,282,366
FARIBAULT	2,450,339	279,327	1,073,744	1,096,255	153,456	0	5,053,121	810,387	5,863,508
FILLMORE	3,357,500	140,776	985,134	777,529	112,757	0	5,373,696	0	5,373,696
FREEBORN	2,998,399	34,866	1,174,614	3,356,452	195,017	884,632	8,643,980	1,132,945	9,776,925
GOODHUE	12,546,998	3,311,941	2,915,712	2,525,913	266,446	0	21,567,010	17,555	21,584,565
GRANT	1,433,854	0	513,925	681,352	37,649	0	2,666,780	219,282	2,886,062
HENNEPIN	184,473,589	30,794,145	0	153,900,817	28,687,787	12,301,032	410,157,370	0	410,157,370
HOUSTON	3,106,632	0	892,652	866,036	46,778	0	4,912,098	0	4,912,098
HUBBARD	3,191,761	0	1,823,881	1,546,122	125,447	0	6,687,211	1,556,600	8,243,811
ISANTI	4,999,735	852,185	1,012,410	2,792,524	213,277	0	9,870,131	46,916	9,917,047

**TABLE 34
COUNTY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002**

COUNTY	GENERAL REVENUE	INDEBT- EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCEL- LANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS*	COUNTY SPECIAL ASSESSMENTS	TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS*
ITASCA	\$ 6,728,531	\$ 1,096,589	\$ 6,389,278	\$ 5,612,043	\$ 316,449	\$ 0	\$ 20,142,890	\$ 742,810	20,885,700
JACKSON	3,254,693	360,037	508,571	1,518,415	141,645	0	5,783,361	246,128	6,029,489
KANABEC	3,249,144	0	1,105,042	1,330,761	0	0	5,861,742	157,405	6,019,147
KANDIYOHI	9,283,088	1,318,717	1,963,697	4,457,961	189,754	205,988	17,419,205	2,311,165	19,730,370
KITTSON	1,449,312	0	346,526	330,219	0	0	2,126,057	483,866	2,609,923
KOOCHICHING	1,316,409	0	376,014	1,127,934	0	0	2,820,357	279,496	3,099,853
LAC QUI PARLE	1,178,790	0	715,223	541,854	64,568	0	2,500,435	206,947	2,707,382
LAKE	2,011,278	247,344	781,640	1,290,243	67,003	0	4,397,508	0	4,397,508
LAKE OF WOODS	774,612	110,983	228,452	345,294	14,820	0	1,474,161	410,459	1,884,620
LE SUEUR	2,880,115	396,301	1,889,147	2,031,924	297,017	345,022	7,839,526	298,253	8,137,779
LINCOLN	1,392,674	156,594	720,413	676,248	25,704	0	2,971,633	206,596	3,178,229
LYON	3,479,145	0	1,587,642	1,922,898	194,619	0	7,184,304	405,871	7,590,175
MCLEOD	7,520,022	469,380	1,538,785	2,523,814	123,459	0	12,175,460	44,785	12,220,245
MAHNOMEN	1,591,785	107,652	356,650	588,031	20,982	0	2,665,100	259,676	2,924,776
MARSHALL	2,112,344	103,281	550,917	364,074	0	0	3,130,616	363,151	3,493,767
MARTIN	3,316,434	142,130	1,131,155	1,450,002	471,478	266,895	6,778,094	1,068,582	7,846,676
MEEKER	3,238,203	612,922	824,186	1,556,538	101,651	0	6,333,500	53,849	6,387,349
MILLE LACS	4,420,567	541,815	652,410	2,764,610	143,612	0	8,523,014	223,248	8,746,262
MORRISON	4,633,665	963,621	2,074,020	2,330,881	0	0	10,002,187	14,181	10,016,368
MOWER	4,196,442	0	1,282,115	1,991,244	173,733	0	7,643,534	402,353	8,045,887
MURRAY	2,105,568	0	608,011	786,600	44,651	0	3,544,830	786,390	4,331,220
NICOLLET	5,443,321	457,518	1,268,603	2,169,501	105,169	0	9,444,112	472,688	9,916,800
NOBLES	2,464,214	1,015,049	1,069,951	1,629,608	0	0	6,178,822	117,464	6,296,286
NORMAN	1,703,057	0	657,960	452,359	0	0	2,813,376	773,198	3,586,574
OLMSTED	23,197,894	0	7,421,046	13,282,846	680,656	0	44,582,442	0	44,582,442
OTTER TAIL	9,219,599	146,270	1,014,191	5,053,933	245,222	0	15,679,215	1,665,261	17,344,476
PENNINGTON	1,876,646	339,713	751,862	1,404,964	0	0	4,373,185	133,707	4,506,892
PINE	3,853,783	1,128,951	1,399,949	2,301,465	0	0	8,684,148	0	8,684,148
PIPESTONE	1,923,690	0	699,621	875,305	38,271	0	3,857,048	104,175	3,961,223
POLK	6,518,759	437,022	1,549,620	3,477,523	156,039	0	12,138,963	3,024,586	15,163,549

**TABLE 34
COUNTY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002**

COUNTY	GENERAL REVENUE	INDEBT-EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCEL-LANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS*	COUNTY SPECIAL ASSESSMENTS	TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS*
POPE	\$ 2,014,938	\$ 131,958	\$ 658,696	\$ 759,845	\$ 67,635	\$ 0	\$ 3,633,072	\$ 328,007	\$ 3,961,079
RAMSEY	73,406,860	12,363,062	0	49,244,739	6,840,191	0	141,854,852	14,096,057	155,950,909
RED LAKE	814,156	0	345,175	206,493	0	0	1,365,824	59,657	1,425,481
REDWOOD	3,153,286	0	1,148,421	1,916,717	63,840	0	6,282,264	417,423	6,699,687
RENVILLE	3,367,984	719,642	1,172,008	1,845,989	81,736	0	7,187,359	68,170	7,255,529
RICE	5,833,021	693,581	1,630,783	2,927,552	303,582	43,902	11,432,421	415,898	11,848,319
ROCK	1,441,451	0	523,113	771,684	84,847	17,941	2,839,036	407,702	3,246,738
ROSEAU	2,119,105	0	469,840	720,111	0	0	3,309,056	751,609	4,060,665
ST LOUIS	35,446,265	4,339,561	14,406,867	18,427,959	438,934	0	73,059,586	1,067,116	74,126,702
SCOTT	12,096,442	2,821,944	5,552,407	3,638,266	1,060,707	111,321	25,281,087	174,134	25,455,221
SHERBURNE	12,957,858	1,111,945	4,034,631	4,493,739	914,266	0	23,512,439	365,254	23,877,693
SIBLEY	3,317,164	973,710	439,593	1,326,200	0	0	6,056,667	680,634	6,737,301
STEARNS	13,681,053	5,088,257	3,943,326	11,729,592	1,401,158	0	35,843,386	287,419	36,130,805
STEELE	4,982,014	1,091,766	1,088,966	2,152,106	140,199	0	9,455,051	1,103,953	10,559,004
STEVENS	1,495,075	0	637,029	798,375	35,400	0	2,965,879	205,199	3,171,078
SWIFT	1,683,164	0	801,724	1,178,272	56,263	78,994	3,798,417	511,362	4,309,779
TODD	3,414,781	151,451	1,309,930	2,148,233	204,646	0	7,229,041	296,177	7,525,218
TRAVERSE	1,025,262	0	594,741	496,742	0	9,414	2,126,159	148,088	2,274,247
WABASHA	3,650,743	0	985,857	1,497,979	119,226	0	6,253,805	0	6,253,805
WADENA	2,833,850	0	609,957	1,068,067	34,174	0	4,546,048	262,018	4,808,066
WASECA	3,443,911	514,523	946,798	1,215,912	170,819	0	6,291,963	223,151	6,515,114
WASHINGTON	25,782,242	6,541,699	3,808,068	9,606,587	3,499,701	0	49,238,297	4,569,095	53,807,392
WATONWAN	2,385,714	281,068	466,599	1,299,562	369,962	0	4,802,905	181,267	4,984,172
WILKIN	1,506,217	0	780,706	689,538	0	0	2,976,461	301,266	3,277,727
WINONA	7,006,053	543,206	2,233,464	2,663,351	248,593	0	12,694,667	214,344	12,909,011
WRIGHT	14,450,743	1,743,360	2,319,630	4,992,935	0	0	23,506,668	1,475,050	24,981,718
YELLOW MEDICINE MEDICINE	2,459,150	230,701	1,329,268	1,201,609	40,864	0	5,261,592	138,499	5,400,091
STATEWIDE TOTALS	\$ 745,930,093	\$ 101,197,545	\$ 152,019,317	\$ 462,362,513	\$ 64,571,880	\$ 24,955,912	\$ 1,551,534,216	\$ 65,086,044	\$ 1,616,620,260

* Includes market value based levies of \$176,795 in Kanabec County and \$320,161 in Pipestone County.

**TABLE 35
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002¹**

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS							CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
	GENERAL	INDEBT-EDNESS	ROAD & BRIDGE	MISCEL-LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
AITKIN	\$ 432,127	\$ 9,135	\$ 131,994	\$ 0	\$ 573,256	\$ 11,002	\$ 584,258	\$ 37,996	\$ 622,254
ANOKA	54,204,937	3,730,585	0	289,757	58,225,279	110,547	58,335,826	5,935,944	64,271,770
BECKER	827,736	234,209	2,200	872,424	1,936,569	0	1,936,569	567,374	2,503,943
BELTRAMI	1,114,884	220,158	19,000	0	1,354,042	0	1,354,042	1,159,296	2,513,338
BENTON	2,529,749	1,043,227	18,593	104,935	3,696,504	0	3,696,504	1,016,559	4,713,063
BIG STONE	475,170	213,434	11,754	0	700,358	0	700,358	173,904	874,262
BLUE EARTH	5,324,231	2,780,801	0	8,895	8,113,927	0	8,113,927	2,644,528	10,758,455
BROWN	1,695,377	2,701,217	25,627	9,670	4,431,891	0	4,431,891	951,370	5,383,261
CARLTON	2,380,990	440,058	0	513,117	3,334,165	0	3,334,165	109,436	3,443,601
CARVER	12,068,173	1,593,791	16,562	0	13,678,526	999,820	14,678,346	4,330,782	19,009,128
CASS	2,177,536	174,412	99,955	0	2,451,903	0	2,451,903	168,820	2,620,723
CHIPPEWA	1,327,062	787,122	0	0	2,114,184	41,424	2,155,608	340,546	2,496,154
CHISAGO	3,979,915	1,132,995	20,401	218,938	5,352,249	127,493	5,479,742	901,839	6,381,581
CLAY	2,853,325	1,202,762	0	0	4,056,087	0	4,056,087	927,883	4,983,970
CLEARWATER	438,876	61,900	0	0	500,776	0	500,776	49,743	550,519
COOK	410,781	137,594	0	0	548,375	0	548,375	46,589	594,964
COTTONWOOD	1,099,551	225,700	93,056	0	1,418,307	0	1,418,307	233,047	1,651,354
CROW WING	8,668,808	1,133,086	100,002	300,803	10,202,699	0	10,202,699	1,642,312	11,845,011
DAKOTA	80,519,700	10,677,577	0	1,804,110	93,001,387	2,316,046	95,317,433	11,453,889	106,771,322
DODGE	2,114,498	401,413	0	69,080	2,584,991	0	2,584,991	376,102	2,961,093
DOUGLAS	2,244,050	401,103	9,932	10,053	2,665,138	147,995	2,813,133	733,493	3,546,626
FARIBAULT	1,411,621	607,385	0	92,765	2,111,771	0	2,111,771	289,946	2,401,717
FILLMORE	2,016,983	1,047,102	0	53,699	3,117,784	21,426	3,139,210	319,718	3,458,928
FREEBORN	2,040,840	124,822	0	21,639	2,187,301	0	2,187,301	607,604	2,794,905
GOODHUE	13,854,276	821,969	0	30,225	14,706,470	0	14,706,470	1,603,548	16,310,018
GRANT	651,505	229,001	0	16,957	897,463	0	897,463	287,113	1,184,576
HENNEPIN	309,677,357	36,673,880	0	138,954	346,490,191	4,270,167	350,760,358	35,470,936	386,231,294
HOUSTON	1,738,987	553,027	0	0	2,292,014	0	2,292,014	268,962	2,560,976
HUBBARD	622,580	294,379	35,508	0	952,467	0	952,467	389,347	1,341,814
ISANTI	3,170,531	1,036,643	0	0	4,207,174	0	4,207,174	588,482	4,795,656

TABLE 35
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002¹

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS							CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
	GENERAL	INDEBT-EDNESS	ROAD & BRIDGE	MISCEL-LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
ITASCA	\$ 5,893,521	\$ 298,426	\$ 27,583	\$ 85,852	\$ 6,305,382	\$ 0	\$ 6,305,382	\$ 582,566	\$ 6,887,948
JACKSON	734,630	147,788	50,879	180,665	1,113,962	0	1,113,962	94,878	1,208,840
KANABEC	238,127	162,184	0	2,685	402,996	0	402,996	16,461	419,457
KANDIYOHI	2,768,205	441,321	131,608	22,001	3,363,135	0	3,363,135	900,187	4,263,322
KITTSOON	327,245	141,614	0	0	468,859	0	468,859	174,012	642,871
KOOCHICHING	1,141,933	5,000	0	557,990	1,704,923	0	1,704,923	26,628	1,731,551
LAC QUI PARLE	748,302	15,178	99,073	0	862,553	0	862,553	61,154	923,707
LAKE	831,882	261,517	0	151,122	1,244,521	0	1,244,521	29,711	1,274,232
LAKE OF WOOD	116,315	0	0	0	116,315	0	116,315	3,205	119,520
LE SUEUR	1,745,259	919,578	0	738,246	3,403,083	80,311	3,483,394	897,533	4,380,927
LINCOLN	599,061	77,001	0	0	676,062	0	676,062	11,259	687,321
LYON	2,732,134	595,674	0	699,703	4,027,511	0	4,027,511	342,653	4,370,164
MCLEOD	5,158,628	2,394,743	0	0	7,553,371	0	7,553,371	1,173,458	8,726,829
MAHNOMEN	153,400	151,601	1,032	0	306,033	0	306,033	112,312	418,345
MARSHALL	622,680	0	0	61,675	684,355	0	684,355	133,750	818,105
MARTIN	914,846	1,236,672	0	299,763	2,451,281	0	2,451,281	517,886	2,969,167
MEEKER	1,589,815	417,090	0	0	2,006,905	0	2,006,905	287,880	2,294,785
MILLE LACS	1,276,367	316,707	0	156,354	1,749,428	0	1,749,428	345,759	2,095,187
MORRISON	1,192,453	1,022,276	56,944	129,010	2,400,683	59,998	2,460,681	616,939	3,077,620
MOWER	2,088,743	634,998	0	324,988	3,048,729	0	3,048,729	421,172	3,469,901
MURRAY	590,176	141,952	12,928	11,514	756,570	0	756,570	71,474	828,044
NICOLLET	2,636,430	1,264,351	0	0	3,900,781	0	3,900,781	702,001	4,602,782
NOBLES	1,943,109	545,147	0	97,050	2,585,306	0	2,585,306	310,727	2,896,033
NORMAN	634,128	142,805	0	0	776,933	0	776,933	45,614	822,547
OLMSTED	21,978,371	2,802,086	60,000	0	24,840,457	19,171	24,859,628	822,243	25,681,871
OTTER TAIL	3,400,476	938,221	34,439	151,323	4,524,459	59,000	4,583,459	752,608	5,336,067
PENNINGTON	1,036,081	492,174	0	0	1,528,255	0	1,528,255	320,439	1,848,694
PINE	1,024,848	350,675	69,403	98,700	1,543,626	0	1,543,626	162,437	1,706,063
PIPESTONE	541,523	481,740	92,870	0	1,116,133	0	1,116,133	101,774	1,217,907
POLK	3,825,021	411,078	19,637	0	4,255,736	0	4,255,736	1,442,423	5,698,159

TABLE 35
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002¹

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS							CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
	GENERAL	INDEBT-EDNESS	ROAD & BRIDGE	MISCEL-LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
POPE	\$ 1,005,933	\$ 100,727	\$ 9,501	\$ 52,748	\$ 1,168,909	\$ 0	\$ 1,168,909	\$ 227,253	\$ 1,396,162
RAMSEY	66,683,857	17,804,291	2,999,710	1,041,978	88,529,836	702,499	89,232,335	25,666,021	114,898,356
RED LAKE	391,715	99,000	0	0	490,715	0	490,715	49,636	540,351
REDWOOD	2,057,773	384,194	0	0	2,441,967	0	2,441,967	121,755	2,563,722
RENVILLE	1,760,826	1,064,610	0	120,594	2,946,030	0	2,946,030	374,849	3,320,879
RICE	3,923,377	1,602,544	144,231	0	5,670,152	102,946	5,773,098	893,719	6,666,817
ROCK	516,406	234,996	20,822	0	772,224	0	772,224	160,055	932,279
ROSEAU	947,668	502,044	0	0	1,449,712	0	1,449,712	460,706	1,910,418
ST LOUIS	12,836,483	6,009,353	65,291	855,372	19,766,499	87,310	19,853,809	1,341,223	21,195,032
SCOTT	17,175,237	2,759,926	0	71,365	20,006,528	1,228,680	21,235,208	3,177,502	24,412,710
SHERBURNE	8,180,488	3,125,388	0	1,426,425	12,732,301	0	12,732,301	2,450,149	15,182,450
SIBLEY	1,050,624	745,517	0	0	1,796,141	0	1,796,141	445,814	2,241,955
STEARNS	16,783,729	3,440,695	194,945	762,565	21,181,934	0	21,181,934	7,510,620	28,692,554
STEELE	4,205,524	1,288,785	0	0	5,494,309	0	5,494,309	486,019	5,980,328
STEVENS	723,781	302,057	25,520	0	1,051,358	67,012	1,118,370	197,811	1,316,181
SWIFT	500,448	388,693	64,614	205,320	1,159,075	14,340	1,173,415	19,540	1,192,955
TODD	607,198	415,672	86,741	85,581	1,195,192	11,274	1,206,466	202,439	1,408,905
TRAVERSE	196,491	69,706	25,001	275,608	566,806	0	566,806	58,948	625,754
WABASHA	1,777,390	473,836	52,175	0	2,303,401	44,497	2,347,898	186,823	2,534,721
WADENA	666,164	525,548	30,466	20,023	1,242,201	0	1,242,201	256,206	1,498,407
WASECA	2,522,914	175,510	0	15	2,698,439	0	2,698,439	249,346	2,947,785
WASHINGTON	43,639,487	4,771,617	322,329	0	48,733,433	1,089,847	49,823,280	8,416,746	58,240,026
WATONWAN	804,443	319,231	0	0	1,123,674	0	1,123,674	89,274	1,212,948
WILKIN	337,128	184,589	0	7,000	528,717	0	528,717	233,501	762,218
WINONA	4,573,614	589,744	12,114	28,998	5,204,470	0	5,204,470	580,051	5,784,521
WRIGHT	13,523,317	3,436,483	304,887	0	17,264,687	260,296	17,524,983	4,061,989	21,586,972
YELLOW MEDICINE	673,589	536,175	0	0	1,209,764	84,378	1,294,142	140,303	1,434,445
STATEWIDE TOTAL	\$ 798,621,469	\$ 138,851,015	\$ 5,599,327	\$ 13,278,254	\$ 956,350,065	\$ 11,957,479	\$ 968,307,544	\$ 143,166,549	\$ 1,111,474,093

(1) See explanation on these taxing district tables preceding table 34.

TABLE 36
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002 ¹

COUNTY	TOWN TAX LEVIES BY MAJOR PURPOSE					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	\$ 766,004	\$ 0	\$ 1,092,648	\$ 0	\$ 1,858,652	\$ 21,318	\$ 1,879,970
ANOKA	0	1,940,080	39,624	0	15,650	1,995,354	81,048	2,076,402
BECKER	0	532,152	0	1,574,220	304,639	2,411,011	116,453	2,527,464
BELTRAMI	0	746,209	0	995,608	0	1,741,817	36,737	1,778,554
BENTON	0	396,361	0	564,009	0	960,370	29,344	989,714
BIG STONE	0	99,469	0	245,731	0	345,200	0	345,200
BLUE EARTH	0	257,944	22,000	1,490,506	130,263	1,900,713	106,059	2,006,772
BROWN	0	167,002	0	636,497	0	803,499	55,428	858,927
CARLTON	0	913,362	4,644	1,202,022	0	2,120,028	56,965	2,176,993
CARVER	0	605,704	0	753,807	73,405	1,432,916	339,938	1,772,854
CASS	0	1,264,299	13,500	2,068,906	0	3,346,705	66,320	3,413,025
CHIPPEWA	0	330,146	0	525,052	14,585	869,783	0	869,783
CHISAGO	0	1,430,583	0	1,657,196	30,005	3,117,784	179,641	3,297,425
CLAY	0	377,220	35,000	676,348	0	1,088,568	406,686	1,495,254
CLEARWATER	0	275,724	0	290,681	0	566,405	20,218	586,623
COOK	0	44,238	0	2,998	0	47,236	0	47,236
COTTONWOOD	0	420,876	0	373,230	0	794,106	6,165	800,271
CROW WING ²	0	1,678,721	54,213	2,578,800	0	4,311,734	49,951	4,361,685
DAKOTA	0	796,408	14,811	1,237,295	306,498	2,355,012	84,204	2,439,216
DODGE	0	525,545	0	751,195	0	1,276,740	10,775	1,287,515
DOUGLAS	0	1,349,090	249,630	1,478,175	1,350	3,078,245	1,201,538	4,279,783
FARIBAULT	0	205,559	0	1,086,001	0	1,291,560	0	1,291,560
FILLMORE	404,731	158,379	0	1,344,511	0	1,907,621	199	1,907,820
FREEBORN	0	203,052	0	1,069,189	206,872	1,479,113	26,320	1,505,433
GOODHUE	0	643,787	0	2,127,018	0	2,770,805	3,614	2,774,419
GRANT	0	132,519	0	252,025	0	384,544	245	384,789
HENNEPIN	0	227,327	77,941	0	0	305,268	210,087	515,355
HOUSTON	303,020	221,749	0	939,702	0	1,464,471	208	1,464,679
HUBBARD	0	980,318	0	1,283,224	0	2,263,542	75,360	2,338,902
ISANTI	0	747,796	31,998	1,990,859	0	2,770,653	20,360	2,791,013

TABLE 36
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002 ¹

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENT</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
ITASCA	\$ 0	1,171,826	\$ 5,000	\$ 1,376,664	\$ 3,487	\$ 2,556,977	\$ 0	\$ 2,556,977
JACKSON	0	46,249	0	930,026	8,957	985,232	20,835	1,006,067
KANABEC	0	238,493	0	369,627	134,520	742,640	715	743,355
KANDIYOHI	0	742,580	0	1,299,422	0	2,042,002	173,697	2,215,699
KITTSOON	0	96,686	0	410,569	31,643	538,898	0	538,898
KOOCHICHING	0	52,890	0	0	0	52,890	0	52,890
LAC QUI PARLE	0	150,887	0	511,596	0	662,483	1,282	663,765
LAKE	0	22,533	2,755	43,626	18,067	86,981	69,464	156,445
LAKE OF WOOD	0	34,131	0	234,771	0	268,902	0	268,902
LE SUEUR	0	398,667	0	540,546	198,723	1,137,936	145,763	1,283,699
LINCOLN	133,088	0	0	369,274	0	502,362	0	502,362
LYON	0	123,665	0	458,604	0	582,269	212,334	794,603
MCLEOD	0	583,804	0	703,695	0	1,287,499	68,753	1,356,252
MAHNOMEN	0	138,691	0	236,326	0	375,017	820	375,837
MARSHALL	324,039	5	0	759,276	44,494	1,127,814	89,284	1,217,098
MARTIN	0	0	0	1,120,862	0	1,120,862	0	1,120,862
MEEKER	313,254	326,966	195,014	1,209,955	1,004	2,046,193	183,472	2,229,665
MILLE LACS	0	352,264	0	676,067	194,556	1,222,887	8,440	1,231,327
MORRISON	0	690,023	0	1,518,115	0	2,208,138	23,733	2,231,871
MOWER	0	870,613	0	1,294,281	0	2,164,894	43,704	2,208,598
MURRAY	0	262,142	0	663,365	2,967	928,474	15,301	943,775
NICOLLET	260,498	150,992	0	698,980	0	1,110,470	20,588	1,131,058
NOBLES	0	181,533	0	790,179	4,391	976,103	490	976,593
NORMAN	0	97,704	0	429,564	0	527,268	0	527,268
OLMSTED	0	1,206,777	36,007	1,770,803	0	3,013,587	74,841	3,088,428
OTTER TAIL	0	1,338,809	0	3,321,681	29,994	4,690,484	208,693	4,899,177
PENNINGTON	0	191,158	0	203,339	0	394,497	27,262	421,759
PINE	446,527	288,020	992	1,151,089	44,999	1,931,627	252,390	2,184,017
PIPESTONE	0	111,472	0	275,978	0	387,450	863	388,313
POLK	0	767,832	0	1,548,552	0	2,316,384	14,148	2,330,532

TABLE 36
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002 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	168,532	0	469,927	141,029	779,488	6,330	785,818
RAMSEY	0	1,562,904	49,303	0	0	1,612,207	1,232,105	2,844,312
RED LAKE	0	82,816	0	138,881	15,007	236,704	0	236,704
REDWOOD	0	0	0	1,069,245	0	1,069,245	15,000	1,084,245
RENVILLE	0	467,857	0	1,066,365	0	1,534,222	135,025	1,669,247
RICE	0	646,160	4,495	1,174,027	0	1,824,682	94,161	1,918,843
ROCK	0	161,954	0	507,967	0	669,921	130	670,051
ROSEAU	191,206	68,377	0	442,204	0	701,787	97,776	799,563
ST LOUIS	0	3,283,264	244,088	1,571,166	202,389	5,300,907	543,530	5,844,437
SCOTT	536,086	398,798	242,081	1,268,859	0	2,445,824	257,561	2,703,385
SHERBURNE	0	689,722	21,595	1,700,780	733,393	3,145,490	64,229	3,209,719
SIBLEY	0	424,187	161,764	744,826	0	1,330,777	21,434	1,352,211
STEARNS	0	2,033,277	64,510	4,403,365	58,336	6,559,488	58,997	6,618,485
STEELE	0	296,187	5,006	686,376	0	987,569	53,918	1,041,487
STEVENS	0	165,599	0	247,421	4,800	417,820	0	417,820
SWIFT	0	178,074	0	679,015	29,644	886,733	59	886,792
TODD	0	669,806	0	1,555,286	0	2,225,092	52,105	2,277,197
TRAVERSE	0	17,866	0	211,932	0	229,798	0	229,798
WABASHA	0	426,712	0	715,502	0	1,142,214	12,652	1,154,866
WADENA	0	240,009	0	267,727	0	507,736	0	507,736
WASECA	0	237,235	0	556,994	0	794,229	16,426	810,655
WASHINGTON	1,228,040	-1	368,986	1,266,143	0	2,863,168	96,138	2,959,306
WATONWAN	0	187,841	0	434,476	0	622,317	7,213	629,530
WILKIN	0	102,826	0	267,541	0	370,367	150	370,517
WINONA	0	621,803	13,916	1,093,274	0	1,728,993	328	1,729,321
WRIGHT	779,541	722,891	0	3,482,852	0	4,985,284	713,957	5,699,241
YELLOW MEDICINE	0	211,496	0	666,527	0	878,023	0	878,023
STATEWIDE TOTAL	\$ 4,920,030	\$ 43,141,227	\$ 1,958,873	\$ 81,892,963	\$ 2,985,667	\$ 134,898,760	\$ 8,341,277	\$ 143,240,037

(1) See explanation on these levies preceding table 34.

TABLE 37
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002 ¹

COUNTY	GENERAL- NTC VOTER APPROVED	GENERAL- NTC OTHER	COMMUNITY SERVICE- OTHER	GENERAL DEBT SERVICE- VOTER APPROVED	GENERAL DEBT SERVICE- OTHER	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
AITKIN	\$ 206,885	\$ 625,051	\$ 225,508	\$ 1,028,999	\$ 2,216	\$ 2,088,659	\$ 5,274	\$ 2,093,933
ANOKA	41,138	18,793,295	3,103,139	24,590,677	48,038	46,576,287	7,041,242	53,617,529
BECKER	3,505	1,142,634	311,326	2,273,833	26,583	3,757,881	107,107	3,864,988
BELTRAMI	0	487,339	260,053	3,681,244	167,367	4,596,003	4,525	4,600,528
BENTON	0	863,571	290,975	4,534,826	34,418	5,723,791	61,387	5,785,178
BIG STONE	348	381,290	51,613	456,914	27,332	917,497	141,170	1,058,667
BLUE EARTH	16,950	1,696,132	566,709	3,154,134	49,807	5,483,806	585,275	6,069,081
BROWN	36	691,596	249,547	1,281,946	462	2,223,587	871,100	3,094,687
CARLTON	0	1,034,281	314,183	3,284,873	55,398	4,688,735	197,566	4,886,301
CARVER	169,022	2,680,354	859,694	8,602,415	48,950	12,360,435	5,361,959	17,722,394
CASS	0	1,692,308	461,596	2,712,204	47,553	4,913,660	76,247	4,989,907
CHIPPEWA	2,957	699,723	135,116	1,167,337	25,775	2,030,908	287,587	2,318,495
CHISAGO	0	2,259,381	495,221	4,567,348	72,989	7,394,939	1,698,031	9,092,970
CLAY	8,830	1,592,954	356,024	2,082,480	79,122	4,119,410	257,601	4,377,011
CLEARWATER	4,272	218,294	88,486	1,282,207	0	1,593,259	15,635	1,608,894
COOK	1,503	25,163	64,771	138,038	46,078	275,553	795	276,348
COTTONWOOD	2,852	454,642	128,196	740,221	0	1,325,910	310,952	1,636,862
CROW WING	0	3,951,585	839,609	4,279,086	21,449	9,091,729	491,607	9,583,336
DAKOTA	481,562	19,466,756	3,961,411	35,749,294	896,699	60,555,722	27,819,912	88,375,634
DODGE	38	724,469	193,479	2,157,517	20,944	3,096,446	24,536	3,120,982
DOUGLAS	0	525,385	384,917	2,388,909	22,099	3,321,310	150,235	3,471,545
FARIBAUT	1,466	291,552	174,924	280,799	30,996	779,738	186,733	966,471
FILLMORE	8,831	390,357	180,664	777,404	171,516	1,528,773	729,815	2,258,588
FREEBORN	853	604,976	319,283	3,211,115	72,081	4,208,309	179,174	4,387,483
GOODHUE	0	5,147,263	629,984	4,017,992	89,677	9,884,916	400,698	10,285,614
GRANT	1,070	134,037	77,147	498,567	63,172	773,993	194,405	968,398
HENNEPIN	6,273,413	54,118,598	15,709,184	75,528,136	58,294,851	209,924,182	99,351,546	309,275,728
HOUSTON	0	714,376	179,438	1,387,405	0	2,281,219	258,421	2,539,640
HUBBARD	674	793,013	267,885	3,230,002	208,874	4,500,448	23,502	4,523,950
ISANTI	0	1,743,717	308,690	3,009,918	96,625	5,158,950	77,875	5,236,825

TABLE 37
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002 ¹

COUNTY	GENERAL- NTC VOTER APPROVED	GENERAL- NTC OTHER	COMMUNITY SERVICE- OTHER	GENERAL DEBT SERVICE- VOTER APPROVED	GENERAL DEBT SERVICE- OTHER	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
ITASCA	\$ 303	\$ 2,206,062	\$ 512,949	\$ 4,633,620	\$ 5,971	\$ 7,358,905	\$ 463,706	7,822,611
JACKSON	8,634	158,716	95,938	1,930,118	63,704	2,257,110	164,091	2,421,201
KANABEC	0	294,601	121,603	1,092,349	1,425	1,509,978	24,676	1,534,654
KANDIYOHI	11,222	329,951	434,241	4,545,407	308,810	5,629,631	1,488,208	7,117,839
KITTSON	638	605,484	61,143	146,356	37,967	851,588	668,184	1,519,772
KOOCHICHING	0	267,386	107,854	387,213	2,574	765,027	630,872	1,395,899
LAC QUI PARLE	5,699	235,350	74,878	294,786	8,961	619,675	211,441	831,116
LAKE	0	1,961,163	154,686	27,276	40,914	2,184,039	0	2,184,039
LAKE OF WOOD	0	362,619	40,433	667,511	39	1,070,603	30,593	1,101,196
LE SUEUR	0	886,078	282,048	1,745,729	73	2,913,928	221,788	3,135,716
LINCOLN	4,913	171,292	51,039	56,519	272	284,035	303,501	587,536
LYON	592	652,256	192,160	1,552,439	84,936	2,482,383	248,787	2,731,170
MCLEOD	0	662,755	342,483	2,037,586	221,154	3,263,978	305,824	3,569,802
MAHNOMEN	36	191,459	33,403	262,682	0	487,581	2,105	489,686
MARSHALL	577,711	7,664	109,489	161,837	25,410	882,111	213,948	1,096,059
MARTIN	18,015	2,052,115	244,371	491,149	21,568	2,827,218	223,779	3,050,997
MEEKER	8,132	639,451	234,029	2,016,647	112,086	3,010,345	80,037	3,090,382
MILLE LACS	0	421,921	174,708	2,156,402	187,256	2,940,288	3,010	2,943,298
MORRISON	0	847,489	297,083	1,755,820	50,631	2,951,023	81,535	3,032,558
MOWER	19,301	777,980	333,165	2,340,841	18,808	3,490,094	971,070	4,461,164
MURRAY	1,799	405,640	97,583	340,988	0	846,009	498,089	1,344,098
NICOLLET	0	837,240	317,348	1,726,296	6,913	2,887,797	415,011	3,302,808
NOBLES	0	521,135	185,382	1,859,856	11,111	2,577,484	248,792	2,826,276
NORMAN	2,984	327,499	88,361	309,994	65,172	794,010	229,318	1,023,328
OLMSTED	0	9,381,746	1,579,631	7,783,081	2,540,253	21,284,711	7,019,457	28,304,168
OTTER TAIL	46	1,310,670	578,585	3,763,380	85,975	5,738,656	1,167,797	6,906,453
PENNINGTON	0	436,925	79,715	1,122,502	398	1,639,540	86,886	1,726,426
PINE	0	730,671	235,153	2,279,403	38,273	3,283,500	417,274	3,700,774
PIPESTONE	1,216	30,674	83,133	981,646	0	1,096,669	291,414	1,388,083
POLK	6,498	1,545,516	313,365	1,901,526	345,195	4,112,100	449,653	4,561,753

TABLE 37
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002 ¹

COUNTY	GENERAL- NTC VOTER APPROVED	GENERAL- NTC OTHER	COMMUNITY SERVICE- OTHER	GENERAL DEBT SERVICE- VOTER APPROVED	GENERAL DEBT SERVICE- OTHER	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
POPE	\$ 4,562	244,418	123,680	1,197,747	25,173	1,595,580	34,064	1,629,644
RAMSEY	0	31,090,403	5,748,346	15,444,747	18,750,959	71,034,454	13,589,540	84,623,994
RED LAKE	0	83,528	38,543	153,367	6,721	282,159	63,883	346,042
REDWOOD	2,042	204,695	147,506	1,516,625	1,793	1,872,661	82,694	1,955,355
RENVILLE	100	425,053	190,225	544,691	70,922	1,230,990	327,909	1,558,899
RICE	0	1,397,951	603,257	7,506,287	430,158	9,937,654	240,353	10,178,007
ROCK	7,460	1,072,635	92,892	1,178,966	0	2,351,954	257,821	2,609,775
ROSEAU	0	465,243	119,185	1,670,384	261	2,255,074	241,949	2,497,023
ST LOUIS	0	8,964,559	1,332,962	4,410,921	2,108,530	16,816,972	1,122,182	17,939,154
SCOTT	34,834	2,587,365	1,146,440	14,451,680	1,506	18,221,825	3,711,963	21,933,788
SHERBURNE	0	4,538,246	780,321	11,802,559	395,099	17,516,224	3,148,889	20,665,113
SIBLEY	0	512,917	173,081	354,195	58,392	1,098,585	122,839	1,221,424
STEARNS	0	5,097,363	1,210,300	8,871,349	430,590	15,609,602	1,331,601	16,941,203
STEELE	1,110	978,001	339,997	4,258,794	19	5,577,921	147,507	5,725,428
STEVENS	19,717	85,321	92,151	474,965	5,707	677,861	253,981	931,842
SWIFT	0	235,812	109,657	629,098	9,653	984,220	262,871	1,247,091
TODD	228	679,978	229,385	1,709,363	32,991	2,651,945	127,814	2,779,759
TRAVERSE	15,795	233,632	54,759	0	247,009	551,195	105,089	656,284
WABASHA	557	556,276	213,064	1,419,691	133,573	2,323,161	210,925	2,534,086
WADENA	0	134,492	60,650	0	860,045	1,055,187	33,248	1,088,435
WASECA	2,533	284,648	199,574	2,209,146	26,153	2,722,053	89,415	2,811,468
WASHINGTON	283,016	13,490,970	2,704,702	21,626,776	3,498,004	41,603,469	16,017,779	57,621,248
WATONWAN	1,863	612,980	139,199	362,745	12,067	1,128,854	384,409	1,513,263
WILKIN	77,222	12,966	70,822	388,055	27,009	576,074	38,151	614,225
WINONA	0	470,232	462,070	2,736,036	518,377	4,186,715	3,060,845	7,247,560
WRIGHT	0	4,242,777	1,130,256	13,237,685	287,275	18,897,993	1,617,289	20,515,282
YELLOW MEDICINE	38,972	405,046	118,477	531,651	226,951	1,321,098	198,825	1,519,923
STATEWIDE TOTAL \$	8,383,955 \$	232,311,107 \$	56,276,235 \$	371,154,326 \$	93,171,856 \$	761,297,551 \$	210,896,593 \$	972,194,144

(1) See explanation of these levies preceding table 34.

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>AITKIN</u>				<u>BECKER</u>			
HILL CITY TIF	0	8,312	8,312	BUFFALO-RED RIVER WTRSHED	103,287	0	103,287
ARROWHEAD REG DEV COMM	25,451	0	25,451	CORMORANT WATERSHED	56,608	0	56,608
AITKIN COUNTY HRA TIF	0	118,985	118,985	PELICAN WATERSHED	154,202	0	154,202
MCGREGOR TIF	0	26,748	26,748	WILD RICE WATERSHED DIST	64,277	0	64,277
	<u>25,451</u>	<u>154,045</u>	<u>179,496</u>	DETROIT LAKES HRA	52,637	0	52,637
				FRAZEE TIF	0	14,665	14,665
				BECKER COUNTY EDA	235,258	0	235,258
				DETROIT LAKES TIF	0	<u>314,182</u>	<u>314,182</u>
					<u>666,269</u>	<u>328,847</u>	<u>995,116</u>
<u>ANOKA</u>				<u>BELTRAMI</u>			
COON CREEK WATERSHED DIST	237,613	0	237,613	RED LAKE WATERSHED DIST	74,312	0	74,312
RICE CREEK WATERSHED DIST	343,149	0	343,149	ROSEAU RIVER WATERSHED	206	0	206
ANOKA HRA	103,196	0	103,196	HEADWATERS REG DEV COMM	73,653	0	73,653
COLUMBIA HGTS HRA	86,202	0	86,202	BELTRAMI COUNTY HRA TIF	0	20,321	20,321
COON RAPIDS HRA	390,583	0	390,583	BEMIDJI TIF	0	377,902	377,902
FRIDLEY HRA	209,677	0	209,677	BLACKDUCK TIF	0	<u>10,927</u>	<u>10,927</u>
ANOKA COUNTY HRA	479,590	0	479,590		<u>148,171</u>	<u>409,150</u>	<u>557,321</u>
NORTH SUBURBAN HOSPITAL	680,242	0	680,242				
OAK GROVE CITY TIF	0	219	219	<u>BENTON</u>			
ST FRANCIS CITY TIF	0	67,492	67,492	ST CLOUD HRA	27,111	0	27,111
ANOKA REGIONAL RAILROAD	2,199,188	0	2,199,188	BENTON COUNTY TIF	0	9,808	9,808
METRO COUNCIL	1,635,577	601,501	2,237,078	ST CLOUD METRO TRANSIT	134,483	0	134,483
METRO MOSQUITO CONTROL	751,481	0	751,481	FOLEY TIF	0	166,283	166,283
REG TRANSIT BOARD DIST	0	1,557,446	1,557,446	SARTELL TIF	0	68,927	68,927
BLAINE TIF	0	1,313,523	1,313,523	ST CLOUD TIF	0	104,641	104,641
HILL TOP TIF	0	23,826	23,826	SAUK RAPIDS TIF	0	1,249,097	1,249,097
CIRCLE PINES TIF	0	53,990	53,990	RICE TIF	0	<u>361</u>	<u>361</u>
COON RAPIDS TIF	0	2,149,964	2,149,964		<u>161,594</u>	<u>1,599,117</u>	<u>1,760,711</u>
ANOKA TIF	0	1,783,283	1,783,283				
COLUMBIA HEIGHTS TIF	0	938,603	938,603	<u>BIG STONE</u>			
FRIDLEY TIF	0	2,619,675	2,619,675	BOIS DE SIOUX WATERSHED	34,527	0	34,527
RAMSEY TIF	0	2,133,431	2,133,431	UPPER MN RIVER WATERSHED	101,913	0	101,913
SPRING LAKE PARK TIF	0	206,579	206,579	UPPER MINN VALLEY RDC	19,647	0	19,647
ANDOVER TIF	0	935,269	935,269		<u>156,087</u>	<u>0</u>	<u>156,087</u>
LINO LAKES TIF	0	720,533	720,533				
CENTERVILLE TIF	0	13,129	13,129				
LEXINGTON TIF	0	45,886	45,886				
	<u>7,116,498</u>	<u>15,164,349</u>	<u>22,280,847</u>				

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>BLUE EARTH</u>				<u>CARVER(continued)</u>			
REGION 9 REG DEV COMM	96,514	0	96,514	CARVER COUNTY HRA	711,074	0	711,074
GOOD THUNDER TIF	0	8,806	8,806	NORWOOD/YOUNG AMERICA TIF	0	18,958	18,958
LAKE CRYSTAL TIF	0	84,748	84,748	COLOGNE TIF	0	4,296	4,296
MADISON LAKE TIF	0	40,697	40,697	METRO COUNCIL	289,647	324,279	613,925
MANKATO TIF	0	1,162,101	1,162,101	METRO MOSQUITO CONTROL	152,133	0	152,133
MAPLETON TIF	0	4,951	4,951	REG TRANSIT BOARD DIST	0	347,131	347,131
VERNON CENTER TIF	0	425	425	BEVENS CREEK WATER MGMT	17,582	0	17,582
CO ECON DEV DIST TIF	0	9,575	9,575	CARVER CREEK WATER MGMT	22,370	0	22,370
EAGLE LAKE TIF	0	5,641	5,641	CROWRIVER WATER MGMT AREA	22,259	0	22,259
AMBOY TIF	0	1,389	1,389	E CHASKA CREEK WATER MGMT	19,861	0	19,861
ST CLAIR TIF	0	124,353	124,353	W CHASKA CREEK WATER MGMT	3,428	0	3,428
	<u>96,514</u>	<u>1,442,686</u>	<u>1,539,200</u>	CHANHASSEN TIF	0	4,217,557	4,217,557
				CHASKA TIF	0	3,251,931	3,251,931
<u>BROWN</u>				WACONIA TIF	0	440,605	440,605
BROWN COUNTY HRA	8,965	0	8,965	WATERTOWN TIF	0	52,234	52,234
REGION 9 REG DEV COMM	38,034	0	38,034	CARVER TIF	0	9,131	9,131
COMFREY TIF	0	7,026	7,026	VICTORIA TIF	0	31,360	31,360
NEW ULM EDA	72,078	0	72,078		<u>1,636,862</u>	<u>8,697,482</u>	<u>10,334,343</u>
HANSKA TIF	0	2,312	2,312	<u>CASS</u>			
SLEEPY EYE TIF	0	35,820	35,820	REGION 5 REG DEV COMM	54,358	0	54,358
SPRINGFIELD TIF	0	46,280	46,280	CASS LAKE TIF	0	16,218	16,218
NEW ULM TIF	0	478,210	478,210	PILLAGER TIF	0	30,248	30,248
	<u>119,077</u>	<u>569,648</u>	<u>688,725</u>	WALKER TIF	0	157,572	157,572
				PINE RIVER TIF	0	31,149	31,149
<u>CARLTON</u>					<u>54,358</u>	<u>235,187</u>	<u>289,545</u>
ARROWHEAD REG DEV COMM	35,748	0	35,748	<u>CHIPPEWA</u>			
MOOSE LAKE-WINDEMERE AREA	8,299	0	8,299	CHIPPEWA COUNTY HRA	24,087	0	24,087
MOOSE LAKE FIRE PROTECTIO	107,406	34,999	142,405	UPPER MINN VALLEY RDC	55,282	0	55,282
CLOQUET TIF	0	918,615	918,615	CLARA CITY TIF	0	49,136	49,136
MOOSE LAKE TIF	0	57,715	57,715	MONTEVIDEO EDA	19,617	0	19,617
	<u>151,453</u>	<u>1,011,329</u>	<u>1,162,782</u>	MONTEVIDEO TIF	0	51,879	51,879
				MAYNARD TIF	0	37,612	37,612
<u>CARVER</u>					<u>98,986</u>	<u>138,627</u>	<u>237,613</u>
BUFFALO CREEK WATERSHED	413	0	413				
LOWER MN RIVER WATERSHED	6,690	0	6,690				
MINNEHAHA CREEK WATERSHED	202,095	0	202,095				
RILEY-PURGATORY WATERSHED	189,310	0	189,310				

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>CHISAGO</u>				<u>COTTONWOOD</u>			
COMFORT LAKE WATERSHED	54,676	0	54,676	HERON LAKE WATERSHED DIST	2,699	0	2,699
CHISAGO COUNTY HRA	270,711	0	270,711	REGION 8 REG DEV COMM	24,600	0	24,600
EAST CENTRAL REG DEV COMM	73,165	0	73,165	COTTONWOOD CO EDA TIF	0	179,601	179,601
CHISAGO COUNTY HRA TIF	0	24,671	24,671	MOUNTAIN LAKE TIF	0	22,734	22,734
WYOMING CITY EDA	24,081	0	24,081	WINDOM TIF	0	155,458	155,458
RUSH CITY TIF	0	347,223	347,223		27,299	357,793	385,092
NORTH BRANCH TIF	0	136,133	136,133				
TAYLORS FALLS TIF	0	15,282	15,282	<u>CROW WING</u>			
CHISAGO CITY TIF	0	250,519	250,519	THIRTY LAKES WATERSHED	231,120	0	231,120
LINDSTROM TIF	0	29,481	29,481	BRAINERD HRA	55,567	0	55,567
WYOMING TIF	0	55,864	55,864	CROW WING COUNTY HRA	52,358	0	52,358
	422,633	859,173	1,281,806	PEQUOT LAKES HRA	6,184	0	6,184
				CUYUNA RANGE HOSP DIST	0	199,133	199,133
<u>CLAY</u>				REGION 5 REG DEV COMM	101,842	0	101,842
BUFFALO-RED RIVER WTRSHED	984,596	0	984,596	JENKINS CITY TIF	0	33,050	33,050
WILD RICE WATERSHED DIST	99,385	0	99,385	EMILY TIF	0	6,137	6,137
BARNESVILLE TIF	0	33,520	33,520	GARRISON/KATHIO SANIT DIST	66,026	0	66,026
GLYNDON TIF	0	41,890	41,890	BAXTER TIF	0	121,680	121,680
HAWLEY TIF	0	6,547	6,547	BRAINERD TIF	0	144,538	144,538
MOORHEAD TIF	0	756,702	756,702	CROSS LAKE TIF	0	16,851	16,851
DILWORTH TIF	0	17,844	17,844	IRONTON TIF	0	9,598	9,598
	1,083,981	856,503	1,940,484	NISSWA TIF	0	166,120	166,120
				PEQUOT LAKES TIF	0	56,154	56,154
<u>CLEARWATER</u>				CROW WING HRA TIF	0	6,641	6,641
RED LAKE WATERSHED DIST	221,777	0	221,777	MANHATTAN BEACH TIF	0	13,531	13,531
WILD RICE WATERSHED DIST	20,983	0	20,983	DEERWOOD TIF	0	27,612	27,612
HEADWATERS REG DEV COMM	28,734	0	28,734	CROSBY TIF	0	20,605	20,605
	271,494	0	271,494	GARRISON TIF	0	22,232	22,232
				BREEZY POINT TIF	0	227,953	227,953
					513,097	1,071,835	1,584,932
<u>COOK</u>				<u>DAKOTA</u>			
NORTH SHORE HOSPITAL DIST	299,344	0	299,344	LOWER MN RIVER WATERSHED	35,229	0	35,229
ARROWHEAD REG DEV COMM	17,523	0	17,523	DAKOTA COUNTY HRA	3,816,312	0	3,816,312
TOFTE-SCHROEDER SANITARY	0	60,009	60,009	HASTINGS HRA	104,859	0	104,859
ECONOMIC DEVELOPMENT AUTH	89,790	0	89,790	NORTHFIELD HRA	6,673	0	6,673
COOK CO/GRAND MARAIS EDA	0	66,185	66,185				
	406,657	126,194	532,851				

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>DAKOTA (continued)</u>				<u>FARIBAULT</u>			
SOUTH ST PAUL HRA	97,891	0	97,891	REGION 9 REG DEV COMM	26,644	0	26,644
LILYDALE TIF	0	29,913	29,913	BLUE EARTH TIF	0	183,921	183,921
METRO COUNCIL	1,582,207	1,772,834	3,355,041	WELLS TIF	0	53,587	53,587
METRO MOSQUITO CONTROL	1,138,998	0	1,138,998	WINNEBAGO TIF	0	76,012	76,012
REG TRANSIT BOARD DIST	0	2,695,858	2,695,858	FROST TIF	0	8,894	8,894
DAKOTA COUNTY REGIONAL RR	157,620	0	157,620	KIESTER TIF	0	6,156	6,156
BURNSVILLE EDA	561,073	0	561,073		26,644	328,570	355,214
FARMINGTON TIF	0	1,247,088	1,247,088				
HASTINGS TIF	0	230,743	230,743	<u>FILLMORE</u>			
MENDOTA HEIGHTS TIF	0	1,149,521	1,149,521	FOUNTAIN TIF	0	28,343	28,343
ROSEMOUNT TIF	0	403,831	403,831	CHATFIELD TIF	0	9,514	9,514
SO ST PAUL TIF	0	1,295,603	1,295,603	RUSHFORD TIF	0	122,235	122,235
APPLE VALLEY TIF	0	1,591,381	1,591,381	PRESTON TIF	0	102,859	102,859
BURNSVILLE TIF	0	3,294,844	3,294,844	MABEL TIF	0	2,527	2,527
INVER GROVE HEIGHTS TIF	0	2,355,024	2,355,024	SPRING VALLEY TIF	0	47,117	47,117
DAKOTA COUNTY HRA TIF	0	671,863	671,863	HARMONY TIF	0	79,445	79,445
LAKEVILLE TIF	0	1,167,206	1,167,206	WYKOFF TIF	0	5,516	5,516
EAGAN TIF	0	126,521	126,521	LANESBORO TIF	0	5,078	5,078
	7,500,862	18,032,230	25,533,092		0	402,634	402,634
<u>DODGE</u>				<u>FREEBORN</u>			
DODGE CENTER TIF	0	226,624	226,624	TURTLE CREEK WATERSHED	8,655	0	8,655
HAYFIELD TIF	0	47,282	47,282	FREEBORN CO. TIF	0	43,566	43,566
KASSON TIF	0	107,728	107,728	ALBERT LEA TIF	0	283,897	283,897
CLAREMONT TIF	0	98,586	98,586		8,655	327,463	336,118
SAUK RIVER WATERSHED	9,272	0	9,272				
DOUGLAS CO HRA	205,075	0	205,075	<u>GOODHUE</u>			
FARWELL-KENSINGTON SAN DIST	13,400	0	13,400	BEAR VALLEY WATERSHED	2,788	0	2,788
ALEXANDRIA TIF	0	316,304	316,304	BELLE CREEK WATERSHED	7,004	0	7,004
OSAKIS TIF	0	36,119	36,119	RED WING HRA	123,051	35,063	158,114
BRANDON TIF	0	22,430	22,430	SE MN MULTI COUNTY HRA	205,951	0	205,951
DOUGLAS CO HRA TIF	0	29,230	29,230	CANNON FALLS HOSP DIST	0	349,999	349,999
	227,747	884,303	1,112,050	SE MN MULTI CO HRA TIF	0	85,089	85,089

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>GOODHUE (continued)</u>				<u>HENNEPIN(continued)</u>			
WANAMINGO TIF	0	18,190	18,190	ST LOUIS PARK HRA	433,382	0	433,382
KENYON TIF	0	66,096	66,096	ST ANTHONY HRA	36,729	0	36,729
PINE ISLAND TIF	0	152,864	152,864	METRO COUNCIL	9,109,839	3,354,495	12,464,334
CANNON FALLS TIF	0	326,300	326,300	METRO MOSQUITO CONTROL	4,232,854	0	4,232,854
RED WING TIF	0	842,292	842,292	REG TRANSIT BOARD DIST	0	12,384,181	12,384,181
ZUMBROTA TIF	0	178,247	178,247	HENN REG SUBURB PARK DIST	12,645,090	3,857,824	16,502,914
LAKE CITY TIF	0	12,152	12,152	HENN CO REG RAILRD AUTH	1,497,877	2,661,033	4,158,911
	338,794	2,066,292	2,405,086	PARK MUSEUM	6,142,134	0	6,142,134
				CHAMPLIN EDA	118,650	0	118,650
				MPLS TEACHERS RETIRE FUND	1,736,156	0	1,736,156
				BROOKLYN PARK EDA	388,418	0	388,418
<u>GRANT</u>				ROBBINSDALE EDA	59,809	0	59,809
BOIS DE SIOUX WATERSHED	184,910	0	184,910	MPLS COMM DEV AUTH	4,000,798	0	4,000,798
GRANT COUNTY HRA	35,039	0	35,039	BROOKLYN PARK TIF	0	9,087,649	9,087,649
ASHBY TIF	0	2,423	2,423	BLOOMINGTON HRA TIF	0	8,210,683	8,210,683
BARRETT TIF	0	20,100	20,100	EDEN PRAIRIE TIF	0	295,288	295,288
ELBOW LAKE TIF	0	10,570	10,570	EDINA TIF	0	7,086,660	7,086,660
HOFFMAN TIF	0	5,601	5,601	MAPLE PLAIN TIF	0	253,171	253,171
GRANT COUNTY HRA TIF	0	7,104	7,104	PLYMOUTH TIF	0	526,891	526,891
	219,949	45,798	265,747	GOLDEN VALLEY TIF	0	3,394,960	3,394,960
				CRYSTAL TIF	0	1,527,104	1,527,104
<u>HENNEPIN</u>				HOPKINS TIF	0	2,035,873	2,035,873
RICE CREEK WATERSHED DIST	10,015	0	10,015	LONG LAKE TIF	0	241,182	241,182
NINE MILE CREEK WATERSHED	1,666,477	0	1,666,477	MINNETONKA TIF	0	3,555,475	3,555,475
LOWER MN RIVER WATERSHED	128,200	0	128,200	MAPLE GROVE TIF	0	2,190,181	2,190,181
MINNEHAHA CREEK WATERSHED	5,778,831	0	5,778,831	RICHFIELD TIF	0	4,682,659	4,682,659
RILEY-PURGATORY WATERSHED	1,058,027	0	1,058,027	NEW HOPE TIF	0	1,274,787	1,274,787
MIDDLE MISSISSIPPI WATERS	3,487,590	0	3,487,590	ROBBINSDALE TIF	0	1,479,140	1,479,140
BLOOMINGTON HRA	1,036,474	0	1,036,474	ST LOUIS PARK TIF	0	4,230,282	4,230,282
BROOKLYN CENTER HRA	157,350	0	157,350	ST ANTHONY TIF	0	459,597	459,597
CRYSTAL HRA	125,829	0	125,829	WAYZATA TIF	0	1,423,293	1,423,293
HOPKINS HRA	100,061	0	100,061	BROOKLYN CENTER TIF	0	3,469,836	3,469,836
MOUND HRA	47,248	0	47,248	MINNEAPOLIS TIF	0	63,100,368	63,100,368
MINNEAPOLIS HRA	815,436	0	815,436	MOUND TIF	0	188,601	188,601
PLYMOUTH HRA	507,648	0	507,648	ROGERS TIF	0	2,353,658	2,353,658
MAPLE GROVE HRA	134,172	0	134,172	MEDINA TIF	0	39,323	39,323
RICHFIELD HRA	231,526	0	231,526				

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>HENNEPIN(continued)</u>				<u>JACKSON</u>			
CHAMPLIN TIF	0	2,605,539	2,605,539	HERON LAKE WATERSHED DIST	67,207	0	67,207
OSSEO TIF	0	322,008	322,008	REGION 8 REG DEV COMM	27,573	0	27,573
CORCORAN TIF	0	139,415	139,415	SHOREWOOD ACRES SANITARY	1,112	0	1,112
SPRING PARK TIF	0	122,377	122,377	JACKSON TIF	0	57,274	57,274
DAYTON TIF	0	120,724	120,724	JACKSON COUNTY HRA TIF	0	9,727	9,727
	55,686,620	146,674,257	202,360,878	LAKEFIELD TIF	0	44,935	44,935
					95,892	111,936	207,828
<u>HOUSTON</u>				<u>KANABEC</u>			
CROOKED CREEK WATERSHED	14,223	0	14,223	EAST CENTRAL REG DEV COMM	15,902	0	15,902
SPRING GROVE TIF	0	11,435	11,435	MORA TIF	0	127,530	127,530
LA CRESCENT TIF	0	47,277	47,277	OGILVIE TIF	0	5,113	5,113
CALEDONIA TIF	0	53,194	53,194		15,902	132,643	148,545
HOUSTON TIF	0	11,472	11,472				
HEADWATERS REG DEV COMM	72,397	0	72,397	<u>KANDIYOHI</u>			
PARK RAPIDS TIF	0	316,399	316,399	BUFFALO CREEK WATERSHED	1,033	0	1,033
	86,620	439,777	526,397	NO FORK-CROW RIVER WTRSHD	14,686	0	14,686
				WILLMAR HRA	85,793	0	85,793
<u>ISANTI</u>				KANDIYOHI COUNTY HRA	90,115	0	90,115
EAST CENTRAL REG DEV COMM	44,314	0	44,314	REGION 6E REG DEV COMM	76,066	0	76,066
CAMBRIDGE TIF	0	255,445	255,445	SPICER TIF	0	240,990	240,990
ISANTI TIF	0	30,716	30,716	NEW LONDON TIF	0	61,953	61,953
BRAHAM TIF	0	38,097	38,097	WILLMAR TIF	0	152,125	152,125
	44,314	324,258	368,572		267,693	455,068	722,761
<u>ITASCA</u>				<u>KITTSON</u>			
ITASCA COUNTY HRA	49,608	0	49,608	JOE RIVER WATERSHED DIST	45,334	0	45,334
NORTH ITASCA HOSPITAL	337,987	143,327	481,314	ROSEAU RIVER WATERSHED	1,474	0	1,474
ARROWHEAD REG DEV COMM	77,729	0	77,729	TWO RIVERS WATERSHED DIST	210,298	0	210,298
COLERAINE TIF	0	45,278	45,278	REGION 1 REG DEV COMM	19,334	0	19,334
COHASSET TIF	0	72,887	72,887	HALLOCK TIF	0	12,860	12,860
ITASCA CO REGIONAL RR	49,590	0	49,590		276,440	12,860	289,300
GRAND RAPIDS TIF	0	648,099	648,099				
LAPRAIRIE TIF	0	55,984	55,984				
NASHWAUK TIF	0	1,283	1,283				
ITASCA COUNTY HRA TIF	0	55,335	55,335				
	514,914	1,022,193	1,537,107				

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>KOOCHICHING</u>							
RED LAKE WATERSHED DIST	7,012	0	7,012				
NORTH ITASCA HOSPITAL	9,937	4,214	14,151				
ARROWHEAD REG DEV COMM	15,690	0	15,690				
INTERNATIONAL FALLS TIF	0	14,897	14,897				
	32,639	19,111	51,750				
<u>LAC QUI PARLE</u>							
LAC QUI PARLE-YELLOW BANK	78,494	0	78,494				
DAWSON AREA HOSPITAL	79,488	0	79,488				
UPPER MINN VALLEY RDC	32,201	0	32,201				
DAWSON TIF	0	26,674	26,674				
MADISON TIF	0	1	1				
	190,183	26,675	216,858				
<u>LAKE</u>							
ARROWHEAD REG DEV COMM	15,620	0	15,620				
KNIFE RIVER SAN SEWER DIS	36,002	0	36,002				
ST LOUIS CO REGIONAL RR	44,584	0	44,584				
EAST LAKE MED CLINIC DIST	29,159	0	29,159				
LAKE COUNTY HRA TIF	0	251,606	251,606				
TWO HARBORS TIF	0	107,427	107,427				
	125,365	359,033	484,398				
<u>LAKE OF WOODS</u>							
ROSEAU RIVER WATERSHED	158	0	158				
HEADWATERS REG DEV COMM	11,256	0	11,256				
	11,414	0	11,414				
<u>LE SUEUR</u>							
REGION 9 REG DEV COMM	39,605	0	39,605				
LE CENTER TIF	0	60,164	60,164				
LE SUEUR TIF	0	260,352	260,352				
WATERVILLE TIF	0	10,894	10,894				
MONTGOMERY TIF	0	133,548	133,548				
	39,605	464,958	504,563				
<u>LINCOLN</u>							
LAC QUI PARLE-YELLOW BANK	9,403	0	9,403				
YELLOW MEDICINE RIVER	31,015	0	31,015				
LINCOLN COUNTY HRA	12,907	0	12,907				
REGION 8 REG DEV COMM	26,008	0	26,008				
LK BENTON DEVPMT DIST TIF	0	7,501	7,501				
	79,333	7,501	86,834				
<u>LYON</u>							
YELLOW MEDICINE RIVER	39,202	0	39,202				
REGION 8 REG DEV COMM	44,767	0	44,767				
COTTONWOOD TIF	0	22,266	22,266				
MARSHALL TIF	0	964,368	964,368				
	83,969	986,634	1,070,603				
<u>MCLEOD</u>							
BUFFALO CREEK WATERSHED	47,571	0	47,571				
HIGH ISLAND WATERSHED	14,749	0	14,749				
HUTCHINSON HRA	77,443	0	77,443				
REGION 6E REG DEV COMM	60,367	0	60,367				
LESTER PRAIRIE TIF	0	17,054	17,054				
GLENCOE TIF	0	274,379	274,379				
WINSTED TIF	0	90,449	90,449				
HUTCHINSON TIF	0	231,184	231,184				
PLATO TIF	0	19,887	19,887				
	200,130	632,953	833,083				
<u>MAHNOMEN</u>							
RED LAKE WATERSHED DIST	1,321	0	1,321				
SANDHILL WATERSHED DIST	4,507	0	4,507				
WILD RICE WATERSHED DIST	148,072	0	148,072				
HEADWATERS REG DEV COMM	10,657	0	10,657				
MAHNOMEN TIF	0	12,727	12,727				
WAUBUN TIF	0	9,789	9,789				
	164,557	22,516	187,073				

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>MARSHALL</u>				<u>MILLE LACS(continued)</u>			
MIDDLE RIVER-SNAKE RIVER	303,392	0	303,392	ISLE TIF	0	25,475	25,475
RED LAKE WATERSHED DIST	35,174	0	35,174	ONAMIA TIF	0	50,252	50,252
ROSEAU RIVER WATERSHED	1,025	0	1,025	KATHIO TIF	0	12,580	12,580
TWO RIVERS WATERSHED DIST	4,746	0	4,746		<u>65,392</u>	<u>406,337</u>	<u>471,729</u>
REGION 1 REG DEV COMM	24,355	0	24,355	<u>MORRISON</u>			
ARGYLE TIF	0	7,666	7,666	SOUTH TWO RIVER WTRSHED	1,489	0	1,489
WARREN TIF	0	11,299	11,299	MORRISON CO HRA	19,992	0	19,992
	<u>368,692</u>	<u>18,965</u>	<u>387,657</u>	LITTLE FALLS HRA	33,003	0	33,003
<u>MARTIN</u>				RANDALL TIF	0	22,668	22,668
SOUTH CENTRAL HRA	68,550	0	68,550	REGION 5 REG DEV COMM	26,934	0	26,934
REGION 9 REG DEV COMM	41,243	0	41,243	RURAL DEV FINANCE AUTH	63,031	0	63,031
TRUMAN TIF	0	6,267	6,267	MORRISON CO REGIONAL RR	24,990	0	24,990
FAIRMONT TIF	0	298,661	298,661	LITTLE FALLS TIF	0	558,689	558,689
WELCOME TIF	0	26,937	26,937	ROYALTON TIF	0	29,203	29,203
	<u>109,793</u>	<u>331,865</u>	<u>441,658</u>	PIERZ TIF	0	39,944	39,944
<u>MEEKER</u>				MOTLEY TIF	0	47,072	47,072
NO FORK-CROW RIVER WTRSHD	22,891	0	22,891	SWANVILLE TIF	0	2,514	2,514
CLEARWATER RIVER WTRSHED	19,539	0	19,539		<u>169,439</u>	<u>700,090</u>	<u>869,529</u>
SAUK RIVER WATERSHED	2,439	0	2,439	<u>MOWER</u>			
REGION 6E REG DEV COMM	36,590	0	36,590	TURTLE CREEK WATERSHED	26,985	0	26,985
COSMOS TIF	0	6,271	6,271	AUSTIN HRA	108,678	0	108,678
LITCHFIELD TIF	0	150,089	150,089	MOWER COUNTY HRA	167,211	0	167,211
WATKINS TIF	0	17,231	17,231	LEROY CITY TIF	0	393	393
EDEN VALLEY TIF	0	2,775	2,775	ELKTON TIF	0	739	739
	<u>81,459</u>	<u>176,366</u>	<u>257,825</u>	ROSE CREEK TIF	0	732	732
<u>MILLE LACS</u>				RACINE TIF	0	5,344	5,344
EAST CENTRAL REG DEV COMM	27,217	0	27,217	AUSTIN TIF	0	331,867	331,867
GARRISON/KATHIO SANITARY	38,175	0	38,175	DEXTER TIF	0	8,744	8,744
PRINCETON TIF	0	243,871	243,871	GRAND MEADOW TIF	0	16,244	16,244
MILACA TIF	0	29,782	29,782	LYLE TIF	0	4,353	4,353
MILLE LACS CO HRA TIF	0	44,377	44,377	MAPLEVIEW TIF	0	1,289	1,289
					<u>302,874</u>	<u>369,705</u>	<u>672,579</u>

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>MURRAY</u>				<u>OLMSTED(continues)</u>			
HERON LAKE WATERSHED DIST	15,807	0	15,807	CHATFIELD TIF	0	58,576	58,576
REGION 8 REG DEV COMM	20,707	0	20,707		0	3,826,533	3,826,533
SLAYTON TIF	0	39,938	39,938	<u>OTTER TAIL</u>			
	36,514	39,938	76,452	BUFFALO-RED RIVER WTRSHED	10,751	0	10,751
<u>NICOLLET</u>				PELICAN WATERSHED	219	0	219
NICOLLET CO SO CENTRALHRA	86,995	0	86,995	BOIS DE SIOUX WATERSHED	23,940	0	23,940
REGION 9 REG DEV COMM	47,640	0	47,640	FERGUS FALLS HRA	70,678	0	70,678
NORTH MANKATO TIF	0	76,090	76,090	PERHAM HRA	10,445	0	10,445
NICOLLET TIF	0	18,604	18,604	WADENA HRA	219	0	219
LAFAYETTE TIF	0	6,429	6,429	PELICAN VALLEY HEALTH	91,140	70,822	161,961
ST PETER TIF	0	198,083	198,083	PERHAM HOSPITAL DIST	0	176,020	176,020
	134,635	299,206	433,841	VERGAS TIF	0	11,631	11,631
<u>NOBLES</u>				PARKERS PRAIRIE TIF	0	12,023	12,023
KANARANZI-LITTLE ROCK WS	57,073	0	57,073	BATTLE LAKE TIF	0	3,641	3,641
HERON LAKE WATERSHED DIST	83,503	0	83,503	FERGUS FALLS TIF	0	440,656	440,656
OKABENA-OCHEDEA WATERSHED	80,020	0	80,020	PELICAN RAPIDS TIF	0	199,073	199,073
WORTHINGTON HRA	48,265	0	48,265	PERHAM TIF	0	237,068	237,068
REGION 8 REG DEV COMM	34,304	0	34,304	HENNING TIF	0	3,363	3,363
WORTHINGTON TIF	0	386,452	386,452	NEW YORK MILLS TIF	0	44,702	44,702
ADRIAN TIF	0	4,249	4,249	OTTERTAIL TIF	0	4,108	4,108
	303,165	390,701	693,866		207,392	1,203,107	1,410,498
<u>NORMAN</u>				<u>PENNINGTON</u>			
SANDHILL WATERSHED DIST	4,046	0	4,046	MIDDLE RIVER-SNAKE RIVER	6,115	0	6,115
WILD RICE WATERSHED DIST	306,033	0	306,033	RED LAKE WATERSHED DIST	234,216	0	234,216
REGION 1 REG DEV COMM	13,220	0	13,220	REGION 1 REG DEV COMM	16,635	0	16,635
HALSTAD TIF	0	14,285	14,285	THIEF RIVER FALLS TIF	0	20,888	20,888
	323,299	14,285	337,584		256,966	20,888	277,854
<u>OLMSTED</u>				<u>PINE</u>			
ROCHESTER TIF	0	3,485,999	3,485,999	NORTH PINE CO HOSPITAL	225,006	0	225,006
STEWARTVILLE TIF	0	255,229	255,229	EAST CENTRAL REG DEV COMM	36,270	0	36,270
BYRON TIF	0	26,729	26,729	MOOSE LAKE-WINDEMERE AREA	23,689	0	23,689
				SANDSTONE TIF	0	6,305	6,305
				HINCKLEY TIF	0	188,193	188,193
				PINE CITY TIF	0	96,301	96,301
					284,965	290,799	575,764

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
PIPESTONE				RAMSEY(continued)			
REGION 8 REG DEV COMM	16,968	0	16,968	ST PAUL HRA	604,050	0	604,050
PIPESTONE TIF	0	134,800	134,800	NORTH SUBURBAN HOSPITAL	77,628	0	77,628
EDGERTON TIF	0	13,869	13,869	RAMSEY REGIONAL RAILROAD	255,928	0	255,928
	16,968	148,669	165,637	METRO COUNCIL	2,583,277	1,500,913	4,084,190
				METRO MOSQUITO CONTROL	1,370,283	0	1,370,283
				REG TRANSIT BOARD DIST	0	4,228,149	4,228,149
POLK				ST PAUL PORT AUTHORITY	0	970,033	970,033
MIDDLE RIVER-SNAKE RIVER	78,641	0	78,641	ST PAUL TIF	0	17,270,740	17,270,740
RED LAKE WATERSHED DIST	582,600	0	582,600	NORTH ST PAUL TIF	0	212,000	212,000
SANDHILL WATERSHED DIST	177,458	0	177,458	FALCON HEIGHTS TIF	0	143,509	143,509
WILD RICE WATERSHED DIST	6,944	0	6,944	ROSEVILLE TIF	0	3,338,147	3,338,147
REGION 1 REG DEV COMM	52,432	0	52,432	NEW BRIGHTON TIF	0	2,429,903	2,429,903
HUNTSVILLE TIF	0	30,704	30,704	WHITE BEAR LAKE TIF	0	931,998	931,998
FISHER TIF	0	2,156	2,156	ST ANTHONY TIF	0	416,974	416,974
POLK CO AMBULANCE DIST	58,777	0	58,777	VADNAIS HEIGHTS TIF	0	1,382,116	1,382,116
CROOKSTON TIF	0	386,293	386,293	MAPLEWOOD TIF	0	407,441	407,441
EAST GRAND FORKS TIF	0	231,098	231,098	LAUDERDALE TIF	0	134,215	134,215
FOSSTON TIF	0	128,583	128,583	MOUNDSVIEW TIF	0	1,659,815	1,659,815
	956,852	778,834	1,735,686	LITTLE CANADA TIF	0	242,428	242,428
				SHOREVIEW TIF	0	1,363,621	1,363,621
				ARDEN HILLS TIF	0	450,865	450,865
				WHITE BEAR TWP TIF	0	836,338	836,338
					7,816,191	37,974,641	45,790,832
POPE				RED LAKE			
NO FORK-CROW RIVER WTRSHD	13,201	0	13,201	RED LAKE WATERSHED DIST	96,115	0	96,115
SAUK RIVER WATERSHED	1,968	0	1,968	REGION 1 REG DEV COMM	6,706	0	6,706
GLACIAL RIDGE HOSPITAL	244,991	0	244,991	BROOKS TIF	0	8,835	8,835
WESTERN POPE CO HOSPITAL	308,502	0	308,502	RED LAKE FALLS TIF	0	19,285	19,285
FARWELL-KENSINGTON SAN DIST	1,600	0	1,600		102,821	28,120	130,941
STARBUCK TIF	0	25,784	25,784	REDWOOD			
GLENWOOD TIF	0	55,807	55,807	REGION 8 REG DEV COMM	32,328	0	32,328
	570,262	81,591	651,853	REDWOOD FALLS TIF	0	138,059	138,059
				WABASSO TIF	0	34,059	34,059
				MORGAN TIF	0	4,679	4,679
					32,328	176,797	209,125
RAMSEY							
RAMSEY-WASHINGTON METRO	1,324,371	55,436	1,379,807				
RICE CREEK WATERSHED DIST	741,789	0	741,789				
VALLEY BRANCH WATERSHED	19,622	0	19,622				
CAPITOL REGION WATERSHED	810,477	0	810,477				
MIDDLE MISSISSIPPI WATERSHED	13,026	0	13,026				
ST ANTHONY HRA	15,740	0	15,740				

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>RENVILLE</u>				<u>ROSEAU (continued)</u>			
BUFFALO CREEK WATERSHED	34,317	0	34,317	WARROAD TIF	0	94,770	94,770
HIGH ISLAND WATERSHED	7,884	0	7,884		360,091	148,983	509,074
RENVILLE COUNTY HRA	202,090	0	202,090	<u>ST LOUIS</u>			
OLIVIA HRA	10,642	0	10,642	DULUTH HRA	1,219,477	0	1,219,477
REGION 6E REG DEV COMM	42,650	0	42,650	HIBBING HRA	48,295	0	48,295
BUFFALO LAKE TIF	0	72,382	72,382	MT IRON HRA	14,934	0	14,934
SACRED HEART TIF	0	2,514	2,514	ST LOUIS CO HRA	176,797	0	176,797
BIRD ISLAND TIF	0	5,804	5,804	VIRGINIA HRA	32,694	0	32,694
OLIVIA TIF	0	158,729	158,729	COOK COMMUNITY HOSPITAL	224,479	0	224,479
MORTON TIF	0	3,334	3,334	ARROWHEAD REG DEV COMM	207,169	0	207,169
RENVILLE TIF	0	241,783	241,783	CHISHOLM TIF	0	10,688	10,688
	297,583	484,546	782,129	ORR TIF	0	15,053	15,053
				COOK TIF	0	6,748	6,748
<u>RICE</u>				BUHL TIF	0	30,163	30,163
FARIBAULT HRA	100,283	0	100,283	TOWER TIF	0	6,811	6,811
NORTHFIELD HRA	93,002	0	93,002	CRANE LAKE WATER-SANITARY	19,874	0	19,874
RICE COUNTY HOSP DIST #1	168,006	0	168,006	DULUTH NO SHORE SANITARY	128,645	0	128,645
FARIBAULT EDA	126,270	0	126,270	ST LOUIS REGIONAL RR	582,868	0	582,868
NORTHFIELD TIF	0	360,799	360,799	FLOODWOOD AREA AMBULANCE	24,979	0	24,979
FARIBAULT TIF	0	773,374	773,374	MT IRON TIF	0	145,285	145,285
DUNDAS TIF	0	213,229	213,229	DULUTH TIF	0	5,993,647	5,993,647
	487,561	1,347,402	1,834,963	EVELETH TIF	0	40,108	40,108
				PROCTOR TIF	0	98,218	98,218
<u>ROCK</u>				VIRGINIA DEV DIST TIF	0	405,617	405,617
KANARANZI-LITTLE ROCK WS	3,829	0	3,829	AURORA TIF	0	11,165	11,165
REGION 8 REG DEV COMM	17,985	0	17,985	HIBBING TIF	0	119,780	119,780
LUVERNE TIF	0	241,311	241,311	ELY TIF	0	106,955	106,955
HILLS TIF	0	1,935	1,935	HOYT LAKES TIF	0	1,608	1,608
	21,814	243,246	265,060	JOINT EAST RANGE EDA TIF	0	63,644	63,644
				HERMANTOWN TIF	0	193,364	193,364
<u>ROSEAU</u>				BIWABIK TIF	0	41,446	41,446
RED LAKE WATERSHED DIST	91	0	91		2,680,211	7,290,300	9,970,511
ROSEAU RIVER WATERSHED	284,572	0	284,572				
TWO RIVERS WATERSHED DIST	56,134	0	56,134				
REGION 1 REG DEV COMM	19,294	0	19,294				
ROSEAU TIF	0	54,213	54,213				

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
SCOTT				SIBLEY (continued)			
PRIOR LAKE-SPRING LAKE WS	522,442	0	522,442	GAYLORD TIF	0	175,907	175,907
LOWER MN RIVER WATERSHED	67,070	0	67,070	ARLINGTON TIF	0	31,944	31,944
SCOTT COUNTY HRA	883,174	0	883,174	HENDERSON TIF	0	24,123	24,123
REGION 9 REG DEV COMM	4,471	0	4,471	WINTHROP TIF	0	78,033	78,033
CEDAR LK WATER & SANITARY	16,987	0	16,987	GIBBON TIF	0	10,768	10,768
METRO COUNCIL	615,672	226,433	842,105		181,003	320,775	501,778
METRO MOSQUITO CONTROL	286,712	0	286,712	STEARNS			
REG TRANSIT BOARD DIST	0	575,421	575,421	NO FORK-CROW RIVER WTRSHD	222,048	0	222,048
SHAKOPEE EDA	14,483	0	14,483	CLEARWATER RIVER WTRSHED	37,332	0	37,332
SCOTT CO WATER MGMT ORG	148,095	0	148,095	SAUK RIVER WATERSHED	270,139	0	270,139
NEW PRAGUE CITY TIF	0	124,005	124,005	SOUTH TWO RIVER WTRSHED	73,508	0	73,508
JORDAN TIF	0	143,579	143,579	ST CLOUD HRA	238,086	0	238,086
SHAKOPEE TIF	0	1,020,161	1,020,161	STEARNS COUNTY HRA	247,687	0	247,687
SAVAGE TIF	0	1,195,742	1,195,742	GLACIAL RIDGE HOSPITAL	12,536	0	12,536
PRIOR LAKE TIF	0	170,261	170,261	ST JOSEPH CITY TIF	0	16,071	16,071
BELLE PLAINE TIF	0	248,060	248,060	ST MARTIN TIF	0	16,154	16,154
	2,559,106	3,703,662	6,262,768	HOLDINGFORD TIF	0	6,683	6,683
SHERBURNE				RICHMOND TIF	0	22,293	22,293
ELK RIVER HRA	130,655	0	130,655	BELGRADE TIF	0	8,033	8,033
ST CLOUD HRA	16,623	0	16,623	MEIRE GROVE TIF	0	10,328	10,328
MONTICELLO-BIG LAKE HOSP	297,780	8,956	306,736	FREEMPORT TIF	0	4,437	4,437
SHERBURNE COUNTY TIF	0	12,514	12,514	ST CLOUD METRO TRANSIT	555,519	0	555,519
BECKER ECON DEV DIST	136,310	0	136,310	KIMBALL TIF	0	26,707	26,707
ELK RIVER ECON DEV DIST	180,781	0	180,781	BROOTEN TIF	0	37,672	37,672
ST CLOUD MET TRANS ANNEX	28,541	0	28,541	COLD SPRING TIF	0	64,134	64,134
BECKER TIF	0	580,248	580,248	SARTELL TIF	0	13,950	13,950
BIG LAKE TIF	0	216,698	216,698	ST CLOUD TIF	0	2,195,784	2,195,784
ELK RIVER TIF	0	596,739	596,739	ALBANY TIF	0	218,375	218,375
ZIMMERMAN TIF	0	162,333	162,333	EDEN VALLEY TIF	0	3,659	3,659
	790,690	1,577,488	2,368,178	STEARNS COUNTY HRA TIF	0	92,426	92,426
SIBLEY				WAITE PARK TIF	0	1,313,387	1,313,387
BUFFALO CREEK WATERSHED	1,652	0	1,652	SAUK CENTRE TIF	0	454,201	454,201
HIGH ISLAND WATERSHED	54,561	0	54,561	MELROSE TIF	0	28,491	28,491
SOUTH CENTRAL HRA	101,059	0	101,059	PAYNESVILLE TIF	0	70,420	70,420
REGION 9 REG DEV COMM	23,731	0	23,731	AVON TIF	0	208,421	208,421
					1,656,855	4,811,626	6,468,481

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>STEELE</u>				<u>TRAVERSE</u>			
OWATONNA HRA	120,047	0	120,047	BOIS DE SIOUX WATERSHED	249,256	0	249,256
MEDFORD TIF	0	38,123	38,123	UPPER MN RIVER WATERSHED	10,155	0	10,155
BLOOMING PRAIRIE TIF	0	6,270	6,270	WHEATON TIF	0	3,446	3,446
OWATONNA TIF	0	421,616	421,616		259,411	3,446	262,857
	120,047	466,009	586,056				
<u>STEVENS</u>				<u>WABASHA</u>			
BOIS DE SIOUX WATERSHED	52,583	0	52,583	BEAR VALLEY WATERSHED	4,210	0	4,210
UPPER MN RIVER WATERSHED	530	0	530	SE MN MULTI COUNTY HRA	68,823	0	68,823
STEVENS COUNTY HRA	47,969	0	47,969	KELLOGG TIF	0	2,379	2,379
MORRIS HRA	18,878	0	18,878	ELGIN TIF	0	20,794	20,794
MORRIS TIF	0	146,623	146,623	LAKE CITY TIF	0	136,706	136,706
CHOKIO TIF	0	2,008	2,008	PLAINVIEW TIF	0	40,444	40,444
	119,960	148,631	268,591	WABASHA CITY TIF	0	133,942	133,942
				WABASHA CO TIF	0	8,882	8,882
					73,033	343,147	416,180
<u>SWIFT</u>				<u>WADENA</u>			
UPPER MN RIVER WATERSHED	7,011	0	7,011	WADENA HRA	14,841	0	14,841
UPPER MINN VALLEY RDC	45,940	0	45,940	REGION 5 REG DEV COMM	8,713	0	8,713
TORNING TIF	0	140,606	140,606	SEBEKA TIF	0	34,850	34,850
MURDOCK TIF	0	14,377	14,377	STAPLES TIF	0	4,369	4,369
APPLETON TIF	0	33,927	33,927	WADENA TIF	0	192,651	192,651
BENSON TIF	0	178,024	178,024	MENAHGA TIF	0	9,240	9,240
	52,951	366,934	419,885	VERNDALE TIF	0	14,760	14,760
					23,554	255,870	279,424
<u>TODD</u>				<u>WASECA</u>			
SAUK RIVER WATERSHED	20,043	0	20,043	SOUTH CENTRAL HRA	68,489	0	68,489
REGION 5 REG DEV COMM	15,997	0	15,997	REGION 9 REG DEV COMM	29,177	0	29,177
CLARISSA TIF	0	16,817	16,817	WASECA TIF	0	146,107	146,107
OSAKIS TIF	0	20,628	20,628	WALDORF TIF	0	1,722	1,722
LONG PRAIRIE TIF	0	171,505	171,505		97,666	147,829	245,495
STAPLES TIF	0	4,029	4,029				
BROWERVILLE TIF	0	29,954	29,954				
	36,040	242,933	278,973				

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
WASHINGTON				WILKIN			
CARNELIAN-MARINE WTRSHD	287,676	0	287,676	BUFFALO-RED RIVER WTRSHD	61,546	0	61,546
SOUTH WASHINGTON WATERSHD	1,295,093	0	1,295,093	BOIS DE SIOUX WATERSHED	124,720	0	124,720
RAMSEY-WASHINGTON METRO	417,863	17,491	435,354	BRECKENRIDGE TIF	0	66,775	66,775
RICE CREEK WATERSHED DIST	189,359	0	189,359		186,266	66,775	253,041
VALLEY BRANCH WATERSHED	591,099	0	591,099	WINONA			
BROWNS CREEK WATERSHD DST	342,244	0	342,244	STOCKTON-ROLLINGSTONE WS	5,000	0	5,000
COMFORT LAKE WATERSHED	171,999	0	171,999	SE MN MULTI COUNTY HRA	116,459	0	116,459
HASTINGS HRA	196	0	196	STOCKTON TIF	0	4,975	4,975
WASHINGTON COUNTY HRA	1,592,928	0	1,592,928	WINONA PORT AUTHORITY	0	54,991	54,991
HUGO TIF	0	163,643	163,643	WINONA PORT AUTH TIF	0	494,214	494,214
METRO COUNCIL	1,523,796	560,261	2,084,057	ST CHARLES TIF	0	65,789	65,789
METRO MOSQUITO CONTROL	707,168	0	707,168	GOODVIEW TIF	0	71,500	71,500
REG TRANSIT BOARD DIST	0	1,558,288	1,558,288	LEWISTON TIF	0	41,347	41,347
WASHINGTON CO REGIONAL RR	184,353	0	184,353		121,459	732,816	854,275
WOODBURY EDA	325,010	0	325,010	WRIGHT			
FOREST LAKE TIF	0	602,976	602,976	CLEARWATER RIVER WTRSHD	93,154	0	93,154
WASHINGTON CO TIF	0	642,325	642,325	MONTICELLO-BIG LAKE HOSP	563,193	0	563,193
MAHTOMEDI TIF	0	356,065	356,065	ST MICHAEL EDA	84,982	0	84,982
WOODBURY TIF	0	183,451	183,451	HANOVER EDA	15,303	0	15,303
ST PAUL PARK TIF	0	300,031	300,031	ALBERTVILLE TIF	0	106,507	106,507
STILLWATER TIF	0	1,539,326	1,539,326	MONTICELLO TIF	0	765,666	765,666
NEWPORT TIF	0	361,190	361,190	DELANO TIF	0	167,519	167,519
COTTAGE GROVE TIF	0	188,904	188,904	BUFFALO TIF	0	773,993	773,993
OAKDALE TIF	0	1,958,280	1,958,280	COKATO TIF	0	96,685	96,685
BAYPORT TIF	0	131,734	131,734	ANNANDALE TIF	0	242,496	242,496
AFTON TIF	0	2,634	2,634	MONTROSE TIF	0	18,497	18,497
LANDFALL TIF	0	34,710	34,710	ROCKFORD TIF	0	371,845	371,845
	7,628,784	8,601,309	16,230,093	MAPLE LAKE TIF	0	71,187	71,187
				HOWARD LAKE TIF	0	109,334	109,334
				ST MICHAEL TIF	0	175,794	175,794
					756,632	2,899,523	3,656,155
WATONWAN							
SOUTH CENTRAL HRA	74,444	0	74,444				
REGION 9 REG DEV COMM	17,283	0	17,283				
BUTTERFIELD TIF	0	4,683	4,683				
MADELIA TIF	0	53,053	53,053				
	91,727	57,736	149,463				

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>YELLOW MEDICINE</u>			
LAC QUI PARLE-YELLOW BANK	22,104	0	22,104
YELLOW MEDICINE RIVER	32,731	0	32,731
UPPER MINN VALLEY RDC	65,539	0	65,539
GRANITE FALLS TIF	0	107,891	107,891
CANBY TIF	0	37,184	37,184
	<u>120,374</u>	<u>145,075</u>	<u>265,449</u>
<u>STATEWIDE TOTAL</u>	110,257,547	288,485,126	398,742,672

TABLE 39
STATE NET TAX CAPACITY VALUES AND LEVIES BY COUNTY
TAXES PAYABLE 2002

COUNTY	STATE	STATE	TRANSMISSION LINE		DISTRIBUTION LINE		TOTAL
	NTC	NTC	VALUE	STATE TAX	VALUE	STATE TAX	
	VALUE	TAX					
AITKIN	2,932,157	1,698,747	32,890	19,054	0	0	1,717,801
ANOKA	47,488,135	27,511,304	508	294	178	103	27,511,701
BECKER	4,307,340	2,495,373	20,072	11,628	15,870	9,194	2,516,195
BELTRAMI	4,239,657	2,456,164	22,180	12,850	30,778	17,831	2,486,845
BENTON	4,748,805	2,751,127	32,354	18,743	2,824	1,636	2,771,506
BIG STONE	358,516	207,699	12,258	7,101	916	531	215,331
BLUE EARTH	9,979,122	5,781,163	44,566	25,818	10,434	6,044	5,813,025
BROWN	2,714,607	1,572,657	1,544	894	1,150	666	1,574,217
CARLTON	4,874,354	2,823,862	95,361	55,245	27,002	15,643	2,894,750
CARVER	12,230,072	7,085,248	73,922	42,825	10,566	6,121	7,134,194
CASS	9,610,645	5,567,758	61,604	35,689	8,656	5,015	5,608,462
CHIPPEWA	1,330,709	770,925	11,370	6,587	2,750	1,593	779,105
CHISAGO	3,996,490	2,315,283	88,538	51,294	18,938	10,972	2,377,549
CLAY	3,956,298	2,292,002	18,911	10,956	2,780	1,611	2,304,569
CLEARWATER	2,449,265	1,418,935	6,522	3,778	114	66	1,422,779
COOK	2,922,901	1,693,325	43,208	25,032	0	0	1,718,357
COTTONWOOD	1,393,193	807,118	1,407	815	2,197	1,273	809,206
CROW WING	19,069,042	11,047,275	70,394	40,781	6,354	3,681	11,091,737
DAKOTA	76,508,874	44,323,886	31,188	18,068	1,488	862	44,342,816
DODGE	1,086,126	629,224	15,202	8,807	16,748	9,703	647,734
DOUGLAS	6,852,185	3,969,680	24,110	13,967	20,072	11,628	3,995,275
FARIBAULT	1,233,770	714,762	189	110	16,032	9,288	724,160
FILLMORE	1,379,094	798,955	0	0	3,722	2,156	801,111
FREEBORN	3,791,027	2,196,257	1,813	1,050	21,694	12,568	2,209,875
GOODHUE	7,597,437	4,401,425	41,460	24,020	5,644	3,270	4,428,715
GRANT	537,100	311,160	19,324	11,194	7,752	4,490	326,844
HENNEPIN	395,780,331	229,287,355	36,834	21,339	2,830	1,639	229,310,333
HOUSTON	1,193,346	691,340	5,792	3,356	328	190	694,886
HUBBARD	4,673,224	2,707,337	38,450	22,274	0	0	2,729,611
ISANTI	2,346,521	1,359,411	0	0	0	0	1,359,411
ITASCA	8,776,990	5,084,773	119,094	68,995	908	526	5,154,294
JACKSON	1,223,081	708,567	0	0	2,066	1,196	709,763
KANABEC	842,084	487,844	0	0	0	0	487,844
KANDIYOHI	5,015,966	2,905,899	21,002	12,167	2,626	1,521	2,919,587
KITSON	2,132,427	1,235,378	18,854	10,922	1,790	1,037	1,247,337
KOOCHICHING	2,132,301	1,235,305	367,576	212,948	0	0	1,448,253
LAC QUI PARLE	513,826	297,680	9,026	5,229	8,682	5,030	307,939
LAKE	2,098,978	1,216,005	23,980	13,892	2,042	1,183	1,231,080
LAKE OF THE WO	606,473	351,347	153,024	88,651	0	0	439,998
LE SUEUR	2,479,116	1,436,227	10,386	6,017	13,772	7,979	1,450,223
LINCOLN	955,534	553,571	9,702	5,620	2,366	1,370	560,561
LYON	4,167,065	2,414,108	7,414	4,295	9,038	5,236	2,423,639
MCLEOD	3,605,627	2,088,845	5,486	3,178	5,612	3,251	2,095,274
MAHNOMEN	592,520	343,265	5,094	2,951	1,242	720	346,936
MARSHALL	2,130,007	1,233,978	5,077	2,941	2,134	1,236	1,238,155

TABLE 39
STATE NET TAX CAPACITY VALUES AND LEVIES BY COUNTY
TAXES PAYABLE 2002

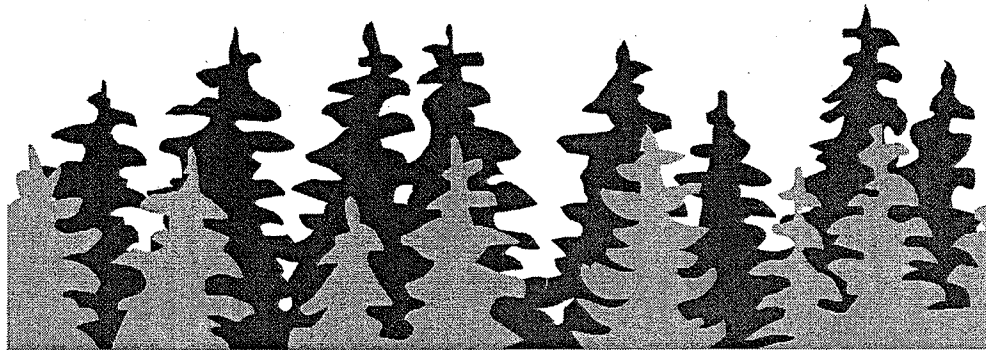
COUNTY	STATE	STATE	TRANSMISSION LINE		DISTRIBUTION LINE		TOTAL
	NTC	NTC	VALUE	STATE TAX	VALUE	STATE TAX	
	VALUE	TAX					STATE TAX
MARTIN	3,030,859	1,755,869	0	0	6,354	3,681	1,759,550
MEEKER	1,696,249	982,690	2,244	1,300	1,362	789	984,779
MILLE LACS	2,079,750	1,204,866	0	0	0	0	1,204,866
MORRISON	3,237,303	1,875,470	63,146	36,582	46,220	26,777	1,938,829
MOWER	3,179,152	1,841,775	216	124	13,063	7,489	1,849,388
MURRAY	885,329	512,898	7,189	4,165	2,987	1,730	518,793
NICOLLET	3,533,570	2,047,103	3,034	1,758	1,890	1,095	2,049,956
NOBLES	2,073,488	1,201,233	3,532	2,046	2,225	1,289	1,204,568
NORMAN	350,420	203,009	5,800	3,360	2,040	1,182	207,551
OLMSTED	22,553,406	13,065,866	2,338	1,340	5,672	3,252	13,070,458
OTTER TAIL	9,052,900	5,244,620	63,942	37,044	90,703	52,547	5,334,211
PENNINGTON	1,494,148	865,604	0	0	548	318	865,922
PINE	3,263,930	1,890,895	33,682	19,513	18,152	10,516	1,920,924
PIPESTONE	973,413	563,927	3,666	2,124	4,078	2,363	568,414
POLK	3,486,374	2,019,763	38,440	22,269	13,888	8,046	2,050,078
POPE	1,047,327	606,749	25,828	14,963	1,900	1,101	622,813
RAMSEY	113,592,436	65,809,499	50,972	29,530	180	104	65,839,133
RED LAKE	758,589	439,472	9,466	5,484	598	346	445,302
REDWOOD	1,143,864	662,678	7,778	4,506	7,758	4,494	671,678
RENVILLE	2,044,860	1,184,649	3,648	2,113	2,978	1,725	1,188,487
RICE	6,006,295	3,479,623	32,048	18,566	10,354	5,998	3,504,187
ROCK	712,367	412,695	20,753	12,022	1,631	944	425,661
ROSEAU	1,434,719	831,172	82,446	47,763	36	21	878,956
ST LOUIS	26,224,267	15,151,326	329,101	190,658	56,136	32,521	15,374,505
SCOTT	16,578,700	9,604,542	10,618	6,151	795	461	9,611,154
SHERBURNE	11,179,973	6,476,910	32,014	18,547	2,628	1,522	6,496,979
SIBLEY	883,903	512,074	3,780	2,190	2,686	1,556	515,820
STEARNS	20,816,684	12,059,731	132,734	76,896	17,330	10,040	12,146,667
STEELE	5,264,969	3,050,153	6,012	3,482	18,226	10,558	3,064,193
STEVENS	1,131,299	655,398	20,164	11,681	4,600	2,664	669,743
SWIFT	1,669,394	967,131	21,632	12,532	4,512	2,613	982,276
TODD	1,650,915	956,435	25,510	14,778	54,958	31,838	1,003,051
TRAVERSE	504,627	292,347	2,902	1,681	1,580	915	294,943
WABASHA	1,692,113	980,295	49,806	28,854	20,725	12,007	1,021,156
WADENA	1,196,271	693,036	13,963	8,074	1,362	789	701,899
WASECA	1,603,404	928,900	9,758	5,653	23,058	13,358	947,911
WASHINGTON	33,763,249	19,560,064	271,086	157,048	10,542	6,107	19,723,219
WATOWAN	804,117	465,850	0	0	4,994	2,893	468,743
WILKIN	516,159	299,027	9,596	5,559	1,301	753	305,339
WINONA	5,366,368	3,108,899	31,990	18,532	10,144	5,876	3,133,307
WRIGHT	12,376,664	7,170,173	56,104	32,503	12,554	7,273	7,209,949
YELLOW MED	740,881	429,217	15,936	9,234	5,680	3,292	441,743
STATEWIDE	1,010,447,043	585,343,182	3,110,560	1,802,000	778,523	450,902	587,596,084

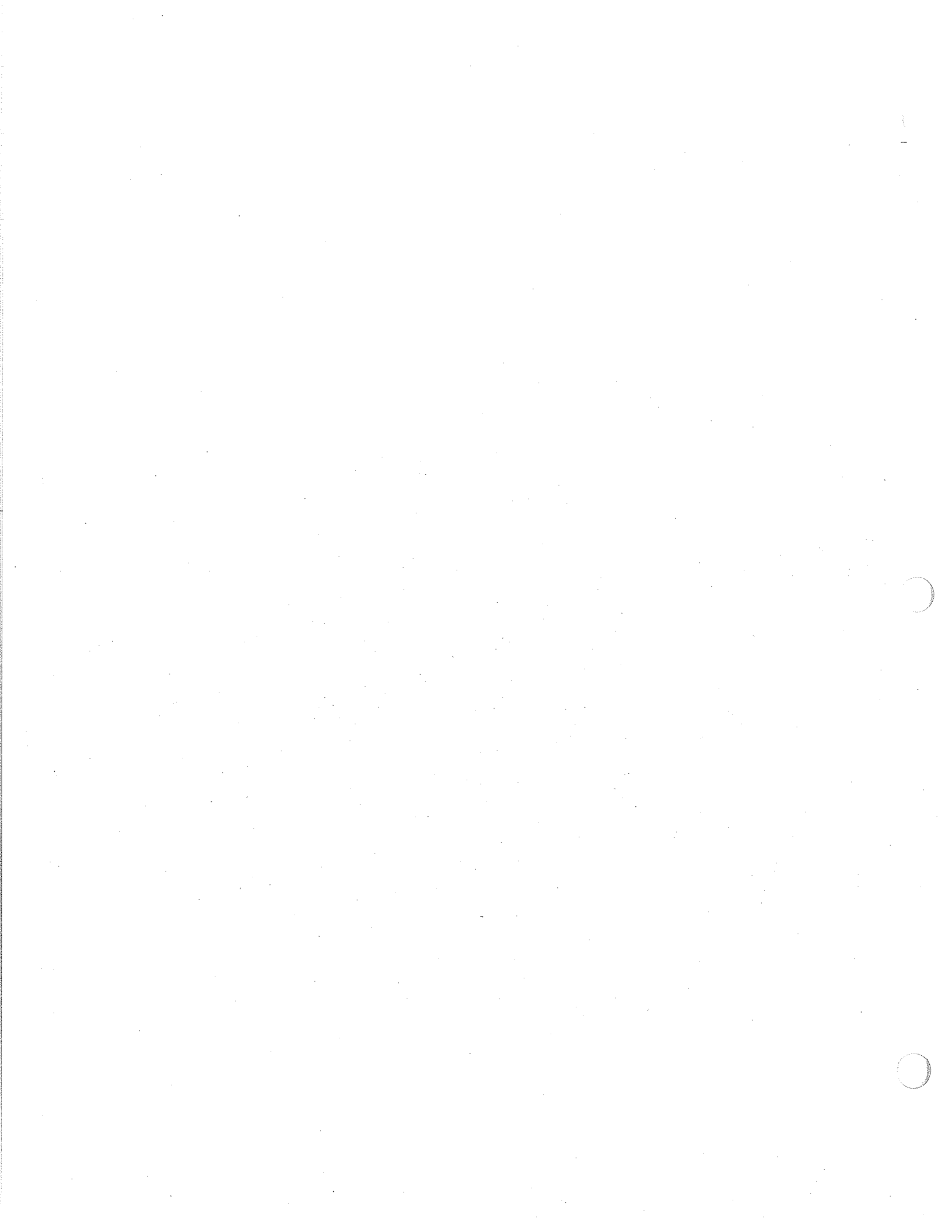
Note: The state tax applies to the net tax capacity of seasonal recreational (excluding the first 40% of non-commercial), commercial, industrial, public utility, railroad and mineral property for taxes payable 2002. The state rate was 57.933%.

SECTION IV

Current Year Taxes – Payable 2002

Part B – By Use Classification








ESTIMATED DISTRIBUTION OF THE GROSS TAX PAYABLE IN 2002 BY USE CLASS STATEWIDE

Total = \$4,948,355,476

Real Property

	Agricultural	\$426,180,706		Non-Agricultural	\$4,378,937,274
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Personal Property

	Personal Property	\$143,237,222
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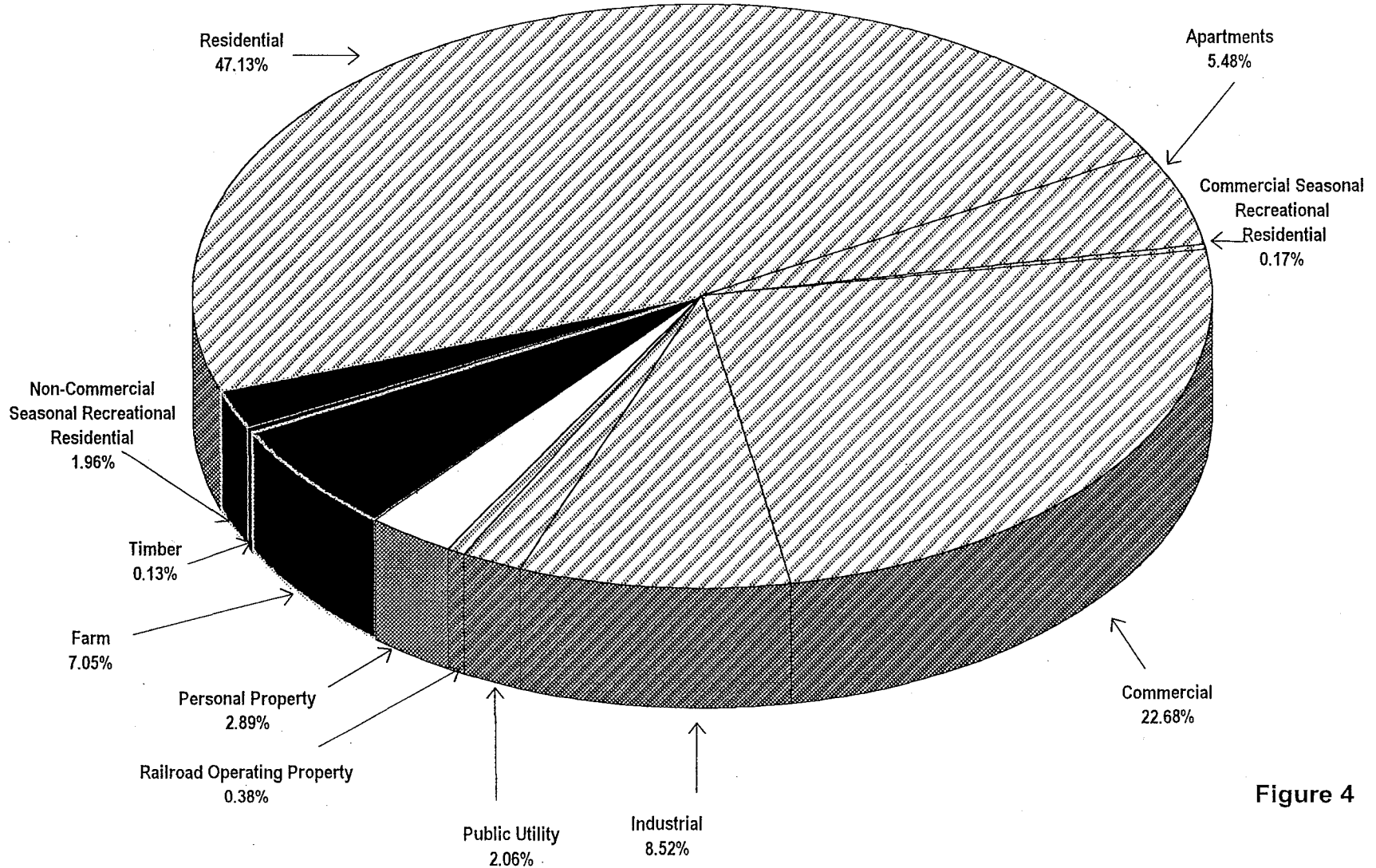


Figure 4

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

**TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002**

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	1,121,159	1,316,149	2,692,707	1,466,327	2,750,359	1,438,678
Non-homestead	273,250	472,812	879,326	264,611	378,722	764,153
Total	1,394,409	1,788,961	3,572,033	1,730,938	3,129,081	2,202,831
Timber	549,460	3,624	282,482	298,021	40,074	0
Seas/Rec. Residential	6,161,137	276,737	4,611,075	1,917,931	152,168	241,820
Total Agricultural	8,105,006	2,069,322	8,465,590	3,946,890	3,321,323	2,444,651
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	4,572,885	138,920,103	8,747,550	9,574,458	10,413,963	1,199,365
Non-homestead	222,417	6,026,012	868,815	990,212	787,292	127,198
Total	4,795,302	144,946,115	9,616,365	10,564,670	11,201,255	1,326,563
Apartments	158,259	12,074,963	432,379	823,940	2,442,680	53,270
Seas/Rec. Commercial	111,636	260,310	179,112	155,985	32,055	7,944
Commercial Land & Buildings	947,345	47,105,022	3,480,728	5,057,738	4,676,159	321,774
Industrial Land & Buildings	196,701	33,360,648	675,871	344,587	3,182,055	29,951
Public Utility	77,471	910,576	141,390	439,098	492,949	103,392
Mineral	0	0	0	0	0	0
Railroad Operating Property	102,084	864,969	251,709	97,778	249,937	113,808
Total Non-Agricultural	6,390,267	239,522,603	14,777,554	17,483,796	22,277,090	1,963,057
TOTAL REAL PROPERTY	14,495,273	241,591,925	23,243,144	21,430,686	25,598,413	4,407,708
TOTAL PERSONAL PROPERTY	267,936	6,536,180	411,630	1,824,165	1,055,764	150,650
TOTAL REAL & PERS. PROPERTY	14,763,209	248,128,105	23,654,774	23,254,851	26,654,177	4,558,358
	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	4,481,354	2,797,401	1,246,582	2,789,074	772,651	2,434,120
Non-homestead	2,132,642	1,399,954	130,245	813,933	174,615	1,455,419
Total	6,613,996	4,197,355	1,376,827	3,603,007	947,266	3,889,539
Timber	0	0	310,701	0	303,297	0
Seas/Rec. Residential	67,932	0	850,311	153,332	11,405,095	2,846
Total Agricultural	6,681,928	4,197,355	2,537,839	3,756,339	12,655,658	3,892,385
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	13,988,425	7,677,785	12,168,420	48,646,962	8,290,814	3,242,753
Non-homestead	1,332,245	452,617	721,576	2,329,531	907,431	303,598
Total	15,320,670	8,130,402	12,889,996	50,976,493	9,198,245	3,546,351
Apartments	2,324,520	388,562	448,791	1,796,696	229,522	229,911
Seas/Rec. Commercial	8,154	2,362	41,407	79,368	1,173,231	0
Commercial Land & Buildings	11,889,373	3,207,175	2,605,884	12,031,149	3,293,369	1,473,925
Industrial Land & Buildings	2,354,293	1,579,332	3,872,200	10,139,502	4,721	583,244
Public Utility	1,142,205	44,373	1,698,030	393,403	481,250	356,055
Mineral	0	0	0	0	0	0
Railroad Operating Property	152,500	70,890	321,820	39,639	144,631	98,600
Total Non-Agricultural	33,191,715	13,423,096	21,878,128	75,456,398	14,524,969	6,288,086
TOTAL REAL PROPERTY	39,873,643	17,620,451	24,415,967	79,212,737	27,180,627	10,180,471
TOTAL PERSONAL PROPERTY	1,248,458	141,599	2,104,307	1,422,125	1,586,579	460,871
TOTAL REAL & PERS. PROPERTY	41,122,101	17,762,050	26,520,274	80,634,862	28,767,206	10,641,342

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>CHISAGO</u>	<u>CLAY</u>	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>
AGRICULTURAL						
Farm						
Homestead	3,727,406	3,487,152	1,368,016	16,880	2,646,573	955,921
Non-homestead	529,752	2,109,112	293,488	506	1,861,034	121,531
Total	4,257,158	5,596,264	1,661,504	17,386	4,507,607	1,077,452
Timber	1,975	2,390	98,489	56,149	0	528,414
Seas/Rec. Residential	818,912	45,060	325,045	3,942,226	6,468	16,883,215
Total Agricultural	5,078,045	5,643,714	2,085,038	4,015,761	4,514,075	18,489,081
NON-AGRICULTURAL						
Residential						
Homestead	22,281,166	13,874,395	1,479,737	1,915,761	2,465,668	17,694,134
Non-homestead	1,594,192	736,637	113,086	130,969	280,319	1,767,666
Total	23,875,358	14,611,032	1,592,823	2,046,730	2,745,987	19,461,800
Apartments	844,176	1,646,011	95,278	49,532	139,135	766,775
Seas/Rec. Commercial	90,742	17,836	965	396,712	0	1,240,228
Commercial Land & Buildings	4,259,977	5,059,433	476,110	653,235	877,506	13,188,300
Industrial Land & Buildings	705,323	1,277,193	60,708	0	766,433	651,353
Public Utility	877,581	50,769	3,012,927	18,039	45,232	383,759
Mineral	0	0	0	0	0	1,422
Railroad Operating Property	14,229	592,961	75,047	7,221	37,025	173,138
Total Non-Agricultural	30,686,316	23,255,235	5,313,858	3,171,469	4,611,318	35,866,775
TOTAL REAL PROPERTY	35,764,361	28,898,949	7,398,896	7,187,230	9,125,393	54,355,856
TOTAL PERSONAL PROPERTY	1,622,712	760,629	1,607,956	157,044	916,005	1,053,217
TOTAL REAL & PERS. PROPERTY	37,387,073	29,659,578	9,006,852	7,344,274	10,041,398	55,409,073
AGRICULTURAL						
Farm						
Homestead	2,918,576	3,374,114	1,959,413	2,881,162	3,782,507	3,552,872
Non-homestead	1,303,507	1,309,869	446,651	2,183,562	1,405,577	1,729,163
Total	4,222,083	4,683,983	2,406,064	5,064,724	5,188,084	5,282,035
Timber	0	0	14,465	0	4,166	0
Seas/Rec. Residential	48,065	0	4,077,439	19,251	123,521	3,642
Total Agricultural	4,270,148	4,683,983	6,497,968	5,083,975	5,315,771	5,285,677
NON-AGRICULTURAL						
Residential						
Homestead	196,485,411	6,137,220	9,760,333	2,704,467	5,027,400	7,073,244
Non-homestead	8,776,140	343,206	921,509	267,980	526,905	393,904
Total	205,261,551	6,480,426	10,681,842	2,972,447	5,554,305	7,467,148
Apartments	22,472,013	253,242	834,891	114,821	325,462	328,717
Seas/Rec. Commercial	259,343	3,309	288,532	3,178	18,492	15,673
Commercial Land & Buildings	97,288,310	1,198,651	6,138,715	833,183	1,872,915	2,463,256
Industrial Land & Buildings	29,851,829	735,782	815,369	1,011,019	302,181	1,389,619
Public Utility	5,983,415	60,040	328,386	100,628	96,182	566,313
Mineral	0	0	0	0	0	0
Railroad Operating Property	599,742	27,887	50,870	122,601	0	135,691
Total Non-Agricultural	361,716,203	8,759,337	19,138,605	5,157,877	8,169,537	12,366,417
TOTAL REAL PROPERTY	365,986,351	13,443,320	25,636,573	10,241,852	13,485,308	17,652,094
TOTAL PERSONAL PROPERTY	9,367,995	372,376	532,356	251,051	395,412	1,578,150
TOTAL REAL & PERS. PROPERTY	375,354,346	13,815,696	26,168,929	10,492,903	13,880,720	19,230,244
AGRICULTURAL						
Farm						
Homestead	2,918,576	3,374,114	1,959,413	2,881,162	3,782,507	3,552,872
Non-homestead	1,303,507	1,309,869	446,651	2,183,562	1,405,577	1,729,163
Total	4,222,083	4,683,983	2,406,064	5,064,724	5,188,084	5,282,035
Timber	0	0	14,465	0	4,166	0
Seas/Rec. Residential	48,065	0	4,077,439	19,251	123,521	3,642
Total Agricultural	4,270,148	4,683,983	6,497,968	5,083,975	5,315,771	5,285,677
NON-AGRICULTURAL						
Residential						
Homestead	196,485,411	6,137,220	9,760,333	2,704,467	5,027,400	7,073,244
Non-homestead	8,776,140	343,206	921,509	267,980	526,905	393,904
Total	205,261,551	6,480,426	10,681,842	2,972,447	5,554,305	7,467,148
Apartments	22,472,013	253,242	834,891	114,821	325,462	328,717
Seas/Rec. Commercial	259,343	3,309	288,532	3,178	18,492	15,673
Commercial Land & Buildings	97,288,310	1,198,651	6,138,715	833,183	1,872,915	2,463,256
Industrial Land & Buildings	29,851,829	735,782	815,369	1,011,019	302,181	1,389,619
Public Utility	5,983,415	60,040	328,386	100,628	96,182	566,313
Mineral	0	0	0	0	0	0
Railroad Operating Property	599,742	27,887	50,870	122,601	0	135,691
Total Non-Agricultural	361,716,203	8,759,337	19,138,605	5,157,877	8,169,537	12,366,417
TOTAL REAL PROPERTY	365,986,351	13,443,320	25,636,573	10,241,852	13,485,308	17,652,094
TOTAL PERSONAL PROPERTY	9,367,995	372,376	532,356	251,051	395,412	1,578,150
TOTAL REAL & PERS. PROPERTY	375,354,346	13,815,696	26,168,929	10,492,903	13,880,720	19,230,244

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	6,259,193	1,678,413	2,159,490	2,347,117	755,280	3,457,986
Non-homestead	1,739,748	857,994	1,455,748	392,531	276,881	494,905
Total	7,998,941	2,536,407	3,615,238	2,739,648	1,032,161	3,952,891
Timber	33,791	0	0	2,555	281,131	20,280
Seas/Rec. Residential	242,377	227,290	218,705	192,810	5,051,075	470,943
Total Agricultural	8,275,109	2,763,697	3,833,943	2,935,013	6,364,367	4,444,114
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	19,183,211	1,439,129	703,539,255	6,051,480	5,848,269	12,557,988
Non-homestead	1,614,817	144,188	48,934,343	546,137	535,874	820,002
Total	20,798,028	1,583,317	752,473,598	6,597,617	6,384,143	13,377,990
Apartments	1,352,038	95,547	131,646,240	298,927	220,273	649,917
Seas/Rec. Commercial	117,840	18,422	207,167	20,124	300,215	48,823
Commercial Land & Buildings	7,160,788	625,329	555,015,191	1,459,774	2,102,679	3,953,272
Industrial Land & Buildings	3,279,633	0	201,227,926	164,636	1,067,651	415,895
Public Utility	13,890,696	34,971	9,624,427	96,702	187,500	237,535
Mineral	0	0	0	0	0	0
Railroad Operating Property	124,202	100,004	3,067,500	36,311	19,203	103,750
Total Non-Agricultural	46,723,225	2,457,590	1,653,262,049	8,674,091	10,281,664	18,787,182
TOTAL REAL PROPERTY	54,998,334	5,221,287	1,657,095,992	11,609,104	16,646,031	23,231,296
TOTAL PERSONAL PROPERTY	1,138,064	278,924	32,564,667	428,063	877,275	581,456
TOTAL REAL & PERS. PROPERTY	56,136,398	5,500,211	1,689,660,659	12,037,167	17,523,306	23,812,752
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOON</u>	<u>KOOCHICHING</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	678,709	3,843,774	1,889,699	3,799,483	867,603	366,690
Non-homestead	51,730	2,628,074	298,492	2,035,902	932,053	78,594
Total	730,439	6,471,848	2,188,191	5,835,385	1,799,656	445,284
Timber	538,767	0	78,587	11,529	2,817	69,751
Seas/Rec. Residential	5,624,106	46,564	778,794	2,372,413	51,633	454,482
Total Agricultural	6,893,312	6,518,412	3,045,572	8,219,327	1,854,106	969,517
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	16,369,155	2,093,617	4,043,011	14,552,796	675,266	2,705,423
Non-homestead	1,060,439	238,479	434,553	1,304,680	94,479	217,131
Total	17,429,594	2,332,096	4,477,564	15,857,476	769,745	2,922,554
Apartments	674,085	108,849	271,876	1,063,603	72,766	92,764
Seas/Rec. Commercial	447,274	6,856	22,921	114,371	1,828	29,312
Commercial Land & Buildings	5,008,301	992,803	968,381	5,598,150	300,838	900,033
Industrial Land & Buildings	2,215,975	566,037	288,311	1,410,082	4,552	1,610,224
Public Utility	7,898,697	193,948	3,770	113,965	1,268,922	191,766
Mineral	15,032	0	0	0	0	0
Railroad Operating Property	330,829	47,262	16,789	274,614	171,258	208,151
Total Non-Agricultural	34,019,787	4,247,851	6,049,612	24,432,261	2,589,909	5,954,804
TOTAL REAL PROPERTY	40,913,099	10,766,263	9,095,184	32,651,588	4,444,015	6,924,321
TOTAL PERSONAL PROPERTY	2,935,713	453,887	83,239	919,495	1,734,253	336,804
TOTAL REAL & PERS. PROPERTY	43,848,812	11,220,150	9,178,423	33,571,083	6,178,268	7,261,125

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<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	1,914,404	10,187	309,177	2,794,749	1,279,523	2,215,672
Non-homestead	1,091,212	1,142	106,720	708,338	728,122	1,272,455
Total	3,005,616	11,329	415,897	3,503,087	2,007,645	3,488,127
Timber	0	200,790	136,702	0	0	0
Seas/Rec. Residential	4,072	2,646,178	722,886	773,216	91,686	1,771
Total Agricultural	3,009,688	2,858,297	1,275,485	4,276,303	2,099,331	3,489,898
NON-AGRICULTURAL						
Residential						
Homestead	1,153,275	4,031,428	1,152,634	8,480,677	1,080,572	5,941,621
Non-homestead	127,033	488,068	68,476	614,389	133,288	525,869
Total	1,280,308	4,519,496	1,221,110	9,095,066	1,213,860	6,467,490
Apartments	44,498	112,622	24,533	323,013	44,132	894,541
Seas/Rec. Commercial	2,175	255,850	112,288	70,121	5,702	2,317
Commercial Land & Buildings	268,911	1,248,607	394,814	1,613,165	277,415	3,309,015
Industrial Land & Buildings	427,710	259,462	176,672	1,455,214	67,681	2,267,359
Public Utility	39,278	196,918	29,349	115,761	670,871	540,834
Mineral	0	0	0	0	0	0
Railroad Operating Property	73,581	263,392	33,471	96,986	29,174	154,259
Total Non-Agricultural	2,136,461	6,856,347	1,992,237	12,769,326	2,308,835	13,635,815
TOTAL REAL PROPERTY	5,146,149	9,714,644	3,267,722	17,045,629	4,408,166	17,125,713
TOTAL PERSONAL PROPERTY	224,965	218,769	55,607	491,732	969,832	884,254
TOTAL REAL & PERS. PROPERTY	5,371,114	9,933,413	3,323,329	17,537,361	5,377,998	18,009,967
	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>
AGRICULTURAL						
Farm						
Homestead	1,089,455	1,613,001	3,077,593	3,356,237	3,039,722	1,725,167
Non-homestead	514,920	1,565,714	2,489,994	980,888	1,144,550	206,276
Total	1,604,375	3,178,715	5,567,587	4,337,125	4,184,272	1,931,443
Timber	52,862	17,545	0	0	0	33,021
Seas/Rec. Residential	314,868	49,254	16,366	11,679	1,003,422	2,050,266
Total Agricultural	1,972,105	3,245,514	5,583,953	4,348,804	5,187,694	4,014,730
NON-AGRICULTURAL						
Residential						
Homestead	926,843	1,105,318	4,355,072	13,482,042	6,272,601	7,639,027
Non-homestead	96,419	89,886	376,370	617,674	549,721	810,290
Total	1,023,262	1,195,204	4,731,442	14,099,716	6,822,322	8,449,317
Apartments	42,917	65,873	247,594	1,315,362	215,629	417,961
Seas/Rec. Commercial	7,916	791	8,003	20,455	7,334	197,626
Commercial Land & Buildings	1,092,942	457,169	2,198,104	4,983,642	1,260,598	1,957,830
Industrial Land & Buildings	0	4,341	705,477	2,431,320	648,561	361,199
Public Utility	26,129	656,389	974,354	45,901	43,085	210,705
Mineral	0	0	0	0	0	0
Railroad Operating Property	55,396	143,376	89,355	24,056	104,364	0
Total Non-Agricultural	2,248,562	2,523,143	8,954,329	22,920,452	9,101,893	11,594,638
TOTAL REAL PROPERTY	4,220,667	5,768,657	14,538,282	27,269,256	14,289,587	15,609,368
TOTAL PERSONAL PROPERTY	145,518	1,891,820	1,060,475	238,793	435,229	508,159
TOTAL REAL & PERS. PROPERTY	4,366,185	7,660,477	15,598,757	27,508,049	14,724,816	16,117,527

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
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	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
AGRICULTURAL						
Farm						
Homestead	4,024,793	4,007,850	2,135,844	3,245,419	3,072,326	1,707,771
Non-homestead	435,094	1,859,112	1,569,472	1,029,447	2,254,534	1,601,615
Total	4,459,887	5,866,962	3,705,316	4,274,866	5,326,860	3,309,386
Timber	24,790	0	0	5,802	0	2,150
Seas/Rec. Residential	2,018,857	4,541	294,129	26,320	7,917	759
Total Agricultural	6,503,534	5,871,503	3,999,445	4,306,988	5,334,777	3,312,295
NON-AGRICULTURAL						
Residential						
Homestead	7,670,012	8,139,734	1,654,797	8,745,719	4,242,051	1,378,481
Non-homestead	591,008	403,940	136,509	553,137	436,450	133,756
Total	8,261,020	8,543,674	1,791,306	9,298,856	4,678,501	1,512,237
Apartments	501,939	436,441	77,790	829,429	407,222	97,764
Seas/Rec. Commercial	33,121	16,913	2,614	10,503	9,404	600
Commercial Land & Buildings	2,770,350	2,878,618	477,053	2,683,709	2,600,567	426,405
Industrial Land & Buildings	754,085	831,128	145,314	2,400,103	1,128,639	0
Public Utility	504,005	160,068	116,222	116,064	44,276	150,805
Mineral	0	0	0	0	0	0
Railroad Operating Property	181,508	36,961	0	0	46,602	66,057
Total Non-Agricultural	13,006,028	12,903,803	2,610,299	15,338,664	8,915,211	2,253,868
TOTAL REAL PROPERTY	19,509,562	18,775,306	6,609,744	19,645,652	14,249,988	5,566,163
TOTAL PERSONAL PROPERTY	938,996	1,057,376	553,578	593,477	211,616	115,329
TOTAL REAL & PERS. PROPERTY	20,448,558	19,832,682	7,163,322	20,239,129	14,461,604	5,681,492
	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
AGRICULTURAL						
Farm						
Homestead	5,166,484	4,515,272	1,002,563	2,433,071	1,576,956	3,963,367
Non-homestead	1,325,516	1,388,733	492,848	402,355	1,221,160	5,157,102
Total	6,492,000	5,904,005	1,495,411	2,835,426	2,798,116	9,120,469
Timber	0	242,332	1,264	101,285	0	0
Seas/Rec. Residential	41,292	8,282,079	5,262	3,193,737	2,849	968,565
Total Agricultural	6,533,292	14,428,416	1,501,937	6,130,448	2,800,965	10,089,034
NON-AGRICULTURAL						
Residential						
Homestead	57,915,628	12,909,326	3,605,414	6,587,799	2,103,887	8,304,990
Non-homestead	3,971,511	1,164,493	266,002	785,973	208,378	701,420
Total	61,887,139	14,073,819	3,871,416	7,373,772	2,312,265	9,006,410
Apartments	5,737,730	986,394	260,014	386,256	93,957	641,845
Seas/Rec. Commercial	7,474	190,984	2,446	59,021	1,718	7,780
Commercial Land & Buildings	37,689,307	5,199,470	1,549,661	2,998,054	804,528	3,342,359
Industrial Land & Buildings	3,837,616	1,017,798	316,943	183,201	484,991	1,069,420
Public Utility	567,732	1,122,431	110,153	200,770	411,203	374,389
Mineral	0	0	0	0	0	0
Railroad Operating Property	76,646	273,040	47,119	223,131	96,917	540,170
Total Non-Agricultural	109,803,644	22,863,936	6,157,752	11,424,205	4,215,330	14,982,414
TOTAL REAL PROPERTY	116,336,936	37,292,352	7,659,689	17,554,653	7,016,295	25,071,448
TOTAL PERSONAL PROPERTY	1,315,289	1,222,401	1,506,131	790,004	461,990	1,956,836
TOTAL REAL & PERS. PROPERTY	117,652,225	38,514,753	9,165,820	18,344,657	7,478,285	27,028,284

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ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
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	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
AGRICULTURAL						
Farm						
Homestead	1,812,948	26,797	543,498	3,447,008	4,616,437	3,178,701
Non-homestead	871,261	144,750	292,165	2,654,731	2,705,890	1,050,115
Total	2,684,209	171,547	835,663	6,101,739	7,322,327	4,228,816
Timber	1,529	0	3,383	0	0	0
Seas/Rec. Residential	943,013	132,135	0	550	11,340	360,455
Total Agricultural	3,628,751	303,682	839,046	6,102,289	7,333,667	4,589,271
NON-AGRICULTURAL						
Residential						
Homestead	2,779,397	209,569,505	674,459	3,566,635	3,493,218	17,739,566
Non-homestead	327,565	11,851,305	42,979	260,182	273,146	1,045,202
Total	3,106,962	221,420,810	717,438	3,826,817	3,766,364	18,784,768
Apartments	184,957	39,109,160	49,642	254,304	297,501	1,301,559
Seas/Rec. Commercial	52,696	25,884	1,084	13,552	6,623	18,628
Commercial Land & Buildings	759,575	156,483,376	166,681	1,471,110	990,061	6,879,086
Industrial Land & Buildings	149,910	43,612,310	10,306	630,396	1,603,353	1,423,875
Public Utility	61,288	3,271,551	302,843	75,026	505,518	311,042
Mineral	0	0	0	0	0	0
Railroad Operating Property	78,533	1,805,524	27,132	31,716	32,189	100,311
Total Non-Agricultural	4,393,954	465,728,615	1,275,126	6,302,921	7,201,609	28,819,316
TOTAL REAL PROPERTY	8,022,705	466,032,297	2,114,172	12,405,210	14,535,276	33,408,587
TOTAL PERSONAL PROPERTY	455,510	15,942,398	895,528	215,428	658,003	1,114,207
TOTAL REAL & PERS. PROPERTY	8,478,215	481,974,695	3,009,700	12,620,638	15,193,279	34,522,794
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
AGRICULTURAL						
Farm						
Homestead	1,964,949	1,670,734	3,262,695	3,814,929	3,948,747	1,052,690
Non-homestead	1,821,883	566,286	751,335	515,855	1,627,726	65,394
Total	3,786,832	2,237,020	4,014,030	4,330,784	5,576,473	1,118,084
Timber	0	22,710	0	0	0	1,661,642
Seas/Rec. Residential	0	177,038	181,631	633,415	8,111	9,990,907
Total Agricultural	3,786,832	2,436,768	4,195,661	4,964,199	5,584,584	12,770,633
NON-AGRICULTURAL						
Residential						
Homestead	2,071,456	3,282,774	54,207,944	28,714,466	3,721,366	70,611,775
Non-homestead	176,707	293,685	3,174,512	1,998,244	273,096	6,016,827
Total	2,248,163	3,576,459	57,382,456	30,712,710	3,994,462	76,628,602
Apartments	157,506	272,757	2,034,338	1,796,876	126,867	5,267,122
Seas/Rec. Commercial	0	14,948	79,662	79,303	1,823	585,291
Commercial Land & Buildings	787,422	1,412,898	12,475,018	9,102,914	659,104	25,667,994
Industrial Land & Buildings	411,106	689,607	15,449,892	2,921,476	472,613	6,053,802
Public Utility	52,531	524,115	771,720	17,388,930	66,686	4,670,808
Mineral	0	0	0	0	0	140,009
Railroad Operating Property	43,528	42,361	193,755	196,892	0	2,957,418
Total Non-Agricultural	3,700,256	6,533,145	88,386,841	62,199,104	5,322,202	121,971,046
TOTAL REAL PROPERTY	7,487,088	8,969,913	92,582,502	67,163,303	10,906,786	134,741,679
TOTAL PERSONAL PROPERTY	81,618	338,331	1,740,251	1,746,607	512,065	7,351,802
TOTAL REAL & PERS. PROPERTY	7,568,706	9,308,244	94,322,753	68,909,910	11,418,851	142,093,481

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>	<u>TRAVERSE</u>
AGRICULTURAL						
Farm						
Homestead	7,184,672	2,682,406	1,289,143	2,005,017	3,606,512	1,225,754
Non-homestead	1,251,172	914,794	843,250	1,358,276	469,076	1,179,597
Total	8,435,844	3,597,200	2,132,393	3,363,293	4,075,588	2,405,351
Timber	0	0	0	0	76,643	0
Seas/Rec. Residential	2,579,743	49,112	10,621	3,154	1,982,731	54,828
Total Agricultural	11,015,587	3,646,312	2,143,014	3,366,447	6,134,962	2,460,179
NON-AGRICULTURAL						
Residential						
Homestead	43,301,562	11,260,565	1,867,315	1,712,966	5,240,237	660,960
Non-homestead	2,428,999	637,753	227,415	192,452	471,456	97,871
Total	45,730,561	11,898,318	2,094,730	1,905,418	5,711,693	758,831
Apartments	5,463,903	795,118	147,747	120,376	245,525	42,145
Seas/Rec. Commercial	160,402	9,085	964	0	105,067	2,936
Commercial Land & Buildings	26,942,062	5,430,177	1,014,270	1,858,250	1,492,868	212,142
Industrial Land & Buildings	6,513,780	2,407,647	74,287	248,134	150,324	103,450
Public Utility	477,263	416,009	48,105	147,157	200,432	61,293
Mineral	0	0	0	0	0	0
Railroad Operating Property	286,178	132,752	120,715	149,262	163,229	18,786
Total Non-Agricultural	85,574,149	21,089,106	3,500,818	4,428,597	8,069,138	1,199,583
TOTAL REAL PROPERTY	96,589,736	24,735,418	5,643,832	7,795,044	14,204,100	3,659,762
TOTAL PERSONAL PROPERTY	2,474,372	563,143	714,703	697,625	471,663	477,160
TOTAL REAL & PERS. PROPERTY	99,064,108	25,298,561	6,358,535	8,492,669	14,675,763	4,136,922
	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
AGRICULTURAL						
Farm						
Homestead	2,856,810	1,211,196	2,851,339	2,735,900	2,647,679	1,368,159
Non-homestead	550,201	255,723	1,229,631	1,154,921	1,407,240	1,672,059
Total	3,407,011	1,466,919	4,080,970	3,890,821	4,054,919	3,040,218
Timber	8,158	10,716	0	60,376	0	0
Seas/Rec. Residential	334,609	391,397	57,114	924,602	19,667	0
Total Agricultural	3,749,778	1,869,032	4,138,084	4,875,799	4,074,586	3,040,218
NON-AGRICULTURAL						
Residential						
Homestead	6,312,323	3,320,875	5,780,812	127,778,767	2,521,131	1,028,210
Non-homestead	543,817	330,295	416,675	7,441,137	198,321	103,810
Total	6,856,140	3,651,170	6,197,487	135,219,904	2,719,452	1,132,020
Apartments	231,015	264,030	360,694	8,172,987	169,958	68,141
Seas/Rec. Commercial	42,099	12,390	5,191	210,441	3,981	1,535
Commercial Land & Buildings	1,780,553	1,285,519	1,466,737	50,394,879	741,026	475,594
Industrial Land & Buildings	618,613	394,915	717,427	3,732,847	559,328	0
Public Utility	80,435	190,648	117,534	3,010,162	58,070	9,900
Mineral	0	0	0	0	0	0
Railroad Operating Property	45,200	96,516	52,959	230,724	88,653	165,290
Total Non-Agricultural	9,654,055	5,895,188	8,918,029	200,971,944	4,340,468	1,852,480
TOTAL REAL PROPERTY	13,403,833	7,764,220	13,056,113	205,847,743	8,415,054	4,892,698
TOTAL PERSONAL PROPERTY	270,642	592,650	714,383	5,964,313	262,420	149,141
TOTAL REAL & PERS. PROPERTY	13,674,475	8,356,870	13,770,496	211,812,056	8,677,474	5,041,839

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<u>AGRICULTURAL</u>					
Farm					
Homestead	2,952,729	5,230,366	3,208,960	215,753,968	4.37%
Non-homestead	568,007	1,136,122	2,000,822	92,281,687	1.86%
Total	3,520,736	6,366,488	5,209,782	308,035,655	6.23%
Timber	14,783	0	0	6,211,398	0.13%
Seas/Rec. Residential	131,603	2,557,656	1,830	111,933,653	2.26%
Total Agricultural	3,667,122	8,924,144	5,211,612	426,180,706	8.62%
<u>NON-AGRICULTURAL</u>					
Residential					
Homestead	15,008,426	36,716,420	2,354,022	2,187,577,119	44.21%
Non-homestead	1,361,403	3,429,507	238,170	144,569,170	2.92%
Total	16,369,829	40,145,927	2,592,192	2,332,146,289	47.13%
Apartments	1,599,468	2,311,154	117,805	270,988,542	5.48%
Seas/Rec. Commercial	28,633	270,483	2,092	8,489,676	0.17%
Commercial Land & Buildings	5,806,289	10,941,910	790,204	1,224,454,783	24.75%
Industrial Land & Buildings	2,407,292	2,774,867	381,067	421,627,694	8.52%
Public Utility	199,933	9,953,604	75,883	102,022,540	2.06%
Mineral	0	0	0	156,463	0.00%
Railroad Operating Property	136,603	218,946	98,480	19,013,863	0.38%
Total Non-Agricultural	26,548,047	66,616,891	4,057,723	4,378,937,274	88.49%
TOTAL REAL PROPERTY	30,215,169	75,541,035	9,269,335	4,805,117,980	97.11%
TOTAL PERSONAL PROPERTY	623,690	1,825,366	379,020	143,237,222	2.89%
TOTAL REAL & PERS. PROPERTY	30,838,859	77,366,401	9,648,355	4,948,355,202	100.00%

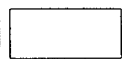
* Total Non-Agricultural net tax includes any values reported for that Class 5 property not able to be classified in any other category:

Aitkin	1,469	Polk	41
Big Stone	6,355	Pope	33
Carver	148	Rice	47
Chisago	18,930	Sherburne	3
Pipestone	9,751	Sibley	647
		Total	<u>37,424</u>

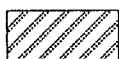
ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 2002 BY USE CLASS STATEWIDE

Total = \$4,586,194,249

Real Property



Agricultural \$385,500,344



Non-Agricultural \$4,057,474,236

Personal Property



Personal Property \$143,219,669

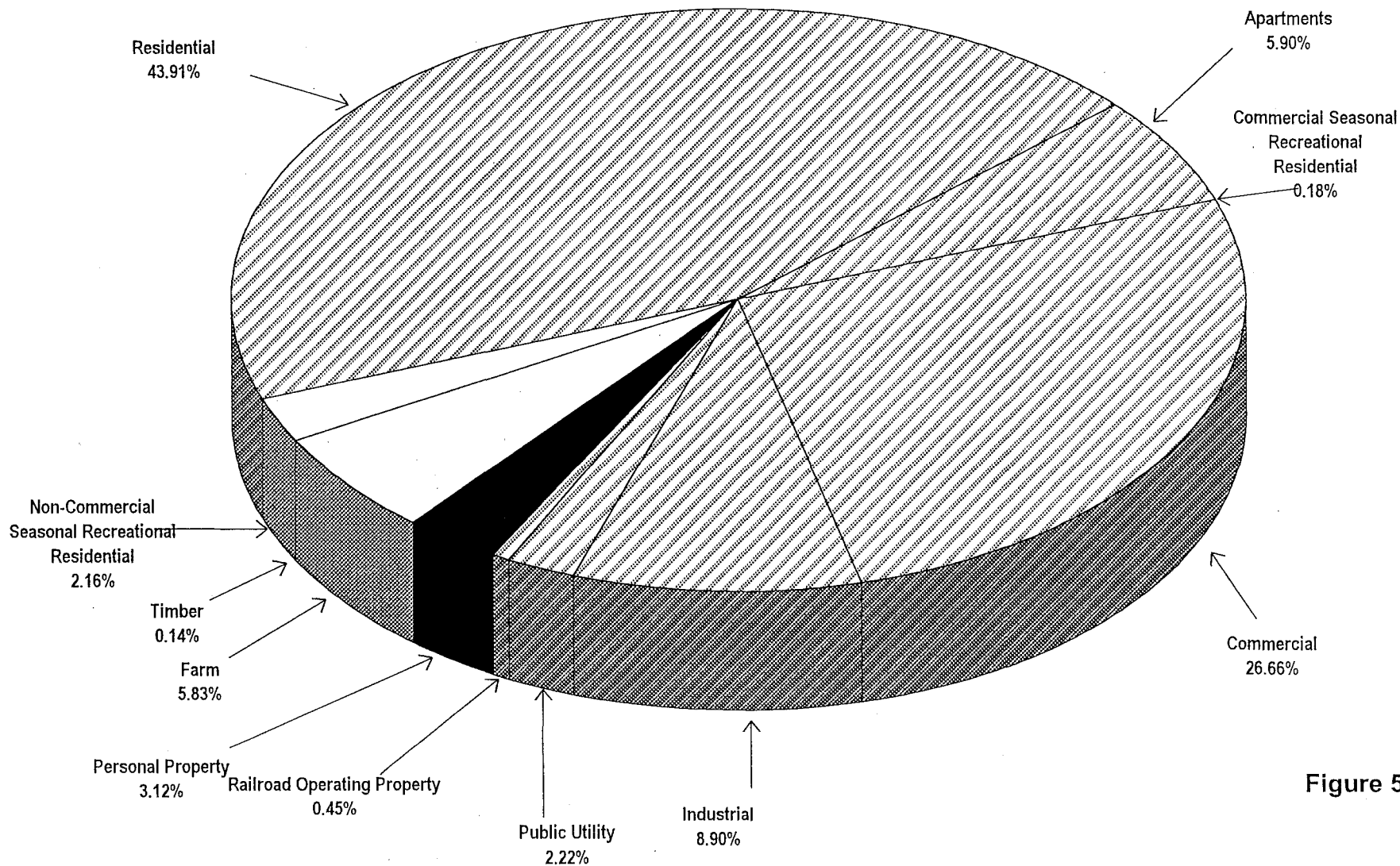


Figure 5

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

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
AGRICULTURAL						
Farm						
Homestead	656,967	1,079,235	2,119,912	1,133,101	2,201,443	1,262,277
Non-homestead	273,250	471,284	879,326	264,611	378,419	764,153
Total	930,219	1,550,519	2,999,238	1,397,712	2,579,863	2,026,430
Timber	549,460	3,624	282,482	298,021	40,057	0
Seas/Rec. Residential	6,161,137	276,737	4,611,075	1,917,931	152,168	241,820
Total Agricultural	7,640,816	1,830,880	7,892,795	3,613,664	2,772,088	2,268,250
NON-AGRICULTURAL						
Residential						
Homestead	2,841,204	117,569,725	7,016,615	7,769,874	8,560,574	973,250
Non-homestead	222,417	6,026,012	868,815	990,212	787,292	127,198
Total	3,063,621	123,595,737	7,885,430	8,760,086	9,347,866	1,100,448
Apartments	158,259	12,074,963	432,379	823,940	2,442,680	53,270
Seas/Rec. Commercial	111,636	260,310	179,112	155,985	32,055	7,944
Commercial Land & Buildings	947,345	47,105,022	3,480,728	5,057,738	4,676,159	321,774
Industrial Land & Buildings	196,701	33,360,648	675,871	344,587	3,182,055	29,951
Public Utility	77,471	910,576	141,390	439,098	492,949	103,392
Mineral	0	0	0	0	0	0
Railroad Operating Property	102,084	864,969	251,709	97,778	249,937	113,808
Total Non-Agricultural	4,658,586	218,172,225	13,046,619	15,679,212	20,423,701	1,736,942
TOTAL REAL PROPERTY	12,299,402	220,003,105	20,939,414	19,292,876	23,195,789	4,005,192
TOTAL PERSONAL PROPERTY	267,936	6,536,180	411,630	1,824,165	1,055,764	150,650
TOTAL REAL & PERS. PROPERTY	12,567,338	226,539,285	21,351,044	21,117,041	24,251,553	4,155,842

	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
AGRICULTURAL						
Farm						
Homestead	3,787,581	2,248,251	965,311	2,116,668	515,536	2,087,576
Non-homestead	2,132,642	1,399,954	130,094	776,688	174,615	1,455,419
Total	5,920,223	3,648,205	1,095,405	2,893,356	690,151	3,542,995
Timber	0	0	310,511	0	303,297	0
Seas/Rec. Residential	67,932	0	850,311	153,332	11,405,095	2,846
Total Agricultural	5,988,155	3,648,205	2,256,227	3,046,688	12,398,543	3,545,841
NON-AGRICULTURAL						
Residential						
Homestead	11,022,776	5,987,989	10,026,305	44,571,215	6,505,745	2,579,076
Non-homestead	1,332,245	452,617	721,576	2,329,531	907,431	303,598
Total	12,355,021	6,440,606	10,747,881	46,900,746	7,413,176	2,882,674
Apartments	2,324,520	388,562	448,791	1,796,696	229,522	229,911
Seas/Rec. Commercial	8,154	2,362	41,407	79,368	1,173,231	0
Commercial Land & Buildings	11,889,373	3,207,175	2,605,884	12,031,149	3,293,369	1,473,925
Industrial Land & Buildings	2,354,293	1,579,332	3,872,200	10,139,502	4,721	583,244
Public Utility	1,142,205	44,373	1,698,030	393,403	481,250	356,055
Mineral	0	0	0	0	0	0
Railroad Operating Property	152,500	70,890	321,820	39,639	144,631	98,600
Total Non-Agricultural	30,226,066	11,733,300	19,736,013	71,380,651	12,739,900	5,624,409
TOTAL REAL PROPERTY	36,214,221	15,381,505	21,992,240	74,427,339	25,138,443	9,170,250
TOTAL PERSONAL PROPERTY	1,248,458	141,599	2,104,307	1,422,125	1,586,579	460,871
TOTAL REAL & PERS. PROPERTY	37,462,679	15,523,104	24,096,547	75,849,464	26,725,022	9,631,121

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>CHISAGO</u>	<u>CLAY</u>	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	3,001,951	3,012,833	1,074,841	6,420	2,291,827	573,763
Non-homestead	528,808	2,109,112	293,488	506	1,861,034	121,531
Total	3,530,757	5,121,945	1,368,329	6,926	4,152,861	695,293
Timber	1,972	2,390	98,489	56,149	0	528,414
Seas/Rec. Residential	818,912	45,060	325,045	3,942,226	6,468	16,883,215
Total Agricultural	4,351,641	5,169,395	1,791,863	4,005,301	4,159,329	18,106,922
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	19,310,599	10,830,016	1,194,636	1,091,777	1,922,380	12,751,551
Non-homestead	1,594,192	736,637	113,086	130,969	280,319	1,767,666
Total	20,904,791	11,566,653	1,307,722	1,222,746	2,202,699	14,519,217
Apartments	844,176	1,156,679	95,278	49,532	139,135	766,775
Seas/Rec. Commercial	90,742	17,836	965	396,712	0	1,240,228
Commercial Land & Buildings	4,259,977	3,855,819	476,110	653,235	877,506	13,188,300
Industrial Land & Buildings	705,323	972,164	60,708	0	766,433	651,353
Public Utility	877,581	50,583	3,012,927	18,039	45,232	383,759
Mineral	0	0	0	0	0	1,422
Railroad Operating Property	14,229	504,575	75,047	7,221	37,025	173,138
Total Non-Agricultural	27,715,749	18,124,309	5,028,757	2,347,485	4,068,030	30,924,192
TOTAL REAL PROPERTY	32,067,390	23,293,704	6,820,620	6,352,786	8,227,359	49,031,114
TOTAL PERSONAL PROPERTY	1,622,712	743,773	1,607,956	157,044	916,005	1,053,217
TOTAL REAL & PERS. PROPERTY	33,690,102	24,037,477	8,428,576	6,509,830	9,143,364	50,084,331

	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	2,425,373	2,937,042	1,401,139	2,395,731	3,028,018	2,940,847
Non-homestead	1,267,203	1,309,869	446,651	2,183,562	1,405,577	1,729,163
Total	3,692,576	4,246,911	1,847,790	4,579,293	4,433,595	4,670,010
Timber	0	0	14,465	0	4,166	0
Seas/Rec. Residential	48,065	0	4,077,439	19,251	123,521	3,642
Total Agricultural	3,740,641	4,246,911	5,939,694	4,598,544	4,561,282	4,673,652
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	173,572,299	5,022,594	7,626,366	1,957,016	3,892,587	5,060,457
Non-homestead	8,776,140	343,206	921,509	267,980	526,905	393,904
Total	182,348,439	5,365,800	8,547,875	2,224,996	4,419,492	5,454,361
Apartments	22,472,013	253,242	834,891	114,821	325,462	328,717
Seas/Rec. Commercial	259,343	3,309	288,532	3,178	18,492	15,673
Commercial Land & Buildings	97,288,310	1,198,651	6,138,715	833,183	1,872,915	2,463,256
Industrial Land & Buildings	29,851,829	735,782	815,369	1,011,019	302,181	1,389,619
Public Utility	5,983,415	60,040	328,386	100,628	96,182	566,313
Mineral	0	0	0	0	0	0
Railroad Operating Property	599,742	27,887	50,870	122,601	0	135,691
Total Non-Agricultural	338,803,091	7,644,711	17,004,638	4,410,426	7,034,724	10,353,630
TOTAL REAL PROPERTY	342,543,732	11,891,622	22,944,332	9,008,970	11,596,006	15,027,282
TOTAL PERSONAL PROPERTY	9,367,995	372,376	532,356	251,051	395,412	1,578,150
TOTAL REAL & PERS. PROPERTY	351,911,727	12,263,998	23,476,688	9,260,021	11,991,418	16,605,432

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	5,353,117	1,447,913	1,862,443	1,870,789	530,217	2,739,114
Non-homestead	1,739,748	855,879	1,436,619	392,531	276,881	494,905
Total	7,092,865	2,303,792	3,299,064	2,263,320	807,098	3,234,019
Timber	33,791	0	0	2,555	281,131	20,280
Seas/Rec. Residential	242,377	227,290	218,705	192,810	5,051,075	470,943
Total Agricultural	7,369,033	2,531,082	3,517,769	2,458,685	6,139,304	3,725,242
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	16,321,649	1,152,615	635,095,316	4,815,415	4,593,417	10,558,495
Non-homestead	1,614,817	144,188	48,934,343	546,137	535,874	820,002
Total	17,936,466	1,296,803	684,029,659	5,361,552	5,129,291	11,378,497
Apartments	1,352,038	95,547	131,646,240	298,927	220,273	649,917
Seas/Rec. Commercial	117,840	18,422	207,167	20,124	300,215	48,823
Commercial Land & Buildings	7,160,788	625,329	555,015,191	1,459,774	2,102,679	3,953,272
Industrial Land & Buildings	3,279,633	0	201,227,926	164,636	1,067,651	415,895
Public Utility	13,890,696	34,971	9,624,427	96,702	187,500	237,535
Mineral	0	0	0	0	0	0
Railroad Operating Property	124,202	100,004	3,067,500	36,311	19,203	103,750
Total Non-Agricultural	43,861,663	2,171,076	1,584,818,110	7,438,026	9,026,812	16,787,689
TOTAL REAL PROPERTY	51,230,696	4,702,158	1,588,335,879	9,896,711	15,166,116	20,512,931
TOTAL PERSONAL PROPERTY	1,138,064	278,924	32,564,667	428,063	877,275	581,456
TOTAL REAL & PERS. PROPERTY	52,368,760	4,981,082	1,620,900,546	10,324,774	16,043,391	21,094,387
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOON</u>	<u>KOOCHICHING</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	317,734	3,379,015	1,471,906	3,210,124	687,585	229,925
Non-homestead	51,612	2,628,074	298,492	2,035,399	932,053	78,199
Total	369,346	6,007,089	1,770,398	5,245,523	1,619,638	308,124
Timber	537,981	0	78,587	11,529	2,817	69,501
Seas/Rec. Residential	5,624,106	46,564	778,794	2,372,413	51,633	454,482
Total Agricultural	6,531,433	6,053,653	2,627,779	7,629,465	1,674,088	832,107
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	9,559,810	1,592,334	3,220,313	11,956,588	516,960	1,862,541
Non-homestead	1,060,439	238,479	434,553	1,304,680	94,479	217,131
Total	10,620,249	1,830,813	3,654,866	13,261,268	611,439	2,079,672
Apartments	674,085	108,849	271,876	1,063,603	72,766	92,764
Seas/Rec. Commercial	447,274	6,856	22,921	114,371	1,828	29,312
Commercial Land & Buildings	5,008,301	992,803	968,381	5,598,150	300,838	900,033
Industrial Land & Buildings	2,215,975	566,037	288,311	1,410,082	4,552	1,610,224
Public Utility	7,898,697	193,948	3,770	113,965	1,268,922	191,766
Mineral	15,032	0	0	0	0	0
Railroad Operating Property	330,829	47,262	16,789	274,614	171,258	208,151
Total Non-Agricultural	27,210,442	3,746,568	5,226,914	21,836,053	2,431,603	5,111,922
TOTAL REAL PROPERTY	33,741,875	9,800,221	7,854,693	29,465,518	4,105,691	5,944,029
TOTAL PERSONAL PROPERTY	2,935,713	453,887	83,239	919,495	1,734,253	336,804
TOTAL REAL & PERS. PROPERTY	36,677,588	10,254,108	7,937,932	30,385,013	5,839,944	6,280,833

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
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	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE OF THE WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
AGRICULTURAL						
Farm						
Homestead	1,575,849	4,787	234,687	2,233,278	1,016,410	1,786,013
Non-homestead	1,091,212	1,142	106,421	708,338	728,122	1,272,455
Total	2,667,061	5,929	341,108	2,941,616	1,744,532	3,058,468
Timber	0	200,790	136,280	0	0	0
Seas/Rec. Residential	4,072	2,646,178	722,886	773,216	91,686	1,771
Total Agricultural	2,671,133	2,852,897	1,200,274	3,714,832	1,836,218	3,060,239
NON-AGRICULTURAL						
Residential						
Homestead	881,157	2,079,299	907,492	6,736,806	841,576	4,602,855
Non-homestead	127,033	488,068	68,476	614,389	133,288	525,869
Total	1,008,190	2,567,367	975,968	7,351,195	974,864	5,128,724
Apartments	44,498	112,622	24,533	323,013	44,132	894,541
Seas/Rec. Commercial	2,175	255,850	112,288	70,121	5,702	2,317
Commercial Land & Buildings	268,911	1,248,607	394,814	1,613,165	277,415	3,309,015
Industrial Land & Buildings	427,710	259,462	176,672	1,455,214	67,681	2,267,359
Public Utility	39,278	196,918	29,349	115,761	670,871	540,834
Mineral	0	0	0	0	0	0
Railroad Operating Property	73,581	263,392	33,471	96,986	29,174	154,259
Total Non-Agricultural	1,864,343	4,904,218	1,747,095	11,025,455	2,069,839	12,297,049
TOTAL REAL PROPERTY	4,535,476	7,757,115	2,947,369	14,740,287	3,906,057	15,357,288
TOTAL PERSONAL PROPERTY	224,965	218,769	55,607	491,732	969,832	884,254
TOTAL REAL & PERS. PROPERTY	4,760,441	7,975,884	3,002,976	15,232,019	4,875,889	16,241,542
	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>
AGRICULTURAL						
Farm						
Homestead	944,188	1,223,707	2,577,799	2,692,006	2,464,523	1,333,732
Non-homestead	514,920	1,565,714	2,489,994	980,888	1,142,701	206,118
Total	1,459,108	2,789,421	5,067,793	3,672,894	3,607,225	1,539,850
Timber	52,862	17,545	0	0	0	33,020
Seas/Rec. Residential	314,868	49,254	16,366	11,679	1,003,422	2,050,266
Total Agricultural	1,826,838	2,856,220	5,084,159	3,684,573	4,610,647	3,623,136
NON-AGRICULTURAL						
Residential						
Homestead	748,693	778,733	3,195,515	11,168,613	4,897,998	6,208,136
Non-homestead	96,419	89,886	376,370	617,674	549,721	810,290
Total	845,112	868,619	3,571,885	11,786,287	5,447,719	7,018,426
Apartments	42,917	65,873	247,594	1,315,362	215,629	417,961
Seas/Rec. Commercial	7,916	791	8,003	20,455	7,334	197,626
Commercial Land & Buildings	1,092,942	457,169	2,198,104	4,983,642	1,260,598	1,957,830
Industrial Land & Buildings	0	4,341	705,477	2,431,320	648,561	361,199
Public Utility	26,129	656,389	974,354	45,901	43,085	210,705
Mineral	0	0	0	0	0	0
Railroad Operating Property	55,396	143,376	89,355	24,056	104,364	0
Total Non-Agricultural	2,070,412	2,196,558	7,794,772	20,607,023	7,727,290	10,163,747
TOTAL REAL PROPERTY	3,897,250	5,052,778	12,878,931	24,291,596	12,337,937	13,786,883
TOTAL PERSONAL PROPERTY	145,518	1,891,820	1,060,475	238,793	435,229	508,159
TOTAL REAL & PERS. PROPERTY	4,042,768	6,944,598	13,939,406	24,530,389	12,773,166	14,295,042

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
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	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	3,014,074	3,392,052	1,775,834	2,796,289	2,622,354	1,482,052
Non-homestead	435,094	1,859,112	1,569,472	1,029,447	2,254,534	1,601,615
Total	3,449,168	5,251,164	3,345,306	3,825,736	4,876,888	3,083,667
Timber	24,790	0	0	5,802	0	2,150
Seas/Rec. Residential	2,018,857	4,541	294,129	26,320	7,917	759
Total Agricultural	5,492,815	5,255,705	3,639,435	3,857,858	4,884,805	3,086,576
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	5,981,935	5,698,424	1,254,199	6,996,639	3,248,427	1,110,139
Non-homestead	591,008	403,940	136,509	553,137	436,450	133,756
Total	6,572,943	6,102,364	1,390,708	7,549,776	3,684,877	1,243,895
Apartments	501,939	436,441	77,790	829,429	407,222	97,764
Seas/Rec. Commercial	33,121	16,913	2,614	10,503	9,404	600
Commercial Land & Buildings	2,770,350	2,878,618	477,053	2,683,709	2,600,567	426,405
Industrial Land & Buildings	754,085	831,128	145,314	2,400,103	1,128,639	0
Public Utility	504,005	160,068	116,222	116,064	44,276	150,805
Mineral	0	0	0	0	0	0
Railroad Operating Property	181,508	36,961	0	0	46,602	66,057
Total Non-Agricultural	11,317,951	10,462,493	2,209,701	13,589,584	7,921,587	1,985,526
TOTAL REAL PROPERTY	16,810,766	15,718,198	5,849,136	17,447,442	12,806,392	5,072,102
TOTAL PERSONAL PROPERTY	938,996	1,057,376	553,578	593,477	211,616	115,329
TOTAL REAL & PERS. PROPERTY	17,749,762	16,775,574	6,402,714	18,040,919	13,018,008	5,187,431

	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	4,332,406	3,162,746	801,731	1,778,545	1,312,966	3,378,603
Non-homestead	1,325,516	1,388,733	492,848	400,880	1,221,160	5,157,102
Total	5,657,922	4,551,479	1,294,579	2,179,424	2,534,126	8,535,705
Timber	0	242,332	1,264	101,121	0	0
Seas/Rec. Residential	41,292	8,282,079	5,262	3,193,737	2,849	968,565
Total Agricultural	5,699,214	13,075,890	1,301,105	5,474,282	2,536,975	9,504,270
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	49,383,512	9,617,645	2,960,905	5,191,968	1,652,432	6,841,382
Non-homestead	3,971,511	1,164,493	266,002	785,973	208,378	701,420
Total	53,355,023	10,782,138	3,226,907	5,977,941	1,860,810	7,542,802
Apartments	5,737,730	986,394	260,014	386,256	93,957	516,782
Seas/Rec. Commercial	7,474	190,984	2,446	59,021	1,718	7,780
Commercial Land & Buildings	37,689,307	5,199,470	1,549,661	2,998,054	804,528	2,816,168
Industrial Land & Buildings	3,837,616	1,017,798	316,943	183,201	484,991	873,904
Public Utility	567,732	1,122,431	110,153	200,770	411,203	374,275
Mineral	0	0	0	0	0	0
Railroad Operating Property	76,646	273,040	47,119	223,131	96,917	515,468
Total Non-Agricultural	101,271,528	19,572,255	5,513,243	10,028,374	3,763,875	12,647,220
TOTAL REAL PROPERTY	106,970,742	32,648,145	6,814,348	15,502,656	6,300,850	22,151,490
TOTAL PERSONAL PROPERTY	1,315,289	1,222,401	1,506,131	790,004	461,990	1,956,148
TOTAL REAL & PERS. PROPERTY	108,286,031	33,870,546	8,320,479	16,292,660	6,762,840	24,107,638

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	1,452,094	21,847	415,277	2,953,636	4,013,438	2,499,807
Non-homestead	869,636	144,750	292,165	2,654,731	2,705,890	1,050,115
Total	2,321,731	166,597	707,442	5,608,367	6,719,328	3,549,922
Timber	1,529	0	3,383	0	0	0
Seas/Rec. Residential	943,013	132,135	0	550	11,340	360,455
Total Agricultural	3,266,273	298,732	710,825	5,608,917	6,730,668	3,910,377
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	2,165,774	178,476,138	539,200	2,801,098	2,718,203	14,416,232
Non-homestead	327,565	11,851,305	42,979	260,182	273,146	1,045,202
Total	2,493,339	190,327,443	582,179	3,061,280	2,991,349	15,461,434
Apartments	184,957	39,109,160	49,642	254,304	297,501	1,301,559
Seas/Rec. Commercial	52,696	25,884	1,084	13,552	6,623	18,628
Commercial Land & Buildings	759,575	156,483,376	166,681	1,471,110	990,061	6,879,086
Industrial Land & Buildings	149,910	43,612,310	10,306	630,396	1,603,353	1,423,875
Public Utility	61,288	3,271,551	302,843	75,026	505,518	311,042
Mineral	0	0	0	0	0	0
Railroad Operating Property	78,533	1,805,524	27,132	31,716	32,189	100,311
Total Non-Agricultural	3,780,331	434,635,248	1,139,867	5,537,384	6,426,594	25,495,982
TOTAL REAL PROPERTY	7,046,604	434,933,980	1,850,692	11,146,301	13,157,262	29,406,359
TOTAL PERSONAL PROPERTY	455,510	15,942,398	895,528	215,428	658,003	1,114,207
TOTAL REAL & PERS. PROPERTY	7,502,114	450,876,378	2,746,220	11,361,729	13,815,265	30,520,566
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	1,675,215	1,256,976	2,666,082	3,034,498	3,355,610	550,479
Non-homestead	1,821,883	565,756	747,154	515,367	1,627,726	65,288
Total	3,497,098	1,822,733	3,413,236	3,549,866	4,983,336	615,763
Timber	0	22,682	0	0	0	1,659,536
Seas/Rec. Residential	0	177,038	181,631	633,415	8,111	9,990,907
Total Agricultural	3,497,098	2,022,453	3,594,867	4,183,281	4,991,447	12,266,206
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	1,558,364	2,515,437	48,237,107	24,422,831	2,888,991	48,909,707
Non-homestead	176,707	293,685	3,174,512	1,998,244	273,096	6,016,827
Total	1,735,071	2,809,122	51,411,619	26,421,075	3,162,087	54,926,534
Apartments	157,506	272,757	2,034,338	1,796,876	126,867	5,267,122
Seas/Rec. Commercial	0	14,948	79,662	79,303	1,823	585,291
Commercial Land & Buildings	787,422	1,412,898	12,475,018	9,102,914	659,104	25,667,994
Industrial Land & Buildings	411,106	689,607	15,449,892	2,921,476	472,613	6,053,802
Public Utility	52,531	524,115	771,720	17,388,930	66,686	4,670,808
Mineral	0	0	0	0	0	140,009
Railroad Operating Property	43,528	42,361	193,755	196,892	0	2,957,418
Total Non-Agricultural	3,187,164	5,765,808	82,416,004	57,907,469	4,489,827	100,268,978
TOTAL REAL PROPERTY	6,684,262	7,788,261	86,010,871	62,090,750	9,481,274	112,535,184
TOTAL PERSONAL PROPERTY	81,618	338,331	1,740,251	1,746,607	512,065	7,351,802
TOTAL REAL & PERS. PROPERTY	6,765,880	8,126,592	87,751,122	63,837,357	9,993,339	119,886,986

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
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	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>	<u>TRAVERSE</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	5,684,841	2,209,585	1,052,059	1,695,162	2,797,631	1,060,981
Non-homestead	1,249,457	914,794	843,105	1,358,276	469,076	1,177,972
Total	6,934,297	3,124,379	1,895,164	3,053,438	3,266,707	2,238,953
Timber	0	0	0	0	76,643	0
Seas/Rec. Residential	2,579,743	49,112	10,621	3,154	1,982,731	54,828
Total Agricultural	9,514,040	3,173,491	1,905,785	3,056,592	5,326,081	2,293,781
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	35,164,029	8,865,488	1,414,405	1,248,073	4,176,203	522,315
Non-homestead	2,428,999	637,753	227,415	192,452	471,456	97,871
Total	37,593,028	9,503,241	1,641,820	1,440,525	4,647,659	620,186
Apartments	5,463,903	795,118	147,747	120,376	245,525	42,145
Seas/Rec. Commercial	160,402	9,085	964	0	105,067	2,936
Commercial Land & Buildings	26,942,062	5,430,177	1,014,270	1,858,250	1,492,868	212,142
Industrial Land & Buildings	6,513,780	2,407,647	74,287	248,134	150,324	103,450
Public Utility	477,263	416,009	48,105	147,157	200,432	61,293
Mineral	0	0	0	0	0	0
Railroad Operating Property	286,178	132,752	120,715	149,262	163,229	18,786
Total Non-Agricultural	77,436,616	18,694,029	3,047,908	3,963,704	7,005,104	1,060,938
TOTAL REAL PROPERTY	86,950,656	21,867,520	4,953,693	7,020,296	12,331,185	3,354,719
TOTAL PERSONAL PROPERTY	2,474,372	563,143	714,703	697,625	471,663	477,160
TOTAL REAL & PERS. PROPERTY	89,425,028	22,430,663	5,668,396	7,717,921	12,802,848	3,831,879
	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	2,335,389	925,984	2,349,723	2,321,372	2,354,002	1,152,085
Non-homestead	550,201	255,723	1,184,327	1,146,269	1,407,240	1,672,059
Total	2,885,590	1,181,707	3,534,050	3,467,639	3,761,242	2,824,144
Timber	8,158	10,716	0	60,267	0	0
Seas/Rec. Residential	334,609	391,397	57,114	924,602	19,667	0
Total Agricultural	3,228,357	1,583,820	3,591,164	4,452,508	3,780,909	2,824,144
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	4,911,846	2,657,448	4,569,675	114,485,083	1,971,997	697,253
Non-homestead	543,817	330,295	416,675	7,441,137	198,321	103,810
Total	5,455,663	2,987,743	4,986,350	121,926,220	2,170,318	801,063
Apartments	231,015	264,030	360,694	8,172,987	169,958	66,703
Seas/Rec. Commercial	42,099	12,390	5,191	210,441	3,981	1,535
Commercial Land & Buildings	1,780,553	1,285,519	1,466,737	50,394,879	741,026	468,169
Industrial Land & Buildings	618,613	394,915	717,427	3,732,847	559,328	0
Public Utility	80,435	190,648	117,534	3,010,162	58,070	9,897
Mineral	0	0	0	0	0	0
Railroad Operating Property	45,200	96,516	52,959	230,724	88,653	164,634
Total Non-Agricultural	8,253,578	5,231,761	7,706,892	187,678,260	3,791,334	1,512,001
TOTAL REAL PROPERTY	11,481,935	6,815,581	11,298,056	192,130,768	7,572,243	4,336,145
TOTAL PERSONAL PROPERTY	270,642	592,650	714,383	5,964,313	262,420	149,132
TOTAL REAL & PERS. PROPERTY	11,752,577	7,408,231	12,012,439	198,095,081	7,834,663	4,485,277

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<u>AGRICULTURAL</u>					
Farm					
Homestead	2,365,924	3,977,070	2,787,943	175,264,866	3.82%
Non-homestead	553,491	1,130,341	2,000,822	92,094,503	2.01%
Total	2,919,415	5,107,413	4,788,765	267,359,369	5.83%
Timber	14,783	0	0	6,207,322	0.14%
Seas/Rec. Residential	131,603	2,557,656	1,830	111,933,653	2.44%
Total Agricultural	3,065,801	7,665,069	4,790,595	385,500,344	8.41%
<u>NON-AGRICULTURAL</u>					
Residential					
Homestead	12,008,166	30,964,932	1,889,182	1,869,081,736	40.76%
Non-homestead	1,361,403	3,429,507	238,170	144,569,170	3.15%
Total	13,369,569	34,394,439	2,127,352	2,013,650,906	43.91%
Apartments	1,599,468	2,311,154	117,805	270,372,709	5.90%
Seas/Rec. Commercial	28,633	270,483	2,092	8,489,676	0.19%
Commercial Land & Buildings	5,806,289	10,941,910	790,204	1,222,717,553	26.66%
Industrial Land & Buildings	2,407,292	2,774,867	381,067	421,127,149	9.18%
Public Utility	199,933	9,953,604	75,883	102,022,237	2.22%
Mineral	0	0	0	156,463	0.00%
Railroad Operating Property	136,603	218,946	98,480	18,900,119	0.41%
Total Non-Agricultural	23,547,787	60,865,403	3,592,883	4,057,474,236	88.47%
TOTAL REAL PROPERTY	26,613,588	68,530,472	8,383,478	4,442,974,580	96.88%
TOTAL PERSONAL PROPERTY	623,690	1,825,366	379,020	143,219,669	3.12%
TOTAL REAL & PERS. PROPERTY	27,237,278	70,355,838	8,762,498	4,586,194,249	100.00%

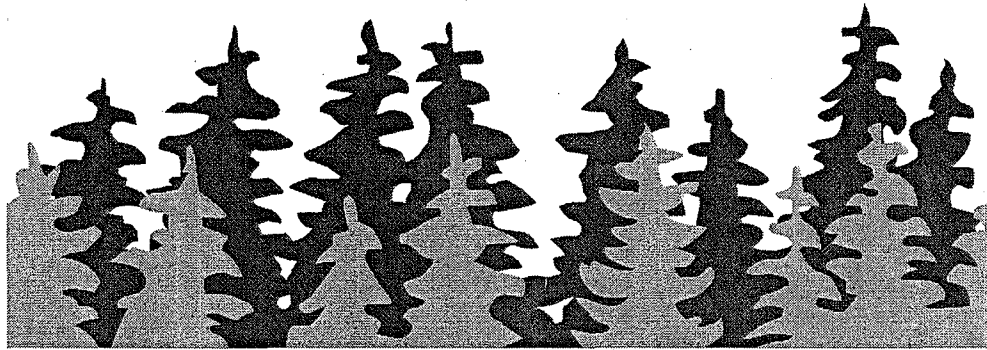
* Total Non-Agricultural net tax includes any values reported for that Class 5 property not able to be classified in any other category:

Aitkin	1,469	Polk	41
Big Stone	6,355	Pope	33
Carver	148	Rice	47
Chisago	18,930	Sherburne	3
Pipestone	9,751	Sibley	647
		Total	<u>37,424</u>

SECTION IV

Current Year Taxes – Payable 2002

Part C – Miscellaneous Data



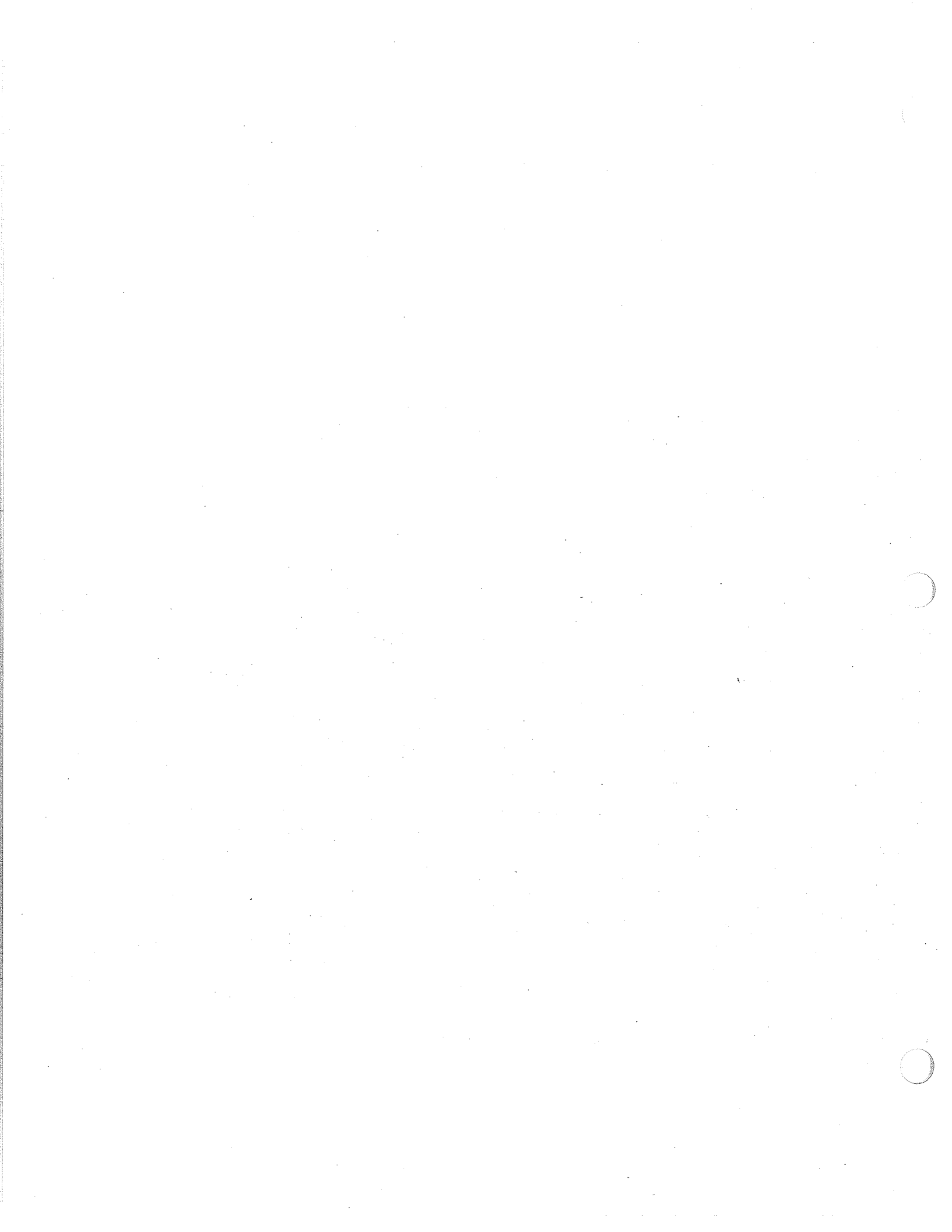


TABLE 42
CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY
TAXES PAYABLE 2002

<u>COUNTY</u>	<u>HACA</u>	<u>COUNTY</u>	<u>HACA</u>	<u>COUNTY</u>	<u>HACA</u>
AITKIN	1,651,143	ITASCA	1,975,326	POPE	841,940
ANOKA	13,395,872	JACKSON	828,159	RAMSEY	13,629,527
BECKER	1,034,647	KANABEC	1,255,025	RED LAKE	334,554
BELTRAMI	0	KANDIYOHI	2,492,915	REDWOOD	1,007,840
BENTON	837,125	KITTSOON	382,464	RENVILLE	964,147
BIG STONE	760,342	KOOCHICHING	26,501	RICE	1,555,949
BLUE EARTH	1,784,558	LAC QUI PARLE	681,260	ROCK	590,429
BROWN	1,133,236	LAKE	1,180,635	ROSEAU	584,600
CARLTON	1,570,825	LAKE OF THE WOODS	347,282	ST LOUIS	10,436,044
CARVER	4,524,510	LE SUEUR	1,800,107	SCOTT	5,449,814
CASS	1,318,992	LINCOLN	653,383	SHERBURNE	1,520,266
CHIPPEWA	1,072,585	LYON	976,438	SIBLEY	1,052,202
CHISAGO	2,647,744	MCLEOD	1,791,631	STEARNS	4,545,685
CLAY	1,282,418	MAHNOMEN	328,195	STEELE	1,209,683
CLEARWATER	205,111	MARSHALL	664,534	STEVENS	1,033,806
COOK	1,040,472	MARTIN	690,167	SWIFT	945,710
COTTONWOOD	866,872	MEEKER	1,239,195	TODD	1,612,083
CROW WING	2,108,165	MILLE LACS	1,152,258	TRAVERSE	578,533
DAKOTA	12,635,124	MORRISON	1,700,737	WABASHA	1,019,601
DODGE	1,229,127	MOWER	1,745,046	WADENA	361,116
DOUGLAS	1,971,149	MURRAY	794,407	WASECA	1,334,146
FARIBAUT	765,633	NICOLLET	1,136,164	WASHINGTON	8,545,815
FILLMORE	1,070,379	NOBLES	929,811	WATOWAN	804,026
FREEBORN	1,649,090	NORMAN	592,006	WILKIN	935,141
GOODHUE	1,042,561	OLMSTED	5,999,277	WINONA	1,791,130
GRANT	648,759	OTTER TAIL	2,799,216	WRIGHT	2,467,200
HENNEPIN	37,777,119	PENNINGTON	577,868	YELLOW MEDICINE	1,076,156
HOUSTON	1,198,204	PINE	1,275,371		
HUBBARD	886,792	PIPESTONE	710,011	STATEWIDE TOTAL	204,773,838
ISANTI	2,217,683	POLK	1,495,069		

Note: Beginning with taxes payable in 2002, cities, townships, school districts, and special taxing districts no longer receive HACA.

TABLE 43
DISPARITY REDUCTION AID AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 2002

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
AITKIN	\$ 9,479	\$ 55	\$ 10,653	\$ 20,187
ANOKA	106	0	135	241
BECKER	4,141	0	5,152	9,293
BELTRAMI	370	810	6,674	7,854
BENTON	6,182	0	8,036	14,218
BIG STONE	86,617	471	85,340	172,428
BLUE EARTH	65,409	0	87,728	153,137
BROWN	26,894	0	41,125	68,019
CARLTON	322,356	13,255	235,140	570,751
CARVER	2,343	192	2,848	5,383
CASS	6,483	32	7,338	13,853
CHIPPEWA	113,191	16,062	121,914	251,167
CHISAGO	4,411	0	4,688	9,099
CLAY	12,896	0	15,151	28,047
CLEARWATER	48,654	4,917	47,908	101,479
COOK	2,779	0	2,185	4,964
COTTONWOOD	45,340	1,893	62,055	109,288
CROW WING	14,016	0	20,297	34,313
DAKOTA	1,893	0	3,189	5,082
DODGE	0	0	0	0
DOUGLAS	6,569	646	7,436	14,651
FARIBAULT	66,448	0	101,921	168,369
FILLMORE	202,388	53,699	232,740	488,827
FREEBORN	44,998	2,981	55,122	103,101
GOODHUE	24,547	69	51,076	75,692
GRANT	5,723	0	7,381	13,104
HENNEPIN	255,443	0	355,944	611,387
HOUSTON	138,995	36,892	140,154	316,041
HUBBARD	0	0	0	0
ISANTI	35,185	390	28,599	64,174
ITASCA	152,468	748	116,698	269,914
JACKSON	53,617	1,265	72,421	127,303
KANABEC	4,145	61	3,219	7,425
KANDIYOHI	19,928	442	22,551	42,921
KITTSOON	4,260	0	6,112	10,372
KOOCHICHING	152,540	0	166,718	319,258
LAC QUI PARLE	47,926	0	76,276	124,202
LAKE	157,351	1,088	64,285	222,724
LAKE OF THE WOODS	8,600	256	8,143	16,999
LE SUEUR	78,360	0	77,771	156,131
LINCOLN	37,821	2,159	29,104	69,084
LYON	26,265	0	23,310	49,575
MCLEOD	56,374	0	66,236	122,610
MAHNOMEN	62,354	6,974	51,123	120,451
MARSHALL	4,239	109	5,775	10,123

TABLE 43
DISPARITY REDUCTION AID AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 2002

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
MARTIN	\$ 35,711	0	64,636	100,347
MEEKER	15,500	2,871	23,814	42,185
MILLE LACS	23,228	50	22,751	46,029
MORRISON	26,568	0	29,197	55,765
MOWER	189,530	20,351	198,162	408,043
MURRAY	33,649	2,701	53,728	90,078
NICOLLET	11,924	0	16,146	28,070
NOBLES	64,875	431	82,899	148,205
NORMAN	15,591	0	18,955	34,546
OLMSTED	13,285	3,505	16,339	33,129
OTTER TAIL	13,854	363	19,351	33,568
PENNINGTON	89,549	4,864	89,917	184,330
PINE	1,028	41	906	1,975
PIPESTONE	74,611	1,708	73,819	150,138
POLK	69,910	422	80,779	151,111
POPE	21,286	0	27,899	49,185
RAMSEY	271,387	0	343,052	614,439
RED LAKE	87,926	9,264	70,329	167,519
REDWOOD	43,114	0	48,757	91,871
RENVILLE	53,950	0	86,376	140,326
RICE	31,271	0	43,808	75,079
ROCK	26,091	5,196	32,226	63,513
ROSEAU	1,956	0	3,553	5,509
ST LOUIS	5,067,431	388,614	3,149,844	8,605,889
SCOTT	9,190	0	9,194	18,384
SHERBURNE	4,957	0	8,236	13,193
SIBLEY	55,201	582	66,301	122,084
STEARNS	47,343	582	63,848	111,773
STEELE	26,556	88	38,520	65,164
STEVENS	50,584	0	60,972	111,556
SWIFT	65,243	15,590	71,251	152,084
TODD	72,845	12,005	72,694	157,544
TRAVERSE	17,524	0	20,525	38,049
WABASHA	32,523	8,776	44,232	85,531
WADENA	49,115	175	37,322	86,612
WASECA	13,061	0	13,712	26,773
WASHINGTON	363	0	541	904
WATONWAN	4,758	0	5,343	10,101
WILKIN	10,507	0	13,891	24,398
WINONA	64,271	13,865	85,245	163,381
WRIGHT	5,266	0	10,856	16,122
YELLOW MEDICINE	41,132	0	44,549	85,681
STATEWIDE TOTAL	\$ 9,273,768	\$ 637,510	\$ 7,802,146	\$ 17,713,424

TABLE 44
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 2002

COUNTY	DISPARITY	90% LIMITATION	DISPARITY	COUNTY	DISPARITY	90% LIMITATION	DISPARITY
	REDUCTION AID	REDUCTION	REDUCTION AID		REDUCTION AID	REDUCTION	REDUCTION AID
	BEFORE 90% LIMIT	AMOUNT *	AFTER 90% LIMIT		BEFORE 90% LIMIT	AMOUNT *	AFTER 90% LIMIT
AITKIN	\$ 20,187	\$ 0	\$ 20,187	GRANT	\$ 13,431	\$ 327	\$ 13,104
ANOKA	241	0	241	HENNEPIN	611,387	0	611,387
BECKER	9,293	0	9,293	HOUSTON	316,671	630	316,041
BELTRAMI	7,854	0	7,854	HUBBARD	0	0	0
BENTON	14,218	0	14,218	ISANTI	64,174	0	64,174
BIG STONE	172,428	0	172,428	ITASCA	269,914	0	269,914
BLUE EARTH	153,137	0	153,137	JACKSON	127,303	0	127,303
BROWN	68,019	0	68,019	KANABEC	7,425	0	7,425
CARLTON	570,751	0	570,751	KANDIYOHI	42,921	0	42,921
CARVER	5,698	315	5,383	KITTSOON	10,372	0	10,372
CASS	13,853	0	13,853	KOOCHICHING	319,258	0	319,258
CHIPPEWA	251,766	599	251,167	LAC QUI PARLE	125,960	1,758	124,202
CHISAGO	9,099	0	9,099	LAKE	224,349	1,625	222,724
CLAY	28,047	0	28,047	LAKE OF THE WOODS	16,999	0	16,999
CLEARWATER	101,479	0	101,479	LESUEUR	156,676	545	156,131
COOK	4,964	0	4,964	LINCOLN	76,060	6,976	69,084
COTTONWOOD	122,286	12,998	109,288	LYON	59,805	10,230	49,575
CROW WING	34,396	83	34,313	MCLEOD	125,379	2,769	122,610
DAKOTA	5,082	0	5,082	MAHNOMEN	120,451	0	120,451
DODGE	449,801	449,801	0	MARSHALL	10,845	722	10,123
DOUGLAS	14,651	0	14,651	MARTIN	100,389	42	100,347
FARIBAULT	170,705	2,336	168,369	MEEKER	42,185	0	42,185
FILLMORE	508,952	20,125	488,827	MILLE LACS	46,029	0	46,029
FREEBORN	128,485	25,384	103,101	MORRISON	55,765	0	55,765
GOODHUE	75,692	0	75,692	MOWER	534,891	126,848	408,043

TABLE 44
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 2002

COUNTY	DISPARITY 90% LIMITATION		DISPARITY REDUCTION AID AFTER 90% LIMIT	COUNTY	DISPARITY 90% LIMITATION		DISPARITY REDUCTION AID AFTER 90% LIMIT
	REDUCTION AID BEFORE 90% LIMIT	REDUCTION AMOUNT *			REDUCTION AID BEFORE 90% LIMIT	REDUCTION AMOUNT *	
MURRAY	\$ 106,466	\$ 16,388	\$ 90,078	SHERBURNE	\$ 13,193	\$ 0	\$ 13,193
NICOLLET	28,319	249	28,070	SIBLEY	122,084	0	122,084
NOBLES	148,205	0	148,205	STEARNS	111,773	0	111,773
NORMAN	34,546	0	34,546	STEELE	67,087	1,923	65,164
OLMSTED	40,232	7,103	33,129	STEVENS	111,556	0	111,556
OTTERTAIL	33,568	0	33,568	SWIFT	152,440	356	152,084
PENNINGTON	184,564	234	184,330	TODD	157,544	0	157,544
PINE	1,975	0	1,975	TRAVERSE	38,049	0	38,049
PIPESTONE	157,732	7,594	150,138	WABASHA	85,531	0	85,531
POLK	151,111	0	151,111	WADENA	86,612	0	86,612
POPE	49,185	0	49,185	WASECA	26,773	0	26,773
RAMSEY	614,439	0	614,439	WASHINGTON	904	0	904
RED LAKE	167,519	0	167,519	WATONWAN	10,101	0	10,101
REDWOOD	94,729	2,858	91,871	WILKIN	24,398	0	24,398
RENVILLE	148,038	7,712	140,326	WINONA	168,564	5,183	163,381
RICE	76,685	1,606	75,079	WRIGHT	16,122	0	16,122
ROCK	64,737	1,224	63,513	YELLOW MED	86,878	1,197	85,681
ROSEAU	5,509	0	5,509				
ST. LOUIS	8,625,884	19,995	8,605,889	STATEWIDE	\$ 18,451,159	\$ 737,735	\$ 17,713,424
SCOTT	18,384	0	18,384	TOTAL			

* Note: negative adjustment amounts are due to corrections for prior year errors.

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 2002

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	NTC BASED STATE TAX	TOTAL			
AITKIN									
CITY	0.0141	154.579	11,366	1,650,762	263,957	1,926,085	280,082	1,646,003	
TOWN	0.0011	114.963	4,910	11,397,454	1,434,790	12,837,154	1,915,819	10,921,335	
TOTAL	0.0031	118.815	16,276	13,048,216	1,698,747	14,763,239	2,195,901	12,567,338	
ANOKA									
CITY	0.0411	115.914	6,165,298	206,291,696	27,198,523	239,655,516	20,652,679	219,002,837	
TOWN	0.1470	98.770	986,491	7,173,324	312,781	8,472,597	936,149	7,536,448	
TOTAL	0.0456	115.242	7,151,789	213,465,020	27,511,304	248,128,113	21,588,828	226,539,285	
BECKER									
CITY	0.0132	137.169	51,077	7,135,520	1,273,721	8,460,318	627,850	7,832,468	
TOWN	0.0087	119.761	56,030	13,916,779	1,221,652	15,194,461	1,675,885	13,518,576	
TOTAL	0.0104	125.144	107,107	21,052,299	2,495,373	23,654,779	2,303,735	21,351,044	
BELTRAMI									
CITY	0.0002	158.055	536	7,458,491	1,381,831	8,840,858	540,955	8,299,903	
TOWN	0.0006	148.460	3,989	13,335,681	1,074,333	14,414,003	1,596,865	12,817,138	
TOTAL	0.0005	151.765	4,525	20,794,172	2,456,164	23,254,861	2,137,820	21,117,041	
BENTON									
CITY	0.0076	149.743	58,969	15,228,937	2,130,518	17,418,424	1,210,210	16,208,214	
TOWN	0.0005	130.789	2,418	8,612,724	620,609	9,235,751	1,192,412	8,043,339	
TOTAL	0.0049	142.294	61,387	23,841,661	2,751,127	26,654,175	2,402,622	24,251,553	
BIG STONE									
CITY	0.1450	193.604	97,491	1,509,496	117,671	1,724,658	189,916	1,534,742	
TOWN	0.1192	140.688	43,679	2,699,991	90,028	2,833,698	212,598	2,621,100	
TOTAL	0.1359	155.976	141,170	4,209,487	207,699	4,558,356	402,514	4,155,842	
BLUE EARTH									
CITY	0.0217	111.259	340,733	23,307,521	5,063,104	28,711,358	2,237,905	26,473,453	
TOWN	0.0390	91.575	244,542	11,448,153	718,059	12,410,754	1,421,528	10,989,226	
TOTAL	0.0267	103.903	585,275	34,755,674	5,781,163	41,122,112	3,659,433	37,462,679	
BROWN									
CITY	0.1077	129.198	720,948	10,184,991	1,338,799	12,244,738	1,493,701	10,751,037	
TOWN	0.0831	83.555	150,152	5,133,296	233,858	5,517,306	745,239	4,772,067	
TOTAL	0.1024	109.207	871,100	15,318,287	1,572,657	17,762,044	2,238,940	15,523,104	
CARLTON									
CITY	0.0216	168.695	120,653	12,125,108	1,823,009	14,068,770	1,106,943	12,961,827	
TOWN	0.0140	155.851	76,913	11,373,740	1,000,853	12,451,506	1,316,786	11,134,720	
TOTAL	0.0178	162.224	197,566	23,498,848	2,823,862	26,520,276	2,423,729	24,096,547	
CARVER									
CITY	0.1510	125.200	6,049,788	58,617,826	6,714,193	71,381,807	3,603,390	67,778,417	
TOWN	0.0494	102.732	311,991	8,570,008	371,055	9,253,054	1,182,007	8,071,047	
TOTAL	0.1372	121.802	6,361,779	67,187,834	7,085,248	80,634,861	4,785,397	75,849,464	
CASS									
CITY	0.0139	108.007	54,703	7,232,112	1,781,561	9,068,376	398,797	8,669,579	
TOWN	0.0023	84.760	21,544	15,891,082	3,786,197	19,698,823	1,643,380	18,055,443	
TOTAL	0.0057	90.877	76,247	23,123,194	5,567,758	28,767,199	2,042,177	26,725,022	

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 2002

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	NTC BASED STATE TAX	TOTAL			
CHIPPEWA									
CITY	0.0860	165.382	204,421	4,853,932	583,381	5,641,734	533,738	5,107,996	
TOWN	0.1108	106.067	124,590	4,687,488	187,544	4,999,622	476,497	4,523,125	
TOTAL	0.0939	129.738	329,011	9,541,420	770,925	10,641,356	1,010,235	9,631,121	
CHISAGO									
CITY	0.0863	144.909	888,633	17,353,431	1,561,787	19,803,851	1,779,764	18,024,087	
TOWN	0.0854	122.621	936,891	15,892,839	753,496	17,583,226	1,917,211	15,666,015	
TOTAL	0.0858	133.325	1,825,524	33,246,270	2,315,283	37,387,077	3,696,975	33,690,102	
CLAY									
CITY	0.0132	135.330	152,245	18,482,193	2,004,663	20,639,101	4,648,588	15,990,513	
TOWN	0.0344	128.707	105,356	8,627,797	287,339	9,020,492	973,528	8,046,964	
TOTAL	0.0176	133.149	257,601	27,109,990	2,292,002	29,659,593	5,622,116	24,037,477	
CLEARWATER									
CITY	0.0043	230.092	1,883	1,212,564	110,823	1,325,270	98,879	1,226,391	
TOWN	0.0064	157.089	13,752	6,359,720	1,308,112	7,681,584	479,399	7,202,185	
TOTAL	0.0060	165.498	15,635	7,572,284	1,418,935	9,006,854	578,278	8,428,576	
COOK									
CITY	0.0003	139.882	192	1,207,731	188,745	1,396,668	241,232	1,155,436	
TOWN	0.0003	76.018	603	4,442,436	1,504,580	5,947,619	593,225	5,354,394	
TOTAL	0.0003	84.239	795	5,650,167	1,693,325	7,344,287	834,457	6,509,830	
COTTONWOOD									
CITY	0.1079	157.284	202,896	3,449,637	358,505	4,011,038	478,114	3,532,924	
TOWN	0.1059	94.137	108,056	5,473,696	448,613	6,030,365	419,925	5,610,440	
TOTAL	0.1072	111.432	310,952	8,923,333	807,118	10,041,403	898,039	9,143,364	
CROW WING									
CITY	0.0191	102.316	296,406	25,821,404	6,855,113	32,972,923	2,490,282	30,482,641	
TOWN	0.0154	78.394	195,201	18,048,806	4,192,162	22,436,169	2,834,479	19,601,690	
TOTAL	0.0175	90.904	491,607	43,870,210	11,047,275	55,409,092	5,324,761	50,084,331	
DAKOTA									
CITY	0.1359	109.209	29,772,362	290,789,043	43,774,432	364,335,836	22,256,027	342,079,642	
TOWN	0.0410	88.545	363,596	10,105,481	549,454	11,018,532	1,186,448	9,832,085	
TOTAL	0.1322	108.360	30,135,958	300,894,524	44,323,886	375,354,368	23,442,475	351,911,727	
DODGE									
CITY	0.0019	165.245	6,234	6,350,113	504,366	6,860,713	788,265	6,072,448	
TOWN	0.0070	112.210	18,302	6,811,819	124,858	6,954,979	763,429	6,191,550	
TOTAL	0.0041	132.768	24,536	13,161,932	629,224	13,815,692	1,551,694	12,263,998	
DOUGLAS									
CITY	0.0349	108.436	193,300	8,263,292	2,167,335	10,623,927	819,553	9,804,374	
TOWN	0.0109	92.092	104,930	13,637,748	1,802,345	15,545,023	1,872,709	13,672,314	
TOTAL	0.0197	97.645	298,230	21,901,040	3,969,680	26,168,950	2,692,262	23,476,688	
FARIBAULT									
CITY	0.0468	136.638	113,005	3,999,072	578,805	4,690,882	604,984	4,085,898	
TOWN	0.0600	83.911	73,728	5,592,335	135,957	5,802,020	627,897	5,174,123	
TOTAL	0.0512	100.000	186,733	9,591,407	714,762	10,492,902	1,232,881	9,260,021	

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 2002

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	NTC BASED STATE TAX	TOTAL			
FILLMORE									
CITY	0.1395	141.341	514,058	6,078,532	600,117	7,192,707	913,771	6,278,936	
TOWN	0.1048	102.341	237,183	6,251,976	198,838	6,687,997	975,515	5,712,482	
TOTAL	0.1263	118.453	751,241	12,330,508	798,955	13,880,704	1,889,286	11,991,418	
FREEBORN									
CITY	0.0071	108.162	49,478	8,916,281	1,476,949	10,442,708	1,581,337	8,861,371	
TOWN	0.0415	91.201	129,696	7,938,547	719,308	8,787,551	1,043,490	7,744,061	
TOTAL	0.0178	99.451	179,174	16,854,828	2,196,257	19,230,259	2,624,827	16,605,432	
GOODHUE									
CITY	0.0171	158.990	293,199	38,040,359	4,079,762	42,413,320	2,211,020	40,202,255	
TOWN	0.0163	120.444	107,499	13,293,932	321,663	13,723,094	1,556,589	12,166,505	
TOTAL	0.0169	146.821	400,698	51,334,291	4,401,425	56,136,414	3,767,609	52,368,760	
GRANT									
CITY	0.1211	192.344	90,844	1,761,234	170,960	2,023,038	192,041	1,830,997	
TOWN	0.1291	101.929	103,561	3,233,409	140,200	3,477,170	327,085	3,150,085	
TOTAL	0.1253	122.182	194,405	4,994,643	311,160	5,500,208	519,126	4,981,082	
HENNEPIN									
CITY	0.1295	129.392	103,456,954	1,353,578,585	228,738,109	1,685,773,648	68,588,339	1,617,185,192	
TOWN	0.0777	118.350	164,759	3,173,007	549,246	3,887,012	171,658	3,715,354	
TOTAL	0.1293	129.364	103,621,713	1,356,751,592	229,287,355	1,689,660,660	68,759,997	1,620,900,546	
HOUSTON									
CITY	0.0307	140.447	118,373	6,124,587	482,484	6,725,444	879,212	5,846,232	
TOWN	0.0582	118.755	140,048	4,962,816	208,856	5,311,720	833,178	4,478,542	
TOTAL	0.0413	129.832	258,421	11,087,403	691,340	12,037,164	1,712,390	10,324,774	
HUBBARD									
CITY	0.0014	132.389	2,213	2,947,183	718,238	3,667,634	236,268	3,431,366	
TOWN	0.0033	100.622	21,289	11,845,279	1,989,099	13,855,667	1,243,642	12,612,025	
TOTAL	0.0029	105.674	23,502	14,792,462	2,707,337	17,523,301	1,479,910	16,043,391	
ISANTI									
CITY	0.0075	191.857	27,777	8,928,041	1,012,761	9,968,579	634,692	9,333,887	
TOWN	0.0054	123.360	50,098	13,447,437	346,650	13,844,185	2,083,685	11,760,500	
TOTAL	0.0060	143.852	77,875	22,375,478	1,359,411	23,812,764	2,718,377	21,094,387	
ITASCA									
CITY	0.0207	150.039	178,819	19,085,692	2,492,868	21,757,379	2,600,127	19,157,252	
TOWN	0.0275	121.049	284,887	19,214,645	2,591,905	22,091,437	4,571,101	17,520,336	
TOTAL	0.0244	133.945	463,706	38,300,337	5,084,773	43,848,816	7,171,228	36,677,588	
JACKSON									
CITY	0.0393	157.543	57,154	2,656,131	262,756	2,976,041	384,965	2,591,076	
TOWN	0.0765	108.914	106,937	7,691,364	445,811	8,244,112	581,080	7,663,032	
TOTAL	0.0576	118.286	164,091	10,347,495	708,567	11,220,153	966,045	10,254,108	
KANABEC									
CITY	0.0430	150.501	47,906	2,071,977	259,643	2,379,526	214,214	2,165,312	
TOWN	0.0475	139.449	153,565	6,417,130	228,201	6,798,896	1,026,276	5,772,620	
TOTAL	0.0463	141.994	201,471	8,489,107	487,844	9,178,422	1,240,490	7,937,932	

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 2002

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	NTC BASED STATE TAX			
KANDIYOHI								
CITY	0.1316	140.565	1,039,046	13,718,715	1,880,004	16,637,765	1,599,172	15,038,593
TOWN	0.0650	123.547	449,162	15,458,254	1,025,895	16,933,311	1,586,891	15,346,420
TOTAL	0.1005	131.004	1,488,208	29,176,969	2,905,899	33,571,076	3,186,063	30,385,013
KITTSON								
CITY	0.3225	140.932	175,430	928,686	126,076	1,230,192	134,539	1,095,653
TOWN	0.4062	82.977	492,754	3,346,014	1,109,302	4,948,070	203,779	4,744,291
TOTAL	0.3803	91.117	668,184	4,274,700	1,235,378	6,178,262	338,318	5,839,944
KOOCHICHING								
CITY	0.1698	109.184	391,058	3,403,346	957,697	4,752,101	463,385	4,288,716
TOWN	0.1395	77.755	239,814	1,991,600	277,608	2,509,022	516,905	1,992,117
TOTAL	0.1568	95.007	630,872	5,394,946	1,235,305	7,261,123	980,290	6,280,833
LAC QUI PARLE								
CITY	0.1556	158.333	118,897	1,451,025	186,119	1,756,041	200,846	1,555,195
TOWN	0.1368	99.177	92,544	3,410,977	111,561	3,615,082	409,836	3,205,246
TOTAL	0.1468	111.623	211,441	4,862,002	297,680	5,371,123	610,682	4,760,441
LAKE								
CITY	0.0000	170.569	0	3,178,636	303,237	3,481,873	982,805	2,499,068
TOWN	0.0000	113.379	0	5,538,773	912,768	6,451,541	974,725	5,476,816
TOTAL	0.0000	129.171	0	8,717,409	1,216,005	9,933,414	1,957,530	7,975,884
LAKE OF THE WOODS								
CITY	0.0243	141.949	8,099	640,534	144,167	792,800	63,056	729,744
TOWN	0.0244	135.263	22,494	2,300,861	207,180	2,530,535	257,303	2,273,232
TOTAL	0.0244	136.665	30,593	2,941,395	351,347	3,323,335	320,359	3,002,976
LE SUEUR								
CITY	0.0294	132.701	154,705	8,154,732	899,946	9,209,383	1,124,575	8,084,808
TOWN	0.0282	87.561	147,394	7,644,306	536,281	8,327,981	1,180,770	7,147,211
TOTAL	0.0288	106.209	302,099	15,799,038	1,436,227	17,537,364	2,305,345	15,232,019
LINCOLN								
CITY	0.1336	173.927	85,849	1,250,685	87,612	1,424,146	186,000	1,238,146
TOWN	0.2099	104.216	217,652	3,270,248	465,959	3,953,859	316,116	3,637,743
TOTAL	0.1807	117.212	303,501	4,520,933	553,571	5,378,005	502,116	4,875,889
LYON								
CITY	0.0201	126.701	130,208	10,499,209	1,832,454	12,461,871	1,127,297	11,334,574
TOWN	0.0586	80.029	118,579	4,847,863	581,654	5,548,096	641,128	4,906,968
TOTAL	0.0293	106.991	248,787	15,347,072	2,414,108	18,009,967	1,768,425	16,241,542
MCLEOD								
CITY	0.0227	158.646	213,931	17,899,945	1,928,630	20,042,506	1,835,822	18,206,684
TOWN	0.0235	103.930	91,893	7,213,443	160,215	7,465,551	1,141,846	6,323,705
TOTAL	0.0229	137.807	305,824	25,113,388	2,088,845	27,508,057	2,977,668	24,530,389
MAHNOMEN								
CITY	0.0000	194.652	0	1,474,606	275,029	1,749,635	92,027	1,657,604
TOWN	0.0042	183.887	2,105	2,546,208	68,236	2,616,549	231,385	2,385,164
TOTAL	0.0021	187.693	2,105	4,020,814	343,265	4,366,184	323,412	4,042,768

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 2002

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	NTC BASED STATE TAX	TOTAL			
MARSHALL									
CITY	0.1041	133.984	87,401	1,306,508	148,284	1,542,193	236,972	1,305,221	
TOWN	0.0786	87.262	126,547	4,906,048	1,085,694	6,118,289	478,912	5,639,377	
TOTAL	0.0873	94.168	213,948	6,212,556	1,233,978	7,660,482	715,884	6,944,598	
MARTIN									
CITY	0.0174	123.768	75,985	6,547,043	964,611	7,587,639	1,009,986	6,577,653	
TOWN	0.0713	78.069	147,794	7,072,072	791,258	8,011,124	649,371	7,361,753	
TOTAL	0.0347	94.916	223,779	13,619,115	1,755,869	15,598,763	1,659,357	13,939,406	
MEEKER									
CITY	0.0095	136.369	29,786	4,946,261	549,153	5,525,200	742,133	4,783,067	
TOWN	0.0115	109.707	50,251	8,715,821	433,537	9,199,609	1,209,510	7,990,099	
TOTAL	0.0107	118.064	80,037	13,662,082	982,690	14,724,809	1,951,643	12,773,166	
MILLE LACS									
CITY	0.0004	176.282	1,159	5,754,634	522,631	6,278,424	596,673	5,681,751	
TOWN	0.0004	138.099	1,851	9,155,025	682,235	9,839,111	1,225,820	8,613,291	
TOTAL	0.0004	150.697	3,010	14,909,659	1,204,866	16,117,535	1,822,493	14,295,042	
MORRISON									
CITY	0.0231	149.002	88,101	7,094,640	970,419	8,153,160	860,486	7,292,674	
TOWN	0.0091	118.298	53,432	11,336,923	905,051	12,295,406	1,838,318	10,457,088	
TOTAL	0.0146	128.490	141,533	18,431,563	1,875,470	20,448,566	2,698,804	17,749,762	
MOWER									
CITY	0.0882	95.741	737,854	9,247,595	1,363,309	11,348,758	2,053,387	9,295,371	
TOWN	0.0858	92.790	233,216	7,772,236	478,466	8,483,918	1,003,715	7,480,203	
TOTAL	0.0876	94.371	971,070	17,019,831	1,841,775	19,832,676	3,057,102	16,775,574	
MURRAY									
CITY	0.2676	132.418	276,970	1,575,721	173,020	2,025,711	286,520	1,739,191	
TOWN	0.2043	85.155	221,119	4,576,611	339,878	5,137,608	474,085	4,663,523	
TOTAL	0.2352	93.722	498,089	6,152,332	512,898	7,163,319	760,605	6,402,714	
NICOLLET									
CITY	0.0248	106.556	230,385	11,900,399	1,822,234	13,953,018	1,494,406	12,458,611	
TOWN	0.0727	92.125	184,626	5,876,602	224,869	6,286,097	703,789	5,582,308	
TOTAL	0.0350	101.310	415,011	17,777,001	2,047,103	20,239,115	2,198,195	18,040,919	
NOBLES									
CITY	0.0334	140.789	136,563	7,169,369	1,082,700	8,388,632	871,018	7,517,614	
TOWN	0.1098	101.099	112,229	5,842,213	118,533	6,072,975	572,581	5,500,394	
TOTAL	0.0487	119.691	248,792	13,011,582	1,201,233	14,461,607	1,443,599	13,018,008	
NORMAN									
CITY	0.1966	191.679	141,262	1,540,382	101,446	1,783,090	206,776	1,576,314	
TOWN	0.1710	118.227	88,056	3,708,788	101,563	3,898,407	287,290	3,611,117	
TOTAL	0.1859	133.206	229,318	5,249,170	203,009	5,681,497	494,066	5,187,431	
OLMSTED									
CITY	0.1181	128.972	5,904,033	80,339,416	12,457,895	98,701,344	7,347,970	91,353,166	
TOWN	0.0962	111.302	1,134,595	17,208,314	607,971	18,950,880	2,018,015	16,932,865	
TOTAL	0.1139	125.458	7,038,628	97,547,730	13,065,866	117,652,224	9,365,985	108,286,031	

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 2002

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	NTC BASED STATE TAX	TOTAL		
OTTER TAIL								
CITY	0.0932	107.734	779,600	11,761,879	2,350,063	14,891,542	1,572,918	13,318,624
TOWN	0.0387	86.764	447,197	20,281,449	2,894,557	23,623,203	3,071,281	20,551,922
TOTAL	0.0616	93.440	1,226,797	32,043,328	5,244,620	38,514,745	4,644,199	33,870,546
PENNINGTON								
CITY	0.0260	202.210	49,758	4,612,000	426,166	5,087,924	463,358	4,624,566
TOWN	0.0289	149.917	37,128	3,601,332	439,438	4,077,898	381,985	3,695,913
TOTAL	0.0271	175.386	86,886	8,213,332	865,604	9,165,822	845,343	8,320,479
PINE								
CITY	0.0492	136.081	152,326	5,613,293	1,021,663	6,787,282	567,295	6,219,987
TOWN	0.0506	119.592	264,948	10,423,195	869,232	11,557,375	1,484,702	10,072,673
TOTAL	0.0501	124.889	417,274	16,036,488	1,890,895	18,344,657	2,051,997	16,292,660
PIPESTONE								
CITY	0.2569	145.265	421,552	2,900,245	395,598	3,717,395	406,034	3,311,361
TOWN	0.2399	102.825	190,023	3,402,534	168,329	3,760,886	309,407	3,451,479
TOTAL	0.2514	118.796	611,575	6,302,779	563,927	7,478,281	715,441	6,762,840
POLK								
CITY	0.0577	181.775	289,962	11,049,463	1,118,357	12,457,782	1,991,359	10,466,423
TOWN	0.0595	142.736	159,691	13,509,401	901,406	14,570,498	929,283	13,641,215
TOTAL	0.0583	158.003	449,653	24,558,864	2,019,763	27,028,280	2,920,642	24,107,638
POPE								
CITY	0.0017	162.430	2,401	2,829,413	272,607	3,104,421	343,574	2,760,847
TOWN	0.0171	114.429	31,663	5,007,998	334,142	5,373,803	632,536	4,741,267
TOTAL	0.0103	128.095	34,064	7,837,411	606,749	8,478,224	976,110	7,502,114
RAMSEY								
CITY	0.0538	123.646	13,354,182	392,269,932	64,721,520	470,345,634	30,226,983	440,118,441
TOWN	0.1209	109.673	937,857	9,603,239	1,087,979	11,629,075	871,138	10,757,937
TOTAL	0.0558	123.271	14,292,039	401,873,171	65,809,499	481,974,709	31,098,121	450,876,378
RED LAKE								
CITY	0.0457	206.005	17,353	962,996	86,630	1,066,979	107,203	959,776
TOWN	0.0866	112.330	46,530	1,543,348	352,842	1,942,720	156,276	1,786,444
TOTAL	0.0697	136.111	63,883	2,506,344	439,472	3,009,699	263,479	2,746,220
REDWOOD								
CITY	0.0179	164.513	48,356	5,273,949	545,973	5,868,278	658,232	5,210,046
TOWN	0.0337	95.151	34,338	6,601,313	116,705	6,752,356	600,673	6,151,683
TOTAL	0.0223	117.073	82,694	11,875,262	662,678	12,620,634	1,258,905	11,361,729
RENVILLE								
CITY	0.0800	176.086	195,063	5,248,275	514,606	5,957,944	633,907	5,324,037
TOWN	0.0730	87.217	132,846	8,432,452	670,043	9,235,341	744,113	8,491,228
TOTAL	0.0770	108.157	327,909	13,680,727	1,184,649	15,193,285	1,378,020	13,815,265
RICE								
CITY	0.0172	109.560	266,180	20,073,071	3,002,056	23,341,307	2,429,669	20,911,638
TOWN	0.0101	91.052	77,119	10,626,810	477,567	11,181,496	1,572,568	9,608,928
TOTAL	0.0148	102.358	343,299	30,699,881	3,479,623	34,522,803	4,002,237	30,520,566

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 2002

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	NTC BASED STATE TAX	TOTAL			
ROCK									
CITY	0.1086	131.805	190,984	2,752,676	342,514	3,286,174	441,799	2,844,375	
TOWN	0.0950	102.287	66,837	4,145,518	70,181	4,282,536	361,031	3,921,505	
TOTAL	0.1047	112.325	257,821	6,898,194	412,695	7,568,710	802,830	6,765,880	
ROSEAU									
CITY	0.0647	174.406	105,877	3,626,580	511,642	4,244,099	341,537	3,902,562	
TOWN	0.0611	117.269	136,072	4,608,547	319,530	5,064,149	840,119	4,224,030	
TOTAL	0.0626	137.040	241,949	8,235,127	831,172	9,308,248	1,181,656	8,126,592	
ST. LOUIS									
CITY	0.0164	148.351	767,032	85,405,398	10,649,403	96,821,833	14,740,600	82,081,233	
TOWN	0.0218	133.639	442,460	40,327,269	4,501,923	45,271,652	7,465,899	37,805,753	
TOTAL	0.0180	143.292	1,209,492	125,732,667	15,151,326	142,093,485	22,206,499	119,886,986	
SCOTT									
CITY	0.0916	117.897	4,269,427	65,096,016	8,849,960	78,215,403	5,111,315	73,104,088	
TOWN	0.0490	90.785	671,216	14,681,555	754,582	16,107,353	1,460,319	14,647,034	
TOTAL	0.0819	111.755	4,940,643	79,777,571	9,604,542	94,322,756	6,571,634	87,751,122	
SHERBURNE									
CITY	0.0989	125.539	2,282,970	41,694,475	5,568,584	49,546,029	2,412,751	47,133,278	
TOWN	0.0565	100.729	865,919	17,589,634	908,326	19,363,879	2,659,800	16,704,079	
TOTAL	0.0819	116.989	3,148,889	59,284,109	6,476,910	68,909,908	5,072,551	63,837,357	
SIBLEY									
CITY	0.0339	157.576	71,294	3,770,146	313,513	4,154,953	586,086	3,568,867	
TOWN	0.0235	102.411	51,545	7,013,802	198,561	7,263,908	839,436	6,424,472	
TOTAL	0.0286	116.693	122,839	10,783,948	512,074	11,418,861	1,425,522	9,993,339	
STEARNS									
CITY	0.0244	127.788	904,571	60,968,765	10,560,636	72,433,972	6,125,088	66,308,884	
TOWN	0.0293	116.269	427,030	24,704,017	1,499,095	26,630,142	3,513,998	23,116,144	
TOTAL	0.0258	124.239	1,331,601	85,672,782	12,059,731	99,064,114	9,639,086	89,425,028	
STEELE									
CITY	0.0076	114.963	88,606	16,221,345	2,597,354	18,907,305	2,042,713	16,864,592	
TOWN	0.0182	92.304	58,901	5,879,561	452,799	6,391,261	825,190	5,566,071	
TOTAL	0.0099	107.915	147,507	22,100,906	3,050,153	25,298,566	2,867,903	22,430,663	
STEVENS									
CITY	0.1364	129.034	220,348	2,498,384	363,595	3,082,327	351,444	2,730,883	
TOWN	0.1043	87.029	100,645	2,883,761	291,803	3,276,209	338,696	2,937,513	
TOTAL	0.1244	102.521	320,993	5,382,145	655,398	6,358,536	690,140	5,668,396	
SWIFT									
CITY	0.1112	132.846	191,348	2,943,816	563,027	3,698,191	375,699	3,322,492	
TOWN	0.0875	100.501	85,863	4,304,515	404,104	4,794,482	399,053	4,395,429	
TOTAL	0.1026	111.529	277,211	7,248,331	967,131	8,492,673	774,752	7,717,921	
TODD									
CITY	0.0211	169.913	41,284	4,013,432	436,707	4,491,423	480,680	4,010,743	
TOWN	0.0265	150.951	97,804	9,566,811	519,728	10,184,343	1,392,238	8,792,105	
TOTAL	0.0246	156.099	139,088	13,580,243	956,435	14,675,766	1,872,918	12,802,848	

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 2002

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	NTC BASED STATE TAX			
TRAVERSE								
CITY	0.1327	181.977	59,548	956,767	91,189	1,107,504	114,054	993,450
TOWN	0.1053	92.145	45,541	2,782,714	201,158	3,029,413	190,984	2,838,429
TOTAL	0.1192	105.466	105,089	3,739,481	292,347	4,136,917	305,038	3,831,879
WABASHA								
CITY	0.0315	123.353	146,756	6,717,461	815,171	7,679,388	997,453	6,681,935
TOWN	0.0350	102.892	108,666	5,721,302	165,124	5,995,092	924,450	5,070,642
TOTAL	0.0329	113.016	255,422	12,438,763	980,295	13,674,480	1,921,903	11,752,577
WADENA								
CITY	0.0128	182.130	23,370	4,087,637	462,083	4,573,090	424,345	4,148,745
TOWN	0.0067	149.667	9,878	3,542,958	230,953	3,783,789	524,303	3,259,486
TOTAL	0.0101	165.466	33,248	7,630,595	693,036	8,356,879	948,648	7,408,231
WASECA								
CITY	0.0122	151.522	46,204	6,630,926	622,853	7,299,983	913,879	6,386,104
TOWN	0.0177	102.741	43,211	6,121,256	306,047	6,470,514	844,179	5,626,335
TOTAL	0.0144	123.398	89,415	12,752,182	928,900	13,770,497	1,758,058	12,012,439
WASHINGTON								
CITY	0.1296	111.292	16,013,059	161,275,261	18,982,488	196,270,808	12,794,989	183,475,789
TOWN	0.0779	89.045	1,094,567	13,869,107	577,576	15,541,250	921,719	14,619,292
TOTAL	0.1243	109.133	17,107,626	175,144,368	19,560,064	211,812,058	13,716,708	198,095,081
WATONWAN								
CITY	0.1510	159.298	256,459	3,179,842	328,340	3,764,641	455,300	3,309,341
TOWN	0.1673	112.236	127,950	4,647,372	137,510	4,912,832	387,510	4,525,322
TOTAL	0.1561	127.544	384,409	7,827,214	465,850	8,677,473	842,810	7,834,663
WILKIN								
CITY	0.0116	107.428	12,608	1,375,976	185,475	1,574,059	271,691	1,302,368
TOWN	0.0405	75.317	25,543	3,328,683	113,552	3,467,778	284,869	3,182,909
TOTAL	0.0223	82.532	38,151	4,704,659	299,027	5,041,837	556,560	4,485,277
WINONA								
CITY	0.1768	106.203	2,418,182	17,767,176	2,927,569	23,112,927	2,433,641	20,679,286
TOWN	0.1498	102.433	642,663	6,901,942	181,330	7,725,935	1,167,943	6,557,992
TOTAL	0.1703	105.120	3,060,845	24,669,118	3,108,899	30,838,862	3,601,584	27,237,278
WRIGHT								
CITY	0.0394	124.046	1,228,899	48,236,763	5,296,028	54,761,690	4,106,241	50,655,449
TOWN	0.0405	92.005	648,686	20,081,885	1,874,145	22,604,716	2,904,327	19,700,389
TOTAL	0.0398	112.527	1,877,585	68,318,648	7,170,173	77,366,406	7,010,568	70,355,838
YELLOW MEDICINE								
CITY	0.1522	183.960	206,223	2,948,814	289,265	3,444,302	356,439	3,087,863
TOWN	0.0738	135.746	76,980	5,987,114	139,952	6,204,046	529,411	5,674,635
TOTAL	0.1181	148.598	283,203	8,935,928	429,217	9,648,348	885,850	8,762,498
STATEWIDE TOTAL								
CITY	0.0963	125.540	205,488,418	3,387,497,733	522,058,797	4,115,044,946	264,311,967	3,850,732,197
TOWN	0.0456	105.913	17,862,610	752,163,533	63,284,385	833,310,530	97,848,240	735,462,052
TOTAL	0.0885	121.451	223,351,028	4,139,661,266	585,343,182	4,948,355,476	362,160,207	4,586,194,249

**TABLE 46
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 2002**

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	118	210	2	0	25
TOWN	4,061	5,517	46	17	2,427
TOTAL	4,179	5,727	48	17	2,452
<u>CARLTON</u>					
TOWN	8,966	15,039	3	34	1,002
TOTAL	8,966	15,039	3	34	1,002
<u>CHISAGO</u>					
CITY	1,861	2,495	14	9	1,620
TOWN	8,636	11,227	53	30	6,356
TOTAL	10,497	13,722	67	39	7,976
<u>GRANT</u>					
TOWN	6,368	6,118	4	74	5,791
TOTAL	6,368	6,118	4	74	5,791
<u>HENNEPIN</u>					
CITY	10,989	14,176	60	67	14,177
TOTAL	10,989	14,176	60	67	14,177
<u>ITASCA</u>					
CITY	1,180	1,477	3	1	311
TOWN	9,771	11,515	21	15	1,287
TOTAL	10,951	12,992	24	16	1,598
<u>KANDIYOHI</u>					
TOWN	169	234	8	11	1,495
TOTAL	169	234	8	11	1,495
<u>KOOCHICHING²</u>					
TOWN	0	0	5	48	2,049
TOTAL	0	0	5	48	2,049
<u>LAKE OF THE WOODS²</u>					
TOWN	0	0	2	36	1,756
TOTAL	0	0	2	36	1,756
<u>MEEKER</u>					
TOWN	6,372	7,315	33	65	6,124
TOTAL	6,372	7,315	33	65	6,124
<u>MILLE LACS</u>					
CITY	341	539	1	12	483
TOWN	1,244	1,774	5	20	1,269
TOTAL	1,585	2,313	6	32	1,752
<u>PINE</u>					
CITY	1,698	2,147	15	11	1,314
TOWN	12,743	15,678	54	103	8,270
TOTAL	14,441	17,825	69	114	9,584

**TABLE 46
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 2002**

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	7,412	8,510	43	49	6,687
TOTAL	7,412	8,510	43	49	6,687
<u>ROSEAU</u>					
TOWN	8,090	10,423	30	52	2,592
TOTAL	8,090	10,423	30	52	2,592
<u>ST. LOUIS</u>					
CITY	6,112	9,740	4	48	1,446
TOWN	20,859	27,745	4	66	2,338
TOTAL	26,971	37,485	8	114	3,784
<u>SHERBURNE</u>					
CITY	1,341	1,459	4	3	895
TOWN	8,469	8,018	63	36	4,237
TOTAL	9,810	9,477	67	39	5,132
<u>STEARNS</u>					
TOWN	8,868	9,892	112	27	8,758
TOTAL	8,868	9,892	112	27	8,758
<u>STEVENS</u>					
TOWN	661	632	3	4	482
TOTAL	661	632	3	4	482
<u>TRAVERSE</u>					
TOWN	3,326	2,666	3	41	2,548
TOTAL	3,326	2,666	3	41	2,548
<u>WASHINGTON</u>					
CITY	12,860	11,854	88	18	8,603
TOWN	1,576	1,680	16	9	887
TOTAL	14,436	13,534	104	27	9,490
<u>WRIGHT</u>					
TOWN	8,188	7,861	69	38	6,459
TOTAL	8,188	7,861	69	38	6,459
<u>STATEWIDE TOTAL</u>					
CITY	36,500	44,097	191	169	28,874
TOWN	125,779	151,844	577	775	72,814
TOTAL	162,279	195,941	768	944	101,688

(1) Counties not listed in this table did not have any power line credit for taxes payable in 2002.

(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 2002

<u>AGRICULTURAL PRESERVES CREDIT</u>					<u>COUNTY CONSERVATION CREDIT</u>				
<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>NUMBER OF ACRES</u>	<u>NET TAX CAPACITY</u>	<u>CREDIT AMOUNT</u>	<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>NUMBER OF ACRES</u>	<u>NET TAX CAPACITY</u>	<u>CREDIT AMOUNT</u>
<u>ANOKA</u>					<u>WASECA</u>				
CITY	90	2,728	43,709	4,113	CITY	0	0	0	0
TOWN	0	0	0	0	TOWN	933	83,893	1,252,243	125,786
TOTAL	90	2,728	43,709	4,113	TOTAL	933	83,893	1,252,243	125,786
<u>CARVER</u>					<u>WINONA</u>				
CITY	4	214	1,762	413	CITY	0	0	0	0
TOWN	1,209	100,684	765,205	150,816	TOWN	419	41,421	437,872	62,125
TOTAL	1,213	100,898	766,967	151,229	TOTAL	419	41,421	437,872	62,125
<u>DAKOTA</u>					<u>WRIGHT</u>				
CITY	58	3,525	34,118	5,280	CITY	4	275	4,155	413
TOWN	949	59,990	571,716	89,653	TOWN	182	10,514	128,124	15,751
TOTAL	1,007	63,515	605,834	94,933	TOTAL	186	10,789	132,279	16,164
<u>HENNEPIN</u>					<u>STATEWIDE TOTAL</u>				
CITY	244	13,025	125,581	25,297	CITY	4	275	4,155	413
TOWN	3	234	2,148	352	TOWN	1,534	135,828	1,818,239	203,662
TOTAL	247	13,259	127,729	25,649	TOTAL	1,538	136,103	1,822,394	204,075
<u>SCOTT</u>									
CITY	7	426	4,379	639					
TOWN	129	8,031	90,739	11,996					
TOTAL	136	8,457	95,118	12,635					
<u>WASHINGTON</u>									
CITY	96	4,113	26,973	6,168					
TOWN	105	5,186	35,283	7,778					
TOTAL	201	9,299	62,256	13,946					
<u>STATEWIDE TOTAL</u>									
CITY	499	24,031	236,522	41,910					
TOWN	2,395	174,125	1,465,091	260,595					
TOTAL	2,894	198,156	1,701,613	302,505					

**TABLE 48
OTHER CREDITS
TAXES PAYABLE 2002**

**DISPARITY REDUCTION CREDIT
NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY**

<u>COUNTY</u>	<u>PARCEL COUNT</u>	<u>CREDIT AMOUNT</u>		<u>TOTAL CREDIT</u>
		<u>TIF</u>	<u>OTHER</u>	
CLAY	1,007	\$ 306,590	\$ 1,796,813	\$ 2,104,410
POLK	369	136,203	736,071	872,643
WILKIN	9	4	9,527	9,540
STATEWIDE TOTAL	1,385	\$ 442,797	\$ 2,542,411	\$ 2,985,208

**DISASTER CREDIT
NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY**

<u>COUNTY</u>	<u>PARCEL COUNT</u>	<u>REDUCED NET TAX CAPACITY</u>	<u>CREDIT AMOUNT</u>		<u>TOTAL CREDIT</u>
			<u>TIF</u>	<u>OTHER</u>	
GROW WING	73	\$ 6,053	\$ 0	\$ 5,935	\$ 5,935
GOODHUE	29	3,177	0	3,577	3,577
STATEWIDE TOTAL	102	\$ 9,230	\$ 0	\$ 9,512	\$ 9,512

TABLE 49
TACONITE HOMESTEAD CREDIT AMOUNTS AT 57 AND 66 PERCENT, NUMBER OF HOMESTEADS
RECEIVING LESS THAN MAXIMUM, AND MAXIMUM CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY	57% CREDIT			66% CREDIT		
	CURRENT YEAR AMOUNT	NUMBER OF HMSTDS RECEIVING<MAX	NUMBER OF HMSTDS RECEIVING MAXIMUM	CURRENT YEAR AMOUNT	NUMBER OF HMSTDS RECEIVING<MAX	NUMBER OF HMSTDS RECEIVING MAXIMUM
<u>AITKIN</u>						
CITY	125,139	350	205	0	0	0
TOWN	699,684	1,131	1,705	0	0	0
TOTAL	824,823	1,481	1,910	0	0	0
<u>COOK</u>						
CITY	125,644	36	408	0	0	0
TOWN	288,591	454	746	19,711	29	44
TOTAL	414,235	490	1,154	19,711	29	44
<u>CROW WING</u>						
CITY	157,751	261	390	272,021	328	644
TOWN	387,431	793	914	172,769	259	385
TOTAL	545,182	1,054	1,304	444,790	587	1,029
<u>ITASCA</u>						
CITY	784,122	312	2,481	690,337	999	1,630
TOWN	1,937,315	2,339	5,203	474,528	213	1,355
TOTAL	2,721,437	2,651	7,684	1,164,865	1,212	2,985
<u>KOOCHICHING</u>						
CITY	0	0	0	0	0	0
TOWN	0	0	0	4,807	35	0
TOTAL	0	0	0	4,807	35	0
<u>LAKE</u>						
CITY	335,006	177	1,022	234,633	244	544
TOWN	509,580	639	1,339	0	0	0
TOTAL	844,586	816	2,361	234,633	244	544
<u>ST. LOUIS</u>						
CITY	239,092	361	452	4,970,587	5,252	12,041
TOWN	2,329,917	2,844	6,162	880,213	680	2,339
TOTAL	2,569,009	3,205	6,614	5,850,800	5,932	14,380
<u>STATEWIDE TOTAL</u>						
CITY	1,766,754	1,497	4,958	6,167,578	6,823	14,859
TOWN	6,152,518	8,200	16,069	1,552,028	1,216	4,123
TOTAL	7,919,272	9,697	21,027	7,719,606	8,039	18,982

TABLE 50
RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY	NUMBER RECEIVING		CREDIT AMOUNT		COUNTY	NUMBER RECEIVING		CREDIT AMOUNT	
	TO \$150	\$150 - \$304	AG	NON-AG		TO \$150	\$150 - \$304	AG	NON-AG
			HOMESTEADS	HOMESTEADS				HOMESTEADS	HOMESTEADS
AITKIN					CARVER				
CITY	348	527	649	153,975	CITY	3,135	13,971	10,240	3,584,007
TOWN	1,168	3,969	208,032	885,926	TOWN	357	3,156	305,442	491,739
TOTAL	1,516	4,496	208,681	1,039,901	TOTAL	3,492	17,127	315,682	4,075,746
ANOKA					CASS				
CITY	3,586	80,225	94,225	20,501,820	CITY	672	1,411	4,028	392,731
TOWN	260	3,717	56,845	848,566	TOWN	1,400	5,661	141,075	1,392,331
TOTAL	3,846	83,942	151,070	21,350,386	TOTAL	2,072	7,072	145,103	1,785,062
BECKER					CHIPPEWA				
CITY	585	2,320	1,238	626,059	CITY	830	1,873	1,889	530,463
TOWN	1,383	5,244	331,066	1,104,881	TOWN	417	1,045	161,047	133,228
TOTAL	1,968	7,564	332,304	1,730,940	TOTAL	1,247	2,918	162,936	663,691
BELTRAMI					CHISAGO				
CITY	830	1,896	5,401	533,953	CITY	356	6,601	66,361	1,682,973
TOWN	1,497	5,238	186,327	1,270,641	TOWN	375	6,797	424,780	1,287,598
TOTAL	2,327	7,134	191,728	1,804,594	TOTAL	731	13,398	491,141	2,970,571
BENTON					CLAY				
CITY	248	4,486	1,729	1,207,003	CITY	890	9,363	3,697	2,540,310
TOWN	315	3,658	324,892	646,384	TOWN	311	2,828	253,240	504,084
TOTAL	563	8,144	326,621	1,853,387	TOTAL	1,201	12,191	256,937	3,044,394
BIG STONE					CLEARWATER				
CITY	785	571	3,970	185,533	CITY	402	286	1,559	96,687
TOWN	409	286	60,890	40,580	TOWN	831	1,175	171,643	188,416
TOTAL	1,194	857	64,860	226,113	TOTAL	1,233	1,461	173,202	285,103
BLUE EARTH					COOK				
CITY	538	8,464	3,648	2,232,745	CITY	21	422	51	115,537
TOWN	382	4,255	371,395	732,915	TOWN	177	1,073	4,316	277,350
TOTAL	920	12,719	375,043	2,965,660	TOTAL	198	1,495	4,367	392,887
BROWN					COTTONWOOD				
CITY	988	5,425	4,007	1,487,754	CITY	1,307	1,544	4,125	473,460
TOWN	492	1,707	252,753	202,036	TOWN	700	655	139,458	69,833
TOTAL	1,480	7,132	256,760	1,689,790	TOTAL	2,007	2,199	143,583	543,293
CARLTON					CROW WING				
CITY	603	4,123	6,054	1,097,848	CITY	1,358	7,727	7,995	2,046,308
TOWN	728	4,523	179,478	1,044,269	TOWN	1,122	8,081	200,423	1,945,570
TOTAL	1,331	8,646	185,532	2,142,117	TOTAL	2,480	15,808	208,418	3,991,878

TABLE 50
RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY	NUMBER RECEIVING		CREDIT AMOUNT		COUNTY	NUMBER RECEIVING		CREDIT AMOUNT	
	TO \$150	\$150 - \$304	AG	NON-AG		TO \$150	\$150 - \$304	AG	NON-AG
			HOMESTEADS	HOMESTEADS				HOMESTEADS	HOMESTEADS
DAKOTA					HOUSTON				
CITY	11,426	88,203	31,102	22,194,210	CITY	321	3,312	3,519	873,640
TOWN	417	3,919	202,698	718,924	TOWN	296	2,340	235,018	362,422
TOTAL	11,843	92,122	233,800	22,913,134	TOTAL	617	5,652	238,537	1,236,062
DODGE					HUBBARD				
CITY	193	2,933	1,461	785,485	CITY	347	830	1,275	234,592
TOWN	143	2,199	241,622	329,137	TOWN	935	4,269	132,071	1,020,255
TOTAL	336	5,132	243,083	1,114,622	TOTAL	1,282	5,099	133,346	1,254,847
DOUGLAS					ISANTI				
CITY	433	2,979	7,740	808,933	CITY	171	2,319	988	633,435
TOWN	809	6,246	314,648	1,325,055	TOWN	323	7,107	491,412	1,366,070
TOTAL	1,242	9,225	322,388	2,133,988	TOTAL	494	9,426	492,400	1,999,505
FARIBAULT					ITASCA				
CITY	1,929	1,868	4,212	598,130	CITY	1,354	4,060	1,473	1,123,100
TOWN	525	1,372	222,011	149,320	TOWN	1,317	7,781	125,546	1,964,529
TOTAL	2,454	3,240	226,223	747,450	TOTAL	2,671	11,841	127,019	3,087,629
FILLMORE					JACKSON				
CITY	798	3,278	21,113	878,000	CITY	866	1,301	2,456	381,238
TOWN	496	2,403	382,009	256,797	TOWN	539	1,151	209,569	120,048
TOTAL	1,294	5,681	403,122	1,134,797	TOTAL	1,405	2,452	212,025	501,286
FREEBORN					KANABEC				
CITY	1,680	5,834	2,496	1,577,495	CITY	162	781	4,429	207,892
TOWN	614	2,722	297,133	435,307	TOWN	657	3,159	252,151	614,805
TOTAL	2,294	8,556	299,629	2,012,802	TOTAL	819	3,940	256,580	822,697
GOODHUE					KANDIYOHI				
CITY	316	8,320	14,254	2,187,327	CITY	618	5,962	3,068	1,594,252
TOWN	340	4,456	499,920	670,879	TOWN	818	4,906	302,864	1,001,949
TOTAL	656	12,776	514,174	2,858,206	TOTAL	1,436	10,868	305,932	2,596,201
GRANT					KITTSOON				
CITY	584	599	3,075	186,540	CITY	682	371	3,818	129,473
TOWN	312	706	99,695	99,971	TOWN	508	251	63,572	28,827
TOTAL	896	1,305	102,770	286,511	TOTAL	1,190	622	67,390	158,300
HENNEPIN					KOOCHICHING				
CITY	32,633	265,451	130,677	68,301,276	CITY	1,078	1,498	1,745	461,188
TOWN	145	650	15,478	142,664	TOWN	632	1,676	82,180	380,867
TOTAL	32,778	266,101	146,155	68,443,940	TOTAL	1,710	3,174	83,925	842,055

TABLE 50
RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY	NUMBER RECEIVING		CREDIT AMOUNT		COUNTY	NUMBER RECEIVING		CREDIT AMOUNT	
	TO \$150	\$150 - \$304	AG	NON-AG		TO \$150	\$150 - \$304	AG	NON-AG
			HOMESTEADS	HOMESTEADS				HOMESTEADS	HOMESTEADS
LAC QUI PARLE					MARTIN				
CITY	895	570	494	200,132	CITY	1,950	3,418	5,748	999,404
TOWN	871	529	123,836	71,995	TOWN	562	1,402	228,037	160,159
TOTAL	1,766	1,099	124,330	272,127	TOTAL	2,512	4,820	233,785	1,159,563
LAKE					MEEKER				
CITY	392	1,595	0	413,166	CITY	385	2,738	2,263	738,481
TOWN	250	1,725	1,980	461,685	TOWN	285	3,651	318,119	636,115
TOTAL	642	3,320	1,980	874,851	TOTAL	670	6,389	320,382	1,374,596
LAKE OF THE WOODS					MILLE LACS				
CITY	220	184	157	62,520	CITY	280	2,168	2,565	592,434
TOWN	379	770	42,758	182,628	TOWN	499	3,987	236,290	838,465
TOTAL	599	954	42,915	245,148	TOTAL	779	6,155	238,855	1,430,899
LE SUEUR					MORRISON				
CITY	282	4,201	2,166	1,121,286	CITY	650	3,112	25,737	819,051
TOWN	218	3,615	317,538	622,588	TOWN	1,234	5,205	555,546	869,034
TOTAL	500	7,816	319,704	1,743,874	TOTAL	1,884	8,317	581,283	1,688,085
LINCOLN					MOWER				
CITY	674	566	3,615	181,292	CITY	1,670	7,777	6,821	2,043,301
TOWN	534	500	107,961	57,711	TOWN	468	2,677	314,941	398,003
TOTAL	1,208	1,066	111,576	239,003	TOTAL	2,138	10,454	321,762	2,441,304
LYON					MURRAY				
CITY	911	4,127	2,632	1,123,334	CITY	874	871	3,265	282,031
TOWN	279	1,534	198,824	215,432	TOWN	887	756	137,240	118,564
TOTAL	1,190	5,661	201,456	1,338,766	TOTAL	1,761	1,627	140,505	400,595
MCLEOD					NICOLLET				
CITY	270	6,801	2,777	1,831,917	CITY	245	5,668	1,995	1,490,494
TOWN	192	3,269	364,568	481,520	TOWN	161	1,894	237,812	258,572
TOTAL	462	10,070	367,345	2,313,437	TOTAL	406	7,562	239,807	1,749,066
MAHNOMEN					NOBLES				
CITY	246	297	435	91,437	CITY	1,257	3,094	4,271	864,704
TOWN	396	520	72,051	86,712	TOWN	922	933	175,225	128,923
TOTAL	642	817	72,486	178,149	TOTAL	2,179	4,027	179,496	993,627
MARSHALL					NORMAN				
CITY	794	753	1,326	235,108	CITY	740	647	674	205,834
TOWN	1,168	731	157,429	91,482	TOWN	759	381	82,262	62,513
TOTAL	1,962	1,484	158,755	326,590	TOTAL	1,499	1,028	82,936	268,347

**TABLE 50
RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP
TAXES PAYABLE 2002**

COUNTY	NUMBER RECEIVING		CREDIT AMOUNT		COUNTY	NUMBER RECEIVING		CREDIT AMOUNT	
	TO \$150	\$150 - \$304	AG	NON-AG		TO \$150	\$150 - \$304	AG	NON-AG
			HOMESTEADS	HOMESTEADS				HOMESTEADS	HOMESTEADS
OLMSTED					REDWOOD				
CITY	2,145	27,548	5,912	7,339,553	CITY	1,448	2,174	2,580	653,918
TOWN	872	6,444	505,450	1,192,562	TOWN	993	922	191,961	111,615
TOTAL	3,017	33,992	511,362	8,532,115	TOTAL	2,441	3,096	194,541	765,533
OTTER TAIL					RENVILLE				
CITY	1,361	5,748	15,168	1,549,352	CITY	1,340	2,121	2,838	629,533
TOWN	2,213	9,108	740,237	1,742,321	TOWN	736	1,418	261,550	145,488
TOTAL	3,574	14,856	755,405	3,291,673	TOTAL	2,076	3,539	264,388	775,021
PENNINGTON					RICE				
CITY	642	1,690	156	463,182	CITY	428	9,220	5,794	2,419,280
TOWN	607	961	104,781	181,329	TOWN	419	4,804	323,941	904,063
TOTAL	1,249	2,651	104,937	644,511	TOTAL	847	14,024	329,735	3,323,343
PINE					ROCK				
CITY	475	1,982	40,390	503,947	CITY	551	1,566	4,207	434,574
TOWN	1,242	4,533	367,057	891,884	TOWN	511	651	126,395	78,522
TOTAL	1,717	6,515	407,447	1,395,831	TOTAL	1,062	2,217	130,602	513,096
PIPESTONE					ROSEAU				
CITY	1,057	1,286	6,805	395,102	CITY	325	1,239	1,310	339,821
TOWN	547	469	105,244	56,349	TOWN	890	2,259	219,740	427,520
TOTAL	1,604	1,755	112,049	451,451	TOTAL	1,215	3,498	221,050	767,341
POLK					ST. LOUIS				
CITY	1,616	3,857	2,763	1,114,156	CITY	8,332	35,242	12,298	9,512,500
TOWN	1,573	2,012	267,213	349,448	TOWN	2,758	15,594	169,940	4,004,235
TOTAL	3,189	5,869	269,976	1,463,604	TOTAL	11,090	50,836	182,238	13,516,735
POPE					SCOTT				
CITY	441	1,223	514	342,640	CITY	2,850	20,206	20,693	5,074,232
TOWN	567	1,599	177,888	270,992	TOWN	1,235	4,882	331,578	896,608
TOTAL	1,008	2,822	178,402	613,632	TOTAL	4,085	25,088	352,271	5,970,840
RAMSEY					SHERBURNE				
CITY	7,807	115,804	3,487	30,222,243	CITY	464	9,137	71,220	2,319,616
TOWN	353	3,545	0	871,138	TOWN	631	9,725	508,740	1,972,017
TOTAL	8,160	119,349	3,487	31,093,381	TOTAL	1,095	18,862	579,960	4,291,633
RED LAKE					SIBLEY				
CITY	501	318	3,037	103,311	CITY	522	2,142	3,007	582,100
TOWN	437	239	54,225	31,947	TOWN	170	2,134	304,108	250,285
TOTAL	938	557	57,262	135,258	TOTAL	692	4,276	307,115	832,385

TABLE 50
RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY	NUMBER RECEIVING		CREDIT AMOUNT		COUNTY	NUMBER RECEIVING		CREDIT AMOUNT	
	TO \$150	\$150 - \$304	AG	NON-AG		TO \$150	\$150 - \$304	AG	NON-AG
			HOMESTEADS	HOMESTEADS				HOMESTEADS	HOMESTEADS
STEARNS					WASHINGTON				
CITY	1,616	22,629	50,111	6,042,998	CITY	7,025	50,065	126,806	12,560,340
TOWN	1,212	10,967	768,714	2,094,541	TOWN	1,582	3,257	103,905	733,346
TOTAL	2,828	33,596	818,825	8,137,539	TOTAL	8,607	53,322	230,711	13,293,686
STEELE					WATONWAN				
CITY	277	7,591	830	2,041,325	CITY	952	1,564	1,078	453,042
TOWN	98	2,313	258,843	353,757	TOWN	581	669	119,514	96,091
TOTAL	375	9,904	259,673	2,395,082	TOTAL	1,533	2,233	120,592	549,133
STEVENS					WILKIN				
CITY	450	1,257	2,909	347,444	CITY	412	925	1,978	259,041
TOWN	396	670	96,438	105,467	TOWN	250	594	97,444	71,914
TOTAL	846	1,927	99,347	452,911	TOTAL	662	1,519	99,422	330,955
SWIFT					WINONA				
CITY	847	1,269	1,819	372,956	CITY	779	9,237	8,110	2,419,852
TOWN	737	622	117,728	91,941	TOWN	616	3,336	283,633	580,411
TOTAL	1,584	1,891	119,547	464,897	TOTAL	1,395	12,573	291,743	3,000,263
TODD					WRIGHT				
CITY	1,097	1,580	4,641	474,514	CITY	1,359	15,688	69,731	3,982,293
TOWN	1,611	3,719	480,624	589,523	TOWN	747	9,634	649,849	1,769,200
TOTAL	2,708	5,299	485,265	1,064,037	TOTAL	2,106	25,322	719,580	5,751,493
TRAVERSE					YELLOW MEDICINE				
CITY	611	287	1,245	111,779	CITY	954	1,172	2,867	351,630
TOWN	265	265	62,366	26,861	TOWN	584	1,020	188,047	113,203
TOTAL	876	552	63,611	138,640	TOTAL	1,538	2,192	190,914	464,833
WABASHA					STATE TOTAL				
CITY	253	3,704	8,239	985,114	CITY	135,763	964,004	1,012,503	251,675,786
TOWN	240	2,630	281,377	415,368	TOWN	58,773	268,836	20,265,586	51,757,694
TOTAL	493	6,334	289,616	1,400,482	TOTAL	194,536	1,232,840	21,278,089	303,433,480
WADENA									
CITY	789	1,418	2,672	420,227					
TOWN	677	1,407	162,399	243,209					
TOTAL	1,466	2,825	165,071	663,436					
WASECA									
CITY	229	3,394	580	912,873					
TOWN	209	1,974	219,541	298,265					
TOTAL	438	5,368	220,121	1,211,138					

TABLE 51
AGRICULTURAL MARKET VALUE CREDIT BY COUNTY
TAXES PAYABLE 2002

	NUMBER RECEIVING			CREDIT AMOUNT
	TO \$115	\$115 - \$230	AT \$230 MAX	
Aitkin	735	290	141	122,496
Anoka	281	221	122	83,259
Becker	785	510	458	240,491
Beltrami	796	326	181	141,498
Benton	481	466	463	220,162
Big Stone	97	92	393	111,541
Blue Earth	240	181	1,186	318,730
Brown	145	104	1,142	292,390
Carlton	711	235	54	95,078
Carver	228	377	693	242,740
Cass	430	307	144	112,012
Chippewa	107	90	668	183,608
Chisago	1,116	557	284	227,287
Clay	287	222	688	217,382
Clearwater	652	274	156	119,973
Cook	4	10	5	3,257
Cottonwood	165	91	813	211,163
Crow Wing	395	304	216	128,558
Dakota	349	230	614	200,774
Dodge	243	124	662	193,989
Douglas	526	422	561	235,886
Faribault	132	100	1,023	259,208
Fillmore	312	328	1,180	351,367
Freeborn	206	169	1,175	312,396
Goodhue	400	391	1,288	391,697
Grant	104	79	455	124,054
Hennepin	566	296	218	130,193
Houston	401	263	732	237,791
Hubbard	344	225	140	91,717
Isanti	1,235	552	244	226,472
Itasca	380	173	65	68,680
Jackson	170	101	982	252,734
Kanabec	616	383	244	161,213
Kandiyohi	286	281	938	282,435
Kittson	160	124	355	112,628
Koochiching	419	107	32	47,454
Lac Qui Parle	117	135	743	214,225
Lake	10	3	1	1,480
Lake of the Woods	183	58	48	30,540
Le Sueur	230	251	792	241,767
Lincoln	136	160	502	151,537
Lyon	138	124	862	228,203
McLeod	297	233	1,027	296,886
Mahnomen	175	109	194	72,781
Marshall	469	337	640	230,539

TABLE 51
AGRICULTURAL MARKET VALUE CREDIT BY COUNTY
TAXES PAYABLE 2002

	NUMBER RECEIVING			CREDIT AMOUNT
	TO \$115	\$115 - \$230	AT \$230 MAX	
Martin	190	92	1,050	266,009
Meeker	336	295	769	250,541
Mille Lacs	554	394	203	150,987
Morrison	1,122	914	865	429,436
Mower	382	133	1,084	294,036
Murray	201	117	823	219,505
Nicollet	166	80	796	209,323
Nobles	177	131	1,033	270,476
Norman	159	151	469	142,783
Olmsted	788	356	943	322,716
Ottertail	1,474	1,090	1,342	597,121
Pennington	343	185	199	95,895
Pine	1,150	606	279	239,135
Pipestone	183	110	525	151,941
Polk	711	369	934	314,788
Pope	238	209	555	177,389
Ramsey	9	5	1	1,463
Red Lake	684	167	38	70,959
Redwood	227	123	1,152	298,831
Renville	155	97	1,368	338,611
Rice	280	480	1,074	349,159
Rock	178	94	581	159,132
Roseau	630	318	449	190,673
St Louis	742	182	46	83,933
Scott	550	371	594	235,888
Sherburne	1,785	381	155	195,826
Sibley	193	162	1,067	286,022
Stearns	931	819	2,039	673,964
Steele	208	125	783	213,148
Stevens	92	86	511	137,400
Swift	170	119	691	190,308
Todd	1,480	839	421	323,616
Traverse	51	40	392	100,239
Wabasha	231	165	820	231,805
Wadena	515	302	163	120,141
Waseca	162	98	763	201,013
Washington	404	385	338	169,144
Watowan	100	71	677	173,085
Wilken	74	55	450	116,652
Winona	153	243	847	247,453
Wright	759	1,065	1,215	516,872
Yellow Medicine	179	152	842	230,103
Statewide Total	35,375	22,591	52,870	18,207,792

**TABLE 52
CONTAMINATION TAX DATA
TAXES PAYABLE 2002**

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				2	\$ 8,532	\$ 4,266
Becker				1	1,544	772
Beltrami	1	\$ 656	\$ 656			
Dakota						
Douglas						
Goodhue				1	338	169
Hennepin	10	35,104	35,104	13	84,332	42,166
Ramsey	2	11,500	11,500	2	7,866	3,933
St. Louis				1	1,020	510
Winona				2	1,597	799
TOTAL	13	\$ 47,260	\$ 47,260	22	\$ 105,229	\$ 52,615

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				2	\$ 15,446	\$ 1,931
Becker	1	\$ 574	\$ 144			
Beltrami						
Dakota	1	1,000	250	1	6,984	873
Douglas	1	1,380	345			
Goodhue						
Hennepin	3	45,396	11,349	8	77,664	9,708
Ramsey	13	67,501	16,876	6	13,766	1,721
St. Louis				9	18,479	2,310
Winona						
TOTAL	19	\$ 115,851	\$ 28,964	26	\$ 132,339	\$ 16,543

STATEWIDE TOTAL			
County	Number of Parcels	Net Tax Capacity	Total Tax
Anoka	4	\$ 23,978	\$ 6,196
Becker	2	2,118	916
Beltrami	1	656	656
Dakota	2	7,984	1,123
Douglas	1	1,380	345
Goodhue	1	338	170
Hennepin	34	242,496	98,327
Ramsey	23	100,633	34,034
St. Louis	10	19,499	2,820
Winona	3	2,278	1,480
TOTAL	81	\$ 401,360	\$ 146,067

TABLE 53
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION
VALUATION AND TAX DIFFERENCES BY COUNTY
TAXES PAYABLE 2002

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>VALUE DIFFERENCE ¹</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>TAX DIFFERENCE ²</u>
AITKIN	\$ 33,353	\$ 28,171	\$ (5,182)	\$ 68,845	\$ 44,976	\$ (23,869)
ANOKA	15,771,260	27,361,064	11,589,804	24,681,547	37,527,657	12,846,110
CARVER	3,447,483	5,149,826	1,702,343	5,395,206	8,941,085	3,545,879
COOK	44,408	10,654	(33,754)	91,663	13,631	(78,032)
CROW WING	79,680	41,336	(38,344)	164,472	62,625	(101,847)
DAKOTA	25,992,691	27,839,600	1,846,909	40,677,845	37,574,772	(3,103,073)
HENNEPIN	119,810,303	83,408,861	(36,401,442)	187,499,528	137,051,426	(50,448,102)
ITASCA	187,039	196,907	9,868	386,086	384,101	(1,985)
KOOCHICHING	0	140	140	0	94	94
LAKE	155,007	54,911	(100,096)	319,963	99,043	(220,920)
RAMSEY	33,898,905	49,375,272	15,476,367	53,050,773	83,611,685	30,560,912
ST. LOUIS	378,217	550,851	172,634	780,709	1,219,334	438,625
SCOTT	4,830,459	6,220,217	1,389,758	7,559,522	9,229,741	1,670,219
WASHINGTON	10,519,273	14,914,439	4,395,166	16,462,350	21,390,582	4,928,232
TOTAL	\$ 215,148,078	\$ 215,152,249	\$ 4,171	\$ 337,138,509	\$ 337,150,752	\$ 12,243

(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 2002

METROPOLITAN						
	CITY	TOWNSHIP	SCHOOL DISTRICT	SPECIAL DISTRICT	COUNTY	TOTAL
ANOKA	\$ 11,097,920	\$ 273,913	\$ 11,052,593	\$ 1,761,689	\$ 13,341,542	\$ 37,527,657
CARVER	1,921,724	131,605	2,852,604	250,486	3,784,666	8,941,085
DAKOTA	11,817,279	202,821	12,400,726	1,249,089	11,904,857	37,574,772
HENNEPIN	46,092,849	23,733	33,434,903	6,464,992	51,034,949	137,051,426
RAMSEY	23,344,061	186,664	18,617,745	8,091,280	33,371,935	83,611,685
SCOTT	2,352,449	166,322	3,027,623	323,124	3,360,223	9,229,741
WASHINGTON	6,536,909	152,144	6,994,270	1,159,750	6,547,509	21,390,582
METRO TOTAL	\$ 103,163,191	\$ 1,137,202	\$ 88,380,464	\$ 19,300,410	\$ 123,345,681	\$ 335,326,948
IRON RANGE						
	CITY	TOWNSHIP	SCHOOL DISTRICT	SPECIAL DISTRICT	COUNTY	TOTAL
AITKIN	\$ 5,373	\$ 4,287	\$ 1,634	\$ 0	\$ 33,682	\$ 44,976
COOK	4,093	55	1,009	0	8,474	13,631
CROW WING	32,705	4,808	3,745	966	20,401	62,625
ITASCA	113,676	31,404	57,988	10,235	170,798	384,101
KOOCHICHING	0	0	0	94	0	94
LAKE	47,753	1,519	957	839	47,975	99,043
ST LOUIS	531,474	54,523	42,545	13,693	577,099	1,219,334
IRON RANGE TOTAL	\$ 735,074	\$ 96,596	\$ 107,878	\$ 25,827	\$ 858,429	\$ 1,823,804
STATEWIDE TOTAL	\$ 103,898,265	\$ 1,233,798	\$ 88,488,342	\$ 19,326,237	\$ 124,204,110	\$ 337,150,752

TABLE 55
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 2002

COUNTY	AVG TAX RATE		TRANSMISSION						DISTRIBUTION					
	MKT	NET TAX	VALUE			TAX			VALUE			TAX		
	VALUE	CAP.	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC
AITKIN	0.0031	118.815	1,644,500	32,890	32,890	51	19,054	39,078	0	0	0	0	0	0
ANOKA	0.0456	115.242	25,400	508	508	12	294	585	8,900	178	178	4	103	205
BECKER	0.0104	125.144	1,003,600	20,072	20,072	104	11,628	25,119	793,500	15,870	15,870	82	9,194	19,860
BELTRAMI	0.0005	151.765	1,184,000	22,180	22,180	6	12,850	33,661	1,538,900	30,778	30,778	7	17,831	46,710
BENTON	0.0049	142.294	1,617,700	32,354	32,354	79	18,743	46,038	141,200	2,824	2,824	7	1,636	4,019
BIG STONE	0.1359	155.975	612,900	12,258	12,258	833	7,101	19,119	45,800	916	916	62	531	1,429
BLUE EARTH	0.0260	103.903	2,228,300	44,566	44,566	579	25,818	46,305	521,700	10,434	10,434	135	6,044	10,841
BROWN	0.1024	109.207	77,200	1,544	1,544	79	894	1,686	57,500	1,150	1,150	59	666	1,256
CARLTON	0.0178	162.224	4,813,700	95,361	95,361	859	55,245	154,698	1,350,100	27,002	27,002	241	15,643	43,804
CARVER	0.1372	121.802	3,696,100	73,922	73,922	5,069	42,825	90,038	528,300	10,566	10,566	725	6,121	12,870
CASS	0.0057	90.877	3,117,700	61,604	61,604	179	35,689	55,984	507,800	8,656	8,656	29	5,015	7,866
CHIPPEWA	0.0939	129.738	568,500	11,370	11,370	534	6,587	14,751	137,500	2,750	2,750	129	1,593	3,568
CHISAGO	0.0858	133.325	4,426,900	88,538	88,538	3,798	51,294	118,044	946,900	18,938	18,938	812	10,972	25,250
CLAY	0.0177	132.326	1,035,300	18,911	18,911	183	10,956	25,024	139,000	2,780	2,780	25	1,611	3,679
CLEARWATER	0.0060	165.497	326,100	6,522	6,522	20	3,778	10,794	5,700	114	114	0	66	189
COOK	0.0003	84.239	2,197,900	43,208	43,208	6	25,032	36,398	0	0	0	0	0	0
COTTONWOOD	0.1072	111.432	71,200	1,407	1,407	76	815	1,567	146,500	2,197	2,197	157	1,273	2,449
CROW WING	0.0175	90.904	3,557,200	70,394	70,394	621	40,781	63,991	317,700	6,354	6,354	56	3,681	5,776
DAKOTA	0.1322	108.360	1,559,400	31,188	31,188	2,061	18,068	33,795	74,400	1,488	1,488	98	862	1,612
DODGE	0.0040	132.677	797,600	15,202	15,202	32	8,807	20,170	837,400	16,748	16,748	34	9,703	22,221
DOUGLAS	0.0197	97.645	1,205,500	24,110	24,110	237	13,967	23,542	1,003,600	20,072	20,072	197	11,628	19,599
FARIBAULT	0.0512	99.956	12,600	189	189	6	110	188	840,500	16,032	16,032	430	9,288	16,024
FILLMORE	0.1263	118.000	0	0	0	0	0	0	223,600	3,722	3,722	282	2,156	4,392
FREEBORN	0.0178	99.451	96,300	1,813	1,813	17	1,050	1,802	1,084,700	21,694	21,694	194	12,568	21,575
GOODHUE	0.0170	146.822	2,073,000	41,460	41,460	352	24,020	60,872	282,200	5,644	5,644	48	3,270	8,288
GRANT	0.1253	122.181	1,003,700	19,324	19,324	1,257	11,194	23,610	387,600	7,752	7,752	485	4,490	9,471
HENNEPIN	0.1294	129.364	1,841,700	36,834	36,834	2,382	21,339	47,650	141,500	2,830	2,830	183	1,639	3,661
HOUSTON	0.0413	129.832	289,600	5,792	5,792	120	3,356	7,520	16,400	328	328	6	190	426
HUBBARD	0.0029	105.674	1,922,500	38,450	38,450	56	22,274	40,632	0	0	0	0	0	0
ISANTI	0.0060	143.852	0	0	0	0	0	0	0	0	0	0	0	0
ITASCA	0.0244	133.945	5,954,700	119,094	119,094	1,455	68,995	159,520	45,400	908	908	11	526	1,216
JACKSON	0.0576	118.286	0	0	0	0	0	0	103,300	2,066	2,066	60	1,196	2,444

**TABLE 55
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 2002**

COUNTY	AVG TAX RATE		TRANSMISSION						DISTRIBUTION					
	MKT	NET TAX	VALUE			TAX			VALUE			TAX		
	VALUE	CAP.	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC
KANABEC	0.0000	0.000	0	0	0	0	0	0	0	0	0	0	0	0
KANDIYOHI	0.1005	131.004	1,050,100	21,002	21,002	1,055	12,167	27,513	143,500	2,626	2,626	144	1,521	3,440
KITTSOON	0.3803	91.117	942,700	18,854	18,854	3,585	10,922	17,178	89,500	1,790	1,790	340	1,037	1,630
KOOCHICHING	0.1569	95.007	18,378,800	367,576	367,576	28,827	212,948	349,223	0	0	0	0	0	0
LAC QUI PARLE	0.1468	111.623	458,900	9,026	9,026	674	5,229	10,075	435,100	8,682	8,682	639	5,030	9,691
LAKE	0.0000	129.171	1,199,000	23,980	23,980	0	13,892	30,975	102,100	2,042	2,042	0	1,183	2,638
LAKE/WOODS	0.0244	136.665	7,726,200	153,024	153,024	1,882	88,651	209,130	0	0	0	0	0	0
LESUEUR	0.0288	106.208	519,300	10,386	10,386	150	6,017	11,031	668,600	13,772	13,772	198	7,979	14,628
LINCOLN	0.1807	117.212	485,100	9,702	9,702	876	5,620	11,371	118,300	2,366	2,366	213	1,370	2,773
LYON	0.0293	106.991	445,000	7,414	7,414	130	4,295	7,932	526,900	9,038	9,038	154	5,236	9,665
MCLEOD	0.0229	137.807	311,800	5,486	5,486	71	3,178	7,560	280,600	5,612	5,612	64	3,251	7,734
MAHNOMEN	0.0021	187.693	254,700	5,094	5,094	5	2,951	9,561	62,100	1,242	1,242	1	720	2,331
MARSHALL	0.0870	94.092	293,300	5,077	5,077	255	2,941	4,777	106,700	2,134	2,134	93	1,236	2,008
MARTIN	0.0348	94.916	0	0	0	0	0	0	317,700	6,354	6,354	111	3,681	6,031
MEEKER	0.0107	118.064	112,200	2,244	2,244	11	1,300	2,649	68,100	1,362	1,362	7	789	1,608
MILLE LACS	0.0004	150.697	0	0	0	0	0	0	0	0	0	0	0	0
MORRISON	0.0146	128.490	3,251,600	63,146	63,146	474	36,582	81,136	2,348,500	46,220	46,220	343	26,777	59,388
MOWER	0.0009	94.371	8,900	216	214	8	124	202	433,700	13,063	13,063	382	7,489	12,328
MURRAY	0.2352	93.715	399,400	7,189	7,189	940	4,165	6,737	171,300	2,987	2,987	403	1,730	2,799
NICOLLET	0.0350	101.310	151,700	3,034	3,034	53	1,758	3,074	94,500	1,890	1,890	33	1,095	1,915
NOBLES	0.0487	119.690	214,100	3,532	3,532	104	2,046	4,227	112,200	2,225	2,225	54	1,289	2,663
NORMAN	0.1859	133.206	290,000	5,800	5,800	539	3,360	7,725	102,000	2,040	2,040	189	1,182	2,717
OLMSTED	0.1139	125.458	116,900	2,338	2,338	134	1,340	2,934	283,600	5,672	5,672	322	3,252	7,116
OTTER TAIL	0.0616	93.440	3,201,300	63,942	63,942	1,971	37,044	59,747	4,546,500	90,703	90,703	2,799	52,547	84,753
PENNINGTON	0.0271	175.325	0	0	0	0	0	0	27,400	548	548	7	318	961
PINE	0.0501	124.889	1,684,100	33,682	33,682	844	19,513	42,065	907,600	18,152	18,152	455	10,516	22,670
PIPESTONE	0.2514	118.796	183,300	3,666	3,666	461	2,124	4,354	241,400	4,078	4,078	607	2,363	4,845
POLK	0.0583	158.003	1,922,000	38,440	38,440	1,121	22,269	60,736	694,400	13,888	13,888	405	8,046	21,943

**TABLE 55
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 2002**

COUNTY	AVG TAX RATE		TRANSMISSION						DISTRIBUTION					
	MKT	NET TAX	VALUE			TAX			VALUE			TAX		
	VALUE	CAP.	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC
POPE	0.0103	128.095	1,291,400	25,828	25,828	134	14,963	33,084	95,000	1,900	1,900	10	1,101	2,434
RAMSEY	0.0560	123.271	2,548,600	50,972	50,972	1,427	29,530	62,834	9,000	180	180	5	104	222
RED LAKE	0.0697	136.111	473,300	9,466	9,466	330	5,484	12,884	29,900	598	598	21	346	814
REDWOOD	0.0223	117.072	388,900	7,778	7,778	86	4,506	9,105	395,300	7,758	7,758	87	4,494	9,082
RENVILLE	0.0770	108.157	182,400	3,648	3,648	140	2,113	3,945	148,900	2,978	2,978	114	1,725	3,220
RICE	0.0148	102.358	1,602,400	32,048	32,048	238	18,566	32,804	517,700	10,354	10,354	77	5,998	10,598
ROCK	0.1047	112.325	1,077,400	20,753	20,753	1,128	12,022	23,310	82,300	1,631	1,631	86	944	1,832
ROSEAU	0.0626	137.040	4,122,300	82,446	82,446	2,581	47,763	112,984	1,800	36	36	1	21	49
ST. LOUIS	0.0180	143.292	16,684,500	329,101	329,101	3,002	190,658	471,575	2,881,800	56,136	56,136	518	32,521	80,438
SCOTT	0.0819	111.770	568,400	10,618	10,618	466	6,151	11,868	53,000	795	795	43	461	889
SHERBURNE	0.0819	116.989	1,600,700	32,014	32,014	1,312	18,547	37,453	131,400	2,628	2,628	108	1,522	3,074
SIBLEY	0.0286	116.693	189,000	3,780	3,780	54	2,190	4,411	134,300	2,686	2,686	38	1,556	3,134
STEARNS	0.0258	124.239	6,636,700	132,734	132,734	1,712	76,896	164,906	866,500	17,330	17,330	224	10,040	21,530
STEELE	0.0099	107.915	300,600	6,012	6,012	29	3,482	6,487	911,300	18,226	18,226	90	10,558	19,668
STEVENS	0.1244	102.521	1,008,200	20,164	20,164	1,254	11,681	20,672	230,000	4,600	4,600	286	2,664	4,715
SWIFT	0.1026	111.529	1,081,600	21,632	21,632	1,109	12,532	24,125	225,600	4,512	4,512	231	2,613	5,032
TODD	0.0246	156.099	1,275,500	25,510	25,510	314	14,778	39,820	2,748,500	54,958	54,958	676	31,838	85,788
TRAVERSE	0.1192	105.465	145,100	2,902	2,902	172	1,681	3,060	79,000	1,580	1,580	94	915	1,666
WABASHA	0.0329	113.016	1,509,000	49,806	49,806	496	28,854	56,289	634,500	20,725	20,725	209	12,007	23,423
WADENA	0.0113	165.795	696,800	13,963	13,936	79	8,074	23,105	68,100	1,362	1,362	8	789	2,258
WASECA	0.0144	123.398	487,900	9,758	9,758	70	5,653	12,041	1,152,900	23,058	23,058	166	13,358	28,454
WASHINGTON	0.1243	109.133	13,554,300	271,086	271,086	16,851	157,048	295,844	527,100	10,542	10,542	655	6,107	11,505
WATONWAN	0.1561	127.544	0	0	0	0	0	0	249,700	4,994	4,994	390	2,893	6,370
WILKIN	0.0223	82.532	544,000	9,596	9,596	121	5,559	7,919	86,700	1,301	1,301	19	753	1,073
WINONA	0.1703	105.120	1,599,500	31,990	31,990	2,724	18,532	33,628	507,200	10,144	10,144	862	5,876	10,664
WRIGHT	0.0398	112.527	2,805,200	56,104	56,104	1,116	32,503	63,132	627,700	12,554	12,554	250	7,273	14,127
YELLOW MED	0.1181	148.597	796,800	15,936	15,936	940	9,234	23,680	284,900	5,680	5,680	336	3,292	8,440
TOTAL	0.0885	121.451	155,731,700	3,110,560	3,110,531	103,118	1,802,000	3,765,058	38,790,000	778,523	778,523	18,125	450,902	949,474

TABLE 56
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 2002

COUNTY NAME	COUNTY	CITY	TOWNSHIP	SPECIAL TAXING DISTRICT	TOTAL
AITKIN	1,514	37,996	21,318	0	60,828
ANOKA	5,166,061	5,935,944	81,048	0	11,183,053
BECKER	511,614	567,374	116,453	180,889	1,376,330
BELTRAMI	1,461,556	1,159,296	36,737	68	2,657,657
BENTON	307,851	1,016,559	29,344	0	1,353,754
BIG STONE	100,233	173,904	0	12,617	286,754
BLUE EARTH	1,197,793	2,644,528	106,059	0	3,948,380
BROWN	571,195	951,370	55,428	0	1,577,993
CARLTON	373,262	109,436	56,965	101,657	641,320
CARVER	1,005,112	4,330,782	339,938	0	5,675,832
CASS	1,501,809	168,820	66,320	0	1,736,949
CHIPPEWA	197,418	340,546	0	0	537,964
CHISAGO	483,225	901,839	179,641	0	1,564,705
CLAY	2,740,556	927,883	406,686	2,879	4,078,004
CLEARWATER	427,160	49,743	20,218	0	497,121
COOK	21,818	46,589	0	0	68,407
COTTONWOOD	507,902	233,047	6,165	174,938	922,052
CROW WING	498,551	1,642,312	49,951	0	2,190,814
DAKOTA	0	11,453,889	84,204	0	11,538,093
DODGE	145,037	376,102	10,775	0	531,914
DOUGLAS	77,853	733,493	1,201,538	0	2,012,884
FARIBAULT	810,387	289,946	0	0	1,100,333
FILLMORE	0	319,718	199	0	319,917
FREEBORN	1,132,945	607,604	26,320	0	1,766,869
GOODHUE	17,555	1,603,548	3,614	0	1,624,717
GRANT	219,282	287,113	245	0	506,640
HENNEPIN	0	35,470,936	210,087	0	35,681,023
HOUSTON	0	268,962	208	0	269,170
HUBBARD	1,556,600	389,347	75,360	0	2,021,307
ISANTI	46,916	588,482	20,360	0	655,758
ITASCA	742,810	582,566	0	0	1,325,376
JACKSON	246,128	94,878	20,835	21,682	383,523
KANABEC	157,405	16,461	715	0	174,581
KANDIYOHI	2,311,165	900,187	173,697	0	3,385,049
KITTSOON	483,866	174,012	0	1,292	659,170
KOOCHICHING	279,496	26,628	0	99,782	405,906
LAC QUI PARLE	206,947	61,154	1,282	4,747	274,130
LAKE	0	29,711	69,464	0	99,175
LAKE/WOODS	410,459	3,205	0	29	413,693
LE SUEUR	298,253	897,533	145,763	0	1,341,549
LINCOLN	206,596	11,259	0	275,260	493,115
LYON	405,871	342,653	212,334	0	960,858
MCLEOD	44,785	1,173,458	68,753	0	1,286,996
MAHNOMEN	259,676	112,312	820	2,932	375,740
MARSHALL	363,151	133,750	89,284	193,605	779,790

TABLE 56
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 2002

COUNTY NAME	COUNTY	CITY	TOWNSHIP	SPECIAL TAXING DISTRICT	TOTAL
MARTIN	1,068,582	517,886	0	0	1,586,468
MEEKER	53,849	287,880	183,472	2,571	527,772
MILLE LACS	223,248	345,759	8,440	0	577,447
MORRISON	14,181	616,939	23,733	0	654,853
MOWER	402,353	421,172	43,704	0	867,229
MURRAY	786,390	71,474	15,301	0	873,165
NICOLLET	472,688	702,001	20,588	0	1,195,277
NOBLES	117,464	310,727	490	194,536	623,217
NORMAN	773,198	45,614	0	0	818,812
OLMSTED	0	822,243	74,841	0	897,084
OTTER TAIL	1,665,261	752,608	208,693	4,095	2,630,657
PENNINGTON	133,707	320,439	27,262	15,570	496,978
PINE	0	162,437	252,390	169,103	583,930
PIPESTONE	104,175	101,774	863	214,777	421,589
POLK	3,024,586	1,442,423	14,148	3,528	4,484,685
POPE	328,007	227,253	6,330	0	561,590
RAMSEY	14,096,057	25,666,021	1,232,105	0	40,994,183
RED LAKE	59,657	49,636	0	0	109,293
REDWOOD	417,423	121,755	15,000	0	554,178
RENVILLE	68,170	374,849	135,025	11,798	589,842
RICE	415,898	893,719	94,161	0	1,403,778
ROCK	407,702	160,055	130	0	567,887
ROSEAU	751,609	460,706	97,776	0	1,310,091
ST. LOUIS	1,067,116	1,341,223	543,530	435,179	3,387,048
SCOTT	174,134	3,177,502	257,561	0	3,609,197
SHERBURNE	365,254	2,450,149	64,229	0	2,879,632
SIBLEY	680,634	445,814	21,434	0	1,147,882
STEARNS	287,419	7,510,620	58,997	368,927	8,225,963
STEELE	1,103,953	486,019	53,918	287	1,644,177
STEVENS	205,199	197,811	0	2,500	405,510
SWIFT	511,362	19,540	59	0	530,961
TODD	296,177	202,439	52,105	151,713	702,434
TRAVERSE	148,088	58,948	0	0	207,036
WABASHA	0	186,823	12,652	0	199,475
WADENA	262,018	256,206	0	0	518,224
WASECA	223,151	249,346	16,426	0	488,923
WASHINGTON	4,569,095	8,416,746	96,138	4,665	13,086,644
WATONWAN	181,267	89,274	7,213	25,119	302,873
WILKIN	301,266	233,501	150	0	534,917
WINONA	214,344	580,051	328	0	794,723
WRIGHT	1,475,050	4,061,989	713,957	1,292	6,252,288
YELLOW MEDICINE	138,499	140,303	0	165,315	444,117
STATEWIDE TOTALS	\$ 65,086,044	\$ 143,166,549	\$ 8,341,277	\$ 2,843,352	\$ 219,437,222

TABLE 57
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF COUNTIES FOR PROPERTY TAXES LEVIED IN 2001 PAYABLE IN 2002

County	Net Tax Payable ¹	Net Tax Capacity Value ¹	Nominal Tax Rate ²	Taxable Market Value ¹	Aggregate Ratio	Indicated Market Value ³	Effective Tax Rate ⁴
AITKIN	\$ 12,567,338	\$ 10,981,954	114.44 %	1,092,454,481	67.8%	\$ 1,611,289,795	0.78 %
ANOKA	226,539,285	185,231,732	122.30	15,828,615,536	83.1%	19,047,672,125	1.19
BECKER	21,351,044	16,822,456	126.92	1,634,540,792	78.5%	2,082,217,569	1.03
BELTRAMI	21,117,041	13,701,579	154.12	1,215,924,050	82.7%	1,470,283,011	1.44
BENTON	24,251,553	16,755,249	144.74	1,456,658,173	77.7%	1,874,720,943	1.29
BIG STONE	4,155,842	2,698,810	153.99	316,722,328	86.8%	364,887,475	1.14
BLUE EARTH	37,462,679	33,450,253	112.00	2,980,433,062	89.6%	3,326,376,185	1.13
BROWN	15,523,104	14,026,874	110.67	1,460,931,529	86.6%	1,686,987,909	0.92
CARLTON	24,096,547	14,485,441	166.35	1,235,888,208	74.4%	1,661,140,065	1.45
CARVER	75,849,464	55,161,471	137.50	4,945,065,985	78.9%	6,267,510,754	1.21
CASS	26,725,022	25,444,397	105.03	2,419,901,937	65.9%	3,672,081,847	0.73
CHIPPEWA	9,631,121	7,354,356	130.96	781,584,102	89.3%	875,234,157	1.10
CHISAGO	33,690,102	24,936,351	135.10	2,354,359,714	70.6%	3,334,787,130	1.01
CLAY	24,037,477	20,360,567	118.06	1,932,449,408	91.7%	2,107,360,314	1.14
CLEARWATER	8,428,576	4,575,467	184.21	373,227,952	85.4%	437,035,073	1.93
COOK	6,509,830	6,707,287	97.06	650,646,957	81.6%	797,361,467	0.82
COTTONWOOD	9,143,364	8,007,867	114.18	878,477,398	89.1%	985,945,452	0.93
CROW WING	50,082,909	48,259,004	103.78	4,366,865,351	69.1%	6,319,631,478	0.79
DAKOTA	351,911,727	277,681,183	126.73	23,188,769,134	84.9%	27,313,037,849	1.29
DODGE	12,263,998	9,913,464	123.71	1,056,518,724	84.0%	1,257,760,386	0.98
DOUGLAS	23,476,688	22,429,229	104.67	2,067,237,680	81.6%	2,533,379,510	0.93
FARIBAULT	9,260,021	9,591,360	96.55	1,075,276,475	88.4%	1,216,376,103	0.76
FILLMORE	11,991,418	10,409,599	115.20	1,149,288,632	74.7%	1,538,538,999	0.78
FREEBORN	16,605,432	16,947,956	97.98	1,701,842,398	84.2%	2,021,190,496	0.82
GOODHUE	52,368,760	34,963,748	149.78	3,017,176,285	85.6%	3,524,738,651	1.49
GRANT	4,981,082	4,087,876	121.85	463,304,005	89.5%	517,658,106	0.96
HENNEPIN	1,620,900,546	1,048,786,334	154.55	80,641,961,404	81.8%	98,584,304,895	1.64
HOUSTON	10,324,774	8,539,817	120.90	893,584,848	82.3%	1,085,765,307	0.95
HUBBARD	16,043,391	13,998,177	114.61	1,311,211,396	70.0%	1,873,159,137	0.86
ISANTI	21,094,387	15,554,473	135.62	1,505,169,000	69.7%	2,159,496,413	0.98
ITASCA	36,662,556	28,586,783	128.25	2,364,803,632	79.9%	2,959,704,170	1.24
JACKSON	10,254,108	8,747,843	117.22	987,445,836	88.8%	1,111,988,554	0.92
KANABEC	7,937,932	5,978,483	132.78	611,713,661	72.8%	840,266,018	0.94
KANDIYOHI	30,385,013	22,271,783	136.43	2,152,825,731	87.1%	2,471,671,333	1.23
KITSON	5,839,944	4,691,442	124.48	419,108,943	101.5%	412,915,215	1.41
KOOCHICHING	6,280,833	5,678,454	110.61	487,464,850	79.1%	616,264,033	1.02
LAC QUI PARLE	4,760,441	4,355,730	109.29	526,201,579	93.1%	565,200,407	0.84
LAKE	7,975,884	6,748,729	118.18	624,832,837	71.1%	878,808,491	0.91
LAKE of the WOODS	3,002,976	2,152,265	139.53	209,584,263	84.4%	248,322,586	1.21
LE SUEUR	15,232,019	14,875,455	102.40	1,507,545,441	77.9%	1,935,231,632	0.79
LINCOLN	4,875,889	3,857,041	126.42	392,101,491	91.4%	428,995,067	1.14
LYON	16,241,542	14,344,228	113.23	1,352,023,842	90.3%	1,497,257,854	1.08
MCLEOD	24,530,389	18,223,652	134.61	1,776,182,917	84.2%	2,109,480,899	1.16
MAHNOMEN	4,042,768	2,142,224	188.72	218,548,820	85.2%	256,512,700	1.58
MARSHALL	6,944,598	6,597,314	105.26	656,846,568	99.8%	658,162,894	1.06
MARTIN	13,939,406	14,348,554	97.15	1,463,483,333	89.6%	1,633,351,934	0.85
MEEKER	12,773,166	11,571,765	110.38	1,210,325,842	76.5%	1,582,125,284	0.81
MILLE LACS	14,295,042	9,893,792	144.48	962,072,472	67.9%	1,416,896,130	1.01
MORRISON	17,749,762	14,344,761	123.74	1,431,289,810	69.2%	2,068,337,876	0.86
MOWER	16,775,574	18,035,102	93.02	1,830,903,751	85.8%	2,133,920,456	0.79

TABLE 57
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF COUNTIES FOR PROPERTY TAXES LEVIED IN 2001 PAYABLE IN 2002

County	Net Tax Payable ¹	Net Tax Capacity Value ¹	Nominal Tax Rate ²	Taxable Market Value ¹	Aggregate Ratio	Indicated Market Value ³	Effective Tax Rate ⁴
MURRAY	6,402,714	6,564,415	97.54 %	758,773,326	89.8%	844,959,160	0.76 %
NICOLLET	18,040,919	17,547,138	102.81	1,707,163,510	86.1%	1,982,768,304	0.91
NOBLES	13,018,008	10,871,021	119.75	1,149,819,886	90.0%	1,277,577,651	1.02
NORMAN	5,187,431	3,940,636	131.64	453,789,588	96.3%	471,224,910	1.10
OLMSTED	108,286,031	77,753,240	139.27	6,666,587,740	78.7%	8,470,886,582	1.28
OTTER TAIL	33,870,546	34,293,013	98.77	3,343,371,544	77.0%	4,342,040,966	0.78
PENNINGTON	8,320,479	4,683,015	177.67	428,077,493	94.0%	455,401,588	1.83
PINE	16,292,660	12,840,560	126.88	1,233,281,333	70.3%	1,754,311,996	0.93
PIPESTONE	6,762,840	5,305,566	127.47	550,063,628	86.6%	635,177,400	1.06
POLK	24,107,638	15,543,283	155.10	1,553,096,813	93.4%	1,662,844,554	1.45
POPE	7,502,114	6,118,426	122.62	655,888,034	82.4%	795,980,624	0.94
RAMSEY	450,876,378	326,008,793	138.30	25,787,811,451	77.6%	33,231,715,787	1.36
RED LAKE	2,746,220	1,841,398	149.14	170,696,630	91.3%	186,962,355	1.47
REDWOOD	11,361,729	10,143,495	112.01	1,161,320,262	86.8%	1,337,926,569	0.85
RENVILLE	13,815,265	12,648,929	109.22	1,415,662,812	93.6%	1,512,460,269	0.91
RICE	30,520,566	29,992,705	101.76	2,850,103,320	78.9%	3,612,298,251	0.84
ROCK	6,765,880	6,141,259	110.17	677,987,755	83.5%	811,961,383	0.83
ROSEAU	8,126,592	6,009,279	135.23	599,205,472	90.6%	661,374,693	1.23
ST. LOUIS	119,746,977	87,686,465	136.56	7,564,639,345	76.4%	9,901,360,399	1.21
SCOTT	87,751,122	71,386,196	122.92	6,332,262,854	75.8%	8,353,908,778	1.05
SHERBURNE	63,837,357	50,674,830	125.97	4,066,299,785	72.8%	5,585,576,628	1.14
SIBLEY	9,993,339	9,241,282	108.14	1,063,577,739	83.5%	1,273,745,795	0.78
STEARNS	89,425,028	68,958,068	129.68	6,053,313,779	82.8%	7,310,765,434	1.22
STEELE	22,430,663	20,479,873	109.53	1,895,739,867	87.1%	2,176,509,606	1.03
STEVENS	5,668,396	5,249,779	107.97	555,780,089	93.8%	592,516,086	0.96
SWIFT	7,717,921	6,499,027	118.76	681,386,232	83.7%	814,081,520	0.95
TODD	12,802,848	8,699,761	147.16	901,190,193	75.0%	1,201,586,924	1.07
TRAVERSE	3,831,879	3,545,680	108.07	402,728,037	88.8%	453,522,564	0.84
WABASHA	11,752,577	11,006,199	106.78	1,151,604,378	76.8%	1,499,484,867	0.78
WADENA	7,408,231	4,611,569	160.64	439,887,750	81.0%	543,071,296	1.36
WASECA	12,012,439	10,334,170	116.24	1,084,546,842	86.5%	1,253,811,378	0.96
WASHINGTON	198,095,081	160,486,632	123.43	14,079,690,571	80.7%	17,446,952,380	1.14
WATONWAN	7,834,663	6,136,878	127.67	691,420,340	89.2%	775,134,910	1.01
WILKIN	4,485,277	5,700,381	78.68	627,967,313	95.4%	658,246,659	0.68
WINONA	27,237,278	23,467,499	116.06	2,160,859,788	76.7%	2,817,287,859	0.97
WRIGHT	70,355,838	60,713,144	115.88	5,435,878,193	77.3%	7,032,183,950	1.00
YELLOW MEDICINE	8,762,498	6,013,505	145.71	701,165,082	84.6%	828,800,333	1.06
Statewide Total	\$ 4,586,037,786	\$ 3,408,446,840	134.55%	\$ 292,234,031,337	80.7%	\$ 362,123,954,569	1.27 %

(1) These columns exclude mineral values.

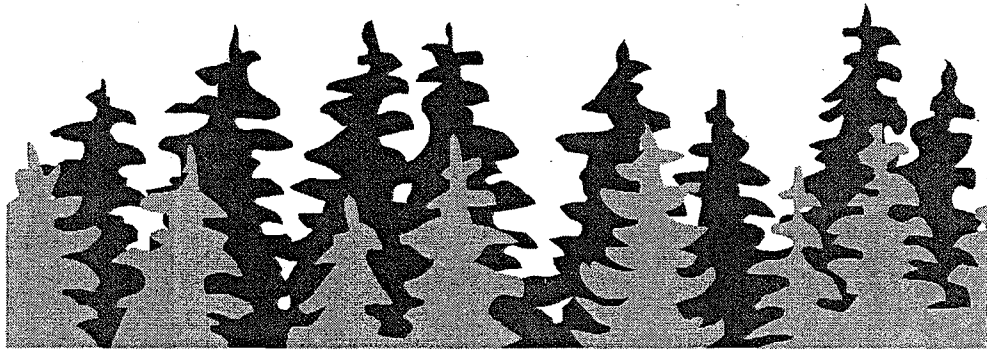
(2) Nominal Tax Rate is Net Tax Payable divided by Net Tax Capacity Value.

(3) Indicated Market Value is the assessors' market value adjusted for the level of assessment as indicated by the assessment sales ratio study.

(4) Effective Tax Rate is the Net Tax Payable divided by the Indicated Market Value.

SECTION V

Manufactured Home Property Tax Data



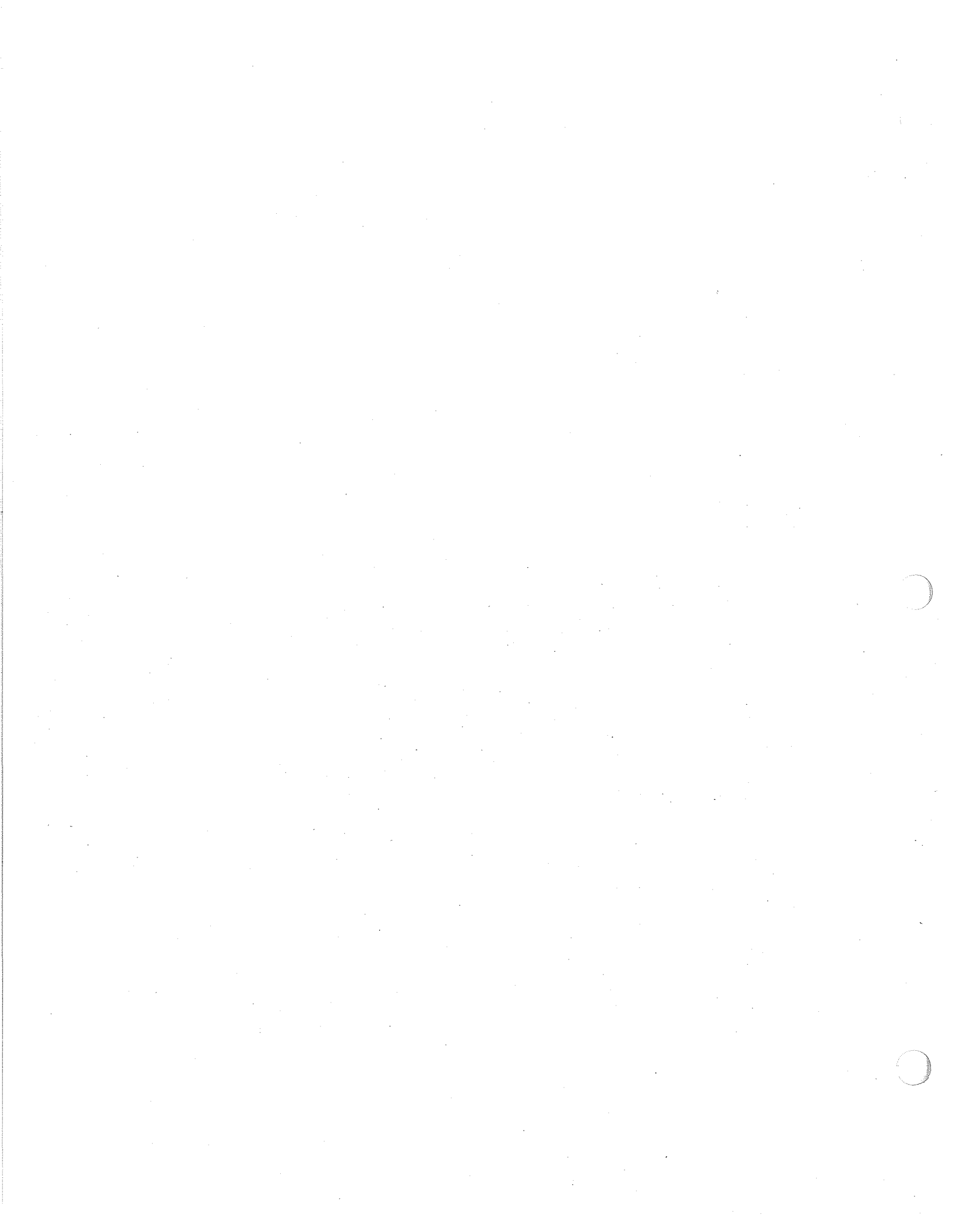


TABLE 58
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 2001

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	442	3,236,100	18,481	16,467	34,948	24,422	2,434	4,258	18,387	56	49,557	11,004	38,553
ANOKA	4,826	107,959,900	1,058,797	26,726	1,085,523	313,251	263,171	3,387	664,869	74,558	1,319,236	272,992	1,046,244
BECKER	1,142	9,643,500	62,392	46,843	109,235	64,418	11,335	10,661	60,534	3,216	150,164	18,009	132,155
BELTRAMI	1,268	13,866,000	105,198	39,186	144,384	107,402	20,254	11,600	100,399	968	240,622	30,621	210,001
BENTON	874	12,308,500	112,738	12,361	125,099	74,168	23,419	5,436	90,801	1,069	194,893	31,387	163,506
BIG STONE	43	299,600	1,540	1,773	3,313	2,044	974	188	2,134	127	5,467	457	5,010
BLUE EARTH	1,500	14,910,200	129,836	22,945	152,781	64,879	44,814	2,494	85,011	261	197,459	34,880	162,579
BROWN	384	5,119,800	45,680	8,515	54,195	23,541	20,748	441	27,524	576	72,830	13,563	59,267
CARLTON	332	2,912,900	23,992	6,293	30,285	20,458	9,554	1,434	17,564	886	49,896	7,353	42,543
CARVER	974	9,987,200	87,214	15,147	102,361	44,325	22,685	675	74,872	3,204	145,761	22,604	123,157
CASS	831	9,793,900	32,495	78,594	111,089	39,646	12,787	10,725	59,167	161	122,486	9,950	112,536
CHIPPEWA	178	1,220,800	8,435	4,529	12,964	6,153	4,653	509	7,518	123	18,956	2,440	16,516
CHISAGO	964	14,315,600	123,812	22,778	146,590	73,446	31,129	5,712	88,844	310	199,441	35,424	164,017
CLAY	808	6,110,800	49,217	14,169	63,386	40,753	20,751	1,054	38,696	2,235	103,489	14,044	89,445
CLEARWATER	163	1,696,300	15,327	1,998	17,325	11,980	2,066	1,693	10,285	529	26,553	4,514	22,039
COOK	63	720,900	5,152	2,498	7,650	3,284	244	71	2,832	438	6,869	3,340	3,529
COTTONWOOD	18	60,200	334	321	655	348	150	36	425	1	960	97	863
CROW WING	1,467	15,290,400	84,922	81,346	166,268	48,991	33,387	7,128	76,720	2,337	168,563	27,978	140,585
DAKOTA	3,704	61,144,900	488,456	146,810	635,266	160,802	171,331	737	441,076	23,030	796,976	126,685	670,291
DODGE	413	5,134,900	48,239	3,733	51,972	24,223	23,494	1,377	32,216	0	81,310	13,798	67,512
DOUGLAS	699	8,048,000	55,461	33,415	88,876	36,051	12,451	6,387	45,221	439	100,549	15,112	85,437
FARIBAULT	67	420,700	3,076	1,338	4,414	1,910	1,833	138	2,349	6	6,237	912	5,325
FILLMORE	233	2,457,700	19,664	5,913	25,577	11,373	8,088	2,087	14,118	0	35,666	5,970	29,696
FREEBORN	286	3,360,600	29,842	4,517	34,359	14,193	6,325	539	22,369	3	43,429	8,657	34,772
GOODHUE	1,034	14,066,900	117,799	26,948	144,747	67,597	46,205	4,111	85,030	1,455	204,399	33,857	170,542
GRANT	68	527,700	3,884	1,673	5,557	3,104	2,078	345	3,033	200	8,760	1,133	7,627
HENNEPIN	1,054	11,077,600	80,432	36,096	116,528	43,799	31,857	0	81,067	6,163	162,886	21,427	141,459
HOUSTON	355	4,161,800	38,269	3,820	42,089	19,593	12,040	2,378	26,974	91	61,076	10,812	50,264
HUBBARD	366	4,345,500	19,538	33,443	52,981	20,374	380	7,892	32,183	196	61,026	5,717	55,309
ISANTI	618	8,781,300	76,648	12,836	89,484	48,198	35,029	8,211	55,504	189	147,131	22,047	125,084

TABLE 58
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 2001

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	785	8,543,900	69,641	18,416	88,057	46,775	22,603	7,901	45,036	1,466	123,781	66,776	57,005
JACKSON	153	564,100	2,682	3,544	6,226	3,298	503	507	3,454	28	7,790	790	7,000
KANABEC	512	6,520,200	45,734	22,942	68,676	56,453	9,980	3,736	39,730	148	110,047	14,671	95,376
KANDIYOHI	525	3,631,100	27,391	13,401	40,792	25,345	5,179	2,209	25,109	346	58,188	7,701	50,487
KITTSON	95	903,000	6,716	2,776	9,492	2,853	2,413	604	5,774	268	11,912	1,880	10,032
KOOCHICHING	245	1,811,100	12,855	6,422	19,277	7,096	5,100	260	9,863	93	22,412	4,072	18,340
LAC QUI PARLE	27	195,900	1,645	376	2,021	962	79	163	1,295	54	2,553	474	2,079
LAKE	62	424,800	2,791	1,750	4,541	2,624	639	248	1,843	74	5,428	2,338	3,090
LAKE/WOODS	558	5,080,500	16,053	43,583	59,636	33,562	418	5,393	39,109	233	78,715	4,919	73,796
LE SUEUR	419	3,331,000	24,198	10,915	35,113	16,096	9,437	1,328	20,339	59	47,259	7,552	39,707
LINCOLN	27	231,600	1,284	1,072	2,356	1,412	491	180	1,151	30	3,264	331	2,933
LYON	222	1,757,300	13,178	5,272	18,450	7,387	6,980	240	10,926	134	25,667	3,849	21,818
MCLEOD	642	10,454,200	95,309	10,967	106,276	51,087	46,314	1,091	59,685	986	159,163	27,533	131,630
MAHNOMEN	81	771,300	4,978	3,283	8,261	8,776	752	1,159	3,642	454	14,783	1,506	13,277
MARSHALL	234	2,183,300	18,158	4,411	22,569	8,233	4,563	1,664	13,305	902	28,668	5,234	23,434
MARTIN	179	1,266,100	11,269	1,482	12,751	4,451	3,924	215	7,932	72	16,594	3,299	13,295
MEEKER	406	4,680,200	39,014	9,277	48,291	21,698	11,478	4,047	30,577	252	68,052	10,931	57,121
MILLE LAC	521	5,632,500	45,805	13,175	58,980	44,410	13,388	2,634	36,130	125	96,687	13,145	83,542
MORRISON	543	4,578,500	37,385	10,076	47,461	29,204	9,041	4,485	25,331	489	68,550	10,866	57,684
MOWER	317	3,962,500	35,670	6,246	41,916	15,330	9,190	996	24,739	566	50,821	10,131	40,690
MURRAY	66	441,800	2,416	2,342	4,758	2,044	603	351	2,772	8	5,778	728	5,050
NICOLLET	702	14,114,100	132,406	10,334	142,740	61,617	38,229	1,112	79,141	1,630	181,727	35,997	145,730
NOBLES	202	1,213,900	7,012	6,136	13,148	5,952	4,524	233	7,444	213	18,366	1,934	16,432
NORMAN	69	580,400	5,125	796	5,921	3,408	1,770	434	3,747	342	9,701	1,547	8,154
OLMSTED	1,946	31,422,600	277,920	43,532	321,452	147,625	61,691	14,978	198,794	0	423,087	79,197	343,890
OTTERTAIL	1,493	12,317,300	76,027	64,798	140,825	51,599	17,889	12,762	75,823	836	158,914	22,046	136,868
PENNINGTON	609	7,309,600	65,289	9,453	74,742	53,330	27,945	2,252	53,984	2,381	139,892	20,610	119,282
PINE	759	10,375,400	71,876	49,966	121,842	65,916	14,660	11,300	67,066	1,998	160,940	21,304	139,636
PIPESTONE	85	524,200	2,988	2,824	5,812	3,332	2,861	61	3,938	10	10,203	831	9,372
POLK	556	5,849,400	48,616	12,093	60,709	38,498	18,076	4,408	33,014	2,772	96,767	13,876	82,891

TABLE 58
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 2001

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	145	1,413,400	10,709	4,127	14,836	7,343	1,653	884	9,299	830	20,009	3,031	16,978
RAMSEY	3,016	62,040,600	578,397	49,283	627,680	264,738	136,964	0	408,273	46,882	856,857	158,895	697,962
RED LAKE	67	804,000	7,522	622	8,144	4,330	3,106	569	5,441	266	13,711	2,050	11,661
REDWOOD	151	1,547,400	13,526	2,343	15,869	7,949	6,014	458	9,433	34	23,888	4,139	19,749
RENVILLE	231	2,005,400	15,928	4,954	20,882	8,963	8,262	1,243	10,369	1,125	29,962	4,592	25,370
RICE	934	9,788,100	90,486	8,885	99,371	32,332	28,056	1,688	64,176	1,382	127,634	27,009	100,625
ROCK	58	414,300	3,420	866	4,286	1,762	789	206	2,883	7	5,647	1,010	4,637
ROSEAU	886	8,935,200	75,182	17,009	92,191	41,860	14,267	7,558	67,339	2,558	133,581	21,779	111,802
ST LOUIS	1,844	26,528,600	224,765	47,273	272,038	186,266	73,780	6,304	122,683	4,392	393,425	93,738	299,687
SCOTT	708	11,998,200	107,926	14,887	122,813	38,934	34,497	4,283	82,238	2,934	162,886	28,775	134,111
SHERBURNE	1,394	17,084,500	73,035	117,565	190,600	61,600	19,837	12,627	131,883	1,630	227,577	19,790	207,787
SIBLEY	113	1,289,800	11,832	1,298	13,130	7,620	3,771	960	6,738	269	19,358	3,572	15,786
STEARNS	1,812	19,174,500	149,961	50,370	200,331	84,807	37,104	21,073	122,864	2,504	268,350	41,597	226,753
STEELE	516	11,447,900	93,313	25,465	118,778	43,245	17,810	6,975	72,559	143	140,732	26,563	114,169
STEVENS	40	412,700	3,919	250	4,169	1,920	1,088	153	2,579	36	5,776	1,064	4,712
SWIFT	95	608,200	4,371	2,014	6,385	3,032	1,981	195	3,608	30	8,846	1,268	7,578
TODD	504	3,770,600	22,432	18,200	40,632	31,828	6,269	6,107	25,189	110	69,503	6,470	63,033
TRAVERSE	41	486,100	3,233	1,953	5,186	2,282	1,097	290	3,537	253	7,459	973	6,486
WABASHA	727	10,030,700	66,729	39,945	106,674	54,940	22,044	4,548	51,638	626	133,796	18,666	115,130
WADENA	207	1,599,000	10,605	6,460	17,065	14,697	5,392	1,408	9,654	29	31,180	3,140	28,040
WASECA	298	3,147,700	27,920	4,276	32,196	15,578	10,585	909	20,530	235	47,835	8,014	39,821
WASHINGTON	1,547	19,865,800	165,410	37,713	203,123	52,782	69,917	36	138,231	15,731	276,697	44,661	232,036
WATONWAN	131	1,237,600	5,963	10,382	16,345	10,342	7,366	243	11,284	197	29,432	1,774	27,658
WILKIN	129	1,999,800	17,922	2,411	20,333	8,545	4,552	314	8,625	680	22,716	5,199	17,517
WINONA	996	13,732,400	123,365	16,551	139,916	57,459	25,846	17,565	68,964	1,633	171,468	33,979	137,489
WRIGHT	2,274	40,218,700	390,648	12,613	403,261	126,030	123,809	4,714	290,114	3,497	548,164	108,644	439,520
YELLOW MED	88	482,800	3,244	1,901	5,145	3,818	1,880	329	3,078	64	9,169	959	8,210
TOTALS	57,166	775,716,000	6,450,064	1,604,307	8,054,371	3,410,101	1,894,122	290,294	4,951,624	227,873	10,774,014	1,874,203	8,899,811

TABLE 59
COMPARISON OF 2000 AND 2001 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	2000	2001	PERCENT CHANGE	2000	2001	PERCENT CHANGE	2000	2001	PERCENT CHANGE
AITKIN	3,015,600	3,236,100	7.31%	32,241	34,948	8.40%	35,157	38,553	9.66%
ANOKA	101,072,000	107,959,900	6.81%	1,015,811	1,085,523	6.86%	996,263	1,046,244	5.02%
BECKER	8,520,300	9,643,500	13.18%	89,375	109,235	22.22%	104,934	132,155	25.94%
BELTRAMI	14,535,000	13,866,000	-4.60%	151,220	144,384	-4.52%	208,816	210,001	0.57%
BENTON	11,727,000	12,308,500	4.96%	119,919	125,099	4.32%	142,904	163,506	14.42%
BIG STONE	316,700	299,600	-5.40%	3,474	3,313	-4.63%	5,538	5,010	-9.53%
BLUE EARTH	15,023,900	14,910,200	-0.76%	153,469	152,781	-0.45%	162,619	162,579	-0.02%
BROWN	4,750,500	5,119,800	7.77%	50,635	54,195	7.03%	59,550	59,267	-0.48%
CARLTON	2,896,200	2,912,900	0.58%	29,906	30,285	1.27%	42,148	42,543	0.94%
CARVER	11,942,300	9,987,200	-16.37%	122,453	102,361	-16.41%	152,353	123,157	-19.16%
CASS	9,163,700	9,793,900	6.88%	104,015	111,089	6.80%	99,688	112,536	12.89%
CHIPPEWA	1,230,800	1,220,800	-0.81%	12,999	12,964	-0.27%	16,924	16,516	-2.41%
CHISAGO	13,528,700	14,315,600	5.82%	137,693	146,590	6.46%	155,981	164,017	5.15%
CLAY	5,999,900	6,110,800	1.85%	62,219	63,386	1.88%	84,634	89,445	5.68%
CLEARWATER	1,507,900	1,696,300	12.49%	15,245	17,325	13.64%	17,536	22,039	25.68%
COOK	736,100	720,900	-2.06%	7,927	7,650	-3.49%	4,594	3,529	-23.18%
COTTONWOOD	43,200	60,200	39.35%	447	655	46.53%	448	863	92.63%
CROW WING	14,565,600	15,290,400	4.98%	157,367	166,268	5.66%	134,465	140,585	4.55%
DAKOTA	57,219,100	61,144,900	6.86%	593,737	635,266	6.99%	612,472	670,291	9.44%
DODGE	5,300,500	5,134,900	-3.12%	54,362	51,972	-4.40%	67,218	67,512	0.44%
DOUGLAS	7,776,100	8,048,000	3.50%	87,791	88,876	1.24%	87,844	85,437	-2.74%
FARIBAULT	403,700	420,700	4.21%	4,172	4,414	5.80%	4,849	5,325	9.82%
FILLMORE	2,295,100	2,457,700	7.08%	23,912	25,577	6.96%	27,838	29,696	6.67%
FREEBORN	3,205,600	3,360,600	4.84%	32,808	34,359	4.73%	35,418	34,772	-1.82%
GOODHUE	13,394,300	14,066,900	5.02%	138,186	144,747	4.75%	152,368	170,542	11.93%
GRANT	557,400	527,700	-5.33%	5,740	5,557	-3.19%	7,665	7,627	-0.50%
HENNEPIN	9,628,100	11,077,600	15.05%	100,648	116,528	15.78%	117,033	141,459	20.87%
HOUSTON	3,834,500	4,161,800	8.54%	38,825	42,089	8.41%	43,214	50,264	16.31%
HUBBARD	3,666,900	4,345,500	18.51%	43,898	52,981	20.69%	45,324	55,309	22.03%
ISANTI	8,508,400	8,781,300	3.21%	86,678	89,484	3.24%	124,648	125,084	0.35%

TABLE 59
COMPARISON OF 2000 AND 2001 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	2000	2001	PERCENT CHANGE	2000	2001	PERCENT CHANGE	2000	2001	PERCENT CHANGE
ITASCA	8,657,600	8,543,900	-1.31%	89,433	88,057	-1.54%	59,150	57,005	-3.63%
JACKSON	498,100	564,100	13.25%	5,380	6,226	15.72%	5,436	7,000	28.77%
KANABEC	6,215,400	6,520,200	4.90%	65,263	68,676	5.23%	89,736	95,376	6.29%
KANDIYOHI	3,631,700	3,631,100	-0.02%	42,423	40,792	-3.84%	50,742	50,487	-0.50%
KITTSON	853,400	903,000	5.81%	8,852	9,492	7.23%	9,164	10,032	9.47%
KOOCHICHING	2,012,500	1,811,100	-10.01%	20,913	19,277	-7.82%	19,672	18,340	-6.77%
LAC QUI PARL	201,200	195,900	-2.63%	2,088	2,021	-3.21%	2,051	2,079	1.37%
LAKE	408,500	424,800	3.99%	4,363	4,541	4.08%	3,467	3,090	-10.87%
LAKE OF WOOD	4,922,200	5,080,500	3.22%	57,151	59,636	4.35%	77,276	73,796	-4.50%
LE SUEUR	3,300,900	3,331,000	0.91%	34,776	35,113	0.97%	37,572	39,707	5.68%
LINCOLN	273,000	231,600	-15.16%	2,819	2,356	-16.42%	3,172	2,933	-7.53%
LYON	1,700,700	1,757,300	3.33%	17,793	18,450	3.69%	19,052	21,818	14.52%
MCLEOD	10,781,700	10,454,200	-3.04%	109,973	106,276	-3.36%	136,324	131,630	-3.44%
MAHNOMEN	836,800	771,300	-7.83%	8,830	8,261	-6.44%	14,096	13,277	-5.81%
MARSHALL	2,244,400	2,183,300	-2.72%	23,042	22,569	-2.05%	21,604	23,434	8.47%
MARTIN	1,280,500	1,266,100	-1.12%	13,042	12,751	-2.23%	12,900	13,295	3.06%
MEEKER	4,808,500	4,680,200	-2.67%	49,278	48,291	-2.00%	58,227	57,121	-1.90%
MILLE LAC	6,211,500	5,632,500	-9.32%	65,351	58,980	-9.75%	98,726	83,542	-15.38%
MORRISON	4,348,800	4,578,500	5.28%	44,997	47,461	5.48%	54,662	57,684	5.53%
MOWER	3,567,100	3,962,500	11.08%	36,094	41,916	16.13%	32,687	40,690	24.48%
MURRAY	447,300	441,800	-1.23%	4,845	4,758	-1.80%	5,010	5,050	0.80%
NICOLLET	10,147,000	14,114,100	39.10%	102,278	142,740	39.56%	103,614	145,730	40.65%
NOBLES	1,175,300	1,213,900	3.28%	12,651	13,148	3.93%	16,016	16,432	2.60%
NORMAN	599,900	580,400	-3.25%	6,202	5,921	-4.53%	7,938	8,154	2.72%
OLMSTED	28,490,100	31,422,600	10.29%	289,889	321,452	10.89%	324,008	343,890	6.14%
OTTERTAIL	11,341,200	12,317,300	8.61%	128,850	140,825	9.29%	129,422	136,868	5.75%
PENNINGTON	7,514,800	7,309,600	-2.73%	76,742	74,742	-2.61%	117,778	119,282	1.28%
PINE	9,578,900	10,375,400	8.32%	114,901	121,842	6.04%	134,842	139,636	3.56%
PIPESTONE	548,300	524,200	-4.40%	5,956	5,812	-2.42%	9,058	9,372	3.47%
POLK	5,659,800	5,849,400	3.35%	58,691	60,709	3.44%	76,927	82,891	7.75%

TABLE 59
COMPARISON OF 2000 AND 2001 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	2000	2001	PERCENT CHANGE	2000	2001	PERCENT CHANGE	2000	2001	PERCENT CHANGE
POPE	1,405,600	1,413,400	0.55%	14,958	14,836	-0.82%	17,678	16,978	-3.96%
RAMSEY	54,984,200	62,040,600	12.83%	555,054	627,680	13.08%	618,056	697,962	12.93%
RED LAKE	821,100	804,000	-2.08%	8,336	8,144	-2.30%	11,959	11,661	-2.49%
REDWOOD	1,452,400	1,547,400	6.54%	14,830	15,869	7.01%	17,281	19,749	14.28%
RENVILLE	1,914,000	2,005,400	4.78%	19,742	20,882	5.77%	22,108	25,370	14.75%
RICE	9,328,900	9,788,100	4.92%	94,744	99,371	4.88%	97,022	100,625	3.71%
ROCK	437,200	414,300	-5.24%	4,513	4,286	-5.03%	4,751	4,637	-2.40%
ROSEAU	8,805,100	8,935,200	1.48%	90,056	92,191	2.37%	102,228	111,802	9.37%
ST LOUIS	25,603,400	26,528,600	3.61%	261,215	272,038	4.14%	298,579	299,687	0.37%
SCOTT	10,788,300	11,998,200	11.21%	110,598	122,813	11.04%	108,331	134,111	23.80%
SHERBURNE	14,905,300	17,084,500	14.62%	168,195	190,600	13.32%	174,393	207,787	19.15%
SIBLEY	1,280,100	1,289,800	0.76%	13,068	13,130	0.47%	14,780	15,786	6.81%
STEARNS	18,143,200	19,174,500	5.68%	190,036	200,331	5.42%	217,755	226,753	4.13%
STEELE	10,401,600	11,447,900	10.06%	107,003	118,778	11.00%	100,366	114,169	13.75%
STEVENS	392,500	412,700	5.15%	4,002	4,169	4.17%	4,349	4,712	8.35%
SWIFT	762,600	608,200	-20.25%	7,869	6,385	-18.86%	9,133	7,578	-17.03%
TODD	3,899,900	3,770,600	-3.32%	41,916	40,632	-3.06%	63,407	63,033	-0.59%
TRAVERSE	424,200	486,100	14.59%	4,538	5,186	14.28%	5,844	6,486	10.99%
WABASHA	9,063,700	10,030,700	10.67%	96,238	106,674	10.84%	106,400	115,130	8.20%
WADENA	1,593,500	1,599,000	0.35%	17,039	17,065	0.15%	27,372	28,040	2.44%
WASECA	2,863,000	3,147,700	9.94%	29,292	32,196	9.91%	35,671	39,821	11.63%
WASHINGTON	18,224,700	19,865,800	9.00%	187,637	203,123	8.25%	205,754	232,036	12.77%
WATONWAN	1,291,600	1,237,600	-4.18%	14,010	16,345	16.67%	19,508	27,658	41.78%
WILKIN	1,891,700	1,999,800	5.71%	19,454	20,333	4.52%	17,096	17,517	2.46%
WINONA	12,866,200	13,732,400	6.73%	130,819	139,916	6.95%	127,446	137,489	7.88%
WRIGHT	39,048,100	40,218,700	3.00%	391,933	403,261	2.89%	392,438	439,520	12.00%
YELLOW MEDICINE	482,900	482,800	-0.02%	5,197	5,145	-1.00%	7,842	8,210	4.69%
STATEWIDE TOTALS	731,697,200	775,716,000	6.02%	7,582,330	8,054,371	6.23%	8,308,319	8,899,811	7.12%

TABLE 60
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 2001

<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	12,783	790	2,477	11,062	0	27,112
ANOKA	302,577	117,446	2,089	492,902	8,433	923,447
BECKER	29,607	5,771	4,969	32,550	220	73,117
BELTRAMI	29,415	7,133	6,302	64,289	401	107,540
BENTON	41,794	4,583	2,708	45,973	0	95,058
BIG STONE	2,537	2,152	136	2,847	68	7,740
BLUE EARTH	41,995	27,915	3,042	74,243	531	147,726
BROWN	10,582	7,338	526	17,140	100	35,686
CARLTON	18,696	6,789	2,334	19,669	817	48,305
CARVER	84,818	22,460	973	99,515	253	208,019
CASS	28,503	1,600	6,480	39,050	0	75,633
CHIPPEWA	7,563	2,590	532	7,836	0	18,521
CHISAGO	72,014	20,837	2,856	73,020	0	168,727
CLAY	39,355	21,489	758	58,915	2,005	122,522
CLEARWATER	5,089	387	542	4,756	0	10,774
COOK	3,198	339	87	2,074	0	5,698
COTTONWOOD	1,246	411	170	2,405	0	4,232
CROW WING	42,417	16,475	4,853	56,302	728	120,775
DAKOTA	228,782	182,111	1,114	500,499	2,377	914,883
DODGE	11,666	9,256	1,116	16,082	0	38,120
DOUGLAS	26,470	7,487	4,108	35,423	0	73,488
FARIBAULT	2,615	2,374	97	3,705	0	8,791
FILLMORE	8,895	8,153	2,133	10,046	0	29,227
FREEBORN	8,421	4,173	333	9,826	0	22,753
GOODHUE	23,087	22,614	4,337	60,319	732	111,089
GRANT	3,152	1,853	284	6,269	0	11,558
HENNEPIN	53,743	25,458	0	40,917	2,728	122,846
HOUSTON	17,399	9,346	1,861	18,954	0	47,560
HUBBARD	13,411	433	2,946	14,203	0	30,993
ISANTI	46,985	9,557	5,070	38,568	0	100,180
ITASCA	35,931	10,325	5,077	33,494	623	85,450
JACKSON	3,206	1,415	547	2,992	0	8,160
KANABEC	39,972	4,627	2,826	28,822	594	76,841
KANDIYOHI	36,605	9,164	3,513	34,612	557	84,451
KITSON	2,424	2,035	394	6,525	211	11,589
KOOCHICHING	11,714	2,967	42	13,295	0	28,018
LAC QUI PARLE	1,381	612	230	3,060	85	5,368
LAKE	3,846	626	308	2,117	0	6,897
LAKE OF WOODS	22,559	1,050	3,289	22,007	0	48,905
LE SUEUR	15,623	5,627	1,583	19,472	0	42,305
LINCOLN	1,911	454	169	1,603	30	4,167
LYON	8,558	6,997	77	13,595	77	29,304
MCLEOD	36,313	27,522	1,804	53,021	148	118,808
MAHNOMEN	3,183	326	283	3,787	0	7,579
MARSHALL	4,853	2,938	901	9,209	369	18,270

TABLE 60
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 2001

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
MARTIN	6,891	6,143	424	14,598	0	28,056
MEEKER	17,744	10,540	3,543	37,788	0	69,615
MILLE LACS	27,180	5,451	2,315	37,986	0	72,932
MORRISON	25,435	6,845	2,686	24,266	105	59,337
MOWER	10,970	5,442	984	11,376	80	28,852
MURRAY	2,101	1,301	357	2,466	86	6,311
NICOLLET	24,673	16,747	915	25,297	0	67,632
NOBLES	4,450	4,051	130	7,753	124	16,508
NORMAN	2,392	1,965	156	3,629	523	8,665
OLMSTED	90,946	29,102	9,633	107,284	0	236,965
OTTER TAIL	37,742	8,791	8,763	47,302	1,396	103,994
PENNINGTON	18,270	10,164	712	20,465	2,342	51,953
PINE	49,606	7,314	7,279	51,070	0	115,269
PIPESTONE	3,207	1,642	139	3,479	0	8,467
POLK	20,818	12,747	2,332	26,989	280	63,166
POPE	6,743	621	975	8,533	582	17,454
RAMSEY	161,077	63,862	0	299,620	85,925	610,484
RED LAKE	2,752	1,187	340	2,926	0	7,205
REDWOOD	4,043	3,424	198	7,654	0	15,319
RENVILLE	6,203	6,243	743	8,172	0	21,361
RICE	28,346	17,069	1,756	48,136	684	95,991
ROCK	2,529	719	353	2,856	0	6,457
ROSEAU	25,257	4,847	4,070	54,999	1,087	90,260
ST LOUIS	99,421	38,438	5,426	76,943	624	220,852
SCOTT	50,902	11,955	3,192	58,242	271	124,562
SHERBURNE	29,436	6,841	6,679	66,572	130	109,658
SIBLEY	6,980	4,246	627	7,295	64	19,212
STEARNS	61,875	32,013	15,255	108,162	1,461	218,766
STEELE	15,965	9,374	1,913	24,121	0	51,373
STEVENS	2,921	1,574	98	2,832	0	7,425
SWIFT	4,501	2,701	222	4,726	83	12,233
TODD	31,054	8,104	3,732	27,577	274	70,741
TRAVERSE	1,294	1,225	84	1,284	320	4,207
WABASHA	29,980	14,093	3,803	37,476	5	85,357
WADENA	15,616	3,192	1,372	12,136	3	32,319
WASECA	10,187	4,720	604	12,622	0	28,133
WASHINGTON	61,974	32,884	101	73,727	4,466	173,152
WATONWAN	6,275	4,836	72	6,921	0	18,104
WILKIN	6,800	4,148	110	9,827	0	20,885
WINONA	38,530	16,525	7,033	53,323	63	115,474
WRIGHT	91,055	70,776	7,867	178,177	4,688	352,563
YELLOW MEDICINE	4,554	3,175	423	6,347	0	14,499
STATEWIDE TOTALS	2,595,589	1,123,042	193,692	3,729,924	127,753	7,770,000