

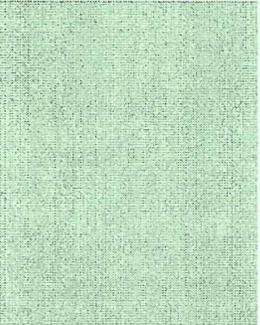
MINNESOTA Department of Revenue
Tax Research Division



Residential Homestead Property Tax Bulletin

**A Statistical Profile of Homestead Market Values, Income, and Property Taxes
by County: Taxes Payable 1994**

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This report was prepared by Gordon Folkman.
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Table of Contents

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	Page
Introduction	1
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Part I: Regional Residential Homestead Statistical Profile: Data Summary for Property Taxes Payable in 1994	4
Table I-a: Residential Homestead Property Tax Statistical Profile by County and Regional Summary	9
Table I-b: Residential Homestead Property Statistical Profile by Statewide, Metro, and Non-Metro Taxes Payable in 1994	13
Footnotes for Table I-b:	16
Part II: Analysis of the State's Use of a Two-Tier Homestead Property Classification System	17
Appendix A: Residential Homestead Property Tax Statistical Profile by County Taxes Payable in 1994	32
Footnotes for Appendix A	120
Appendix B: Description of The Property Tax-Income Database	121
Appendix C: Minnesota Counties Grouped by Economic Development Regions	124

Introduction

The primary purpose of this information bulletin is to present a county by county statistical profile of residential homestead property tax (payable in 1994) and income (earned in 1992) data as collected by the Minnesota Department of Revenue. Specifically, the property tax-income database, often referred to as the "Voss" database, contains for each homestead parcel in the state, information on estimated market value, state paid property tax refunds, net property tax, and household federally adjusted gross income (FAGI). This particular report represents the first formal publication of this data, and it is the intent of the department to issue this bulletin every two years in conjunction with updates and revisions made to the database.

Before preceding with the description and analysis of the data, it is important for the user to be aware of several limitations associated with the data used in this report.¹

Exclusion of Farm Homesteads: The data includes only residential homesteads. Farm homesteads are not included because this information was not reported in a consistent fashion. For example, in some cases farm homestead market value was limited to the house, garage, and surrounding one acre of land and in other cases the value of the entire farm (including all land) was reported.

Household income is limited to Federally Adjusted Gross Income (FAGI): Federally Adjusted Gross Income was used because it was the most readily available source of income at the time the data file was constructed. FAGI includes most major *taxable* sources of income such as wages and salaries, interest earnings, capital gains, annuities and pensions and a portion of social security payments. However, this definition of income excludes other important sources of cash income such as public assistance payments, tax exempt interest, nontaxable social security and pension income, and nonfiler unemployment compensation. The use of this restricted definition of income presents two important limitations to the data:

- The use of FAGI excludes the income of households whose income falls below the taxable threshold or whose income is derived from nontaxable sources. As a result, approximately 12.3 percent of the residential homestead records did not match with records on the income tax data file, most of which can be attributed to households who did not file an individual income tax return.
- It tends to understate the income of households who derive much of their cash income from nontaxable sources.

In future years, the department hopes that it can incorporate data from other sources (e.g. Department of Human Services) or develop methodologies that allow for a broader definition of income. The inclusion of a more comprehensive definition of cash income would improve the analytical value of the information primarily at the low end of the income range. The inclusion of low wage earners and nontaxable sources of income, such as public assistance payments, would

¹ See Appendix B for additional information and background concerning the data used for this report.

provide a better measure of a household's ability-to-pay and would add additional homestead records, with verified sources of income, to the data and corresponding statistical profile.

Suppressed data: The user of this report will discover that in several county statistical profiles some of the data has been suppressed. The reason for this is that income and property tax refund data is protected under the Data Privacy Act. Specifically, the department suppresses data in any case where there is three observations or less.

The report is divided into two parts. Part I presents a statistical profile of the data for each county in the state. Part II provides an analysis of the policy implications associated with the state's two-tier homestead classification system in light of variations in regional market values and income.

The statistical profile highlights seven important variables most often used to evaluate property tax policies impacting residential homesteads. These variables are:

1. **Estimated Market Value (EMV);**
2. **Property Tax Refunds** (including targeting);
3. **Net Property Tax** (after refunds and taconite credits);
4. **Effective Tax Rates (ETR)** (Net Tax / EMV);
5. **Income** (Federally Adjusted Gross Income or FAGI);
6. **Ratio of EMV to FAGI** (a proxy for housing consumption); and
7. **Property Tax Burden (PTB)** (Net Tax / FAGI)

Part I of the report summarizes data displayed in three tables. *Table I-a*, shows the average values of the homestead data for each county and major regions in the state *Table I-b*, shows the frequency distribution of the number of homesteads within selected range values of these data for the state, metro, and non-metro regions. Appendix A displays individual county profiles of the same frequency distribution information shown in Table I-b.

The information contained in the property tax-income database could have been presented and analyzed in an infinite number of ways and levels of aggregation. The specific format of this report, however, was chosen with a modest objective in mind: to sensitize the user to the type of information contained in the database and, at the same time, provide descriptive information on residential homesteads that could be used to make intrastate comparisons and to assess and formulate tax policy. Specifically, the format of the report allows the user to address the following questions:

- *How do average market value, property tax refund, net property tax, and income vary among counties?*

For example, how does the average market value, income, and net property tax in Hennepin county compare to those in St. Louis and other counties in the Northeast region?

- *How do the average effective tax rates and tax burdens relative to income vary among counties?*

For example, how do the effective property tax rates in the Southwest regions of the state compare to those in the counties in the urban Metro region? Do the counties which have relatively high effective tax rates also have high property tax burdens relative to income?

- *How does the average level of housing consumption, as indicated by the ratio of homestead market value to annual income, vary among counties?*

For example, how much higher is the ratio of market value to income in urbanized counties like Hennepin and Ramsey than in rural counties like Pennington and Roseau?

- *What is the distribution of residential homesteads at different levels of market value, property tax refund, net property tax, and income?*

For example, in Aitkin county, what percent of homesteads have:

- Market values between \$20,000 and \$40,000;
- Property tax refunds between \$50 and \$100;
- Net property taxes between \$450 and \$700;
- Federally adjusted gross incomes between \$30,000 and \$40,000.

- *What is the distribution of residential homesteads at different levels of effective tax rates, property tax burdens, and housing consumption ratios?*

For example, in Aitkin county, what percent of homesteads have:

- Effective tax rates of market value between 0.5 and 1.0 percent;
- Property tax burdens of income between 1.5 and 2.0 percent;
- Housing consumption ratios between 1.0 and 1.5.

Important Factors that Determine Homestead Property Taxes

In general, the user should be aware that the property taxes levied on residential homesteads is a result of a complicated interaction of numerous socio-economic factors, community preferences, state and federal aid policies, and tax laws. Some of the more important factors include:

- **Regional economy:** The regional and local economies affect the mix of properties, market values, jobs, wages, and the supply and demand for housing.

- **Assessment practices:** Fair and equitable property taxes are fundamentally dependent on accurate assessment of each property's market value.
- **Population demographics and sociology:** The needs and preferences for public goods and services is a function of community size and density, age of the population, crime, and the religious or cultural heritage of the community.
- **Intergovernmental aid and use of other non-property tax resources:** Local government dependency on the property tax is determined, in part, by the amount of aid they receive from the state and federal governments and the extent to which they use fees, charges, local sales taxes and other non-property tax revenues to finance local services.
- **Property tax classification system:** State laws which define the property tax base and establish the relative share of market value subject to tax (i.e., property classification or tax capacity rates) have a profound impact on the extent to which taxes are paid by homeowners rather than owners of other types of property.
- **Property tax refunds:** Final property tax liability is reduced if the homeowner qualifies for an income-sensitive or targeting state-paid refund.

The purpose here is not to explain the role of each of these factors. They are mentioned only to serve as a reminder to the user of this report that the world of property tax analysis is complicated. On the surface, it may appear that the data and information presented is straightforward and self explanatory, but because of the interaction of so many factors, the underlying policy implications associated with this information may be less apparent and therefore challenging to explain.

Part I
Regional Residential Homestead Statistical Profile:
Data Summary for Property Taxes Payable in 1994

This section summarizes the residential homestead property tax data as presented in this report. The primary purpose of this section is to acquaint the reader to the information in this report by highlighting regional differences in selected residential homestead, property tax related characteristics. The data summary is organized into sections which correspond to the primary data elements highlighted in the introduction.

I. Estimated Market Value:

(Table I-a): The statewide average residential homestead market value was \$78,745. The average homestead value in the metro region was \$97,754 or 77 percent greater than the average homestead in the non-metro region which was \$55,309.

(Table I-a): The average homestead market value in Carver County was the highest in the state at \$108,871 or 38 percent greater than the state average value. The average homestead market value in Red Lake County was the lowest at \$23,725 or 30 percent of the state average value.

(Table I-b): In the metro region, nearly 20 percent of all residential homesteads had a market value greater than \$120,000 and 3 percent had values less than \$40,000. Conversely, in the non-metro region 36 percent of all homesteads had market values less than \$40,000 and only 4 percent had values exceeding \$120,000.

(Appendix A): The highest concentration of homestead market values greater than \$160,000 was found in Carver County (11.5 percent), and the highest concentration of homesteads with market values less than \$20,000 was found in Traverse County (54.7 percent).

II. Property Tax Refunds and Net Tax:

(Table I-a): The average statewide property tax refund per residential homestead was \$50 and the average net tax after refunds was \$1,220. The average refund per homestead in the metro region was \$62 and the average net tax was \$1,603. In the non-metro region the average refund per homestead was \$35 and the average net tax was \$737.

(Table I-a): The highest average property tax refund per homestead was in Scott County at \$90 (80 percent greater than the state average). Carver County had the highest average net tax at \$2,026 (66 percent greater than the state average). Marshall County had the lowest average refund at \$8 (16 percent of the state average) and

the lowest average net tax was in Big Stone County at \$336 (25 percent of the state average).

(Table I-b): Statewide, nearly 79 percent of homestead owners did not receive a refund, in the metro region it was 76 percent and in the non-metro it was a little over 82 percent.

(Table I-b): In the metro region, nearly 63 percent of all residential homesteads had a net property tax in excess of \$1,000 and only 3 percent had a net tax between \$1 and \$449. Conversely, in the non-metro region only 18 percent of all homesteads had a net tax greater than \$1,000 and nearly 34 percent had a net property tax between \$1 and \$449.

(Appendix A): The highest concentration of net property taxes of \$3100 or greater was found in Carver County (14.5 percent), and the highest concentration of homesteads with net taxes between \$1 and \$249 was found in Lac Qui Parle County (48.5 percent). The highest concentration of homesteads **not** receiving property tax refunds was found in Wilkin County (94.3 percent), and the lowest concentration was found in Scott County (65.0 percent).

III. Effective Tax Rates:

(Table I-a): The statewide average effective tax rate (ETR) for residential homesteads was 1.55 percent. In the metro region, the average ETR was 1.64 percent. In the non-metro region the average rate was 1.33 percent.

(Table I-a): Carver County had the highest average ETR at 1.86 percent which was 20 percent greater than the state average rate. The lowest ETR was found in Itasca County with an average rate of 0.75 percent or 49 percent of the state average rate.

(Table I-b): Statewide, nearly 14 percent of all residential homesteads had ETRs of 1.75 percent or greater. Regionally, nearly 21 percent of all residential homesteads in the metro and 5.3 percent in the non-metro had ETRs exceeding 1.75 percent. At the low end of the range, 10.3 percent of homesteads, statewide, had ETRs between 0.01 and 0.99 percent. However, in the metro region less than 5 percent had ETRs between 0.01 and 0.99 percent while in the non-metro region 16.7 percent had ETRs in this low range.

(Appendix A): The highest concentration of homesteads with ETRs exceeding 2.0 percent was found in Carver County (22.6 percent). Conversely, the highest concentration of homesteads with ETRs between 0.01 and 1.0 percent was found in Itasca County (69.2 percent).

IV. Homestead Income (FAGI):

(Table I-a): The statewide average income (FAGI) reported for residential homestead households was \$50,075. In the metro region, the average income was \$58,490 or

50 percent greater than the average income in the non-metro region which was \$38,897.

(Table I-a): The average homestead income in Hennepin County was the highest in the state at \$62,941 or 26 percent greater than the state average value. The average homestead income in Lincoln County was the lowest at \$25,832 or 52 percent of the state average income.

(Table I-b): In the metro region, nearly 16 percent of all residential homesteads had incomes greater than \$75,000 and 13.3 percent had incomes between \$1 and \$20,000. Conversely, in the non-metro region nearly 23 percent of all homesteads had incomes between \$1 and \$20,000 and only 5.5 percent had incomes exceeding \$75,000.

(Appendix A): The highest concentration of homestead incomes greater than \$100,000 was found in Hennepin County (9.1 percent), and the highest concentration of homesteads with incomes between \$1 and \$10,000 was found in Lincoln County (16.1 percent).

V. Housing Consumption Ratio (Market value / Income):

(Table I-a): Largely due to regional economic factors, the relative cost of housing seems to be more expensive relative to income in some regions of the state than in others. This is indicated by the computed ratio of market value to income which is used here as a proxy for relative levels of housing consumption. For the state, the average housing consumption ratio is 1.57. That is to say the average residential homestead property owner in Minnesota has a home with a *current* estimated market value that is 57 percent greater than *current* income. In the metro region this average ratio is 1.67 and in the non-metro region the ratio is 1.42.

(Table I-a): The highest average housing consumption ratio was found in Cook County at 2.03 or 29 percent greater than the state average ratio. The lowest average ratio was 0.80 or 51 percent of the state average located in Traverse County.

(Table I-b): In the metro region, nearly 41 percent of all residential homesteads had housing consumption ratios greater than 2.0 and 14.6 percent had ratios greater than 3.5. In the non-metro region 28.4 percent of all homesteads had ratios greater than 2.0 and 11.3 percent had ratios exceeding 3.5.

(Appendix A): The highest concentration of housing consumption ratios greater than 4.0 was found in Cook County (15.3 percent), and the highest concentration of homesteads with ratios between 0.01 and 0.49 was found in Traverse County (18.9 percent).

VI. Property Tax Burden Relative to Homestead Income (FAGI):

- (Table I-a): The statewide average property tax burden (PTB) for residential homesteads was 2.43 percent of income. In the metro region, the average PTB was 2.74 percent and in the non-metro region the average burden was 1.89 percent.
- (Table I-a): Carver County had the highest average PTB at 3.27 percent which was 34 percent greater than the state average. The lowest PTB was found in Itasca County with an average rate of 1.00 percent or 41 percent of the state average.
- (Table I-b): Statewide, nearly 21 percent of all residential homesteads had PTBs exceeding 4.0 percent and 16.2 percent had burdens between 0.01 and 1.50 percent. In the metro region, 26.5 percent of all residential homesteads had PTBs exceeding 4.0 percent and 12.5 percent had burdens greater than 6.0 percent. At the low end of the range, only 7.7 percent of metro homesteads had PTBs between 0.01 and 1.50 percent. In the non-metro region, 14 percent of all residential homesteads had burdens exceeding 4.0 percent and 6.7 percent had burdens greater than 6.0 percent. At the low end of the range, 26.8 percent of non-metro homesteads had PTBs between 0.01 and 1.50 percent.
- (Appendix A): The highest concentration of homesteads with PTBs exceeding 6.0 percent was found in Hennepin County (15.0 percent). Conversely, the highest concentration of homesteads with PTBs between 0.01 and 1.0 percent was found in Marshall County (34.2 percent).

Table I-a
Residential Homestead Property Tax Statistical Profile:
County and Regional Summary
For Taxes Payable in 1994

	Pay 1994 Estimated Market Value		Pay 1994 Tax Before Refunds		Pay 1994 Property Tax Refunds		Pay 1994 Net Tax After Refunds		Effective Tax Rate Net Tax/Market Value		1992 Income (FAGI)		Ratio of Market Value to Income		Property Tax Burden (Net Tax/Income)	
	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.
Metro	\$97,754	124	\$1,665	131	\$62	124	\$1,603	131	1.64%	106	\$58,490	117	1.67	106	2.74%	113
Non-Metro	55,309	70	772	61	35	70	737	60	1.33%	86	38,897	78	1.42	90	1.89%	78
Statewide Total	\$78,745	100	\$1,270	100	\$50	100	\$1,220	100	1.55%	100	\$50,075	100	1.57	100	2.43%	100
Metro:																
Hennepin	\$103,606	132	\$1,845	145	\$67	134	\$1,778	146	1.72%	111	\$62,941	126	1.65	105	2.83%	116
Ramsey	87,600	111	1,535	121	77	154	1,458	120	1.67%	108	52,473	105	1.67	106	2.78%	114
Anoka	83,445	106	1,140	90	37	74	1,103	90	1.32%	85	49,421	99	1.69	107	2.23%	92
Carver	108,871	138	2,108	166	82	164	2,026	166	1.86%	120	61,934	124	1.76	112	3.27%	134
Dakota	100,639	128	1,575	124	43	86	1,532	126	1.52%	98	59,361	119	1.70	108	2.58%	106
Scott	94,472	120	1,718	135	90	180	1,628	133	1.72%	111	53,388	107	1.77	113	3.05%	125
Washington	104,839	133	1,729	136	45	90	1,684	138	1.61%	104	61,113	122	1.72	109	2.76%	113
Total Metro	\$97,754	124	\$1,665	131	\$62	124	\$1,603	131	1.64%	106	\$58,490	117	1.67	106	2.74%	113
Arrowhead:																
Aitkin	\$42,942	55	\$450	35	\$25	50	\$425	35	0.99%	64	\$29,265	58	1.47	93	1.45%	60
Carlton	47,707	61	719	57	32	64	687	56	1.44%	93	37,310	75	1.28	81	1.84%	76
Cook	69,372	88	681	54	21	42	660	54	0.91%	59	34,186	68	2.03	129	1.85%	76
Itasca	46,658	59	370	29	15	30	355	29	0.75%	49	35,046	70	1.33	85	1.00%	41
Koochiching	43,857	56	547	43	31	62	516	42	1.13%	73	36,657	73	1.20	76	1.36%	56
Lake	43,467	55	483	38	26	52	457	37	1.04%	67	35,158	70	1.24	79	1.28%	53
St Louis	50,707	64	705	56	46	92	659	54	1.30%	84	38,460	77	1.32	84	1.71%	70
Total Arrowhead	\$49,235	63	\$642	51	\$38	76	\$604	50	1.22%	79	\$37,295	74	1.32	84	1.61%	66
Central Mn:																
Benton	\$64,497	82	\$928	73	\$46	92	\$882	72	1.37%	88	\$41,182	82	1.57	100	2.14%	88
Sherburne	75,934	96	884	70	28	56	856	70	1.13%	73	46,604	93	1.63	104	1.83%	75
Stearns	66,045	84	924	73	39	78	885	73	1.34%	87	43,399	87	1.52	97	2.04%	84
Wright	76,361	97	1,006	79	46	92	960	79	1.25%	81	44,112	88	1.73	110	2.17%	89
Total Central Mn	\$70,385	89	\$938	74	\$40	80	\$898	74	1.27%	82	\$43,943	88	1.60	102	2.04%	84

6

Table I-a
Residential Homestead Property Tax Statistical Profile:
County and Regional Summary
For Taxes Payable in 1994

	Pay 1994 Estimated Market Value		Pay 1994 Tax Before Refunds		Pay 1994 Property Tax Refunds		Pay 1994 Net Tax After Refunds		Effective Tax Rate Net Tax/Market Value		1992 Income (FAGI)		Ratio of Market Value to Income		Property Tax Burden (Net Tax/Income)	
	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.
East Central:																
Chisago	\$78,318	99	\$1,230	97	\$63	126	\$1,167	96	1.49%	96	\$41,916	84	1.87	119	2.78%	114
Isanti	66,932	85	1,006	79	48	96	958	79	1.43%	92	39,004	78	1.72	109	2.46%	101
Kanabec	45,671	58	716	56	41	82	675	55	1.48%	95	31,830	64	1.43	91	2.12%	87
Mille Lacs	48,111	61	835	66	60	120	775	64	1.61%	104	32,472	65	1.48	94	2.39%	98
Pine	46,228	59	648	51	36	72	612	50	1.33%	86	31,077	62	1.49	95	1.97%	81
Total East Central	\$60,912	77	\$946	74	\$52	104	\$894	73	1.47%	95	\$36,785	73	1.66	105	2.43%	100
East Mn Valley:																
Kandiyohi	\$59,125	75	\$826	65	\$40	80	\$786	64	1.33%	86	\$41,185	82	1.44	91	1.91%	78
Mc Leod	63,870	81	987	78	48	96	939	77	1.47%	95	42,859	86	1.49	95	2.19%	90
Meeker	48,247	61	660	52	38	76	622	51	1.29%	83	36,751	73	1.31	83	1.69%	70
Renville	32,497	41	427	34	18	36	409	34	1.26%	81	31,926	64	1.02	65	1.28%	53
Total East Mn Valley	\$54,381	69	\$781	61	\$38	76	\$743	61	1.37%	88	\$39,502	79	1.38	88	1.88%	77
Headwaters:																
Beltrami	\$51,818	66	\$789	62	\$28	56	\$761	62	1.47%	95	\$37,804	75	1.37	87	2.01%	83
Clearwater	28,058	36	419	33	26	52	393	32	1.40%	90	30,330	61	0.93	59	1.29%	53
Hubbard	55,268	70	723	57	34	68	689	56	1.24%	80	28,934	58	1.91	121	2.38%	98
Lake of the Woods	45,601	58	454	36	20	40	434	36	0.89%	57	30,389	61	1.50	95	1.33%	55
Mahnomen	33,681	43	577	45	29	58	548	45	1.62%	105	29,319	59	1.15	73	1.86%	77
Total Headwaters	\$48,938	62	\$705	56	\$29	58	\$676	55	1.38%	89	\$33,341	67	1.47	93	2.02%	83
North Central:																
Cass	\$59,275	75	\$806	63	\$38	76	\$768	63	1.29%	84	\$32,401	65	1.83	116	2.37%	97
Crow Wing	59,028	75	643	51	37	74	606	50	1.03%	66	35,748	71	1.65	105	1.70%	70
Morrison	50,393	64	753	59	56	112	697	57	1.38%	89	32,039	64	1.57	100	2.17%	89
Todd	33,281	42	538	42	38	76	500	41	1.50%	97	29,472	59	1.13	72	1.70%	70
Wadena	35,528	45	590	46	48	96	542	44	1.52%	98	33,446	67	1.06	68	1.62%	66
Total North Central	\$51,991	66	\$676	53	\$42	84	\$634	52	1.22%	79	\$33,410	67	1.56	99	1.90%	78

Table I-a
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County and Regional Summary
For Taxes Payable in 1994

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	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.
Northwest:																
Kittson	\$34,804	44	\$542	43	\$15	30	\$527	43	1.51%	98	\$31,504	63	1.10	70	1.67%	69
Marshall	35,793	45	464	37	8	16	456	37	1.27%	82	32,398	65	1.10	70	1.41%	58
Norman	26,598	34	379	30	15	30	364	30	1.37%	88	31,610	63	0.84	54	1.15%	47
Pennington	40,064	51	699	55	28	56	671	55	1.68%	108	46,197	92	0.87	55	1.45%	60
Polk	42,931	55	603	47	18	36	585	48	1.36%	88	36,118	72	1.19	76	1.62%	66
Red Lake	23,725	30	350	28	14	28	336	28	1.42%	92	26,454	53	0.90	57	1.27%	52
Roseau	47,303	60	628	49	19	38	609	50	1.29%	83	39,003	78	1.21	77	1.56%	64
Total Northwest	\$39,368	50	\$569	45	\$18	36	\$551	45	1.40%	90	\$36,641	73	1.07	68	1.50%	62
South Central:																
Blue Earth	\$61,660	78	\$826	65	\$34	68	\$792	65	1.29%	83	\$47,154	94	1.31	83	1.68%	69
Brown	52,478	67	687	54	32	64	655	54	1.25%	81	36,324	73	1.44	92	1.80%	74
Faribault	29,974	38	397	31	16	32	381	31	1.27%	82	29,087	58	1.03	66	1.31%	54
Le Sueur	61,031	78	900	71	56	112	844	69	1.38%	89	39,183	78	1.56	99	2.15%	88
Martin	45,658	58	592	47	23	46	569	47	1.25%	80	35,355	71	1.29	82	1.61%	66
Nicollet	74,528	95	1,207	95	46	92	1,161	95	1.56%	101	45,776	91	1.63	104	2.54%	104
Sibley	54,507	69	930	73	55	110	875	72	1.60%	104	33,123	66	1.65	105	2.64%	108
Waseca	56,884	72	861	68	37	74	824	68	1.45%	94	36,507	73	1.56	99	2.26%	93
Watsonwan	33,678	43	492	39	21	42	471	39	1.40%	90	31,655	63	1.06	68	1.49%	61
Total South Central	\$54,991	70	\$788	62	\$35	70	\$753	62	1.37%	88	\$39,284	78	1.40	89	1.92%	79
Southeast Mn:																
Dodge	\$62,868	80	\$871	69	\$37	74	\$834	68	1.33%	86	\$40,636	81	1.55	98	2.05%	84
Fillmore	39,277	50	601	47	41	82	560	46	1.43%	92	31,141	62	1.26	80	1.80%	74
Freeborn	46,305	59	600	47	17	34	583	48	1.26%	81	34,936	70	1.33	84	1.67%	69
Goodhue	72,762	92	933	73	34	68	899	74	1.24%	80	43,182	86	1.69	107	2.08%	86
Houston	56,445	72	880	69	45	90	835	68	1.48%	96	37,517	75	1.50	96	2.23%	91
Mower	44,888	57	658	52	27	54	631	52	1.40%	91	37,606	75	1.19	76	1.68%	69
Olmsted	82,487	105	1,292	102	30	60	1,262	103	1.53%	99	54,613	109	1.51	96	2.31%	95
Rice	72,439	92	1,039	82	41	82	998	82	1.38%	89	44,124	88	1.64	104	2.26%	93
Steele	66,246	84	841	66	29	58	812	67	1.22%	79	42,596	85	1.56	99	1.90%	78
Wabasha	58,303	74	936	74	59	118	877	72	1.50%	97	37,906	76	1.54	98	2.31%	95
Winona	63,414	81	869	68	28	56	841	69	1.33%	86	40,624	81	1.56	99	2.07%	85
Total Southeast Mn	\$65,749	83	\$956	75	\$33	66	\$923	76	1.40%	91	\$44,088	88	1.49	95	2.09%	86

Table I-a
Residential Homestead Property Tax Statistical Profile:
County and Regional Summary
For Taxes Payable in 1994

	Pay 1994 Estimated Market Value		Pay 1994 Tax Before Refunds		Pay 1994 Property Tax Refunds		Pay 1994 Net Tax After Refunds		Effective Tax Rate Net Tax/Market Value		1992 Income (FAGI)		Ratio of Market Value to Income		Property Tax Burden (Net Tax/Income)	
	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.	Average ¹	Indexed to State Avg.
Southwest:																
Cottonwood	\$29,984	38	\$463	36	\$20	40	\$443	36	1.48%	95	\$28,193	56	1.06	68	1.57%	64
Jackson	39,923	51	607	48	26	52	581	48	1.46%	94	29,620	59	1.35	86	1.96%	81
Lincoln	25,731	33	394	31	32	64	362	30	1.40%	91	25,832	52	1.00	63	1.40%	57
Lyon	46,578	59	579	46	25	50	554	45	1.19%	77	41,135	82	1.13	72	1.35%	55
Murray	34,401	44	408	32	15	30	393	32	1.14%	74	30,148	60	1.14	73	1.30%	54
Nobles	43,480	55	554	44	25	50	529	43	1.22%	79	34,020	68	1.28	81	1.56%	64
Pipestone	37,519	48	578	46	30	60	548	45	1.46%	94	29,597	59	1.27	81	1.85%	76
Redwood	37,275	47	536	42	31	62	505	41	1.35%	87	33,090	66	1.13	72	1.53%	63
Rock	39,008	50	449	35	17	34	432	35	1.11%	71	30,580	61	1.28	81	1.41%	58
Total Southwest	\$38,977	49	\$525	41	\$25	50	\$500	41	1.28%	83	\$33,020	66	1.18	75	1.52%	62
West Central:																
Becker	\$51,247	65	\$749	59	\$35	70	\$714	59	1.39%	90	\$31,861	64	1.61	102	2.24%	92
Clay	56,673	72	801	63	27	54	774	63	1.37%	88	39,196	78	1.45	92	1.98%	81
Douglas	62,408	79	854	67	64	128	790	65	1.26%	82	35,761	71	1.75	111	2.21%	91
Grant	26,632	34	404	32	26	52	378	31	1.42%	92	28,402	57	0.94	60	1.33%	55
Otter Tail	47,265	60	605	48	32	64	573	47	1.21%	78	34,579	69	1.37	87	1.66%	68
Pope	38,276	49	603	47	43	86	560	46	1.46%	94	31,349	63	1.22	78	1.79%	73
Stevens	36,768	47	509	40	23	46	486	40	1.32%	85	37,649	75	0.98	62	1.29%	53
Traverse	24,227	31	386	30	17	34	369	30	1.52%	98	30,268	60	0.80	51	1.22%	50
Wilkin	35,931	46	444	35	10	20	434	36	1.21%	78	34,860	70	1.03	66	1.24%	51
Total West Central	\$50,018	64	\$692	54	\$35	70	\$657	54	1.31%	85	\$35,263	70	1.42	90	1.86%	76
West Mn Valley:																
Big Stone	\$25,290	32	\$328	26	\$17	34	\$311	25	1.23%	79	\$28,212	56	0.90	57	1.10%	45
Chippewa	37,828	48	572	45	32	64	540	44	1.43%	92	33,881	68	1.12	71	1.59%	65
Lac Qui Parle	27,790	35	368	29	18	36	350	29	1.26%	81	29,663	59	0.94	60	1.18%	48
Swift	29,282	37	416	33	27	54	389	32	1.33%	86	29,767	59	0.98	63	1.31%	54
Yellow Medicine	29,099	37	403	32	20	40	383	31	1.32%	85	31,174	62	0.93	59	1.23%	50
Total West Mn Valley	\$30,815	39	\$436	34	\$24	48	\$412	34	1.34%	86	\$31,046	62	0.99	63	1.33%	55

¹Averages are based on the total number of residential homestead records in each county excluding those in the "0 or Less" and "no refund" categories in Tables I-b and I-c.

Table I-b Statewide

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	1,278	0.1%
\$1 - \$19,999	55,902	5.1%
20,000 - 39,999	138,149	12.6%
40,000 - 59,999	204,567	18.6%
60,000 - 79,999	272,880	24.8%
80,000 - 99,999	196,625	17.9%
100,000 - 119,999	92,347	8.4%
120,000 - 139,999	50,628	4.6%
140,000 - 159,999	29,189	2.7%
\$160,000 or more	57,807	5.3%
Total	1,099,372	100.0%
Statewide Average⁸	\$78,745	

Refunds Range	Count	Percent Distribution
no refund ²	866,130	78.8%
\$1 - \$49	29,801	2.7%
50 - 99	30,178	2.7%
100 - 149	26,200	2.4%
150 - 199	23,025	2.1%
200 - 249	20,557	1.9%
250 - 349	32,980	3.0%
350 - 499	62,370	5.7%
500 - 999	7,739	0.7%
\$1,000 or more	392	0.0%
Total	1,099,372	100.0%
Statewide Average⁸	\$50	

Net Tax Range	Count	Percent Distribution
0 or less ³	14,520	1.3%
\$1 - \$249	76,420	7.0%
250 - 449	107,244	9.8%
450 - 699	178,758	16.3%
700 - 999	254,284	23.1%
1,000 - 1,499	217,812	19.8%
1,500 - 1,999	103,121	9.4%
2,000 - 2,499	54,279	4.9%
2,500 - 3,099	35,131	3.2%
\$3,100 or more	57,803	5.3%
Total	1,099,372	100.0%
Statewide Average⁸	\$1,220	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0 or less ⁴	14,580	1.3%
.01%-.49%	13,876	1.3%
.50 - .99	98,631	9.0%
1.00 - 1.14	99,875	9.1%
1.15 - 1.24	118,889	10.8%
1.25 - 1.34	163,084	14.8%
1.35 - 1.49	244,847	22.3%
1.50 - 1.74	192,433	17.5%
1.75 - 1.99	97,917	8.9%
2.00% or more	55,240	5.0%
Total	1,099,372	100.0%
Statewide Average⁸	1.55%	

Income Range	Count	Percent Distribution
0 or less ⁵	142,343	12.9%
\$1 - \$9,999	63,440	5.8%
10,000 - 19,999	128,789	11.7%
20,000 - 29,999	137,862	12.5%
30,000 - 39,999	151,733	13.8%
40,000 - 49,999	144,007	13.1%
50,000 - 74,999	209,757	19.1%
75,000 - 99,999	64,033	5.8%
\$100,000 or more	57,408	5.2%
Total	1,099,372	100.0%
Statewide Average⁸	\$50,075	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	143,427	13.0%
.01 - .49	26,149	2.4%
.50 - .99	112,589	10.2%
1.00 - 1.49	221,720	20.2%
1.50 - 1.99	207,908	18.9%
2.00 - 2.49	126,287	11.5%
2.50 - 2.99	71,842	6.5%
3.00 - 3.49	44,870	4.1%
3.50 - 3.99	31,214	2.8%
4.00% or more	113,366	10.3%
Total	1,099,372	100.0%
Statewide Average⁸	1.57	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	154,070	14.0%
.01%-.99%	72,575	6.6%
1.00 - 1.49	105,840	9.6%
1.50 - 1.99	139,854	12.7%
2.00 - 2.49	136,164	12.4%
2.50 - 2.99	112,175	10.2%
3.00 - 3.99	148,700	13.5%
4.00 - 4.99	78,295	7.1%
5.00 - 5.99	43,052	3.9%
6.00% or more	108,647	9.9%
Total	1,099,372	100.0%
Statewide Average⁸	2.43%	

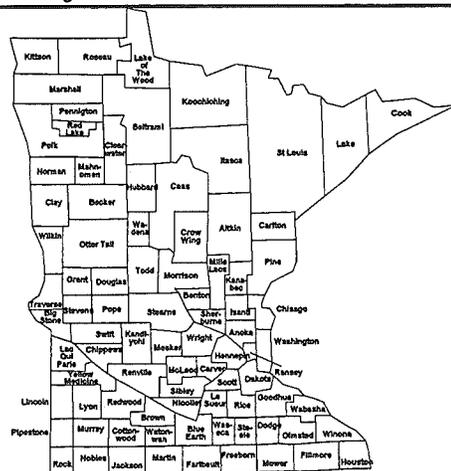


Table I-b (Con't)
Metro Region
Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	1,156	0.2%
\$1 - \$19,999	2,266	0.4%
20,000 - 39,999	14,287	2.4%
40,000 - 59,999	70,650	11.6%
60,000 - 79,999	173,857	28.6%
80,000 - 99,999	152,529	25.1%
100,000 - 119,999	74,869	12.3%
120,000 - 139,999	42,227	7.0%
140,000 - 159,999	24,755	4.1%
\$160,000 or more	50,851	8.4%
Total	607,447	100.0%
Metro Average⁸	\$97,754	

Refunds Range	Count	Percent Distribution
no refund ²	461,673	76.0%
\$1 - \$49	15,781	2.6%
50 - 99	16,090	2.6%
100 - 149	14,375	2.4%
150 - 199	13,262	2.2%
200 - 249	11,827	1.9%
250 - 349	20,793	3.4%
350 - 499	47,807	7.9%
500 - 999	5,578	0.9%
\$1,000 or more	261	0.0%
Total	607,447	100.0%
Metro Average⁸	\$62	

Net Tax Range	Count	Percent Distribution
0 or less ³	3,197	0.5%
\$1 - \$249	3,926	0.6%
250 - 449	14,369	2.4%
450 - 699	54,379	9.0%
700 - 999	151,531	24.9%
1,000 - 1,499	166,337	27.4%
1,500 - 1,999	85,163	14.0%
2,000 - 2,499	46,293	7.6%
2,500 - 3,099	30,450	5.0%
\$3,100 or more	51,802	8.5%
Total	607,447	100.0%
Metro Average⁸	\$1,603	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0 or less ⁴	3,203	0.5%
.01%-.49%	1,463	0.2%
.50 - .99	28,721	4.7%
1.00 - 1.14	35,588	5.9%
1.15 - 1.24	49,262	8.1%
1.25 - 1.34	74,110	12.2%
1.35 - 1.49	157,235	25.9%
1.50 - 1.74	130,868	21.5%
1.75 - 1.99	77,664	12.8%
2.00% or more	49,333	8.1%
Total	607,447	100.0%
Metro Average⁸	1.64%	

Income Range	Count	Percent Distribution
0 or less ⁵	61,440	10.1%
\$1 - \$9,999	25,980	4.3%
10,000 - 19,999	54,676	9.0%
20,000 - 29,999	67,113	11.0%
30,000 - 39,999	78,902	13.0%
40,000 - 49,999	83,313	13.7%
50,000 - 74,999	141,369	23.3%
75,000 - 99,999	49,329	8.1%
\$100,000 or more	45,325	7.5%
Total	607,447	100.0%
Metro Average⁸	\$58,490	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	62,400	10.3%
.01 - .49	7,284	1.2%
.50 - .99	35,920	5.9%
1.00 - 1.49	118,648	19.5%
1.50 - 1.99	134,957	22.2%
2.00 - 2.49	84,708	13.9%
2.50 - 2.99	46,728	7.7%
3.00 - 3.49	27,879	4.6%
3.50 - 3.99	19,065	3.1%
4.00% or more	69,858	11.5%
Total	607,447	100.0%
Metro Average⁸	1.67	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	64,169	10.6%
.01% -.99%	11,634	1.9%
1.00 - 1.49	34,987	5.8%
1.50 - 1.99	70,248	11.6%
2.00 - 2.49	84,003	13.8%
2.50 - 2.99	75,978	12.5%
3.00 - 3.99	105,374	17.3%
4.00 - 4.99	55,538	9.1%
5.00 - 5.99	29,688	4.9%
6.00% or more	75,828	12.5%
Total	607,447	100.0%
Metro Average⁸	2.74%	

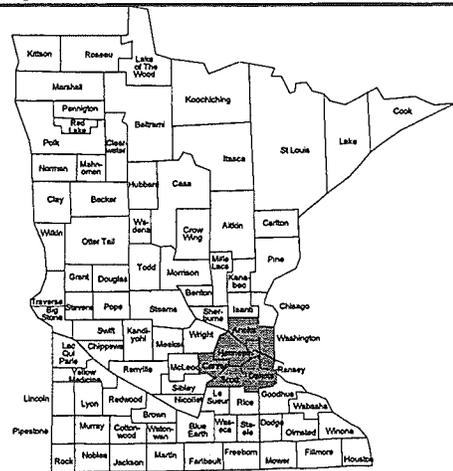


Table I-b (Con't)
Non-Metro Region

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	122	0.0%
\$1 - \$19,999	53,636	10.9%
20,000 - 39,999	123,862	25.2%
40,000 - 59,999	133,917	27.2%
60,000 - 79,999	99,023	20.1%
80,000 - 99,999	44,096	9.0%
100,000 - 119,999	17,478	3.6%
120,000 - 139,999	8,401	1.7%
140,000 - 159,999	4,434	0.9%
\$160,000 or more	6,956	1.4%
Total	491,925	100.0%
Non-Metro Average⁸	\$55,309	

Refunds Range	Count	Percent Distribution
no refund ²	404,457	82.2%
\$1 - \$49	14,020	2.9%
50 - 99	14,088	2.9%
100 - 149	11,825	2.4%
150 - 199	9,763	2.0%
200 - 249	8,730	1.8%
250 - 349	12,187	2.5%
350 - 499	14,563	3.0%
500 - 999	2,161	0.4%
\$1,000 or more	131	0.0%
Total	491,925	100.0%
Non-Metro Average⁸	\$35	

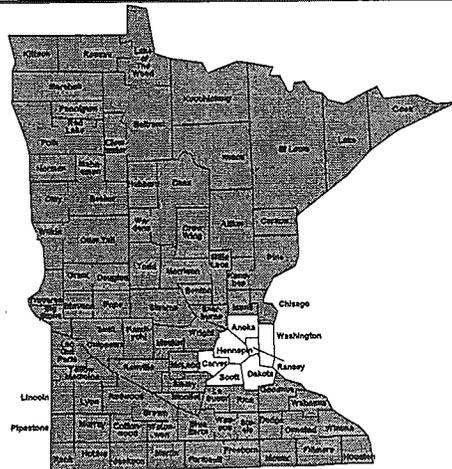
Net Tax Range	Count	Percent Distribution
0 or less ³	11,323	2.3%
\$1 - \$249	72,494	14.7%
250 - 449	92,875	18.9%
450 - 699	124,379	25.3%
700 - 999	102,753	20.9%
1,000 - 1,499	51,475	10.5%
1,500 - 1,999	17,958	3.7%
2,000 - 2,499	7,986	1.6%
2,500 - 3,099	4,681	1.0%
\$3,100 or more	6,001	1.2%
Total	491,925	100.0%
Non-Metro Average⁸	\$737	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0 or less ⁴	11,377	2.3%
.01%-.49%	12,413	2.5%
.50 - .99	69,910	14.2%
1.00 - 1.14	64,287	13.1%
1.15 - 1.24	69,627	14.2%
1.25 - 1.34	88,974	18.1%
1.35 - 1.49	87,612	17.8%
1.50 - 1.74	61,565	12.5%
1.75 - 1.99	20,253	4.1%
2.00% or more	5,907	1.2%
Total	491,925	100.0%
Non-Metro Average⁸	1.33%	

Income Range	Count	Percent Distribution
0 or less ⁵	80,903	16.4%
\$1 - \$9,999	37,460	7.6%
10,000 - 19,999	74,113	15.1%
20,000 - 29,999	70,749	14.4%
30,000 - 39,999	72,831	14.8%
40,000 - 49,999	60,694	12.3%
50,000 - 74,999	68,388	13.9%
75,000 - 99,999	14,704	3.0%
\$100,000 or more	12,083	2.5%
Total	491,925	100.0%
Non-Metro Average⁸	\$38,897	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	81,027	16.5%
.01 - .49	18,865	3.8%
.50 - .99	76,669	15.6%
1.00 - 1.49	103,072	21.0%
1.50 - 1.99	72,951	14.8%
2.00 - 2.49	41,579	8.5%
2.50 - 2.99	25,114	5.1%
3.00 - 3.49	16,991	3.5%
3.50 - 3.99	12,149	2.5%
4.00% or more	43,508	8.8%
Total	491,925	100.0%
Non-Metro Average⁸	1.42	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	89,901	18.3%
.01% -.99%	60,941	12.4%
1.00 - 1.49	70,853	14.4%
1.50 - 1.99	69,606	14.1%
2.00 - 2.49	52,161	10.6%
2.50 - 2.99	36,197	7.4%
3.00 - 3.99	43,326	8.8%
4.00 - 4.99	22,757	4.6%
5.00 - 5.99	13,364	2.7%
6.00% or more	32,819	6.7%
Total	491,925	100.0%
Non-Metro Average⁸	1.89%	



Footnotes for Table I-b

¹The estimated market value range of “0 or less” represents homestead parcels for which no EMV was reported.

²The “no refund” category includes owners of homestead property who either did not qualify or apply for property tax refund. The category may also include some homestead owners who actually received a refund because the social security number reported on the homestead parcel record did not match the social security number on the property tax refund processing file.

³The net tax range of “0 or less” represents homestead parcel records that received both renter and homeowner property tax refunds in 1994 (i.e. refunds paid in 1994 represent current year homeowners and prior year renters). This range also includes records for which EMV was not reported, and records for which the estimated tax amount was underestimated.

⁴The effective tax rate range of “0.0% or less” is a combination of those records in the “0 or less” market value or net tax range.

⁵The income range of “0 or less” primarily (approximately 95%) represents homestead parcel records that had no matching record on the federal tax files. Most of the remaining 5% of this range consists of records with valid cases of federally adjusted gross income that is actually “0 or less”. However, these valid cases were collapsed into this category because they often represent unusual circumstances.

⁶The ratio of market value to income range of “0.0 or less” is a combination of those records with either EMV or income in the range of “0 or less”.

⁷The tax burden range of “0.0% or less” is a combination of those records represented in the net tax range and the income range of “0 or less”.

⁸Averages are based on the total number of residential homestead records in each county excluding those in the “0 or less” and “no refund” categories.

* To preserve confidentiality, cells with three observations or less are suppressed.

Part II
Analysis of the State's Use of a Two-Tier Homestead
Property Classification System

The state provides property tax relief to homesteads in several different ways, ranging from indirect subsidies from aid to local governments and the property classification system to property tax refunds paid directly to households. The more significant policies and the estimated relative amount of homestead subsidy are shown in Table II-a below. For taxes payable in 1994, the state policies provided over \$2 billion of property tax subsidy to residential homesteads. Of this amount, the classification system provided an estimated subsidy of \$639 million or 31.4 percent of the total. The relative share of selected state aid apportioned to homesteads amounted to over \$1.3 billion or 65.4 percent of the total.

Table II-a
Estimated Amount of Subsidy Provided
To Residential Homesteads Through
The State's Property Tax Relief System:
Taxes Payable 1994

<u>Source of Residential Homestead Subsidy</u>	<u>(\$ Millions)</u>	<u>Percent of Total</u>
Classification System (1)	\$639	31.4%
Aid System: Estimated Homestead Share of: (2)		
City/Town LGA	120	5.9
School Aid	990	48.9
HACA	<u>214</u>	<u>10.6</u>
Sub-total General Aid	\$1,324	65.4%
Subtotal: Classification System + Aid	1,963	96.9
Homeowner Refund Program	<u>62</u>	<u>3.1</u>
Total Subsidy to Residential Homesteads	\$2,025	100.0%

- (1) The estimate is based on a comparison between the relative share of taxes distributed to residential homesteads under the state's pay 1994 classification structure vs. a one-class, full market system. The level of property taxes in this simulation was affected by the amount of state aids distributed in 1994.
- (2) State aid to local governments provide a benefit to all properties. For purposes here, the share of aid allocated to residential homesteads was made in proportion to the homestead share of total state tax capacity (36 percent). As a result, the homestead subsidy amount estimated under this method, technically, reflects the interaction of the aid and classification system.

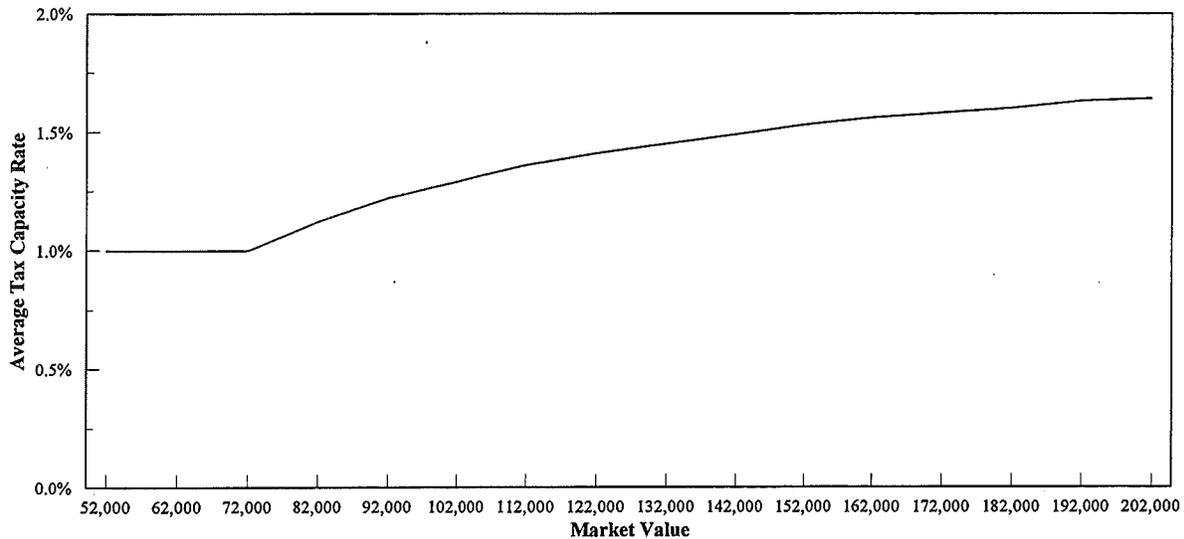
One of the more interesting facets of the state's property tax relief system is the relatively minor role played by the property tax refund (PTR) program for homeowners. For taxes payable in 1994, this program amounted to \$62 million or only 3.1 percent of the total subsidy provided to residential homesteads. Because the other policies significantly reduce gross homestead property taxes, the vast majority (approximately 75 percent) of homestead owners do not qualify for the program because their taxes are too low relative to their household income.

The primary purpose of this section of the report is to address some of the policy implications associated with the property classification system in light of regional differences in residential homestead market values and household incomes. The classification system has two important property tax impacts on homesteads. First, the classification system shifts a significant proportion of the tax burden away from homesteads to other properties. The value of this impact is the \$639 million shown in Table II-a. The other characteristic of the classification system is that it treats homesteads of different market value differently. It creates a two-tier classification of homesteads which, in effect, assigns a relatively higher tax capacity to homes with a market value greater than \$72,000 than those with a lesser market value. It is this aspect of the classification system that will be evaluated in light of regional differences in homestead market values and household incomes.

Description of the Two-Tiered Homestead Classification System:

The state's property classification system applies a 1 percent rate to the first \$72,000 of homestead market value and a 2 percent rate to the marginal value exceeding \$72,000. The classification rates when applied to the homestead market value computes the home's *tax capacity*. For example, if a home is valued at \$60,000, then its tax capacity value is \$600 (i.e., $\$60,000 * 0.01$). If a home is valued at \$120,000 then its tax capacity value is \$1,680 (i.e., $\$1,680 = [(\$72,000 * 0.01) + ((\$120,000 - \$72,000) * 0.02)]$). Expressed in another way, the average tax capacity rate (tax capacity / market value) of the \$60,000 home is 1 percent and the average rate for the \$120,000 home is 1.4 percent. Figure II-1 shows the effect of this classification system. The graph illustrates that all homesteads with market value less than \$72,000 have an average tax capacity rate of 1 percent. However, homesteads with market value greater than \$72,000 have an average tax capacity rate greater than 1 percent. The graph also shows that the tax capacity rate increases, at a decreasing rate, as market value increases. The two-tier classification system has, in effect, incorporated a "progressive" rate structure into the residential homestead property tax base. That is to say, the classification system implies that once a home's market value exceeds a certain threshold (i.e., \$72,000), its value for tax purposes (i.e., tax capacity) is greater than what is simply measured by its market value. This system, when overlaid upon regional differences in market values and incomes poses some interesting and important policy implications for understanding current differences in homestead taxes throughout the state and for developing policy alternatives.

Figure II-1
Average Tax Capacity Rate by Homestead Market Value:
Taxes Payable 1994



A. Regional Homestead Tax Differences: Relationship Between the Two-Tiered Homestead Classification System and Homestead Market Values

The residential homestead data shows that for taxes payable in 1994 there was significant regional variation in average regional homestead market values. Table I-a shows for example, that in the metro region the average market value of a home was \$97,754 and in the non-metro region the average value was \$55,309. The data also shows that there was significant variation in average market values among the subregions in greater Minnesota ranging from a high of \$70,385 in the central Minnesota region to a low of \$30,815 in the west Minnesota valley. However, the metro was the only region with an average homestead market value which was greater than the classification break point of \$72,000. A separate analysis of the data also shows that, in 1994, 70 percent of all the homesteads in the metro region had market values *greater* than \$72,000. Conversely, 77 percent of all the homesteads in the non-metro region had market values *less* than \$72,000.

The two-tier classification system, when overlaid upon regional differences in homestead market values, has contributed to what may be considered a dual homestead property tax climate in the state. In recent years, homeowners in the metro region have not only paid relatively higher property taxes than homeowners in the non-metro, but they have also been more vocal about the issue. While many factors contribute to higher property taxes in the metro region, the two-tier classification system has created what could be called a “property tax alert zone” which, because of higher homestead market values, disproportionately impacts metro homeowners.

In general, the two-tier classification system affects individual taxpayers and regional property tax disparities in two important ways:

- The system has exposed a relatively large population of metro homeowners to average tax capacity rates in excess of 1 percent, and
- Homeowners in the metro region are far more likely to be subject to “bracket creep” affects associated with increases in homestead market value than are homeowners in the non-metro regions.

A third affect, which will also be discussed, describes how the two-tier classification system affects the tax capacity of the local school district, which in turn affects the distribution of equalized school aid.

1.) Regional Variation in Average Tax Capacity Rates

The impact of the two-tier classification system on average tax capacity rates is shown in Table II-b. The table shows that, in 1994, the average homestead market value in the metro was \$97,754 and the average value in the non-metro was \$55,309. In other words, the average homestead owner in the metro region had 26 percent of the home value subjected to the higher capacity rate, while the average non-metro homestead owner had all of the home value subjected to the lower capacity rate. As a result, while the average metro homestead market value was 77 percent greater than the non-metro average, the tax capacity value of the average metro homestead was 123 percent greater. In other words, the *tax capacity rate* for the average non-metro homeowner was 1.0 percent and the rate for the average metro homeowner was 1.26 percent. In the metro region, 70 percent, or three times as many homeowners as in the non-metro, had tax capacity rates greater than 1 percent.

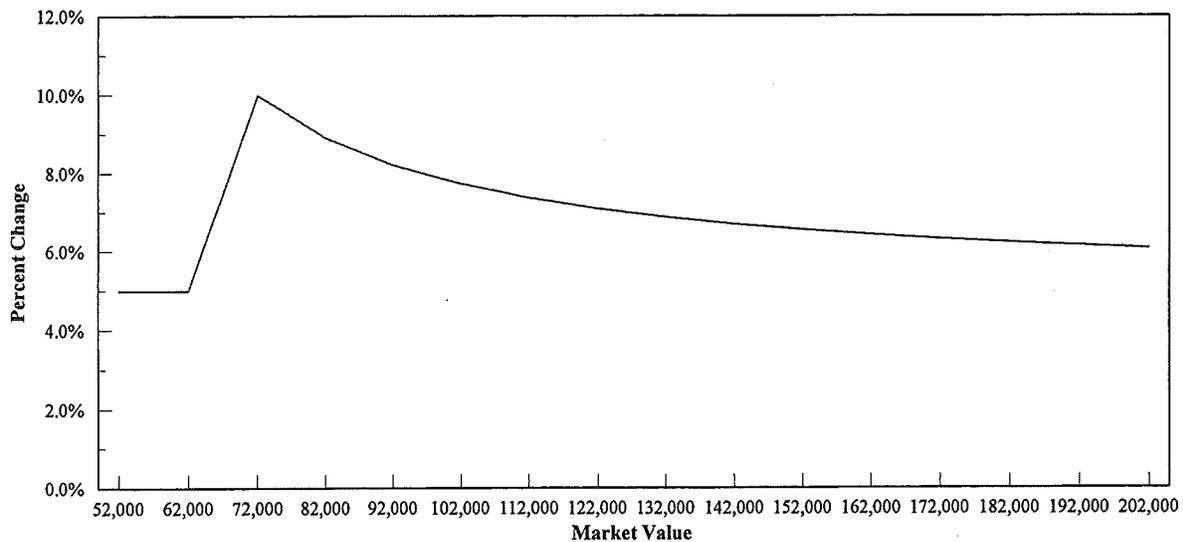
Table II-b
Regional Differences in Homestead Market
Values and Tax Capacity Rates:
Metro vs. Non-Metro:
Taxes payable 1994

<u>Regional Average Values</u>	<u>Metro</u>	<u>Non-Metro</u>	<u>Ratio</u>
Market Value	\$97,754	\$55,309	1.77
Tax Capacity	\$1,235	\$553	2.23
Tax Capacity Rate	1.26%	1.00%	1.26
Pct. of Homestead with an Avg. Tax Capacity Rate > 1%	70.0%	23.0%	3.04

2.) Bracket Creep

The two-tier classification system also distorts the relationship between the *increase* in home market value and the corresponding *increase* in property tax. Since the property tax base is a direct function of market value, property owners tend to expect that if the value of their home increases by five percent, then, all other things being equal, their property taxes will also increase by five percent. In practice, however, the two-tier classification system results in what is commonly referred to as "bracket creep" or a tax "spike" which, in this case, distorts this symmetrical relationship between growth in market value and increase in property tax for homes at or above \$72,000. For example, Figure II-2 shows that if market value increases by 5 percent, then homesteads valued less than \$72,000 would also experience a 5 percent increase in property tax (assuming a constant local tax rate). However, a homestead valued at \$72,000 would experience a 10 percent increase in property tax. The graph shows that all homesteads greater than \$72,000 will experience a property tax increase (although at a declining rate of increase) greater than the increase in market value. This occurs because, at the margin, the market value increase for homes greater than \$72,000 is subject to the 2 percent class rate which, in effect, doubles the incremental market value increase for tax purposes.

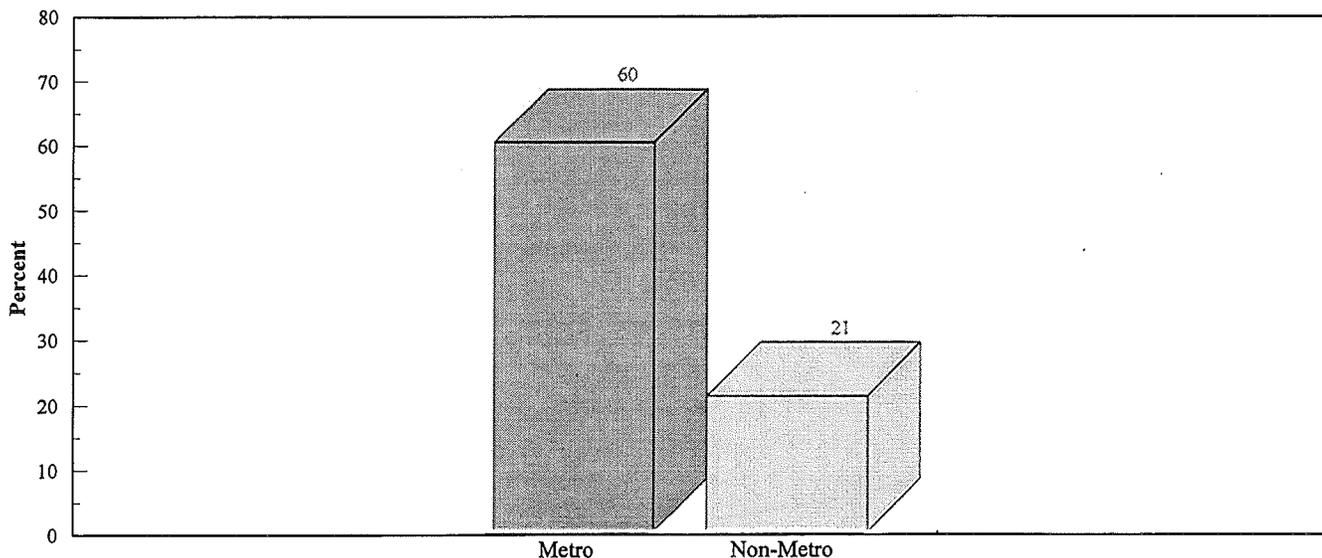
Figure II-2
Percent Change in Homestead Property Tax Associated with a 5% Increase
In Market Value*



* Assumes a Constant Local Tax Rate

The relatively high average tax capacity rates and the affects of bracket creep are two implications of the two-tier classification system that, when combined, create what could be called a **Property-Tax-Alert-Zone** for homes valued between \$72,000 and \$150,000. As can be seen in Figures II-1 and II-2, owners of homes with market values falling into this range are most vulnerable to noticeable increases in average tax capacity rates and the effects of bracket creep. In addition, Figure II-3 shows that there is a significantly higher concentration of homesteads falling into the property-tax-alert-zone in the metro than in the non-metro region. Specifically, the chart shows that approximately 60 percent of all homesteads in the metro region and only 21 percent of the homesteads in the non-metro fall into the alert zone.

Figure II-3
Percent of Homesteads Falling Into The Property Tax Alert Zone:
Market Values Between \$72,000 and \$150,000
Taxes Payable 1994



3.) Jurisdictional Tax Capacity and the Distribution of School Equalization Aid

The two-tier homestead classification system also impacts the relative tax capacities of local government jurisdictions. This has significant policy implications because the tax capacity of a local jurisdiction is an important factor in determining the distribution of state aid. Under the education equalization formula, for example, a school district with a relatively low tax capacity (all else being equal) will receive more state aid than school districts with greater tax capacity. Because the homestead market value in excess of \$72,000 has a tax capacity value twice that of the market value less than \$72,000, the system makes those districts with a relatively high percentage share of their tax base in the upper homestead bracket relatively more wealthy than they would be if there were a single homestead classification rate.

Table II-c summarizes results from a supplemental analysis of 1994 property tax capacity and the distribution of equalized school aid. For taxes payable in 1994, Table II-c shows that 64 percent of total statewide tax capacity was located in the metro and 36 percent was in the non-metro region. The analysis also showed that, in the metro, 31 percent of total homestead market value was in the upper bracket and subject to the 2 percent classification rate. However, in the non-metro region, only 10 percent of the homestead market value was in the upper bracket. In the metro region, the upper homestead bracket accounted for 18 percent of total tax capacity and in the non-metro region the upper bracket accounted for only 5 percent. If all homestead market value were subject to a single classification rate of 1 percent, then total tax capacity would decline by approximately 9 percent in the metro and would decline by only 2 percent in the non-metro region. In total, this property classification rate change alone would reduce the metro share of total tax capacity to approximately 62 percent and increase the non-metro share to an estimated 38 percent. This relative change in tax capacity would, in turn, have shifted approximately \$18 million of school aid from the non-metro to the metro region.

Table II-c
Impact of Applying a Single 1 Percent Classification
Rate to all Residential Homestead Property Value on the
Regional Distribution of Tax Capacity and Equalized School Aids:
Estimate for Taxes Payable 1994

	<u>Metro</u>	<u>Non-Metro</u>
Share of Total Tax Capacity	64%	36%
Percent of Total Homestead Market Value in Upper Bracket	31%	10%
Percent of Total Homestead Tax Capacity in Upper Bracket	18%	5%
Percent Change in Total Tax Capacity if all Homestead Value @ 1 Percent	-9%	-2%
Adjusted Share of Total Tax Capacity	62%	38%
Estimated Shift in School Equalization Aid	+ \$18m	- \$18m

B. Regional Homestead Tax Differences: Relationship Between the Two-Tier Classification System and Variations in Housing Consumption

As discussed above, the two-tier classification system distorts the relationship between a home's market value and its computed value (i.e. tax capacity) for tax purposes. In a similar way, the two-tier system also affects the relationship between homestead market value and income. Since the property tax is a function of market value, it is expected that the level of property tax will increase as market value increases. Correspondingly, it would also be expected that as the level of housing consumption increases (i.e. the ratio of market value to income) the relative property

tax burden (i.e. tax as a percent of income) would also increase. This section will examine how the two-tier classification system alters, for property tax purposes, housing consumption and describes how the affects vary between the metro and non-metro regions.

Housing Consumption Pattern in the Metro and Non-Metro Regions

The housing consumption ratio is a useful indicator for understanding differences in property tax burden relative to income. In general, the value of housing relative to income tends to be *regressive*, that is, higher income households spend a smaller percentage of their income for housing than do lower income households.² This consumption pattern is the underlying reason why the property tax is a regressive tax.

On the surface, it appears that the regional differences in housing consumption ratios, as computed here, violate this pattern. The data indicates that regions with higher average incomes tend to have higher average housing consumption ratios, suggesting a *progressive* pattern in housing consumption. The complicating factor, however, is that economic factors *within* regions impact homestead market values, household incomes, *and* the resulting ratios between the two in quite different ways. For example, a region with a relatively high average income may also have a relatively high housing consumption ratio because the price of housing is higher in the high income region. Supply and demand for housing may make the equivalent house significantly more expensive in one region than in the other. As a result, regional market factors, and not necessarily consumer preference for larger homes, dictates that the average homeowner pay a greater share of income for an average sized home. Conversely, a region with a relatively low average income may have a relatively low housing consumption ratio because its housing (of equal quality) is less expensive. As a result, the market in this region allows the average homeowner to pay a lower percentage of income for an average sized home.

² See for example, *Property Tax Regressivity in Minnesota*, Minnesota Department of Revenue, Tax Research Division, January 1993.

Table II-d
Average Ratio of Residential Homestead
Market Value to Income (FAGI) by Region by Income
Taxes Payable 1994

<u>Income Range:</u>	<u>Statewide</u>	<u>Metro</u>	<u>Non-metro</u>	<u>Pct. Diff</u> <u>Metro vs Non-metro</u>
\$1 - \$14,999	6.08	8.05	4.70	71.2%
15,000 - 24,999	3.04	3.80	2.39	59.0
25,000 - 34,999	2.14	2.59	1.69	53.3
35,000 - 44,999	1.79	2.09	1.42	47.2
45,000 - 54,999	1.62	1.82	1.31	38.9
55,000 - 64,999	1.51	1.65	1.23	34.1
65,000 - 74,999	1.45	1.56	1.17	33.3
75,000 - 84,999	1.40	1.49	1.13	31.9
85,000 - 94,999	1.37	1.45	1.08	34.3
95,000 - 104,999	1.33	1.41	1.01	39.6
105,000 plus	.79	.84	.60	40.0

Table II-d shows the pattern of housing consumption for the metro and non-metro regions. For example, at the \$35,000 to \$44,999 income range, the average housing consumption ratio is 2.09 in the metro and 1.42 in the non-metro. At this income range, the metro homeowner resided in a home valued approximately 2.09 times greater than annual income and the non-metro owner lived in a home valued approximately 1.42 times greater than annual income. In other words, the relative share of income expended for housing by the metro homeowner was 47 percent greater than the non-metro homeowner at approximately the same income level. In general, Table II-d shows that metro homeowners, at every income range, had a higher average housing consumption ratio than non-metro homeowners. The table also shows that the pattern of housing consumption was regressive in both regions. That is, households with relatively higher incomes tended to spend less of their income for housing than households with relatively lower incomes.

The imposition of the two-tier classification system alters, for property tax purposes, the relationship between market value and income in two significant ways:

- Relative to income, the system disproportionately increases or “amplifies” market value which has the affect of inflating housing consumption; and
- The system seems to lessen the regressive pattern of housing consumption.

1.) Amplification of Housing Consumption

As a way to assess the impact of the two-tier system on housing consumption, a “taxable” housing consumption ratio was computed. This ratio reflects the relative market value of the home adjusted for the weighting effects of the second-tier, two percent class rate. Specifically,

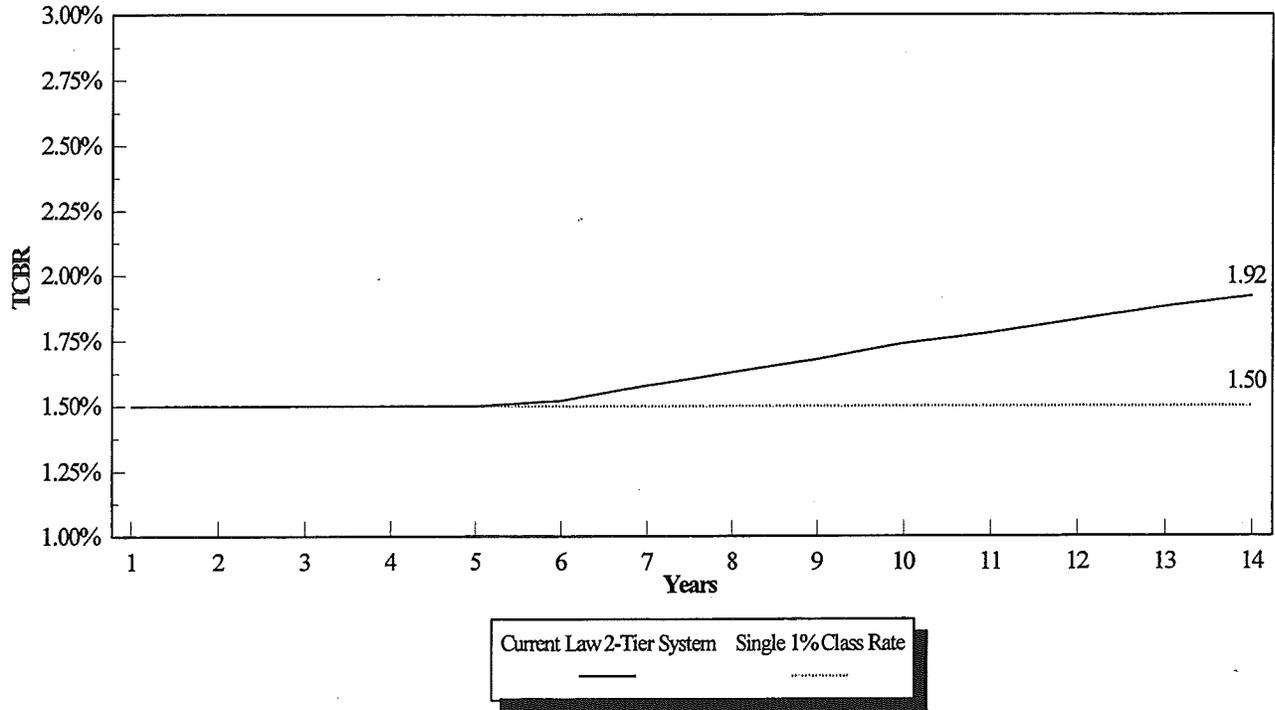
the analysis applied the average housing consumption ratio shown in Table II-d to the mid-point of each income range to derive a home market value at the respective income levels shown in Table II-e. In order to adjust for the affects of the two-tier classification system, the first \$72,000 of value was multiplied by one and the value greater than \$72,000 was multiplied by two. A "taxable" housing consumption ratio was then computed by dividing the adjusted market value by income. Conceptually, this ratio would reflect the level of housing consumption for property tax purposes.

For example, Table II-e shows that at the \$40,000 income level (i.e. mid point between \$35,000 and \$44,999) the actual average housing consumption ratio was 2.09 in the metro and 1.42 in the non-metro. Using these ratios, the estimated "actual" home value would be \$83,600 for the metro property owner and \$56,800 for the non-metro property owner. Adjusting for the affects of the two-tier classification system, the estimated "taxable" market value would be \$95,200 for the metro property owner and would stay at \$56,800 for the non-metro property owner. Correspondingly, the "taxable" housing consumption ratio for the metro homeowner would increase to 2.38 and remain unchanged at 1.42 for the non-metro home owner. In effect, the two-tier classification system "amplified" the market value of the metro home and thereby increased the level of housing consumption, for tax purposes, by .29 percentage points or by 14 percent. Correspondingly, the disparity in housing consumption, for tax purposes, between the metro and non-metro homeowners increased from 47 percent to 68 percent.

Table II-e
Average Ratio of Residential Homestead Market Value to Income (FAGI) by Region:
Comparison of "Actual" to "Taxable" Housing Consumption Ratios
Pay 1994

Income	Metro			Non-Metro			Metro vs Non-Metro	
	Actual	"Taxable"	Percent Change	Actual	"Taxable"	Percent Change	% Diff Actual	% Diff "Taxable"
\$20,000	3.80	4.0	5.3%	2.39	2.39	0.0%	59.0%	67.4%
30,000	2.59	2.78	7.3	1.69	1.69	0.0	53.3	64.5
40,000	2.09	2.38	13.9	1.42	1.42	0.0	47.2	67.6
50,000	1.82	2.20	20.9	1.31	1.31	0.0	38.9	67.9
60,000	1.65	2.10	27.3	1.23	1.26	2.4	34.1	66.7
70,000	1.56	2.09	34.1	1.17	1.31	12.1	33.3	59.5
80,000	1.49	2.08	39.6	1.13	1.36	20.4	31.9	52.9
90,000	1.45	2.10	44.8	1.08	1.36	25.9	34.3	54.4
100,000	1.41	2.10	48.9	1.01	1.30	28.7	39.6	61.5

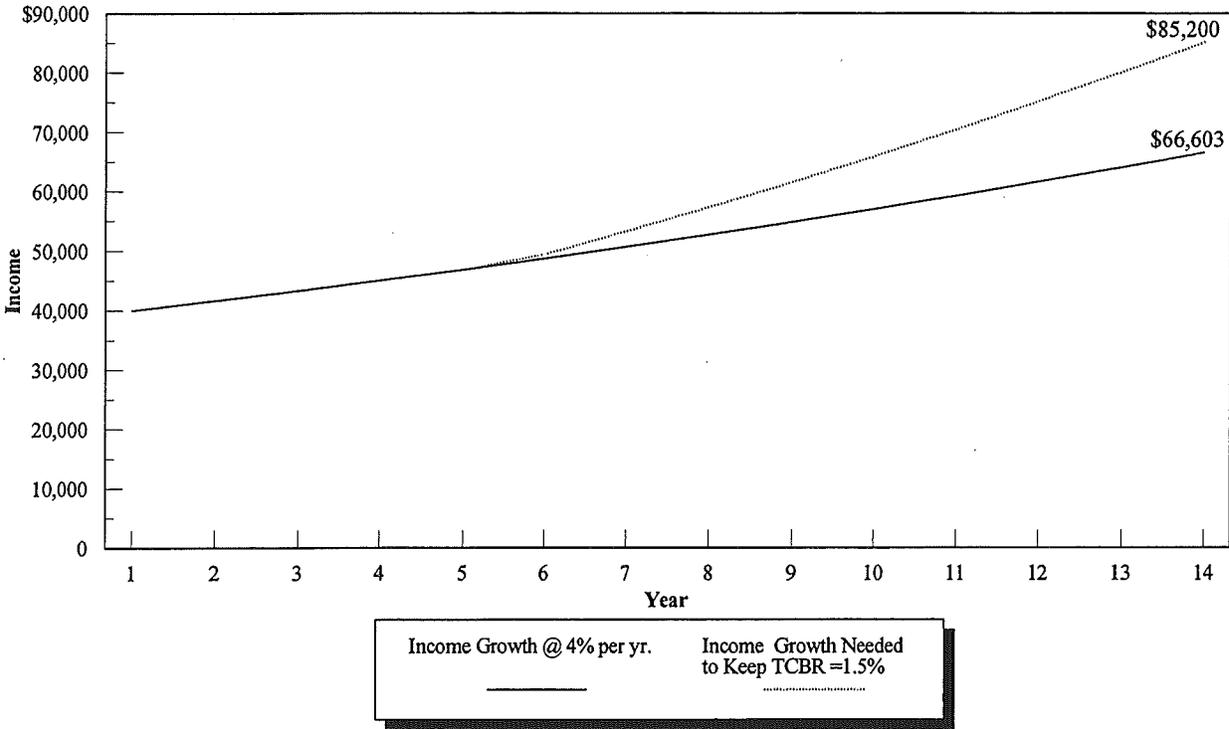
Figure II-4
Comparison of Percent Change in Property Tax Capacity Burden Rates (TCBR) Over a 14
Year Period: Current Law 2-Tier System vs. Single Classification Rate at 1 Percent *



* Homestead example is for a initial income of \$40,000 and a home market value of \$60,000 increasing at 4 percent per year.

The amplification affects of the two-tier system can also be demonstrated by examining a single taxpayer over a period of time. For this analysis it is useful to think of the classification system as a policy mechanism which, in effect, alters the property tax capacity value of a home which in turn affects the tax burden relative to income. This could be referred to as the tax capacity burden rate (TCBR= tax capacity / income). Figure II-4 shows, for example, the change in the TCBR computed over a 14 year period for a homeowner with an initial income of \$40,000 and a home market value of \$60,000. During this period it is assumed that both income and market value increase by 4 percent per year. The graph shows that in year one the homeowner had a TCBR of 1.50 percent of income. Under a single homestead classification system (indicated by the dotted line) the rate would remain unchanged through the period. The taxpayer, under this scenario, would be required to pay higher property taxes each year, but the increase would be in proportion to increases in both income and market value. However, under the two-tier classification system (indicated by the solid line) the TCBR is “amplified” as market value inflates into the second tier. Specifically, the graph shows that under the two-tier system the TCBR remains at 1.5 percent for the first five years, then increases to 1.92 percent by the fourteenth year.

Figure II-5
Growth in Income Needed to Maintain a Tax Capacity Burden Rate (TCBR) of 1.5%*



* Homestead Example is for an initial income of \$40,000 and a home market value of \$60,000 with market value increasing at 4% per year.

Figure II-5 also shows that for this taxpayer to maintain a constant TCBR of 1.50 percent under the current two-tier classification system, income would have to increase at a rate significantly greater than the 4 percent annual rate of growth assumed for market value. Specifically, the graph shows that if the taxpayer's income increased at 4 percent per year, his income would equal \$66,603 by the fourteenth year. At this point in time the TCBR would be 1.92 percent. However, for the taxpayer to maintain a TCBR of 1.50 percent his income, by the fourteenth year, would have to be nearly 30 percent greater (\$85,200).

The amplification affects of the system becomes more of a concern when income does not grow or increases at a slower rate than market value. For example, it would not be uncommon, especially in the metro region, to have retired homeowners or working families with relatively fixed annual incomes of approximately \$35,000, who live in homes valued at approximately \$70,000, and the value is increasing at 4 percent per year. Under this scenario, the property tax capacity burden rates would increase by nearly 8 percent per year as the home market value inflates into the second tier.

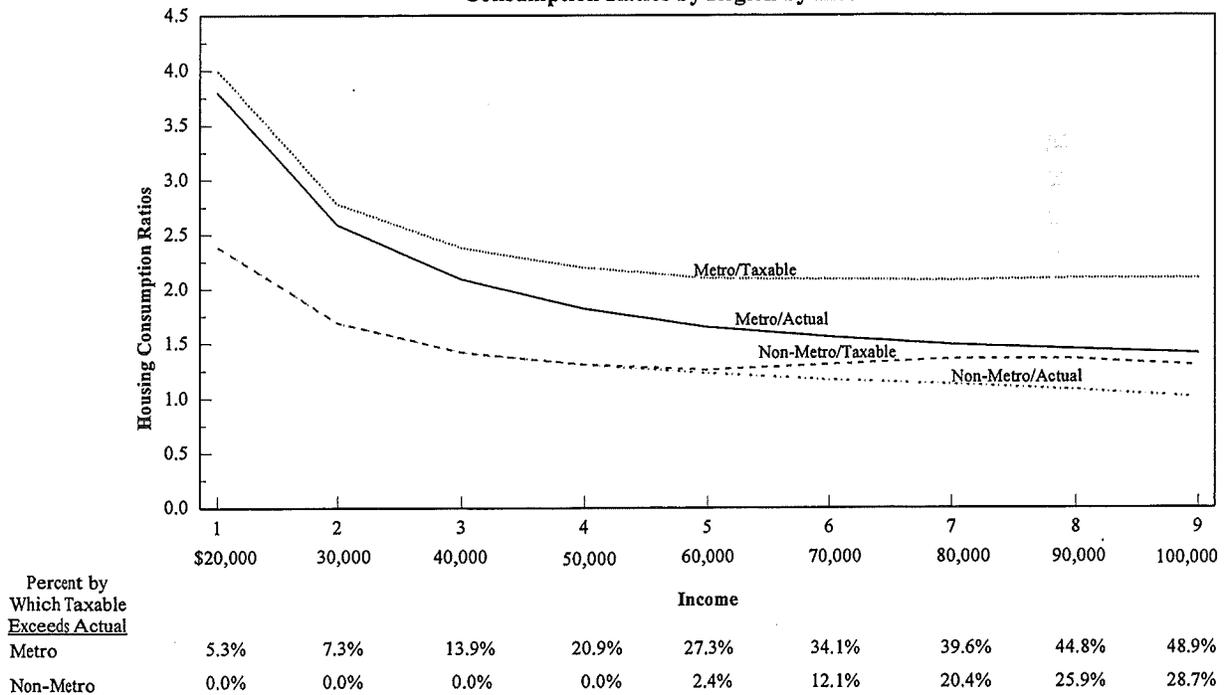
In conclusion, for homes having a market value greater than \$72,000, the two-tier classification system amplifies the value of the home relative to income. This inflates housing consumption making it appear, from a tax system perspective, that the owner is consuming more housing than

he actually is. And, because of the relatively higher market values, incomes, and housing consumption ratios, the amplification effects are more pronounced and affect a greater proportion of homeowners in the metro than in the non-metro region.

2.) Impact on Housing Consumption Regressivity

Finally, while the two-tier classification system amplifies property tax capacity burdens, the system also has the effect of reducing the degree of regressivity in housing consumption for property tax purposes. Figure II-6 compares "actual" to "taxable" housing consumption ratios, as computed for Table II-e, for the metro and non-metro regions. In both regions, the imposition of the two-tier classification system increased the ratios at the higher income levels to a greater extent than at the lower income levels. This has the effect of reducing the downward slope of the line, which indicates a reduction in the degree of regressivity in housing consumption for property tax purposes. The graph also indicates that the relative impact on reducing regressivity was greater in the metro than in the non-metro region. For example, the graph shows that for homeowners with incomes between \$40,000 and \$100,000, the percentage difference between the actual and taxable housing consumption ratios ranged from 13.9 percent to 48.9 percent in the metro and ranged from 0.0 percent to 28.7 percent in the non-metro.

Figure II-6
Comparison of "Actual" vs "Taxable" Housing Consumption Ratios by Region by Income



The analysis indicates that the two-tier classification system inflates housing consumption, for tax purposes. The inflation effect also becomes greater as income increases. This works to partially offset the regressivity in actual housing consumption and, all other things being equal, would work to lessen the regressivity of the property tax. The analysis also shows that the dampening impact on regressivity seems to be greater in the metro than in the non-metro region. This occurs because metro homeowners are more likely to be affected by the two percent classification rate because, as a product of higher actual housing consumption ratios, they are more likely to reside in homes with market values in excess of \$72,000.

Some may argue that the effect on regressivity represents a desirable outcome of the two-tier classification system, but to what extent does it represent the most efficient way to reduce the regressivity of the property tax? As discussed in this report, the two-tier classification system, when overlaid upon regional differences in income and housing markets, may produce some undesirable or unintended results. Specifically, policy makers need to ask whether the “benefits” of reduced regressivity out-weights the “costs” of amplified disparities in regional property tax burdens.

It is also important to understand that the classification approach represents an indirect method to address property tax regressivity. In large part, the “progressive” classification system is predicated on the positive correlation between income and home market value and on the observed regressivity of housing consumption. However, this *general* relationship in housing consumption is complicated by the fact that, at any given income level, there tends to exist significant variation in the level of housing consumption. In other words, households with similar incomes may choose (or market factors may dictate) to spend more or less of their income for housing. For example, in a previous report it was shown that, on average, a household with income between \$55,000 and \$65,000 will reside in a home valued at approximately \$82,000. However, there was also a reasonable likelihood that any given household in this income range could own a home valued as low as \$40,000 or as high as \$120,000.³ In effect, a policy approach which tries to address property tax regressivity through the classification system is very inefficient. Such a policy fails to address income characteristics of *individual* homeowners, thereby providing, in many cases, equal “benefits” to unequal abilities to pay.

C. Conclusion:

The two-tier homestead classification system raises important policy concerns. The analysis showed, by contrasting the metro and non-metro regions, that when the two-tier system is overlaid upon significant variations in regional home market values, family incomes, and housing consumption patterns it becomes an important underlying factor in explaining regional disparities in homestead tax rates. The analysis also showed that the system distorts the relationship between marginal changes in home market values and marginal changes in tax capacity value and tax burden rates relative to income. These distortions or “spike” affects are

³ *Property Tax Regressivity in Minnesota*, op.cit.

most pronounced among property owners with homes valued near the second tier breakpoint of \$72,000.

To address these problems some have suggested that the break point be indexed to inflation. However, this policy change, by itself, may only be a partial remedy, at best. Indexing, may help to alleviate the bracket creep or spike affects for those who own homes with values near the break point *and* whose market values are increasing at or below the rate of inflation. However, growth rates in homestead market values can vary significantly year to year and can also vary significantly within the state in any given year. As a result, indexing may help some property owners, but it will be of little benefit to others.

A more important factor to consider is determining where the break point should be. Currently, the state has a "unitary" break point set, statewide, at \$72,000. This analysis has shown, however, that because of regional differences in market values and incomes, some parts of the state may be more adversely affected by this break point than others. To address this concern some have suggested that the break point vary by county. Under the this approach, the break point might be set at the respective county's average or median market value. For example, the break point for Hennepin County would be set at \$103,000 and at \$43,000 for Aitkin County. While this approach recognizes regional differences in housing values and incomes it may present other problems. For example, multiple homestead market value break points may exacerbate tax base disparities throughout the state. This in turn could significantly impact property tax rates and influence location decisions not only for owners of residential properties but for all property owners. This "competitive" environment could be most acute along the borders of each county. In addition, the multiple or "relative" break point approach would not address the problem of bracket creep. Under such a system, instead of having a single "spike" affect there would be 87 "spikes" statewide.

The primary rationale often used to justify the two-tier classification system is to reduce the regressive nature of the property tax relative to income. As shown in this report, the two-tier system makes housing consumption less regressive for tax purposes and as a result dampens the regressivity of the tax. But does this policy approach represent the most effective way to achieve this objective? The fundamental problem with either a "unitary" or "multiple," two-tier classification system, indexed or unindexed, is that these policy approaches are trying to make the property tax less regressive by adjusting the market value side of the equation. The most effective way to make property taxes sensitive to ability to pay is to eliminate the two-tier structure and rely more on the property tax refund (PTR) program. The PTR would be far more efficient in addressing concerns of regressivity because the relief would be tied directly to individual household income and not simply predicated on a general relationship between income and home market value. Furthermore, by using a single classification rate for all homestead market value along with the PTR program, regressivity concerns can be addressed while, at the same time, avoiding problems associated with intrastate variation in market values, incomes, and levels of relative housing consumption.

Appendix A

Residential Homestead Property Tax Statistical Profile by County Taxes Payable in 1994

Aitkin County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	701	19.0%
20,000 - 39,999	1,218	33.1%
40,000 - 59,999	996	27.0%
60,000 - 79,999	478	13.0%
80,000 - 99,999	174	4.7%
100,000 - 119,999	64	1.7%
120,000 - 139,999	30	0.8%
140,000 - 159,999	12	0.3%
\$160,000 or more	12	0.3%
Total	3,685	100.0%
County Average⁸	\$42,942	

Refunds Range	Count	Percent Distribution
no refund ²	3,258	88.4%
\$ 1 - \$49	47	1.3%
50 - 99	77	2.1%
100 - 149	52	1.4%
150 - 199	52	1.4%
200 - 249	48	1.3%
250 - 349	56	1.5%
350 - 499	82	2.2%
500 - 999	*	*
\$1,000 or more	*	*
Total	3,685	100.0%
County Average⁸	\$25	

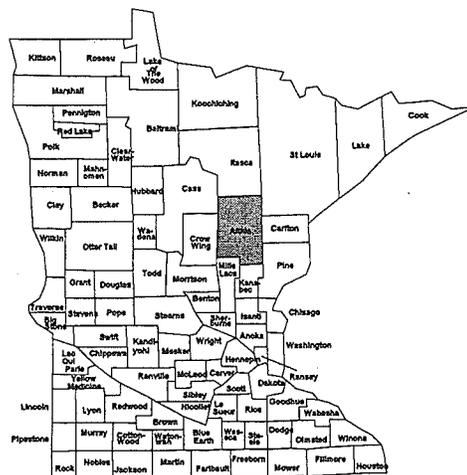
Net Tax Range	Count	Percent Distribution
0 or less ³	99	2.7%
\$1 - \$249	1,450	39.3%
250 - 449	897	24.3%
450 - 699	733	19.9%
700 - 999	288	7.8%
1,000 - 1,499	126	3.4%
1,500 - 1,999	46	1.2%
2,000 - 2,499	27	0.7%
2,500 - 3,099	5	0.1%
\$3,100 or more	14	0.4%
Total	3,685	100.0%
County Average⁸	\$425	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0 or less ⁴	100	2.7%
.01% - .49%	117	3.2%
.50 - .99	2,092	56.8%
1.00 - 1.14	130	3.5%
1.15 - 1.24	84	2.3%
1.25 - 1.34	697	18.9%
1.35 - 1.49	157	4.3%
1.50 - 1.74	172	4.7%
1.75 - 1.99	127	3.4%
2.00% or more	9	0.2%
Total	3,685	100.0%
County Average⁸	0.99%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,092	29.6%
\$1 - \$9,999	434	11.8%
10,000 - 19,999	731	19.8%
20,000 - 29,999	499	13.5%
30,000 - 39,999	352	9.6%
40,000 - 49,999	255	6.9%
50,000 - 74,999	230	6.2%
75,000 - 99,999	49	1.3%
\$100,000 or more	43	1.2%
Total	3,685	100.0%
County Average⁸	\$29,265	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,093	29.7%
.01- .49	132	3.6%
.50 - .99	507	13.8%
1.00 - 1.49	501	13.6%
1.50 - 1.99	362	9.8%
2.00 - 2.49	249	6.8%
2.50 - 2.99	201	5.5%
3.00 - 3.49	144	3.9%
3.50 - 3.99	101	2.7%
4.00 or more	395	10.7%
Total	3,685	100.0%
County Average⁸	1.47	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	1,164	31.6%
.01% - .99%	772	20.9%
1.00 - 1.49	442	12.0%
1.50 - 1.99	332	9.0%
2.00 - 2.49	214	5.8%
2.50 - 2.99	161	4.4%
3.00 - 3.99	195	5.3%
4.00 - 4.99	115	3.1%
5.00 - 5.99	76	2.1%
6.00% or more	214	5.8%
Total	3,685	100.0%
County Average⁸	1.45%	



Anoka County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	837	1.2%
\$1 - \$19,999	1,151	1.6%
20,000 - 39,999	911	1.3%
40,000 - 59,999	5,919	8.5%
60,000 - 79,999	27,563	39.4%
80,000 - 99,999	21,089	30.2%
100,000 - 119,999	6,591	9.4%
120,000 - 139,999	3,032	4.3%
140,000 - 159,999	1,533	2.2%
\$160,000 or more	1,315	1.9%
Total	69,941	100.0%
County Average^b	\$83,445	

Refunds Range	Count	Percent Distribution
no refund ²	59,367	84.9%
\$1 - \$49	1,144	1.6%
50 - 99	1,189	1.7%
100 - 149	1,195	1.7%
150 - 199	1,056	1.5%
200 - 249	1,040	1.5%
250 - 349	1,706	2.4%
350 - 499	2,997	4.3%
500 - 999	210	0.3%
\$1,000 or more	37	0.1%
Total	69,941	100.0%
County Average^b	\$37	

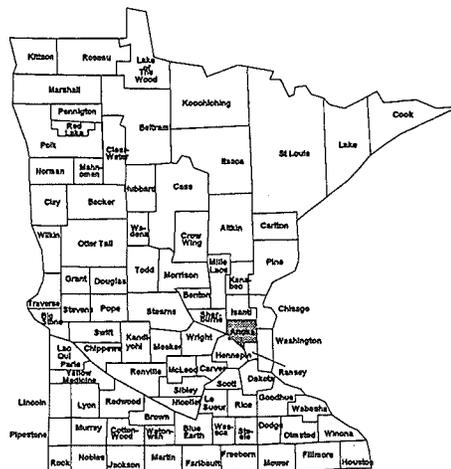
Net Tax Range	Count	Percent Distribution
0 or less ³	2,592	3.7%
\$1 - \$249	1,389	2.0%
250 - 449	1,782	2.5%
450 - 699	7,857	11.2%
700 - 999	25,209	36.0%
1,000 - 1,499	20,326	29.1%
1,500 - 1,999	5,972	8.5%
2,000 - 2,499	2,648	3.8%
2,500 - 3,099	1,302	1.9%
\$3,100 or more	864	1.2%
Total	69,941	100.0%
County Average^b	\$1,103	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	2,595	3.7%
.01% - .49%	307	0.4%
.50 - .99	4,095	5.9%
1.00 - 1.14	17,409	24.9%
1.15 - 1.24	11,974	17.1%
1.25 - 1.34	13,865	19.8%
1.35 - 1.49	10,037	14.4%
1.50 - 1.74	7,658	10.9%
1.75 - 1.99	1,658	2.4%
2.00% or more	343	0.5%
Total	69,941	100.0%
County Average^b	1.32%	

Income Range	Count	Percent Distribution
0 or less ⁵	6,394	9.1%
\$1 - \$9,999	2,099	3.0%
10,000 - 19,999	5,215	7.5%
20,000 - 29,999	7,791	11.1%
30,000 - 39,999	10,663	15.2%
40,000 - 49,999	11,797	16.9%
50,000 - 74,999	18,744	26.8%
75,000 - 99,999	4,709	6.7%
\$100,000 or more	2,529	3.6%
Total	69,941	100.0%
County Average^b	\$49,421	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	7,043	10.1%
.01 - .49	1,362	1.9%
.50 - .99	3,944	5.6%
1.00 - 1.49	15,063	21.5%
1.50 - 1.99	17,037	24.4%
2.00 - 2.49	10,036	14.3%
2.50 - 2.99	5,081	7.3%
3.00 - 3.49	2,783	4.0%
3.50 - 3.99	1,783	2.5%
4.00 or more	5,809	8.3%
Total	69,941	100.0%
County Average^b	1.69	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	8,653	12.4%
.01% - .99%	2,779	4.0%
1.00 - 1.49	7,092	10.1%
1.50 - 1.99	12,176	17.4%
2.00 - 2.49	11,642	16.6%
2.50 - 2.99	8,531	12.2%
3.00 - 3.99	9,126	13.0%
4.00 - 4.99	3,824	5.5%
5.00 - 5.99	1,875	2.7%
6.00% or more	4,243	6.1%
Total	69,941	100.0%
County Average^b	2.23%	



Benton County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	94	1.7%
20,000 - 39,999	804	14.3%
40,000 - 59,999	1,984	35.2%
60,000 - 79,999	1,721	30.5%
80,000 - 99,999	621	11.0%
100,000 - 119,999	202	3.6%
120,000 - 139,999	87	1.5%
140,000 - 159,999	38	0.7%
\$160,000 or more	89	1.6%
Total	5,640	100.0%
County Average³	\$64,497	

Refunds Range	Count	Percent Distribution
no refund ²	4,164	73.8%
\$1 - \$49	324	5.7%
50 - 99	269	4.8%
100 - 149	177	3.1%
150 - 199	158	2.8%
200 - 249	131	2.3%
250 - 349	195	3.5%
350 - 499	185	3.3%
500 - 999	*	*
\$1,000 or more	*	*
Total	5,640	100.0%
County Average⁶	\$46	

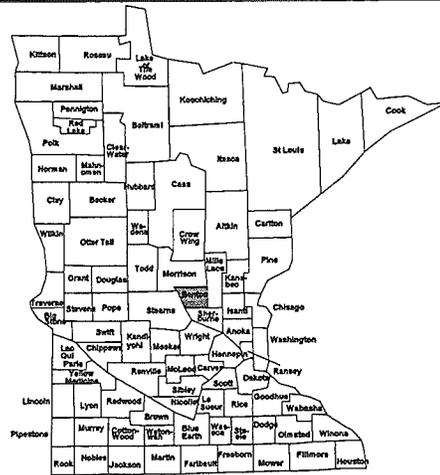
Net Tax Range	Count	Percent Distribution
0 or less ³	6	0.1%
\$1 - \$249	186	3.3%
250 - 449	665	11.8%
450 - 699	1,573	27.9%
700 - 999	1,955	34.7%
1,000 - 1,499	809	14.3%
1,500 - 1,999	237	4.2%
2,000 - 2,499	87	1.5%
2,500 - 3,099	42	0.7%
\$3,100 or more	80	1.4%
Total	5,640	100.0%
County Average⁵	\$882	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	6	0.1%
.01% - .49%	41	0.7%
.50 - .99	456	8.1%
1.00 - 1.14	468	8.3%
1.15 - 1.24	1,078	19.1%
1.25 - 1.34	2,153	38.2%
1.35 - 1.49	626	11.1%
1.50 - 1.74	621	11.0%
1.75 - 1.99	145	2.6%
2.00% or more	46	0.8%
Total	5,640	100.0%
County Average⁸	1.37%	

Income Range	Count	Percent Distribution
0 or less ⁵	642	11.4%
\$1 - \$9,999	297	5.3%
10,000 - 19,999	681	12.1%
20,000 - 29,999	866	15.4%
30,000 - 39,999	964	17.1%
40,000 - 49,999	955	16.9%
50,000 - 74,999	957	17.0%
75,000 - 99,999	160	2.8%
\$100,000 or more	118	2.1%
Total	5,640	100.0%
County Average⁷	\$41,182	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	642	11.4%
.01 - .49	75	1.3%
.50 - .99	576	10.2%
1.00 - 1.49	1,508	26.7%
1.50 - 1.99	1,119	19.8%
2.00 - 2.49	587	10.4%
2.50 - 2.99	318	5.6%
3.00 - 3.49	184	3.3%
3.50 - 3.99	122	2.2%
4.00 or more	509	9.0%
Total	5,640	100.0%
County Average⁹	1.57	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	645	11.4%
.01% - .99%	251	4.5%
1.00 - 1.49	808	14.3%
1.50 - 1.99	1,114	19.8%
2.00 - 2.49	868	15.4%
2.50 - 2.99	586	10.4%
3.00 - 3.99	544	9.6%
4.00 - 4.99	269	4.8%
5.00 - 5.99	162	2.9%
6.00% or more	393	7.0%
Total	5,640	100.0%
County Average⁸	2.14%	



Big Stone County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	638	42.1%
20,000 - 39,999	624	41.2%
40,000 - 59,999	206	13.6%
60,000 - 79,999	39	2.6%
80,000 - 99,999	5	0.3%
100,000 - 119,999	2	0.1%
120,000 - 139,999	0	0.0%
140,000 - 159,999	0	0.0%
\$160,000 or more	0	0.0%
Total	1,514	100.0%
County Average⁸	\$25,290	

Refunds Range	Count	Percent Distribution
no refund ²	1,329	87.8%
\$1 - \$49	29	1.9%
50 - 99	47	3.1%
100 - 149	41	2.7%
150 - 199	26	1.7%
200 - 249	18	1.2%
250 - 349	13	0.9%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	1,514	100.0%
County Average⁸	\$17	

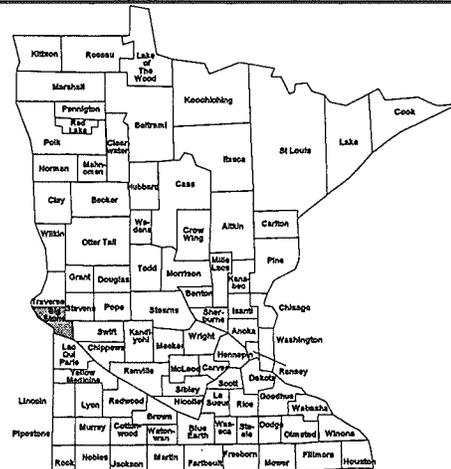
Net Tax Range	Count	Percent Distribution
0 or less ³	2	0.1%
\$1 - \$249	682	45.0%
250 - 449	495	32.7%
450 - 699	265	17.5%
700 - 999	61	4.0%
1,000 - 1,499	8	0.5%
1,500 - 1,999	1	0.1%
2,000 - 2,499	0	0.0%
2,500 - 3,099	0	0.0%
\$3,100 or more	0	0.0%
Total	1,514	100.0%
County Average⁸	\$311	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	2	0.1%
.01% - .49%	24	1.6%
.50 - .99	170	11.2%
1.00 - 1.14	338	22.3%
1.15 - 1.24	61	4.0%
1.25 - 1.34	621	41.0%
1.35 - 1.49	190	12.5%
1.50 - 1.74	108	7.1%
1.75 - 1.99	0	0.0%
2.00% or more	0	0.0%
Total	1,514	100.0%
County Average⁸	1.23%	

Income Range	Count	Percent Distribution
0 or less ⁵	370	24.4%
\$1 - \$9,999	165	10.9%
10,000 - 19,999	327	21.6%
20,000 - 29,999	223	14.7%
30,000 - 39,999	194	12.8%
40,000 - 49,999	110	7.3%
50,000 - 74,999	84	5.5%
75,000 - 99,999	25	1.7%
\$100,000 or more	16	1.1%
Total	1,514	100.0%
County Average⁸	\$28,212	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	370	24.4%
.01 - .49	194	12.8%
.50 - .99	396	26.2%
1.00 - 1.49	195	12.9%
1.50 - 1.99	116	7.7%
2.00 - 2.49	84	5.5%
2.50 - 2.99	45	3.0%
3.00 - 3.49	34	2.2%
3.50 - 3.99	16	1.1%
4.00 or more	64	4.2%
Total	1,514	100.0%
County Average⁸	0.90	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	372	24.6%
.01% - .99%	445	29.4%
1.00 - 1.49	236	15.6%
1.50 - 1.99	141	9.3%
2.00 - 2.49	84	5.5%
2.50 - 2.99	61	4.0%
3.00 - 3.99	77	5.1%
4.00 - 4.99	39	2.6%
5.00 - 5.99	21	1.4%
6.00% or more	38	2.5%
Total	1,514	100.0%
County Average⁸	1.10%	



Blue Earth County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	444	4.3%
20,000 - 39,999	2,187	21.3%
40,000 - 59,999	2,804	27.3%
60,000 - 79,999	2,589	25.2%
80,000 - 99,999	1,258	12.3%
100,000 - 119,999	514	5.0%
120,000 - 139,999	233	2.3%
140,000 - 159,999	111	1.1%
\$160,000 or more	126	1.2%
Total	10,266	100.0%
County Average⁸	\$61,660	

Refunds Range	Count	Percent Distribution
no refund ²	8,469	82.5%
\$1 - \$49	288	2.8%
50 - 99	303	3.0%
100 - 149	264	2.6%
150 - 199	194	1.9%
200 - 249	173	1.7%
250 - 349	237	2.3%
350 - 499	311	3.0%
500 - 999	*	*
\$1,000 or more	*	*
Total	10,266	100.0%
County Average⁸	\$34	

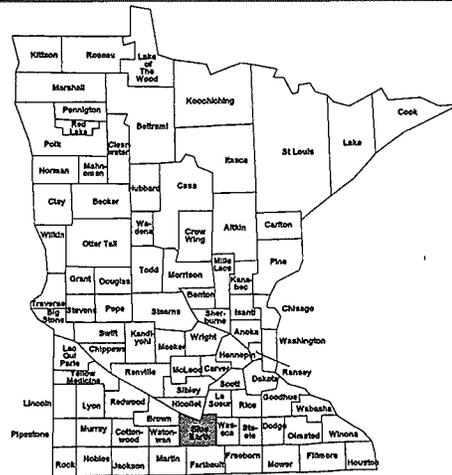
Net Tax Range	Count	Percent Distribution
0 or less ³	10	0.1%
\$1 - \$249	619	6.0%
250 - 449	1,902	18.5%
450 - 699	2,881	28.1%
700 - 999	2,629	25.6%
1,000 - 1,499	1,358	13.2%
1,500 - 1,999	483	4.7%
2,000 - 2,499	186	1.8%
2,500 - 3,099	113	1.1%
\$3,100 or more	85	0.8%
Total	10,266	100.0%
County Average⁸	\$792	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	10	0.1%
.01% - .49%	117	1.1%
.50 - .99	781	7.6%
1.00 - 1.14	1,518	14.8%
1.15 - 1.24	4,474	43.6%
1.25 - 1.34	774	7.5%
1.35 - 1.49	1,341	13.1%
1.50 - 1.74	1,067	10.4%
1.75 - 1.99	174	1.7%
2.00% or more	10	0.1%
Total	10,266	100.0%
County Average⁸	1.29%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,238	12.1%
\$1 - \$9,999	705	6.9%
10,000 - 19,999	1,395	13.6%
20,000 - 29,999	1,514	14.7%
30,000 - 39,999	1,666	16.2%
40,000 - 49,999	1,447	14.1%
50,000 - 74,999	1,593	15.5%
75,000 - 99,999	386	3.8%
\$100,000 or more	322	3.1%
Total	10,266	100.0%
County Average⁸	\$47,154	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,239	12.1%
.01 - .49	187	1.8%
.50 - .99	1,463	14.3%
1.00 - 1.49	2,325	22.6%
1.50 - 1.99	1,797	17.5%
2.00 - 2.49	987	9.6%
2.50 - 2.99	590	5.7%
3.00 - 3.49	404	3.9%
3.50 - 3.99	285	2.8%
4.00 or more	989	9.6%
Total	10,266	100.0%
County Average⁸	1.31	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	1,245	12.1%
.01% - .99%	893	8.7%
1.00 - 1.49	1,662	16.2%
1.50 - 1.99	1,754	17.1%
2.00 - 2.49	1,307	12.7%
2.50 - 2.99	842	8.2%
3.00 - 3.99	1,025	10.0%
4.00 - 4.99	529	5.2%
5.00 - 5.99	296	2.9%
6.00% or more	713	6.9%
Total	10,266	100.0%
County Average⁸	1.68%	



Brown County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	770	11.6%
20,000 - 39,999	1,887	28.5%
40,000 - 59,999	2,050	30.9%
60,000 - 79,999	1,244	18.8%
80,000 - 99,999	379	5.7%
100,000 - 119,999	154	2.3%
120,000 - 139,999	45	0.7%
140,000 - 159,999	15	0.2%
\$160,000 or more	80	1.2%
Total	6,624	100.0%
County Average ⁸	\$52,478	

Refunds Range	Count	Percent Distribution
no refund ²	5,329	80.4%
\$1 - \$49	257	3.9%
50 - 99	249	3.8%
100 - 149	180	2.7%
150 - 199	182	2.7%
200 - 249	140	2.1%
250 - 349	152	2.3%
350 - 499	114	1.7%
500 - 999	*	*
\$1,000 or more	*	*
Total	6,624	100.0%
County Average ⁸	\$32	

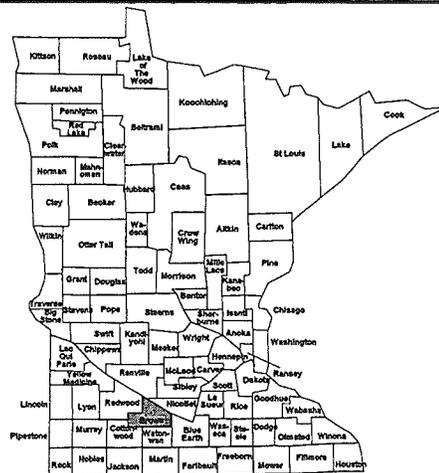
Net Tax Range	Count	Percent Distribution
0 or less ³	14	0.2%
\$1 - \$249	987	14.9%
250 - 449	1,687	25.5%
450 - 699	2,091	31.6%
700 - 999	1,171	17.7%
1,000 - 1,499	419	6.3%
1,500 - 1,999	132	2.0%
2,000 - 2,499	39	0.6%
2,500 - 3,099	8	0.1%
\$3,100 or more	76	1.1%
Total	6,624	100.0%
County Average ⁸	\$655	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	14	0.2%
.01% - .49%	102	1.5%
.50 - .99	891	13.5%
1.00 - 1.14	1,375	20.8%
1.15 - 1.24	2,900	43.8%
1.25 - 1.34	224	3.4%
1.35 - 1.49	267	4.0%
1.50 - 1.74	659	9.9%
1.75 - 1.99	180	2.7%
2.00% or more	12	0.2%
Total	6,624	100.0%
County Average ⁸	1.25%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,086	16.4%
\$1 - \$9,999	537	8.1%
10,000 - 19,999	968	14.6%
20,000 - 29,999	1,017	15.4%
30,000 - 39,999	1,078	16.3%
40,000 - 49,999	829	12.5%
50,000 - 74,999	818	12.3%
75,000 - 99,999	154	2.3%
\$100,000 or more	137	2.1%
Total	6,624	100.0%
County Average ⁸	\$36,324	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,086	16.4%
.01 - .49	271	4.1%
.50 - .99	1,166	17.6%
1.00 - 1.49	1,490	22.5%
1.50 - 1.99	827	12.5%
2.00 - 2.49	496	7.5%
2.50 - 2.99	292	4.4%
3.00 - 3.49	205	3.1%
3.50 - 3.99	187	2.8%
4.00 or more	604	9.1%
Total	6,624	100.0%
County Average ⁸	1.44	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	1,099	16.6%
.01% - .99%	968	14.6%
1.00 - 1.49	1,280	19.3%
1.50 - 1.99	971	14.7%
2.00 - 2.49	581	8.8%
2.50 - 2.99	389	5.9%
3.00 - 3.99	472	7.1%
4.00 - 4.99	278	4.2%
5.00 - 5.99	164	2.5%
6.00% or more	422	6.4%
Total	6,624	100.0%
County Average ⁸	1.80%	



Carlton County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	10	0.1%
\$1 - \$19,999	810	10.3%
20,000 - 39,999	2,592	32.9%
40,000 - 59,999	2,345	29.8%
60,000 - 79,999	1,372	17.4%
80,000 - 99,999	509	6.5%
100,000 - 119,999	147	1.9%
120,000 - 139,999	51	0.6%
140,000 - 159,999	23	0.3%
\$160,000 or more	20	0.3%
Total	7,879	100.0%
County Average⁸	\$47,707	

Refunds Range	Count	Percent Distribution
no refund ²	6,581	83.5%
\$1 - \$49	174	2.2%
50 - 99	220	2.8%
100 - 149	172	2.2%
150 - 199	170	2.2%
200 - 249	152	1.9%
250 - 349	187	2.4%
350 - 499	194	2.5%
500 - 999	*	*
\$1,000 or more	*	*
Total	7,879	100.0%
County Average⁸	\$32	

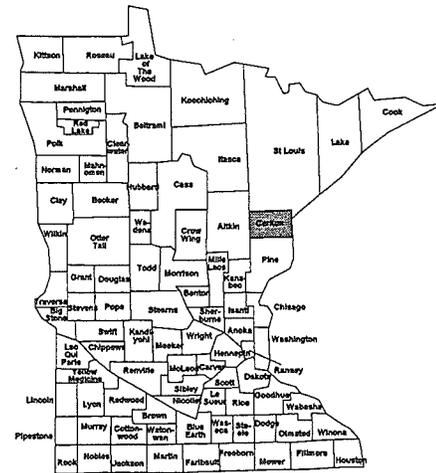
Net Tax Range	Count	Percent Distribution
0 or less ³	180	2.3%
\$1 - \$249	705	8.9%
250 - 449	1,586	20.1%
450 - 699	2,406	30.5%
700 - 999	1,873	23.8%
1,000 - 1,499	775	9.8%
1,500 - 1,999	210	2.7%
2,000 - 2,499	82	1.0%
2,500 - 3,099	31	0.4%
\$3,100 or more	31	0.4%
Total	7,879	100.0%
County Average⁸	\$687	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	180	2.3%
.01% - .49%	56	0.7%
.50 - .99	461	5.9%
1.00 - 1.14	224	2.8%
1.15 - 1.24	204	2.6%
1.25 - 1.34	854	10.8%
1.35 - 1.49	4,498	57.1%
1.50 - 1.74	1,003	12.7%
1.75 - 1.99	337	4.3%
2.00% or more	62	0.8%
Total	7,879	100.0%
County Average⁸	1.44%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,535	19.5%
\$1 - \$9,999	556	7.1%
10,000 - 19,999	1,114	14.1%
20,000 - 29,999	991	12.6%
30,000 - 39,999	1,135	14.4%
40,000 - 49,999	999	12.7%
50,000 - 74,999	1,246	15.8%
75,000 - 99,999	203	2.6%
\$100,000 or more	100	1.3%
Total	7,879	100.0%
County Average⁸	\$37,310	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,538	19.5%
.01 - .49	290	3.7%
.50 - .99	1,528	19.4%
1.00 - 1.49	1,796	22.8%
1.50 - 1.99	944	12.0%
2.00 - 2.49	507	6.4%
2.50 - 2.99	331	4.2%
3.00 - 3.49	198	2.5%
3.50 - 3.99	159	2.0%
4.00 or more	588	7.5%
Total	7,879	100.0%
County Average⁸	1.28	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	1,669	21.2%
.01% - .99%	686	8.7%
1.00 - 1.49	1,283	16.3%
1.50 - 1.99	1,206	15.3%
2.00 - 2.49	827	10.5%
2.50 - 2.99	531	6.7%
3.00 - 3.99	619	7.9%
4.00 - 4.99	338	4.3%
5.00 - 5.99	222	2.8%
6.00% or more	498	6.3%
Total	7,879	100.0%
County Average⁸	1.84%	



Carver County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	10	0.1%
20,000 - 39,999	163	1.3%
40,000 - 59,999	1,039	8.5%
60,000 - 79,999	2,727	22.3%
80,000 - 99,999	2,847	23.3%
100,000 - 119,999	2,076	17.0%
120,000 - 139,999	1,265	10.3%
140,000 - 159,999	707	5.8%
\$160,000 or more	1,403	11.5%
Total	12,237	100.0%
County Average ⁸	\$108,871	

Refunds Range	Count	Percent Distribution
no refund ²	8,438	69.0%
\$1 - \$49	354	2.9%
50 - 99	479	3.9%
100 - 149	398	3.3%
150 - 199	315	2.6%
200 - 249	300	2.5%
250 - 349	513	4.2%
350 - 499	1,191	9.7%
500 - 999	243	2.0%
\$1,000 or more	6	0.0%
Total	12,237	100.0%
County Average ⁸	\$82	

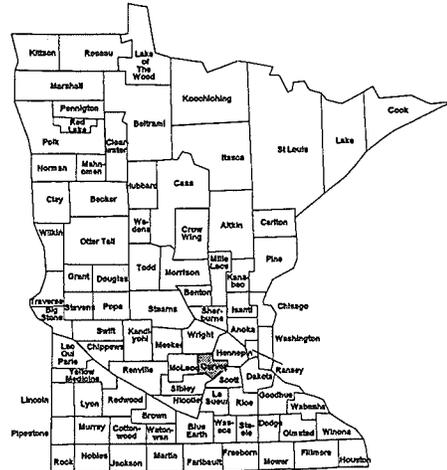
Net Tax Range	Count	Percent Distribution
0 or less ³	5	0.0%
\$1 - \$249	32	0.3%
250 - 449	180	1.5%
450 - 699	707	5.8%
700 - 999	1,902	15.5%
1,000 - 1,499	2,953	24.1%
1,500 - 1,999	2,205	18.0%
2,000 - 2,499	1,457	11.9%
2,500 - 3,099	1,022	8.4%
\$3,100 or more	1,774	14.5%
Total	12,237	100.0%
County Average ⁸	\$2,026	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	5	0.0%
.01% - .49%	16	0.1%
.50 - .99	454	3.7%
1.00 - 1.14	328	2.7%
1.15 - 1.24	318	2.6%
1.25 - 1.34	1,244	10.2%
1.35 - 1.49	1,757	14.4%
1.50 - 1.74	3,053	24.9%
1.75 - 1.99	2,299	18.8%
2.00% or more	2,763	22.6%
Total	12,237	100.0%
County Average ⁸	1.86%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,003	8.2%
\$1 - \$9,999	452	3.7%
10,000 - 19,999	871	7.1%
20,000 - 29,999	1,125	9.2%
30,000 - 39,999	1,559	12.7%
40,000 - 49,999	1,851	15.1%
50,000 - 74,999	3,257	26.6%
75,000 - 99,999	1,111	9.1%
\$100,000 or more	1,008	8.2%
Total	12,237	100.0%
County Average ⁸	\$61,934	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,005	8.2%
.01 - .49	114	0.9%
.50 - .99	517	4.2%
1.00 - 1.49	2,077	17.0%
1.50 - 1.99	3,027	24.7%
2.00 - 2.49	2,070	16.9%
2.50 - 2.99	1,130	9.2%
3.00 - 3.49	599	4.9%
3.50 - 3.99	395	3.2%
4.00 or more	1,303	10.6%
Total	12,237	100.0%
County Average ⁸	1.76	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	1,008	8.2%
.01% - .99%	121	1.0%
1.00 - 1.49	365	3.0%
1.50 - 1.99	925	7.6%
2.00 - 2.49	1,376	11.2%
2.50 - 2.99	1,437	11.7%
3.00 - 3.99	2,695	22.0%
4.00 - 4.99	1,682	13.7%
5.00 - 5.99	818	6.7%
6.00% or more	1,810	14.8%
Total	12,237	100.0%
County Average ⁸	3.27%	



Chippewa County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	800	25.4%
20,000 - 39,999	1,188	37.7%
40,000 - 59,999	677	21.5%
60,000 - 79,999	341	10.8%
80,000 - 99,999	71	2.3%
100,000 - 119,999	27	0.9%
120,000 - 139,999	9	0.3%
140,000 - 159,999	8	0.3%
\$160,000 or more	29	0.9%
Total	3,150	100.0%
County Average⁸	\$37,828	

Refunds Range	Count	Percent Distribution
no refund ²	2,497	79.3%
\$1 - \$49	171	5.4%
50 - 99	120	3.8%
100 - 149	107	3.4%
150 - 199	61	1.9%
200 - 249	49	1.6%
250 - 349	55	1.7%
350 - 499	82	2.6%
500 - 999	*	*
\$1,000 or more	*	*
Total	3,150	100.0%
County Average⁸	\$32	

Net Tax Range	Count	Percent Distribution
0 or less ³	7	0.2%
\$1 - \$249	756	24.0%
250 - 449	908	28.8%
450 - 699	711	22.6%
700 - 999	499	15.8%
1,000 - 1,499	177	5.6%
1,500 - 1,999	42	1.3%
2,000 - 2,499	8	0.3%
2,500 - 3,099	17	0.5%
\$3,100 or more	25	0.8%
Total	3,150	100.0%
County Average⁸	\$540	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	7	0.2%
.01% - .49%	26	0.8%
.50 - .99	208	6.6%
1.00 - 1.14	287	9.1%
1.15 - 1.24	461	14.6%
1.25 - 1.34	147	4.7%
1.35 - 1.49	511	16.2%
1.50 - 1.74	1,296	41.1%
1.75 - 1.99	188	6.0%
2.00% or more	19	0.6%
Total	3,150	100.0%
County Average⁸	1.43%	

Income Range	Count	Percent Distribution
0 or less ⁵	549	17.4%
\$1 - \$9,999	281	8.9%
10,000 - 19,999	598	19.0%
20,000 - 29,999	506	16.1%
30,000 - 39,999	486	15.4%
40,000 - 49,999	322	10.2%
50,000 - 74,999	292	9.3%
75,000 - 99,999	54	1.7%
\$100,000 or more	62	2.0%
Total	3,150	100.0%
County Average⁸	\$33,881	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	549	17.4%
.01 - .49	297	9.4%
.50 - .99	744	23.6%
1.00 - 1.49	603	19.1%
1.50 - 1.99	296	9.4%
2.00 - 2.49	190	6.0%
2.50 - 2.99	127	4.0%
3.00 - 3.49	77	2.4%
3.50 - 3.99	58	1.8%
4.00 or more	209	6.6%
Total	3,150	100.0%
County Average⁸	1.12	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	554	17.6%
.01% - .99%	593	18.8%
1.00 - 1.49	526	16.7%
1.50 - 1.99	413	13.1%
2.00 - 2.49	269	8.5%
2.50 - 2.99	176	5.6%
3.00 - 3.99	223	7.1%
4.00 - 4.99	126	4.0%
5.00 - 5.99	86	2.7%
6.00% or more	184	5.8%
Total	3,150	100.0%
County Average⁸	1.59%	



Chisago County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	49	0.7%
20,000 - 39,999	336	4.5%
40,000 - 59,999	1,608	21.7%
60,000 - 79,999	2,413	32.6%
80,000 - 99,999	1,657	22.4%
100,000 - 119,999	747	10.1%
120,000 - 139,999	340	4.6%
140,000 - 159,999	129	1.7%
\$160,000 or more	123	1.7%
Total	7,402	100.0%
County Average⁸	\$78,318	

Refunds Range	Count	Percent Distribution
no refund ²	5,571	75.3%
\$1 - \$49	144	1.9%
50 - 99	189	2.6%
100 - 149	190	2.6%
150 - 199	188	2.5%
200 - 249	175	2.4%
250 - 349	323	4.4%
350 - 499	565	7.6%
500 - 999	*	*
\$1,000 or more	*	*
Total	7,402	100.0%
County Average⁸	\$63	

Net Tax Range	Count	Percent Distribution
0 or less ³	2	0.0%
\$1 - \$249	73	1.0%
250 - 449	321	4.3%
450 - 699	1,048	14.2%
700 - 999	2,377	32.1%
1,000 - 1,499	1,986	26.8%
1,500 - 1,999	870	11.8%
2,000 - 2,499	397	5.4%
2,500 - 3,099	200	2.7%
\$3,100 or more	128	1.7%
Total	7,402	100.0%
County Average⁸	\$1,167	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	2	0.0%
.01% - .49%	20	0.3%
.50 - .99	528	7.1%
1.00 - 1.14	272	3.7%
1.15 - 1.24	779	10.5%
1.25 - 1.34	993	13.4%
1.35 - 1.49	2,243	30.3%
1.50 - 1.74	1,747	23.6%
1.75 - 1.99	660	8.9%
2.00% or more	158	2.1%
Total	7,402	100.0%
County Average⁸	1.49%	

Income Range	Count	Percent Distribution
0 or less ⁵	838	11.3%
\$1 - \$9,999	404	5.5%
10,000 - 19,999	887	12.0%
20,000 - 29,999	1,012	13.7%
30,000 - 39,999	1,168	15.8%
40,000 - 49,999	1,137	15.4%
50,000 - 74,999	1,505	20.3%
75,000 - 99,999	281	3.8%
\$100,000 or more	170	2.3%
Total	7,402	100.0%
County Average⁸	\$41,916	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	838	11.3%
.01 - .49	58	0.8%
.50 - .99	387	5.2%
1.00 - 1.49	1,323	17.9%
1.50 - 1.99	1,613	21.8%
2.00 - 2.49	1,056	14.3%
2.50 - 2.99	561	7.6%
3.00 - 3.49	360	4.9%
3.50 - 3.99	274	3.7%
4.00 or more	932	12.6%
Total	7,402	100.0%
County Average⁸	1.87	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	840	11.3%
.01% - .99%	98	1.3%
1.00 - 1.49	411	5.6%
1.50 - 1.99	892	12.1%
2.00 - 2.49	1,058	14.3%
2.50 - 2.99	948	12.8%
3.00 - 3.99	1,286	17.4%
4.00 - 4.99	655	8.8%
5.00 - 5.99	345	4.7%
6.00% or more	869	11.7%
Total	7,402	100.0%
County Average⁸	2.78%	



Clearwater County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	606	42.9%
20,000 - 39,999	456	32.2%
40,000 - 59,999	271	19.2%
60,000 - 79,999	63	4.5%
80,000 - 99,999	9	0.6%
100,000 - 119,999	2	0.1%
120,000 - 139,999	2	0.1%
140,000 - 159,999	2	0.1%
\$160,000 or more	3	0.2%
Total	1,414	100.0%
County Average⁸	\$28,058	

Refunds Range	Count	Percent Distribution
no refund ²	1,113	78.7%
\$1 - \$49	105	7.4%
50 - 99	67	4.7%
100 - 149	39	2.8%
150 - 199	20	1.4%
200 - 249	22	1.6%
250 - 349	29	2.1%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	1,414	100.0%
County Average⁸	\$26	

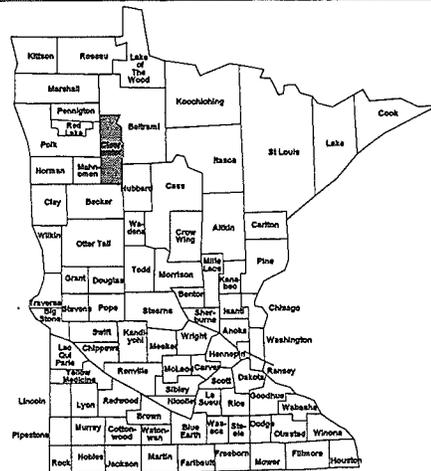
Net Tax Range	Count	Percent Distribution
0 or less ³	8	0.6%
\$1 - \$249	528	37.3%
250 - 449	393	27.8%
450 - 699	324	22.9%
700 - 999	131	9.3%
1,000 - 1,499	20	1.4%
1,500 - 1,999	2	0.1%
2,000 - 2,499	2	0.1%
2,500 - 3,099	3	0.2%
\$3,100 or more	3	0.2%
Total	1,414	100.0%
County Average⁸	\$393	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	8	0.6%
.01% - .49%	23	1.6%
.50 - .99	98	6.9%
1.00 - 1.14	35	2.5%
1.15 - 1.24	92	6.5%
1.25 - 1.34	204	14.4%
1.35 - 1.49	466	33.0%
1.50 - 1.74	480	33.9%
1.75 - 1.99	4	0.3%
2.00% or more	4	0.3%
Total	1,414	100.0%
County Average⁸	1.40%	

Income Range	Count	Percent Distribution
0 or less ⁵	423	29.9%
\$1 - \$9,999	153	10.8%
10,000 - 19,999	257	18.2%
20,000 - 29,999	180	12.7%
30,000 - 39,999	160	11.3%
40,000 - 49,999	119	8.4%
50,000 - 74,999	90	6.4%
75,000 - 99,999	15	1.1%
\$100,000 or more	17	1.2%
Total	1,414	100.0%
County Average⁸	\$30,330	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	423	29.9%
.01 - .49	135	9.5%
.50 - .99	307	21.7%
1.00 - 1.49	225	15.9%
1.50 - 1.99	110	7.8%
2.00 - 2.49	67	4.7%
2.50 - 2.99	35	2.5%
3.00 - 3.49	33	2.3%
3.50 - 3.99	17	1.2%
4.00 or more	62	4.4%
Total	1,414	100.0%
County Average⁸	0.93	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	426	30.1%
.01% - .99%	241	17.0%
1.00 - 1.49	235	16.6%
1.50 - 1.99	162	11.5%
2.00 - 2.49	101	7.1%
2.50 - 2.99	67	4.7%
3.00 - 3.99	72	5.1%
4.00 - 4.99	30	2.1%
5.00 - 5.99	28	2.0%
6.00% or more	52	3.7%
Total	1,414	100.0%
County Average⁸	1.29%	



Cook County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	62	4.7%
20,000 - 39,999	254	19.4%
40,000 - 59,999	376	28.8%
60,000 - 79,999	266	20.4%
80,000 - 99,999	147	11.2%
100,000 - 119,999	67	5.1%
120,000 - 139,999	43	3.3%
140,000 - 159,999	30	2.3%
\$160,000 or more	62	4.7%
Total	1,307	100.0%
County Average⁸	\$69,372	

Refunds Range	Count	Percent Distribution
no refund ²	1,186	90.7%
\$1 - \$49	23	1.8%
50 - 99	20	1.5%
100 - 149	14	1.1%
150 - 199	10	0.8%
200 - 249	9	0.7%
250 - 349	12	0.9%
350 - 499	21	1.6%
500 - 999	*	*
\$1,000 or more	*	*
Total	1,307	100.0%
County Average⁸	\$21	

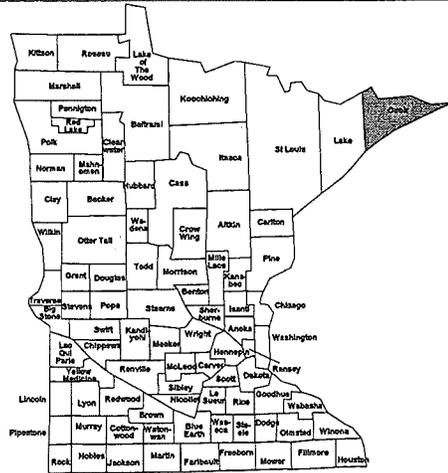
Net Tax Range	Count	Percent Distribution
0 or less ³	713	54.6%
\$1 - \$249	171	13.1%
250 - 449	125	9.6%
450 - 699	138	10.6%
700 - 999	65	5.0%
1,000 - 1,499	41	3.1%
1,500 - 1,999	25	1.9%
2,000 - 2,499	8	0.6%
2,500 - 3,099	8	0.6%
\$3,100 or more	13	1.0%
Total	1,307	100.0%
County Average⁸	\$660	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	713	54.6%
.01% - .49%	116	8.9%
.50 - .99	259	19.8%
1.00 - 1.14	123	9.4%
1.15 - 1.24	20	1.5%
1.25 - 1.34	14	1.1%
1.35 - 1.49	20	1.5%
1.50 - 1.74	24	1.8%
1.75 - 1.99	10	0.8%
2.00% or more	8	0.6%
Total	1,307	100.0%
County Average⁸	0.91%	

Income Range	Count	Percent Distribution
0 or less ⁵	229	17.5%
\$1 - \$9,999	108	8.3%
10,000 - 19,999	249	19.1%
20,000 - 29,999	200	15.3%
30,000 - 39,999	191	14.6%
40,000 - 49,999	132	10.1%
50,000 - 74,999	144	11.0%
75,000 - 99,999	30	2.3%
\$100,000 or more	24	1.8%
Total	1,307	100.0%
County Average⁸	\$34,186	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	229	17.5%
.01 - .49	26	2.0%
.50 - .99	130	9.9%
1.00 - 1.49	218	16.7%
1.50 - 1.99	181	13.8%
2.00 - 2.49	98	7.5%
2.50 - 2.99	92	7.0%
3.00 - 3.49	77	5.9%
3.50 - 3.99	56	4.3%
4.00 or more	200	15.3%
Total	1,307	100.0%
County Average⁸	2.03	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	809	61.9%
.01% - .99%	141	10.8%
1.00 - 1.49	85	6.5%
1.50 - 1.99	61	4.7%
2.00 - 2.49	39	3.0%
2.50 - 2.99	33	2.5%
3.00 - 3.99	36	2.8%
4.00 - 4.99	26	2.0%
5.00 - 5.99	12	0.9%
6.00% or more	65	5.0%
Total	1,307	100.0%
County Average⁸	1.85%	



Cottonwood County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	1,011	37.2%
20,000 - 39,999	1,002	36.8%
40,000 - 59,999	526	19.3%
60,000 - 79,999	135	5.0%
80,000 - 99,999	34	1.3%
100,000 - 119,999	4	0.1%
120,000 - 139,999	1	0.0%
140,000 - 159,999	1	0.0%
\$160,000 or more	6	0.2%
Total	2,720	100.0%
County Average⁸	\$29,984	

Refunds Range	Count	Percent Distribution
no refund ²	2,360	86.8%
\$1 - \$49	84	3.1%
50 - 99	70	2.6%
100 - 149	73	2.7%
150 - 199	34	1.3%
200 - 249	30	1.1%
250 - 349	38	1.4%
350 - 499	26	1.0%
500 - 999	*	*
\$1,000 or more	*	*
Total	2,720	100.0%
County Average⁸	\$20	

Net Tax Range	Count	Percent Distribution
0 or less ³	11	0.4%
\$1 - \$249	856	31.5%
250 - 449	794	29.2%
450 - 699	588	21.6%
700 - 999	378	13.9%
1,000 - 1,499	71	2.6%
1,500 - 1,999	12	0.4%
2,000 - 2,499	4	0.1%
2,500 - 3,099	0	0.0%
\$3,100 or more	6	0.2%
Total	2,720	100.0%
County Average⁸	\$443	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	12	0.4%
.01% - .49%	25	0.9%
.50 - .99	104	3.8%
1.00 - 1.14	141	5.2%
1.15 - 1.24	150	5.5%
1.25 - 1.34	126	4.6%
1.35 - 1.49	485	17.8%
1.50 - 1.74	1,569	57.7%
1.75 - 1.99	17	0.6%
2.00% or more	91	3.3%
Total	2,720	100.0%
County Average⁸	1.48%	

Income Range	Count	Percent Distribution
0 or less ⁵	497	18.3%
\$1 - \$9,999	294	10.8%
10,000 - 19,999	553	20.3%
20,000 - 29,999	448	16.5%
30,000 - 39,999	413	15.2%
40,000 - 49,999	244	9.0%
50,000 - 74,999	198	7.3%
75,000 - 99,999	45	1.7%
\$100,000 or more	28	1.0%
Total	2,720	100.0%
County Average⁸	\$28,193	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	497	18.3%
.01 - .49	341	12.5%
.50 - .99	693	25.5%
1.00 - 1.49	467	17.2%
1.50 - 1.99	233	8.6%
2.00 - 2.49	137	5.0%
2.50 - 2.99	94	3.5%
3.00 - 3.49	54	2.0%
3.50 - 3.99	44	1.6%
4.00 or more	160	5.9%
Total	2,720	100.0%
County Average⁸	1.06	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	508	18.7%
.01% - .99%	596	21.9%
1.00 - 1.49	439	16.1%
1.50 - 1.99	336	12.4%
2.00 - 2.49	216	7.9%
2.50 - 2.99	149	5.5%
3.00 - 3.99	176	6.5%
4.00 - 4.99	81	3.0%
5.00 - 5.99	61	2.2%
6.00% or more	158	5.8%
Total	2,720	100.0%
County Average⁸	1.57%	



Crow Wing County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	1,032	7.7%
20,000 - 39,999	3,461	25.9%
40,000 - 59,999	3,594	26.9%
60,000 - 79,999	2,633	19.7%
80,000 - 99,999	1,206	9.0%
100,000 - 119,999	596	4.5%
120,000 - 139,999	330	2.5%
140,000 - 159,999	196	1.5%
\$160,000 or more	309	2.3%
Total	13,357	100.0%
County Average⁸	\$59,028	

Refunds Range	Count	Percent Distribution
no refund ²	11,154	83.5%
\$1 - \$49	272	2.0%
50 - 99	354	2.7%
100 - 149	298	2.2%
150 - 199	250	1.9%
200 - 249	193	1.4%
250 - 349	294	2.2%
350 - 499	416	3.1%
500 - 999	*	*
\$1,000 or more	*	*
Total	13,357	100.0%
County Average⁸	\$37	

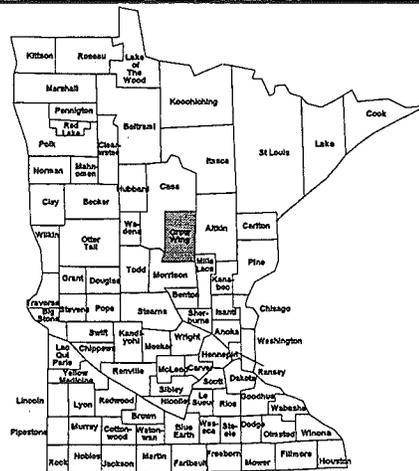
Net Tax Range	Count	Percent Distribution
0 or less ³	110	0.8%
\$1 - \$249	3,156	23.6%
250 - 449	3,242	24.3%
450 - 699	3,247	24.3%
700 - 999	1,773	13.3%
1,000 - 1,499	999	7.5%
1,500 - 1,999	394	2.9%
2,000 - 2,499	206	1.5%
2,500 - 3,099	114	0.9%
\$3,100 or more	116	0.9%
Total	13,357	100.0%
County Average⁸	\$606	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	113	0.8%
.01% - .49%	1,843	13.8%
.50 - .99	4,559	34.1%
1.00 - 1.14	2,323	17.4%
1.15 - 1.24	3,358	25.1%
1.25 - 1.34	404	3.0%
1.35 - 1.49	392	2.9%
1.50 - 1.74	290	2.2%
1.75 - 1.99	64	0.5%
2.00% or more	11	0.1%
Total	13,357	100.0%
County Average⁸	1.03%	

Income Range	Count	Percent Distribution
0 or less ⁵	2,680	20.1%
\$1 - \$9,999	1,201	9.0%
10,000 - 19,999	2,326	17.4%
20,000 - 29,999	1,949	14.6%
30,000 - 39,999	1,722	12.9%
40,000 - 49,999	1,348	10.1%
50,000 - 74,999	1,504	11.3%
75,000 - 99,999	345	2.6%
\$100,000 or more	282	2.1%
Total	13,357	100.0%
County Average⁸	\$35,748	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	2,680	20.1%
.01 - .49	242	1.8%
.50 - .99	1,663	12.5%
1.00 - 1.49	2,437	18.2%
1.50 - 1.99	1,782	13.3%
2.00 - 2.49	1,100	8.2%
2.50 - 2.99	721	5.4%
3.00 - 3.49	584	4.4%
3.50 - 3.99	434	3.2%
4.00 or more	1,714	12.8%
Total	13,357	100.0%
County Average⁸	1.65	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	2,725	20.4%
.01% - .99%	2,468	18.5%
1.00 - 1.49	2,029	15.2%
1.50 - 1.99	1,581	11.8%
2.00 - 2.49	1,060	7.9%
2.50 - 2.99	714	5.3%
3.00 - 3.99	968	7.2%
4.00 - 4.99	528	4.0%
5.00 - 5.99	351	2.6%
6.00% or more	933	7.0%
Total	13,357	100.0%
County Average⁸	1.70%	



Dodge County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	101	2.9%
20,000 - 39,999	743	21.4%
40,000 - 59,999	1,233	35.5%
60,000 - 79,999	891	25.7%
80,000 - 99,999	265	7.6%
100,000 - 119,999	98	2.8%
120,000 - 139,999	56	1.6%
140,000 - 159,999	28	0.8%
\$160,000 or more	57	1.6%
Total	3,472	100.0%
County Average⁸	\$62,868	

Refunds Range	Count	Percent Distribution
no refund ²	2,698	77.7%
\$1 - \$49	153	4.4%
50 - 99	159	4.6%
100 - 149	130	3.7%
150 - 199	73	2.1%
200 - 249	74	2.1%
250 - 349	91	2.6%
350 - 499	84	2.4%
500 - 999	*	*
\$1,000 or more	*	*
Total	3,472	100.0%
County Average⁸	\$37	

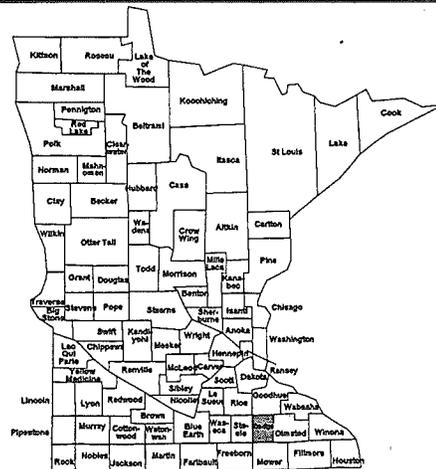
Net Tax Range	Count	Percent Distribution
0 or less ³	7	0.2%
\$1 - \$249	148	4.3%
250 - 449	640	18.4%
450 - 699	1,195	34.4%
700 - 999	929	26.8%
1,000 - 1,499	350	10.1%
1,500 - 1,999	90	2.6%
2,000 - 2,499	48	1.4%
2,500 - 3,099	21	0.6%
\$3,100 or more	44	1.3%
Total	3,472	100.0%
County Average⁸	\$834	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	7	0.2%
.01% - .49%	24	0.7%
.50 - .99	366	10.5%
1.00 - 1.14	1,265	36.4%
1.15 - 1.24	465	13.4%
1.25 - 1.34	201	5.8%
1.35 - 1.49	547	15.8%
1.50 - 1.74	548	15.8%
1.75 - 1.99	32	0.9%
2.00% or more	17	0.5%
Total	3,472	100.0%
County Average⁸	1.33%	

Income Range	Count	Percent Distribution
0 or less ⁵	418	12.0%
\$1 - \$9,999	190	5.5%
10,000 - 19,999	424	12.2%
20,000 - 29,999	465	13.4%
30,000 - 39,999	556	16.0%
40,000 - 49,999	551	15.9%
50,000 - 74,999	676	19.5%
75,000 - 99,999	122	3.5%
\$100,000 or more	70	2.0%
Total	3,472	100.0%
County Average⁸	\$40,636	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	419	12.1%
.01 - .49	50	1.4%
.50 - .99	525	15.1%
1.00 - 1.49	990	28.5%
1.50 - 1.99	611	17.6%
2.00 - 2.49	282	8.1%
2.50 - 2.99	145	4.2%
3.00 - 3.49	100	2.9%
3.50 - 3.99	76	2.2%
4.00 or more	274	7.9%
Total	3,472	100.0%
County Average⁸	1.55	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	424	12.2%
.01% - .99%	278	8.0%
1.00 - 1.49	710	20.4%
1.50 - 1.99	722	20.8%
2.00 - 2.49	431	12.4%
2.50 - 2.99	223	6.4%
3.00 - 3.99	261	7.5%
4.00 - 4.99	140	4.0%
5.00 - 5.99	86	2.5%
6.00% or more	197	5.7%
Total	3,472	100.0%
County Average⁸	2.05%	



Faribault County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	1,562	37.8%
20,000 - 39,999	1,539	37.2%
40,000 - 59,999	681	16.5%
60,000 - 79,999	239	5.8%
80,000 - 99,999	80	1.9%
100,000 - 119,999	19	0.5%
120,000 - 139,999	3	0.1%
140,000 - 159,999	3	0.1%
\$160,000 or more	8	0.2%
Total	4,134	100.0%
County Average⁸	\$29,974	

Refunds Range	Count	Percent Distribution
no refund ²	3,673	88.8%
\$1 - \$49	115	2.8%
50 - 99	95	2.3%
100 - 149	79	1.9%
150 - 199	55	1.3%
200 - 249	36	0.9%
250 - 349	47	1.1%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	4,134	100.0%
County Average⁸	\$16	

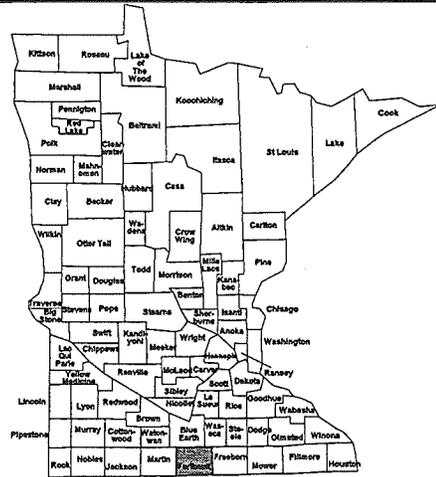
Net Tax Range	Count	Percent Distribution
0 or less ³	7	0.2%
\$1 - \$249	1,652	40.0%
250 - 449	1,318	31.9%
450 - 699	710	17.2%
700 - 999	318	7.7%
1,000 - 1,499	83	2.0%
1,500 - 1,999	26	0.6%
2,000 - 2,499	8	0.2%
2,500 - 3,099	5	0.1%
\$3,100 or more	7	0.2%
Total	4,134	100.0%
County Average⁸	\$381	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	7	0.2%
.01% - .49%	42	1.0%
.50 - .99	384	9.3%
1.00 - 1.14	393	9.5%
1.15 - 1.24	747	18.1%
1.25 - 1.34	1,532	37.1%
1.35 - 1.49	791	19.1%
1.50 - 1.74	131	3.2%
1.75 - 1.99	104	2.5%
2.00% or more	3	0.1%
Total	4,134	100.0%
County Average⁸	1.27%	

Income Range	Count	Percent Distribution
0 or less ⁵	820	19.8%
\$1 - \$9,999	476	11.5%
10,000 - 19,999	829	20.1%
20,000 - 29,999	722	17.5%
30,000 - 39,999	552	13.4%
40,000 - 49,999	328	7.9%
50,000 - 74,999	299	7.2%
75,000 - 99,999	57	1.4%
\$100,000 or more	51	1.2%
Total	4,134	100.0%
County Average⁸	\$29,087	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	821	19.9%
.01 - .49	540	13.1%
.50 - .99	1,009	24.4%
1.00 - 1.49	630	15.2%
1.50 - 1.99	383	9.3%
2.00 - 2.49	198	4.8%
2.50 - 2.99	118	2.9%
3.00 - 3.49	114	2.8%
3.50 - 3.99	67	1.6%
4.00 or more	254	6.1%
Total	4,134	100.0%
County Average⁸	1.03	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	825	20.0%
.01% - .99%	1,147	27.7%
1.00 - 1.49	679	16.4%
1.50 - 1.99	419	10.1%
2.00 - 2.49	282	6.8%
2.50 - 2.99	188	4.5%
3.00 - 3.99	203	4.9%
4.00 - 4.99	132	3.2%
5.00 - 5.99	72	1.7%
6.00% or more	187	4.5%
Total	4,134	100.0%
County Average⁸	1.31%	



Fillmore County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	690	16.9%
20,000 - 39,999	1,625	39.7%
40,000 - 59,999	1,241	30.3%
60,000 - 79,999	372	9.1%
80,000 - 99,999	111	2.7%
100,000 - 119,999	29	0.7%
120,000 - 139,999	13	0.3%
140,000 - 159,999	3	0.1%
\$160,000 or more	8	0.2%
Total	4,092	100.0%
County Average⁸	\$39,277	

Refunds Range	Count	Percent Distribution
no refund ²	3,113	76.1%
\$1 - \$49	196	4.8%
50 - 99	182	4.4%
100 - 149	128	3.1%
150 - 199	118	2.9%
200 - 249	99	2.4%
250 - 349	129	3.2%
350 - 499	120	2.9%
500 - 999	*	*
\$1,000 or more	*	*
Total	4,092	100.0%
County Average⁸	\$41	

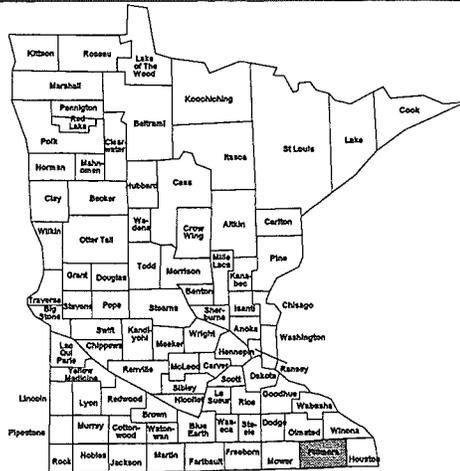
Net Tax Range	Count	Percent Distribution
0 or less ³	5	0.1%
\$1 - \$249	658	16.1%
250 - 449	1,108	27.1%
450 - 699	1,251	30.6%
700 - 999	749	18.3%
1,000 - 1,499	233	5.7%
1,500 - 1,999	52	1.3%
2,000 - 2,499	14	0.3%
2,500 - 3,099	9	0.2%
\$3,100 or more	13	0.3%
Total	4,092	100.0%
County Average⁸	\$560	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	5	0.1%
.01% - .49%	45	1.1%
.50 - .99	339	8.3%
1.00 - 1.14	148	3.6%
1.15 - 1.24	230	5.6%
1.25 - 1.34	496	12.1%
1.35 - 1.49	1,443	35.3%
1.50 - 1.74	1,229	30.0%
1.75 - 1.99	83	2.0%
2.00% or more	74	1.8%
Total	4,092	100.0%
County Average⁸	1.43%	

Income Range	Count	Percent Distribution
0 or less ⁵	835	20.4%
\$1 - \$9,999	391	9.6%
10,000 - 19,999	749	18.3%
20,000 - 29,999	624	15.2%
30,000 - 39,999	625	15.3%
40,000 - 49,999	435	10.6%
50,000 - 74,999	342	8.4%
75,000 - 99,999	46	1.1%
\$100,000 or more	45	1.1%
Total	4,092	100.0%
County Average⁸	\$31,141	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	836	20.4%
.01 - .49	181	4.4%
.50 - .99	848	20.7%
1.00 - 1.49	821	20.1%
1.50 - 1.99	448	10.9%
2.00 - 2.49	261	6.4%
2.50 - 2.99	180	4.4%
3.00 - 3.49	118	2.9%
3.50 - 3.99	85	2.1%
4.00 or more	314	7.7%
Total	4,092	100.0%
County Average⁸	1.26	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	838	20.5%
.01% - .99%	427	10.4%
1.00 - 1.49	686	16.8%
1.50 - 1.99	553	13.5%
2.00 - 2.49	394	9.6%
2.50 - 2.99	285	7.0%
3.00 - 3.99	330	8.1%
4.00 - 4.99	194	4.7%
5.00 - 5.99	129	3.2%
6.00% or more	256	6.3%
Total	4,092	100.0%
County Average⁸	1.80%	



Freeborn County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	1,005	11.6%
20,000 - 39,999	3,525	40.9%
40,000 - 59,999	2,392	27.7%
60,000 - 79,999	1,069	12.4%
80,000 - 99,999	329	3.8%
100,000 - 119,999	125	1.4%
120,000 - 139,999	62	0.7%
140,000 - 159,999	34	0.4%
\$160,000 or more	86	1.0%
Total	8,627	100.0%
County Average⁸	\$46,305	

Refunds Range	Count	Percent Distribution
no refund ²	7,780	90.2%
\$1 - \$49	119	1.4%
50 - 99	167	1.9%
100 - 149	153	1.8%
150 - 199	100	1.2%
200 - 249	105	1.2%
250 - 349	102	1.2%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	8,627	100.0%
County Average⁸	\$17	

Net Tax Range	Count	Percent Distribution
0 or less ³	32	0.4%
\$1 - \$249	1,361	15.8%
250 - 449	3,002	34.8%
450 - 699	2,585	30.0%
700 - 999	1,000	11.6%
1,000 - 1,499	359	4.2%
1,500 - 1,999	114	1.3%
2,000 - 2,499	59	0.7%
2,500 - 3,099	37	0.4%
\$3,100 or more	78	0.9%
Total	8,627	100.0%
County Average⁸	\$583	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	32	0.4%
.01% - .49%	123	1.4%
.50 - .99	596	6.9%
1.00 - 1.14	2,092	24.2%
1.15 - 1.24	4,592	53.2%
1.25 - 1.34	388	4.5%
1.35 - 1.49	397	4.6%
1.50 - 1.74	285	3.3%
1.75 - 1.99	94	1.1%
2.00% or more	28	0.3%
Total	8,627	100.0%
County Average⁸	1.26%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,594	18.5%
\$1 - \$9,999	758	8.8%
10,000 - 19,999	1,391	16.1%
20,000 - 29,999	1,381	16.0%
30,000 - 39,999	1,385	16.1%
40,000 - 49,999	949	11.0%
50,000 - 74,999	835	9.7%
75,000 - 99,999	178	2.1%
\$100,000 or more	156	1.8%
Total	8,627	100.0%
County Average⁸	\$34,936	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,595	18.5%
.01 - .49	298	3.5%
.50 - .99	1,790	20.7%
1.00 - 1.49	1,814	21.0%
1.50 - 1.99	1,058	12.3%
2.00 - 2.49	553	6.4%
2.50 - 2.99	364	4.2%
3.00 - 3.49	302	3.5%
3.50 - 3.99	167	1.9%
4.00 or more	686	8.0%
Total	8,627	100.0%
County Average⁸	1.33	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	1,607	18.6%
.01% - .99%	1,403	16.3%
1.00 - 1.49	1,736	20.1%
1.50 - 1.99	1,173	13.6%
2.00 - 2.49	729	8.5%
2.50 - 2.99	470	5.4%
3.00 - 3.99	568	6.6%
4.00 - 4.99	292	3.4%
5.00 - 5.99	204	2.4%
6.00% or more	445	5.2%
Total	8,627	100.0%
County Average⁸	1.67%	



Goodhue County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	94	1.0%
20,000 - 39,999	1,055	11.6%
40,000 - 59,999	2,714	29.9%
60,000 - 79,999	2,559	28.2%
80,000 - 99,999	1,506	16.6%
100,000 - 119,999	520	5.7%
120,000 - 139,999	257	2.8%
140,000 - 159,999	142	1.6%
\$160,000 or more	223	2.5%
Total	9,070	100.0%
County Average⁸	\$72,762	

Refunds Range	Count	Percent Distribution
no refund ²	7,508	82.8%
\$1 - \$49	253	2.8%
50 - 99	274	3.0%
100 - 149	197	2.2%
150 - 199	170	1.9%
200 - 249	161	1.8%
250 - 349	212	2.3%
350 - 499	257	2.8%
500 - 999	34	0.4%
\$1,000 or more	4	0.0%
Total	9,070	100.0%
County Average⁸	\$34	

Net Tax Range	Count	Percent Distribution
0 or less ³	15	0.2%
\$1 - \$249	286	3.2%
250 - 449	1,256	13.8%
450 - 699	3,031	33.4%
700 - 999	2,175	24.0%
1,000 - 1,499	1,447	16.0%
1,500 - 1,999	448	4.9%
2,000 - 2,499	188	2.1%
2,500 - 3,099	82	0.9%
\$3,100 or more	142	1.6%
Total	9,070	100.0%
County Average⁸	\$899	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	15	0.2%
.01% - .49%	121	1.3%
.50 - .99	1,433	15.8%
1.00 - 1.14	3,666	40.4%
1.15 - 1.24	961	10.6%
1.25 - 1.34	1,069	11.8%
1.35 - 1.49	719	7.9%
1.50 - 1.74	934	10.3%
1.75 - 1.99	118	1.3%
2.00% or more	34	0.4%
Total	9,070	100.0%
County Average⁸	1.24%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,183	13.0%
\$1 - \$9,999	505	5.6%
10,000 - 19,999	1,159	12.8%
20,000 - 29,999	1,227	13.5%
30,000 - 39,999	1,310	14.4%
40,000 - 49,999	1,322	14.6%
50,000 - 74,999	1,688	18.6%
75,000 - 99,999	415	4.6%
\$100,000 or more	261	2.9%
Total	9,070	100.0%
County Average⁸	\$43,182	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,186	13.1%
.01 - .49	93	1.0%
.50 - .99	927	10.2%
1.00 - 1.49	2,032	22.4%
1.50 - 1.99	1,638	18.1%
2.00 - 2.49	990	10.9%
2.50 - 2.99	562	6.2%
3.00 - 3.49	364	4.0%
3.50 - 3.99	259	2.9%
4.00 or more	1,019	11.2%
Total	9,070	100.0%
County Average⁸	1.69	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	1,194	13.2%
.01% - .99%	641	7.1%
1.00 - 1.49	1,607	17.7%
1.50 - 1.99	1,490	16.4%
2.00 - 2.49	1,104	12.2%
2.50 - 2.99	740	8.2%
3.00 - 3.99	847	9.3%
4.00 - 4.99	481	5.3%
5.00 - 5.99	261	2.9%
6.00% or more	705	7.8%
Total	9,070	100.0%
County Average⁸	2.08%	



Grant County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	645	45.1%
20,000 - 39,999	515	36.0%
40,000 - 59,999	178	12.5%
60,000 - 79,999	64	4.5%
80,000 - 99,999	20	1.4%
100,000 - 119,999	4	0.3%
120,000 - 139,999	1	0.1%
140,000 - 159,999	0	0.0%
\$160,000 or more	2	0.1%
Total	1,429	100.0%
County Average ⁸	\$26,632	

Refunds Range	Count	Percent Distribution
no refund ²	1,136	79.5%
\$1 - \$49	86	6.0%
50 - 99	78	5.5%
100 - 149	44	3.1%
150 - 199	26	1.8%
200 - 249	15	1.0%
250 - 349	25	1.7%
350 - 499	15	1.0%
500 - 999	*	*
\$1,000 or more	*	*
Total	1,429	100.0%
County Average ⁸	\$26	

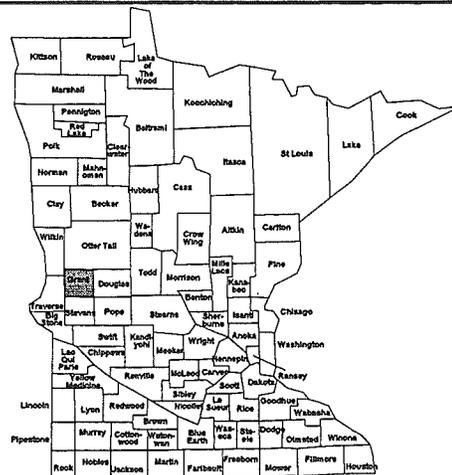
Net Tax Range	Count	Percent Distribution
0 or less ³	4	0.3%
\$1 - \$249	558	39.0%
250 - 449	420	29.4%
450 - 699	291	20.4%
700 - 999	120	8.4%
1,000 - 1,499	29	2.0%
1,500 - 1,999	2	0.1%
2,000 - 2,499	2	0.1%
2,500 - 3,099	1	0.1%
\$3,100 or more	2	0.1%
Total	1,429	100.0%
County Average ⁸	\$378	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	4	0.3%
.01% - .49%	12	0.8%
.50 - .99	87	6.1%
1.00 - 1.14	214	15.0%
1.15 - 1.24	76	5.3%
1.25 - 1.34	169	11.8%
1.35 - 1.49	313	21.9%
1.50 - 1.74	209	14.6%
1.75 - 1.99	341	23.9%
2.00% or more	4	0.3%
Total	1,429	100.0%
County Average ⁸	1.42%	

Income Range	Count	Percent Distribution
0 or less ⁵	328	23.0%
\$1 - \$9,999	162	11.3%
10,000 - 19,999	278	19.5%
20,000 - 29,999	222	15.5%
30,000 - 39,999	176	12.3%
40,000 - 49,999	123	8.6%
50,000 - 74,999	99	6.9%
75,000 - 99,999	23	1.6%
\$100,000 or more	18	1.3%
Total	1,429	100.0%
County Average ⁸	\$28,402	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	328	23.0%
.01 - .49	222	15.5%
.50 - .99	344	24.1%
1.00 - 1.49	203	14.2%
1.50 - 1.99	109	7.6%
2.00 - 2.49	64	4.5%
2.50 - 2.99	55	3.8%
3.00 - 3.49	22	1.5%
3.50 - 3.99	26	1.8%
4.00 or more	56	3.9%
Total	1,429	100.0%
County Average ⁸	0.94	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	332	23.2%
.01% - .99%	352	24.6%
1.00 - 1.49	212	14.8%
1.50 - 1.99	177	12.4%
2.00 - 2.49	87	6.1%
2.50 - 2.99	62	4.3%
3.00 - 3.99	82	5.7%
4.00 - 4.99	49	3.4%
5.00 - 5.99	30	2.1%
6.00% or more	46	3.2%
Total	1,429	100.0%
County Average ⁸	1.33%	



Hennepin County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	317	0.1%
\$1 - \$19,999	258	0.1%
20,000 - 39,999	6,523	2.4%
40,000 - 59,999	32,586	12.0%
60,000 - 79,999	73,768	27.3%
80,000 - 99,999	64,250	23.7%
100,000 - 119,999	31,773	11.7%
120,000 - 139,999	19,248	7.1%
140,000 - 159,999	12,076	4.5%
\$160,000 or more	29,902	11.0%
Total	270,701	100.0%
County Average⁸	\$103,606	

Refunds Range	Count	Percent Distribution
no refund ²	201,774	74.5%
\$1 - \$49	7,641	2.8%
50 - 99	7,482	2.8%
100 - 149	6,098	2.3%
150 - 199	5,562	2.1%
200 - 249	5,222	1.9%
250 - 349	9,635	3.6%
350 - 499	24,642	9.1%
500 - 999	2,529	0.9%
\$1,000 or more	116	0.0%
Total	270,701	100.0%
County Average⁸	\$67	

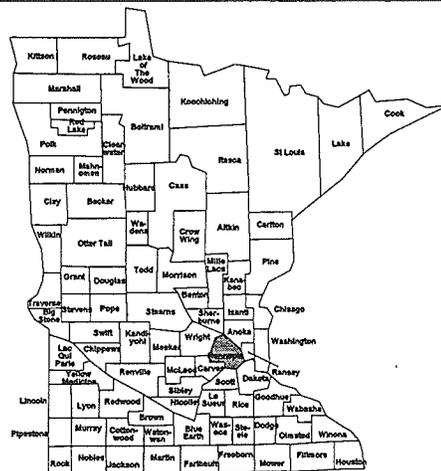
Net Tax Range	Count	Percent Distribution
0 or less ³	459	0.2%
\$1 - \$249	1,045	0.4%
250 - 449	6,193	2.3%
450 - 699	23,434	8.7%
700 - 999	64,494	23.8%
1,000 - 1,499	70,317	26.0%
1,500 - 1,999	37,391	13.8%
2,000 - 2,499	21,214	7.8%
2,500 - 3,099	15,027	5.6%
\$3,100 or more	31,127	11.5%
Total	270,701	100.0%
County Average⁸	\$1,778	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	461	0.2%
.01% - .49%	577	0.2%
.50 - .99	12,702	4.7%
1.00 - 1.14	8,527	3.1%
1.15 - 1.24	11,635	4.3%
1.25 - 1.34	32,152	11.9%
1.35 - 1.49	76,649	28.3%
1.50 - 1.74	59,383	21.9%
1.75 - 1.99	38,837	14.3%
2.00% or more	29,778	11.0%
Total	270,701	100.0%
County Average⁸	1.72%	

Income Range	Count	Percent Distribution
0 or less ⁵	29,817	11.0%
\$1 - \$9,999	13,331	4.9%
10,000 - 19,999	26,616	9.8%
20,000 - 29,999	31,181	11.5%
30,000 - 39,999	33,735	12.5%
40,000 - 49,999	33,686	12.4%
50,000 - 74,999	56,178	20.8%
75,000 - 99,999	21,596	8.0%
\$100,000 or more	24,561	9.1%
Total	270,701	100.0%
County Average⁸	\$62,941	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	30,096	11.1%
.01 - .49	3,312	1.2%
.50 - .99	16,253	6.0%
1.00 - 1.49	49,867	18.4%
1.50 - 1.99	55,744	20.6%
2.00 - 2.49	36,459	13.5%
2.50 - 2.99	21,227	7.8%
3.00 - 3.49	13,131	4.9%
3.50 - 3.99	9,305	3.4%
4.00 or more	35,307	13.0%
Total	270,701	100.0%
County Average⁸	1.65	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	30,166	11.1%
.01% - .99%	4,300	1.6%
1.00 - 1.49	13,199	4.9%
1.50 - 1.99	27,103	10.0%
2.00 - 2.49	34,326	12.7%
2.50 - 2.99	32,354	12.0%
3.00 - 3.99	47,030	17.4%
4.00 - 4.99	26,772	9.9%
5.00 - 5.99	14,902	5.5%
6.00% or more	40,549	15.0%
Total	270,701	100.0%
County Average⁸	2.83%	



Houston County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	199	4.6%
20,000 - 39,999	1,284	29.7%
40,000 - 59,999	1,186	27.4%
60,000 - 79,999	1,019	23.6%
80,000 - 99,999	415	9.6%
100,000 - 119,999	124	2.9%
120,000 - 139,999	34	0.8%
140,000 - 159,999	14	0.3%
\$160,000 or more	49	1.1%
Total	4,324	100.0%
County Average ⁸	\$56,445	

Refunds Range	Count	Percent Distribution
no refund ²	3,325	76.9%
\$1 - \$49	183	4.2%
50 - 99	135	3.1%
100 - 149	143	3.3%
150 - 199	109	2.5%
200 - 249	86	2.0%
250 - 349	137	3.2%
350 - 499	191	4.4%
500 - 999	*	*
\$1,000 or more	*	*
Total	4,324	100.0%
County Average ⁸	\$45	

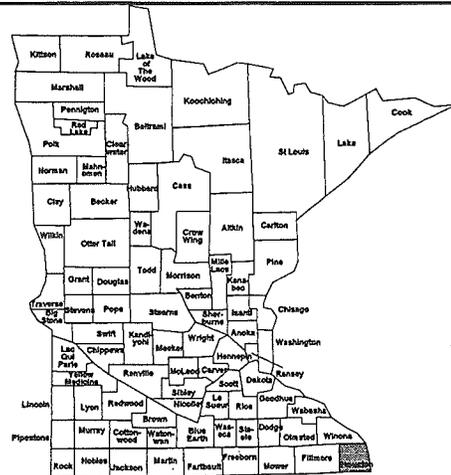
Net Tax Range	Count	Percent Distribution
0 or less ³	3	0.1%
\$1 - \$249	275	6.4%
250 - 449	818	18.9%
450 - 699	1,150	26.6%
700 - 999	1,103	25.5%
1,000 - 1,499	646	14.9%
1,500 - 1,999	188	4.3%
2,000 - 2,499	64	1.5%
2,500 - 3,099	23	0.5%
\$3,100 or more	54	1.2%
Total	4,324	100.0%
County Average ⁸	\$835	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	3	0.1%
.01% - .49%	37	0.9%
.50 - .99	366	8.5%
1.00 - 1.14	133	3.1%
1.15 - 1.24	255	5.9%
1.25 - 1.34	577	13.3%
1.35 - 1.49	1,891	43.7%
1.50 - 1.74	852	19.7%
1.75 - 1.99	133	3.1%
2.00% or more	77	1.8%
Total	4,324	100.0%
County Average ⁸	1.48%	

Income Range	Count	Percent Distribution
0 or less ⁵	753	17.4%
\$1 - \$9,999	341	7.9%
10,000 - 19,999	643	14.9%
20,000 - 29,999	570	13.2%
30,000 - 39,999	664	15.4%
40,000 - 49,999	544	12.6%
50,000 - 74,999	615	14.2%
75,000 - 99,999	114	2.6%
\$100,000 or more	80	1.9%
Total	4,324	100.0%
County Average ⁸	\$37,517	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	753	17.4%
.01 - .49	91	2.1%
.50 - .99	647	15.0%
1.00 - 1.49	935	21.6%
1.50 - 1.99	662	15.3%
2.00 - 2.49	347	8.0%
2.50 - 2.99	214	4.9%
3.00 - 3.49	145	3.4%
3.50 - 3.99	119	2.8%
4.00 or more	411	9.5%
Total	4,324	100.0%
County Average ⁸	1.50	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	756	17.5%
.01% - .99%	258	6.0%
1.00 - 1.49	555	12.8%
1.50 - 1.99	634	14.7%
2.00 - 2.49	530	12.3%
2.50 - 2.99	398	9.2%
3.00 - 3.99	450	10.4%
4.00 - 4.99	212	4.9%
5.00 - 5.99	153	3.5%
6.00% or more	378	8.7%
Total	4,324	100.0%
County Average ⁸	2.23%	



Hubbard County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	611	13.7%
20,000 - 39,999	1,178	26.5%
40,000 - 59,999	1,202	27.0%
60,000 - 79,999	715	16.1%
80,000 - 99,999	330	7.4%
100,000 - 119,999	171	3.8%
120,000 - 139,999	77	1.7%
140,000 - 159,999	42	0.9%
\$160,000 or more	125	2.8%
Total	4,451	100.0%
County Average⁸	\$55,268	

Refunds Range	Count	Percent Distribution
no refund ²	3,713	83.4%
\$1 - \$49	83	1.9%
50 - 99	141	3.2%
100 - 149	99	2.2%
150 - 199	85	1.9%
200 - 249	76	1.7%
250 - 349	96	2.2%
350 - 499	134	3.0%
500 - 999	*	*
\$1,000 or more	*	*
Total	4,451	100.0%
County Average⁸	\$34	

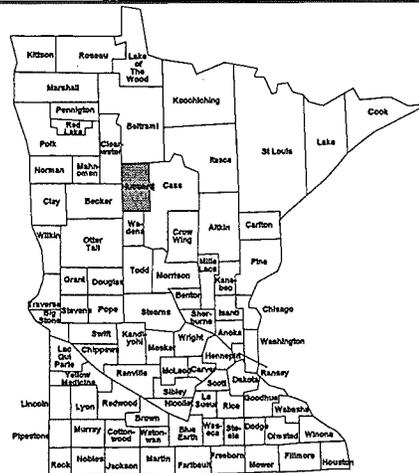
Net Tax Range	Count	Percent Distribution
0 or less ³	143	3.2%
\$1 - \$249	776	17.4%
250 - 449	1,043	23.4%
450 - 699	1,262	28.4%
700 - 999	603	13.5%
1,000 - 1,499	308	6.9%
1,500 - 1,999	129	2.9%
2,000 - 2,499	57	1.3%
2,500 - 3,099	42	0.9%
\$3,100 or more	88	2.0%
Total	4,451	100.0%
County Average⁸	\$689	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	143	3.2%
.01% - .49%	79	1.8%
.50 - .99	594	13.3%
1.00 - 1.14	1,906	42.8%
1.15 - 1.24	947	21.3%
1.25 - 1.34	402	9.0%
1.35 - 1.49	150	3.4%
1.50 - 1.74	156	3.5%
1.75 - 1.99	65	1.5%
2.00% or more	9	0.2%
Total	4,451	100.0%
County Average⁸	1.24%	

Income Range	Count	Percent Distribution
0 or less ⁵	950	21.3%
\$1 - \$9,999	564	12.7%
10,000 - 19,999	909	20.4%
20,000 - 29,999	725	16.3%
30,000 - 39,999	500	11.2%
40,000 - 49,999	341	7.7%
50,000 - 74,999	335	7.5%
75,000 - 99,999	66	1.5%
\$100,000 or more	61	1.4%
Total	4,451	100.0%
County Average⁸	\$28,934	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	950	21.3%
.01 - .49	121	2.7%
.50 - .99	561	12.6%
1.00 - 1.49	672	15.1%
1.50 - 1.99	536	12.0%
2.00 - 2.49	371	8.3%
2.50 - 2.99	255	5.7%
3.00 - 3.49	188	4.2%
3.50 - 3.99	147	3.3%
4.00 or more	650	14.6%
Total	4,451	100.0%
County Average⁸	1.91	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	1,037	23.3%
.01% - .99%	469	10.5%
1.00 - 1.49	581	13.1%
1.50 - 1.99	496	11.1%
2.00 - 2.49	378	8.5%
2.50 - 2.99	292	6.6%
3.00 - 3.99	354	8.0%
4.00 - 4.99	208	4.7%
5.00 - 5.99	137	3.1%
6.00% or more	499	11.2%
Total	4,451	100.0%
County Average⁸	2.38%	



Jackson County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	660	30.6%
20,000 - 39,999	792	36.7%
40,000 - 59,999	435	20.1%
60,000 - 79,999	184	8.5%
80,000 - 99,999	42	1.9%
100,000 - 119,999	10	0.5%
120,000 - 139,999	4	0.2%
140,000 - 159,999	4	0.2%
\$160,000 or more	29	1.3%
Total	2,160	100.0%
County Average ⁸	\$39,923	

Refunds Range	Count	Percent Distribution
no refund ²	1,675	77.5%
\$1 - \$49	136	6.3%
50 - 99	154	7.1%
100 - 149	71	3.3%
150 - 199	41	1.9%
200 - 249	32	1.5%
250 - 349	29	1.3%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	2,160	100.0%
County Average ⁸	\$26	

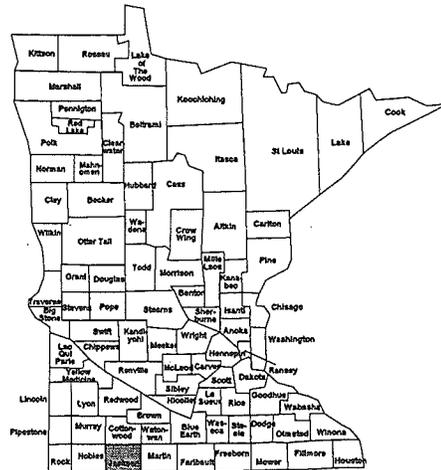
Net Tax Range	Count	Percent Distribution
0 or less ³	3	0.1%
\$1 - \$249	650	30.1%
250 - 449	671	31.1%
450 - 699	529	24.5%
700 - 999	219	10.1%
1,000 - 1,499	34	1.6%
1,500 - 1,999	15	0.7%
2,000 - 2,499	6	0.3%
2,500 - 3,099	4	0.2%
\$3,100 or more	29	1.3%
Total	2,160	100.0%
County Average ⁸	\$581	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	3	0.1%
.01% - .49%	20	0.9%
.50 - .99	138	6.4%
1.00 - 1.14	308	14.3%
1.15 - 1.24	246	11.4%
1.25 - 1.34	786	36.4%
1.35 - 1.49	540	25.0%
1.50 - 1.74	81	3.8%
1.75 - 1.99	14	0.6%
2.00% or more	24	1.1%
Total	2,160	100.0%
County Average ⁸	1.46%	

Income Range	Count	Percent Distribution
0 or less ⁵	385	17.8%
\$1 - \$9,999	212	9.8%
10,000 - 19,999	459	21.3%
20,000 - 29,999	349	16.2%
30,000 - 39,999	347	16.1%
40,000 - 49,999	192	8.9%
50,000 - 74,999	169	7.8%
75,000 - 99,999	29	1.3%
\$100,000 or more	18	0.8%
Total	2,160	100.0%
County Average ⁸	\$29,620	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	385	17.8%
.01 - .49	223	10.3%
.50 - .99	504	23.3%
1.00 - 1.49	366	16.9%
1.50 - 1.99	194	9.0%
2.00 - 2.49	132	6.1%
2.50 - 2.99	81	3.8%
3.00 - 3.49	67	3.1%
3.50 - 3.99	54	2.5%
4.00 or more	154	7.1%
Total	2,160	100.0%
County Average ⁸	1.35	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	387	17.9%
.01% - .99%	507	23.5%
1.00 - 1.49	357	16.5%
1.50 - 1.99	249	11.5%
2.00 - 2.49	156	7.2%
2.50 - 2.99	102	4.7%
3.00 - 3.99	155	7.2%
4.00 - 4.99	76	3.5%
5.00 - 5.99	41	1.9%
6.00% or more	130	6.0%
Total	2,160	100.0%
County Average ⁸	1.96%	



Kanabec County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	320	11.9%
20,000 - 39,999	914	34.0%
40,000 - 59,999	839	31.2%
60,000 - 79,999	445	16.6%
80,000 - 99,999	114	4.2%
100,000 - 119,999	28	1.0%
120,000 - 139,999	9	0.3%
140,000 - 159,999	1	0.0%
\$160,000 or more	15	0.6%
Total	2,685	100.0%
County Average⁸	\$45,671	

Refunds Range	Count	Percent Distribution
no refund ²	2,168	80.7%
\$1 - \$49	59	2.2%
50 - 99	67	2.5%
100 - 149	58	2.2%
150 - 199	67	2.5%
200 - 249	63	2.3%
250 - 349	101	3.8%
350 - 499	97	3.6%
500 - 999	*	*
\$1,000 or more	*	*
Total	2,685	100.0%
County Average⁸	\$41	

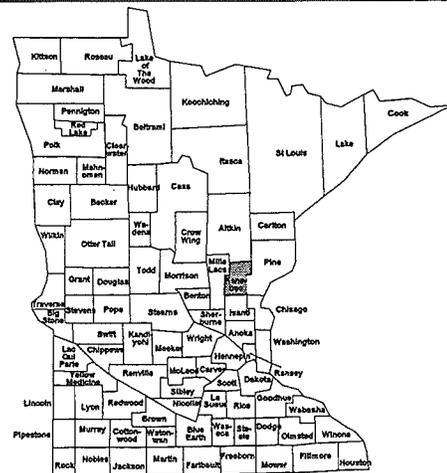
Net Tax Range	Count	Percent Distribution
0 or less ³	9	0.3%
\$1 - \$249	284	10.6%
250 - 449	602	22.4%
450 - 699	772	28.8%
700 - 999	663	24.7%
1,000 - 1,499	257	9.6%
1,500 - 1,999	56	2.1%
2,000 - 2,499	20	0.7%
2,500 - 3,099	6	0.2%
\$3,100 or more	16	0.6%
Total	2,685	100.0%
County Average⁸	\$675	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	9	0.3%
.01% - .49%	22	0.8%
.50 - .99	205	7.6%
1.00 - 1.14	81	3.0%
1.15 - 1.24	49	1.8%
1.25 - 1.34	56	2.1%
1.35 - 1.49	1,175	43.8%
1.50 - 1.74	999	37.2%
1.75 - 1.99	59	2.2%
2.00% or more	30	1.1%
Total	2,685	100.0%
County Average⁸	1.48%	

Income Range	Count	Percent Distribution
0 or less ⁵	594	22.1%
\$1 - \$9,999	249	9.3%
10,000 - 19,999	447	16.6%
20,000 - 29,999	398	14.8%
30,000 - 39,999	407	15.2%
40,000 - 49,999	269	10.0%
50,000 - 74,999	242	9.0%
75,000 - 99,999	40	1.5%
\$100,000 or more	39	1.5%
Total	2,685	100.0%
County Average⁸	\$31,830	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	595	22.2%
.01 - .49	73	2.7%
.50 - .99	449	16.7%
1.00 - 1.49	547	20.4%
1.50 - 1.99	303	11.3%
2.00 - 2.49	191	7.1%
2.50 - 2.99	123	4.6%
3.00 - 3.49	94	3.5%
3.50 - 3.99	70	2.6%
4.00 or more	240	8.9%
Total	2,685	100.0%
County Average⁸	1.43	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	598	22.3%
.01% - .99%	189	7.0%
1.00 - 1.49	328	12.2%
1.50 - 1.99	380	14.2%
2.00 - 2.49	301	11.2%
2.50 - 2.99	191	7.1%
3.00 - 3.99	239	8.9%
4.00 - 4.99	140	5.2%
5.00 - 5.99	87	3.2%
6.00% or more	232	8.6%
Total	2,685	100.0%
County Average⁸	2.12%	



Kandiyohi County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	553	6.0%
20,000 - 39,999	1,852	20.0%
40,000 - 59,999	3,197	34.5%
60,000 - 79,999	2,060	22.2%
80,000 - 99,999	826	8.9%
100,000 - 119,999	354	3.8%
120,000 - 139,999	170	1.8%
140,000 - 159,999	104	1.1%
\$160,000 or more	159	1.7%
Total	9,275	100.0%
County Average⁸	\$59,125	

Refunds Range	Count	Percent Distribution
no refund ²	7,609	82.0%
\$1 - \$49	205	2.2%
50 - 99	211	2.3%
100 - 149	220	2.4%
150 - 199	206	2.2%
200 - 249	183	2.0%
250 - 349	264	2.8%
350 - 499	316	3.4%
500 - 999	57	0.6%
\$1,000 or more	4	0.0%
Total	9,275	100.0%
County Average⁸	\$40	

Net Tax Range	Count	Percent Distribution
0 or less ³	18	0.2%
\$1 - \$249	767	8.3%
250 - 449	1,534	16.5%
450 - 699	2,903	31.3%
700 - 999	2,317	25.0%
1,000 - 1,499	946	10.2%
1,500 - 1,999	382	4.1%
2,000 - 2,499	171	1.8%
2,500 - 3,099	108	1.2%
\$3,100 or more	129	1.4%
Total	9,275	100.0%
County Average⁸	\$786	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	18	0.2%
.01% - .49%	115	1.2%
.50 - .99	759	8.2%
1.00 - 1.14	1,128	12.2%
1.15 - 1.24	1,793	19.3%
1.25 - 1.34	3,220	34.7%
1.35 - 1.49	1,115	12.0%
1.50 - 1.74	814	8.8%
1.75 - 1.99	222	2.4%
2.00% or more	91	1.0%
Total	9,275	100.0%
County Average⁸	1.33%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,342	14.5%
\$1 - \$9,999	633	6.8%
10,000 - 19,999	1,429	15.4%
20,000 - 29,999	1,477	15.9%
30,000 - 39,999	1,417	15.3%
40,000 - 49,999	1,145	12.3%
50,000 - 74,999	1,229	13.3%
75,000 - 99,999	278	3.0%
\$100,000 or more	325	3.5%
Total	9,275	100.0%
County Average⁸	\$41,185	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,342	14.5%
.01 - .49	271	2.9%
.50 - .99	1,220	13.2%
1.00 - 1.49	2,064	22.3%
1.50 - 1.99	1,501	16.2%
2.00 - 2.49	827	8.9%
2.50 - 2.99	505	5.4%
3.00 - 3.49	365	3.9%
3.50 - 3.99	252	2.7%
4.00 or more	928	10.0%
Total	9,275	100.0%
County Average⁸	1.44	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	1,354	14.6%
.01% - .99%	791	8.5%
1.00 - 1.49	1,412	15.2%
1.50 - 1.99	1,497	16.1%
2.00 - 2.49	1,131	12.2%
2.50 - 2.99	748	8.1%
3.00 - 3.99	931	10.0%
4.00 - 4.99	446	4.8%
5.00 - 5.99	281	3.0%
6.00% or more	684	7.4%
Total	9,275	100.0%
County Average⁸	1.91%	



Kitson County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	501	44.7%
20,000 - 39,999	355	31.7%
40,000 - 59,999	172	15.4%
60,000 - 79,999	54	4.8%
80,000 - 99,999	16	1.4%
100,000 - 119,999	2	0.2%
120,000 - 139,999	0	0.0%
140,000 - 159,999	1	0.1%
\$160,000 or more	19	1.7%
Total	1,120	100.0%
County Average⁸	\$34,804	

Refunds Range	Count	Percent Distribution
no refund ²	993	88.7%
\$1 - \$49	35	3.1%
50 - 99	29	2.6%
100 - 149	23	2.1%
150 - 199	12	1.1%
200 - 249	10	0.9%
250 - 349	7	0.6%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	1,120	100.0%
County Average⁸	\$15	

Net Tax Range	Count	Percent Distribution
0 or less ³	3	0.3%
\$1 - \$249	493	44.0%
250 - 449	296	26.4%
450 - 699	207	18.5%
700 - 999	71	6.3%
1,000 - 1,499	23	2.1%
1,500 - 1,999	6	0.5%
2,000 - 2,499	1	0.1%
2,500 - 3,099	1	0.1%
\$3,100 or more	19	1.7%
Total	1,120	100.0%
County Average⁸	\$527	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	3	0.3%
.01% - .49%	15	1.3%
.50 - .99	76	6.8%
1.00 - 1.14	252	22.5%
1.15 - 1.24	339	30.3%
1.25 - 1.34	26	2.3%
1.35 - 1.49	37	3.3%
1.50 - 1.74	347	31.0%
1.75 - 1.99	9	0.8%
2.00% or more	16	1.4%
Total	1,120	100.0%
County Average⁸	1.51%	

Income Range	Count	Percent Distribution
0 or less ⁵	270	24.1%
\$1 - \$9,999	101	9.0%
10,000 - 19,999	210	18.8%
20,000 - 29,999	164	14.6%
30,000 - 39,999	146	13.0%
40,000 - 49,999	102	9.1%
50,000 - 74,999	92	8.2%
75,000 - 99,999	17	1.5%
\$100,000 or more	18	1.6%
Total	1,120	100.0%
County Average⁸	\$31,504	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	270	24.1%
.01 - .49	173	15.4%
.50 - .99	260	23.2%
1.00 - 1.49	149	13.3%
1.50 - 1.99	102	9.1%
2.00 - 2.49	49	4.4%
2.50 - 2.99	26	2.3%
3.00 - 3.49	19	1.7%
3.50 - 3.99	17	1.5%
4.00 or more	55	4.9%
Total	1,120	100.0%
County Average⁸	1.10	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	271	24.2%
.01% - .99%	334	29.8%
1.00 - 1.49	147	13.1%
1.50 - 1.99	106	9.5%
2.00 - 2.49	70	6.3%
2.50 - 2.99	49	4.4%
3.00 - 3.99	57	5.1%
4.00 - 4.99	19	1.7%
5.00 - 5.99	13	1.2%
6.00% or more	54	4.8%
Total	1,120	100.0%
County Average⁸	1.67%	



Koochiching County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	775	18.5%
20,000 - 39,999	1,452	34.7%
40,000 - 59,999	1,005	24.0%
60,000 - 79,999	550	13.1%
80,000 - 99,999	207	4.9%
100,000 - 119,999	95	2.3%
120,000 - 139,999	54	1.3%
140,000 - 159,999	24	0.6%
\$160,000 or more	22	0.5%
Total	4,184	100.0%
County Average ⁸	\$43,857	

Refunds Range	Count	Percent Distribution
no refund ²	3,465	82.8%
\$1 - \$49	133	3.2%
50 - 99	145	3.5%
100 - 149	113	2.7%
150 - 199	77	1.8%
200 - 249	65	1.6%
250 - 349	71	1.7%
350 - 499	90	2.2%
500 - 999	*	*
\$1,000 or more	*	*
Total	4,184	100.0%
County Average ⁸	\$31	

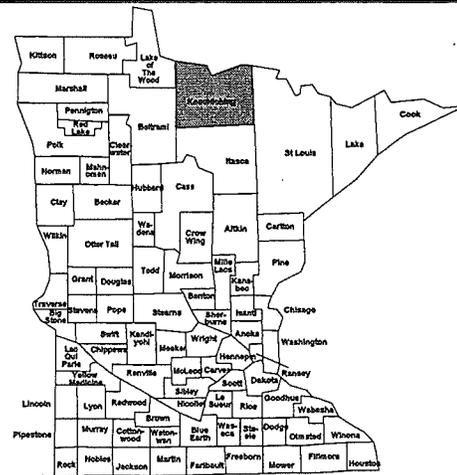
Net Tax Range	Count	Percent Distribution
0 or less ³	1,601	38.3%
\$1 - \$249	503	12.0%
250 - 449	840	20.1%
450 - 699	636	15.2%
700 - 999	426	10.2%
1,000 - 1,499	126	3.0%
1,500 - 1,999	27	0.6%
2,000 - 2,499	12	0.3%
2,500 - 3,099	8	0.2%
\$3,100 or more	5	0.1%
Total	4,184	100.0%
County Average ⁸	\$516	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	1,601	38.3%
.01% - .49%	31	0.7%
.50 - .99	156	3.7%
1.00 - 1.14	87	2.1%
1.15 - 1.24	102	2.4%
1.25 - 1.34	1,731	41.4%
1.35 - 1.49	170	4.1%
1.50 - 1.74	188	4.5%
1.75 - 1.99	109	2.6%
2.00% or more	9	0.2%
Total	4,184	100.0%
County Average ⁸	1.13%	

Income Range	Count	Percent Distribution
0 or less ⁵	947	22.6%
\$1 - \$9,999	326	7.8%
10,000 - 19,999	602	14.4%
20,000 - 29,999	509	12.2%
30,000 - 39,999	560	13.4%
40,000 - 49,999	508	12.1%
50,000 - 74,999	572	13.7%
75,000 - 99,999	96	2.3%
\$100,000 or more	64	1.5%
Total	4,184	100.0%
County Average ⁸	\$36,657	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	948	22.7%
.01 - .49	256	6.1%
.50 - .99	900	21.5%
1.00 - 1.49	774	18.5%
1.50 - 1.99	433	10.3%
2.00 - 2.49	237	5.7%
2.50 - 2.99	148	3.5%
3.00 - 3.49	119	2.8%
3.50 - 3.99	97	2.3%
4.00 or more	272	6.5%
Total	4,184	100.0%
County Average ⁸	1.20	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	2,227	53.2%
.01% - .99%	415	9.9%
1.00 - 1.49	434	10.4%
1.50 - 1.99	348	8.3%
2.00 - 2.49	204	4.9%
2.50 - 2.99	114	2.7%
3.00 - 3.99	172	4.1%
4.00 - 4.99	100	2.4%
5.00 - 5.99	53	1.3%
6.00 or more	117	2.8%
Total	4,184	100.0%
County Average ⁸	1.36%	



Lac Qui Parle County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	825	45.5%
20,000 - 39,999	591	32.6%
40,000 - 59,999	272	15.0%
60,000 - 79,999	81	4.5%
80,000 - 99,999	18	1.0%
100,000 - 119,999	5	0.3%
120,000 - 139,999	4	0.2%
140,000 - 159,999	6	0.3%
\$160,000 or more	11	0.6%
Total	1,813	100.0%
County Average⁸	\$27,790	

Refunds Range	Count	Percent Distribution
no refund ²	1,496	82.5%
\$1 - \$49	120	6.6%
50 - 99	85	4.7%
100 - 149	41	2.3%
150 - 199	22	1.2%
200 - 249	17	0.9%
250 - 349	16	0.9%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	1,813	100.0%
County Average⁸	\$18	

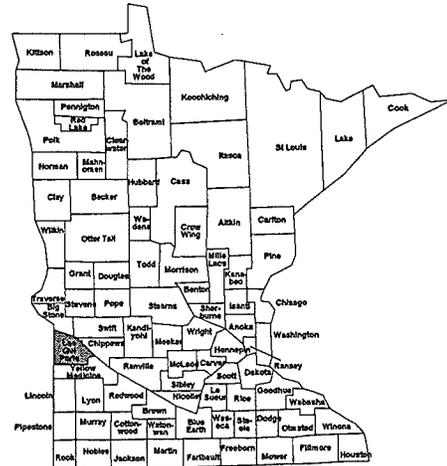
Net Tax Range	Count	Percent Distribution
0 or less ³	2	0.1%
\$1 - \$249	879	48.5%
250 - 449	483	26.6%
450 - 699	305	16.8%
700 - 999	102	5.6%
1,000 - 1,499	20	1.1%
1,500 - 1,999	6	0.3%
2,000 - 2,499	5	0.3%
2,500 - 3,099	3	0.2%
\$3,100 or more	8	0.4%
Total	1,813	100.0%
County Average⁸	\$350	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	2	0.1%
.01% - .49%	17	0.9%
.50% - .99%	114	6.3%
1.00% - 1.14%	327	18.0%
1.15% - 1.24%	173	9.5%
1.25% - 1.34%	537	29.6%
1.35% - 1.49%	521	28.7%
1.50% - 1.74%	29	1.6%
1.75% - 1.99%	92	5.1%
2.00% or more	1	0.1%
Total	1,813	100.0%
County Average⁸	1.26%	

Income Range	Count	Percent Distribution
0 or less ⁵	370	20.4%
\$1 - \$9,999	222	12.2%
10,000 - 19,999	326	18.0%
20,000 - 29,999	307	16.9%
30,000 - 39,999	253	14.0%
40,000 - 49,999	157	8.7%
50,000 - 74,999	129	7.1%
75,000 - 99,999	29	1.6%
\$100,000 or more	20	1.1%
Total	1,813	100.0%
County Average⁸	\$29,663	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	370	20.4%
.01 - .49	302	16.7%
.50 - .99	473	26.1%
1.00 - 1.49	248	13.7%
1.50 - 1.99	134	7.4%
2.00 - 2.49	81	4.5%
2.50 - 2.99	52	2.9%
3.00 - 3.49	54	3.0%
3.50 - 3.99	31	1.7%
4.00 or more	68	3.8%
Total	1,813	100.0%
County Average⁸	0.94	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	371	20.5%
.01% - .99%	617	34.0%
1.00 - 1.49	271	14.9%
1.50 - 1.99	149	8.2%
2.00 - 2.49	104	5.7%
2.50 - 2.99	71	3.9%
3.00 - 3.99	90	5.0%
4.00 - 4.99	45	2.5%
5.00 - 5.99	29	1.6%
6.00% or more	66	3.6%
Total	1,813	100.0%
County Average⁸	1.18%	



Lake/Woods County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	262	25.9%
20,000 - 39,999	303	30.0%
40,000 - 59,999	226	22.4%
60,000 - 79,999	115	11.4%
80,000 - 99,999	37	3.7%
100,000 - 119,999	20	2.0%
120,000 - 139,999	16	1.6%
140,000 - 159,999	6	0.6%
\$160,000 or more	25	2.5%
Total	1,010	100.0%
County Average⁸	\$45,601	

Refunds Range	Count	Percent Distribution
no refund ²	917	90.8%
\$1 - \$49	7	0.7%
50 - 99	17	1.7%
100 - 149	13	1.3%
150 - 199	8	0.8%
200 - 249	9	0.9%
250 - 349	16	1.6%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	1,010	100.0%
County Average⁸	\$20	

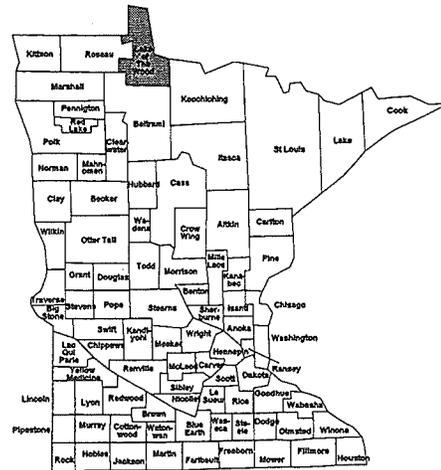
Net Tax Range	Count	Percent Distribution
0 or less ³	608	60.2%
\$1 - \$249	123	12.2%
250 - 449	133	13.2%
450 - 699	92	9.1%
700 - 999	37	3.7%
1,000 - 1,499	8	0.8%
1,500 - 1,999	3	0.3%
2,000 - 2,499	2	0.2%
2,500 - 3,099	2	0.2%
\$3,100 or more	2	0.2%
Total	1,010	100.0%
County Average⁸	\$434	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	608	60.2%
.01% - .49%	2	0.2%
.50 - .99	15	1.5%
1.00 - 1.14	9	0.9%
1.15 - 1.24	10	1.0%
1.25 - 1.34	123	12.2%
1.35 - 1.49	158	15.6%
1.50 - 1.74	77	7.6%
1.75 - 1.99	6	0.6%
2.00% or more	2	0.2%
Total	1,010	100.0%
County Average⁸	0.89%	

Income Range	Count	Percent Distribution
0 or less ⁵	207	20.5%
\$1 - \$9,999	86	8.5%
10,000 - 19,999	189	18.7%
20,000 - 29,999	176	17.4%
30,000 - 39,999	155	15.3%
40,000 - 49,999	90	8.9%
50,000 - 74,999	80	7.9%
75,000 - 99,999	11	1.1%
\$100,000 or more	16	1.6%
Total	1,010	100.0%
County Average⁸	\$30,389	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	207	20.5%
.01 - .49	74	7.3%
.50 - .99	205	20.3%
1.00 - 1.49	169	16.7%
1.50 - 1.99	108	10.7%
2.00 - 2.49	68	6.7%
2.50 - 2.99	40	4.0%
3.00 - 3.49	26	2.6%
3.50 - 3.99	22	2.2%
4.00 or more	91	9.0%
Total	1,010	100.0%
County Average⁸	1.50	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	697	69.0%
.01% - .99%	83	8.2%
1.00 - 1.49	78	7.7%
1.50 - 1.99	44	4.4%
2.00 - 2.49	28	2.8%
2.50 - 2.99	31	3.1%
3.00 - 3.99	17	1.7%
4.00 - 4.99	6	0.6%
5.00 - 5.99	9	0.9%
6.00% or more	17	1.7%
Total	1,010	100.0%
County Average⁸	1.33%	



Le Sueur County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	255	4.3%
20,000 - 39,999	1,313	22.1%
40,000 - 59,999	1,814	30.5%
60,000 - 79,999	1,440	24.2%
80,000 - 99,999	684	11.5%
100,000 - 119,999	222	3.7%
120,000 - 139,999	108	1.8%
140,000 - 159,999	36	0.6%
\$160,000 or more	74	1.2%
Total	5,946	100.0%
County Average⁸	\$61,031	

Refunds Range	Count	Percent Distribution
no refund ²	4,282	72.0%
\$1 - \$49	301	5.1%
50 - 99	244	4.1%
100 - 149	229	3.9%
150 - 199	153	2.6%
200 - 249	164	2.8%
250 - 349	234	3.9%
350 - 499	304	5.1%
500 - 999	31	0.5%
\$1,000 or more	4	0.1%
Total	5,946	100.0%
County Average⁸	\$56	

Net Tax Range	Count	Percent Distribution
0 or less ³	12	0.2%
\$1 - \$249	329	5.5%
250 - 449	848	14.3%
450 - 699	1,618	27.2%
700 - 999	1,699	28.6%
1,000 - 1,499	955	16.1%
1,500 - 1,999	270	4.5%
2,000 - 2,499	113	1.9%
2,500 - 3,099	45	0.8%
\$3,100 or more	57	1.0%
Total	5,946	100.0%
County Average⁸	\$844	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	12	0.2%
.01% - .49%	69	1.2%
.50 - .99	556	9.4%
1.00 - 1.14	587	9.9%
1.15 - 1.24	785	13.2%
1.25 - 1.34	605	10.2%
1.35 - 1.49	1,420	23.9%
1.50 - 1.74	1,566	26.3%
1.75 - 1.99	291	4.9%
2.00% or more	55	0.9%
Total	5,946	100.0%
County Average⁸	1.38%	

Income Range	Count	Percent Distribution
0 or less ⁵	914	15.4%
\$1 - \$9,999	401	6.7%
10,000 - 19,999	832	14.0%
20,000 - 29,999	825	13.9%
30,000 - 39,999	964	16.2%
40,000 - 49,999	920	15.5%
50,000 - 74,999	818	13.8%
75,000 - 99,999	137	2.3%
\$100,000 or more	135	2.3%
Total	5,946	100.0%
County Average⁸	\$39,183	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	914	15.4%
.01 - .49	122	2.1%
.50 - .99	770	12.9%
1.00 - 1.49	1,332	22.4%
1.50 - 1.99	985	16.6%
2.00 - 2.49	514	8.6%
2.50 - 2.99	320	5.4%
3.00 - 3.49	240	4.0%
3.50 - 3.99	147	2.5%
4.00 or more	602	10.1%
Total	5,946	100.0%
County Average⁸	1.56	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	923	15.5%
.01% - .99%	356	6.0%
1.00 - 1.49	741	12.5%
1.50 - 1.99	947	15.9%
2.00 - 2.49	755	12.7%
2.50 - 2.99	569	9.6%
3.00 - 3.99	612	10.3%
4.00 - 4.99	317	5.3%
5.00 - 5.99	199	3.3%
6.00% or more	527	8.9%
Total	5,946	100.0%
County Average⁸	2.15%	



Lincoln County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	646	44.4%
20,000 - 39,999	565	38.8%
40,000 - 59,999	186	12.8%
60,000 - 79,999	48	3.3%
80,000 - 99,999	9	0.6%
100,000 - 119,999	1	0.1%
120,000 - 139,999	1	0.1%
140,000 - 159,999	0	0.0%
\$160,000 or more	0	0.0%
Total	1,456	100.0%
County Average⁸	\$25,731	

Refunds Range	Count	Percent Distribution
no refund ²	1,095	75.2%
\$1 - \$49	99	6.8%
50 - 99	84	5.8%
100 - 149	60	4.1%
150 - 199	38	2.6%
200 - 249	27	1.9%
250 - 349	30	2.1%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	1,456	100.0%
County Average⁸	\$32	

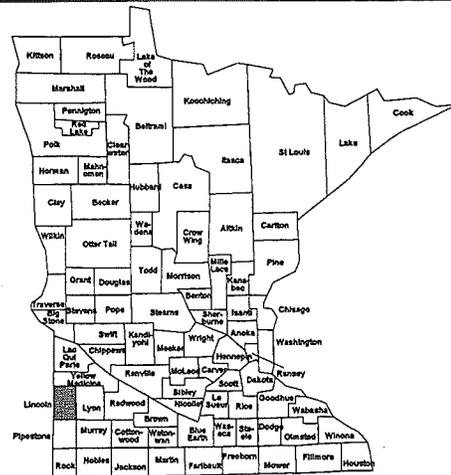
Net Tax Range	Count	Percent Distribution
0 or less ³	2	0.1%
\$1 - \$249	565	38.8%
250 - 449	455	31.3%
450 - 699	308	21.2%
700 - 999	101	6.9%
1,000 - 1,499	20	1.4%
1,500 - 1,999	4	0.3%
2,000 - 2,499	0	0.0%
2,500 - 3,099	1	0.1%
\$3,100 or more	0	0.0%
Total	1,456	100.0%
County Average⁸	\$362	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	2	0.1%
.01% - .49%	17	1.2%
.50 - .99	101	6.9%
1.00 - 1.14	39	2.7%
1.15 - 1.24	360	24.7%
1.25 - 1.34	86	5.9%
1.35 - 1.49	284	19.5%
1.50 - 1.74	563	38.7%
1.75 - 1.99	2	0.1%
2.00% or more	2	0.1%
Total	1,456	100.0%
County Average⁸	1.40%	

Income Range	Count	Percent Distribution
0 or less ⁵	375	25.8%
\$1 - \$9,999	234	16.1%
10,000 - 19,999	283	19.4%
20,000 - 29,999	232	15.9%
30,000 - 39,999	153	10.5%
40,000 - 49,999	90	6.2%
50,000 - 74,999	66	4.5%
75,000 - 99,999	12	0.8%
\$100,000 or more	11	0.8%
Total	1,456	100.0%
County Average⁸	\$25,832	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	375	25.8%
.01 - .49	166	11.4%
.50 - .99	293	20.1%
1.00 - 1.49	202	13.9%
1.50 - 1.99	126	8.7%
2.00 - 2.49	89	6.1%
2.50 - 2.99	53	3.6%
3.00 - 3.49	38	2.6%
3.50 - 3.99	28	1.9%
4.00 or more	86	5.9%
Total	1,456	100.0%
County Average⁸	1.00	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	377	25.9%
.01% - .99%	286	19.6%
1.00 - 1.49	189	13.0%
1.50 - 1.99	130	8.9%
2.00 - 2.49	120	8.2%
2.50 - 2.99	86	5.9%
3.00 - 3.99	95	6.5%
4.00 - 4.99	59	4.1%
5.00 - 5.99	35	2.4%
6.00% or more	79	5.4%
Total	1,456	100.0%
County Average⁸	1.40%	



Lyon County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	805	15.5%
20,000 - 39,999	1,442	27.8%
40,000 - 59,999	1,599	30.8%
60,000 - 79,999	828	15.9%
80,000 - 99,999	345	6.6%
100,000 - 119,999	102	2.0%
120,000 - 139,999	44	0.8%
140,000 - 159,999	15	0.3%
\$160,000 or more	14	0.3%
Total	5,194	100.0%
County Average⁸	\$46,578	

Refunds Range	Count	Percent Distribution
no refund ²	4,367	84.1%
\$1 - \$49	168	3.2%
50 - 99	206	4.0%
100 - 149	112	2.2%
150 - 199	93	1.8%
200 - 249	80	1.5%
250 - 349	88	1.7%
350 - 499	66	1.3%
500 - 999	*	*
\$1,000 or more	*	*
Total	5,194	100.0%
County Average⁸	\$25	

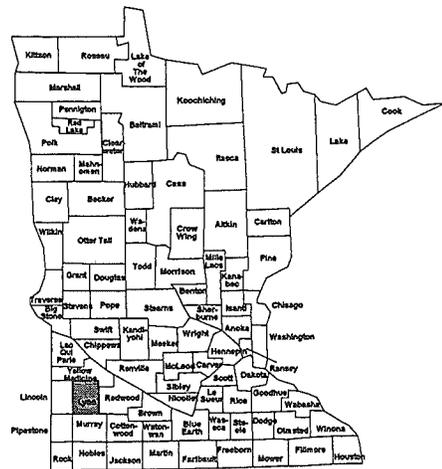
Net Tax Range	Count	Percent Distribution
0 or less ³	26	0.5%
\$1 - \$249	862	16.6%
250 - 449	1,341	25.8%
450 - 699	1,766	34.0%
700 - 999	746	14.4%
1,000 - 1,499	313	6.0%
1,500 - 1,999	90	1.7%
2,000 - 2,499	32	0.6%
2,500 - 3,099	10	0.2%
\$3,100 or more	8	0.2%
Total	5,194	100.0%
County Average⁸	\$554	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	26	0.5%
.01% - .49%	72	1.4%
.50 - .99	651	12.5%
1.00 - 1.14	2,017	38.8%
1.15 - 1.24	318	6.1%
1.25 - 1.34	1,375	26.5%
1.35 - 1.49	270	5.2%
1.50 - 1.74	259	5.0%
1.75 - 1.99	22	0.4%
2.00% or more	184	3.5%
Total	5,194	100.0%
County Average⁸	1.19%	

Income Range	Count	Percent Distribution
0 or less ⁵	764	14.7%
\$1 - \$9,999	400	7.7%
10,000 - 19,999	810	15.6%
20,000 - 29,999	741	14.3%
30,000 - 39,999	806	15.5%
40,000 - 49,999	655	12.6%
50,000 - 74,999	701	13.5%
75,000 - 99,999	148	2.8%
\$100,000 or more	169	3.3%
Total	5,194	100.0%
County Average⁸	\$41,135	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	764	14.7%
.01 - .49	356	6.9%
.50 - .99	1,079	20.8%
1.00 - 1.49	1,176	22.6%
1.50 - 1.99	615	11.8%
2.00 - 2.49	335	6.4%
2.50 - 2.99	230	4.4%
3.00 - 3.49	160	3.1%
3.50 - 3.99	118	2.3%
4.00 or more	361	7.0%
Total	5,194	100.0%
County Average⁸	1.13	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	781	15.0%
.01% - .99%	1,012	19.5%
1.00 - 1.49	1,125	21.7%
1.50 - 1.99	745	14.3%
2.00 - 2.49	409	7.9%
2.50 - 2.99	270	5.2%
3.00 - 3.99	347	6.7%
4.00 - 4.99	191	3.7%
5.00 - 5.99	95	1.8%
6.00% or more	219	4.2%
Total	5,194	100.0%
County Average⁸	1.35%	



McLeod County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	182	2.5%
20,000 - 39,999	1,123	15.1%
40,000 - 59,999	2,428	32.7%
60,000 - 79,999	2,241	30.2%
80,000 - 99,999	851	11.5%
100,000 - 119,999	321	4.3%
120,000 - 139,999	137	1.8%
140,000 - 159,999	57	0.8%
\$160,000 or more	79	1.1%
Total	7,419	100.0%
County Average⁸	\$63,870	

Refunds Range	Count	Percent Distribution
no refund ²	5,560	74.9%
\$1 - \$49	335	4.5%
50 - 99	300	4.0%
100 - 149	239	3.2%
150 - 199	207	2.8%
200 - 249	171	2.3%
250 - 349	258	3.5%
350 - 499	322	4.3%
500 - 999	*	*
\$1,000 or more	*	*
Total	7,419	100.0%
County Average⁸	\$48	

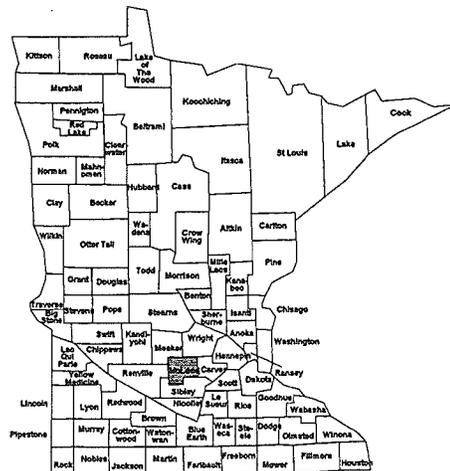
Net Tax Range	Count	Percent Distribution
0 or less ³	5	0.1%
\$1 - \$249	214	2.9%
250 - 449	744	10.0%
450 - 699	1,845	24.9%
700 - 999	2,438	32.9%
1,000 - 1,499	1,393	18.8%
1,500 - 1,999	419	5.6%
2,000 - 2,499	180	2.4%
2,500 - 3,099	81	1.1%
\$3,100 or more	100	1.3%
Total	7,419	100.0%
County Average⁸	\$939	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	5	0.1%
.01% - .49%	41	0.6%
.50 - .99	518	7.0%
1.00 - 1.14	494	6.7%
1.15 - 1.24	796	10.7%
1.25 - 1.34	755	10.2%
1.35 - 1.49	3,082	41.5%
1.50 - 1.74	791	10.7%
1.75 - 1.99	745	10.0%
2.00% or more	192	2.6%
Total	7,419	100.0%
County Average⁸	1.47%	

Income Range	Count	Percent Distribution
0 or less ⁵	891	12.0%
\$1 - \$9,999	439	5.9%
10,000 - 19,999	852	11.5%
20,000 - 29,999	1,048	14.1%
30,000 - 39,999	1,211	16.3%
40,000 - 49,999	1,132	15.3%
50,000 - 74,999	1,459	19.7%
75,000 - 99,999	217	2.9%
\$100,000 or more	170	2.3%
Total	7,419	100.0%
County Average⁸	\$42,859	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	892	12.0%
.01 - .49	131	1.8%
.50 - .99	927	12.5%
1.00 - 1.49	2,003	27.0%
1.50 - 1.99	1,245	16.8%
2.00 - 2.49	724	9.8%
2.50 - 2.99	385	5.2%
3.00 - 3.49	249	3.4%
3.50 - 3.99	190	2.6%
4.00 or more	673	9.1%
Total	7,419	100.0%
County Average⁸	1.49	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	895	12.1%
.01% - .99%	333	4.5%
1.00 - 1.49	924	12.5%
1.50 - 1.99	1,345	18.1%
2.00 - 2.49	1,003	13.5%
2.50 - 2.99	733	9.9%
3.00 - 3.99	875	11.8%
4.00 - 4.99	432	5.8%
5.00 - 5.99	249	3.4%
6.00% or more	630	8.5%
Total	7,419	100.0%
County Average⁸	2.19%	



Marshall County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	720	37.2%
20,000 - 39,999	661	34.1%
40,000 - 59,999	385	19.9%
60,000 - 79,999	119	6.1%
80,000 - 99,999	19	1.0%
100,000 - 119,999	5	0.3%
120,000 - 139,999	3	0.2%
140,000 - 159,999	2	0.1%
\$160,000 or more	24	1.2%
Total	1,938	100.0%
County Average⁸	\$35,793	

Refunds Range	Count	Percent Distribution
no refund ²	1,809	93.3%
\$1 - \$49	36	1.9%
50 - 99	31	1.6%
100 - 149	21	1.1%
150 - 199	13	0.7%
200 - 249	10	0.5%
250 - 349	11	0.6%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	1,938	100.0%
County Average⁸	\$8	

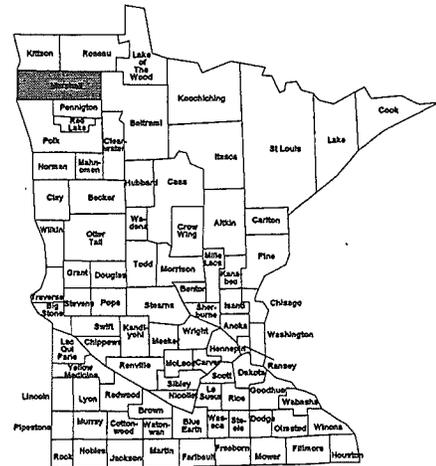
Net Tax Range	Count	Percent Distribution
0 or less ³	5	0.3%
\$1 - \$249	802	41.4%
250 - 449	561	28.9%
450 - 699	384	19.8%
700 - 999	128	6.6%
1,000 - 1,499	25	1.3%
1,500 - 1,999	4	0.2%
2,000 - 2,499	7	0.4%
2,500 - 3,099	1	0.1%
\$3,100 or more	21	1.1%
Total	1,938	100.0%
County Average⁸	\$456	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	6	0.3%
.01% - .49%	19	1.0%
.50 - .99	366	18.9%
1.00 - 1.14	544	28.1%
1.15 - 1.24	47	2.4%
1.25 - 1.34	818	42.2%
1.35 - 1.49	26	1.3%
1.50 - 1.74	99	5.1%
1.75 - 1.99	10	0.5%
2.00% or more	3	0.2%
Total	1,938	100.0%
County Average⁸	1.27%	

Income Range	Count	Percent Distribution
0 or less ⁵	355	18.3%
\$1 - \$9,999	198	10.2%
10,000 - 19,999	336	17.3%
20,000 - 29,999	304	15.7%
30,000 - 39,999	293	15.1%
40,000 - 49,999	207	10.7%
50,000 - 74,999	163	8.4%
75,000 - 99,999	50	2.6%
\$100,000 or more	32	1.7%
Total	1,938	100.0%
County Average⁸	\$32,398	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	355	18.3%
.01 - .49	275	14.2%
.50 - .99	509	26.3%
1.00 - 1.49	326	16.8%
1.50 - 1.99	168	8.7%
2.00 - 2.49	102	5.3%
2.50 - 2.99	55	2.8%
3.00 - 3.49	40	2.1%
3.50 - 3.99	18	0.9%
4.00 or more	90	4.6%
Total	1,938	100.0%
County Average⁸	1.10	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	357	18.4%
.01% - .99%	663	34.2%
1.00 - 1.49	350	18.1%
1.50 - 1.99	180	9.3%
2.00 - 2.49	107	5.5%
2.50 - 2.99	88	4.5%
3.00 - 3.99	79	4.1%
4.00 - 4.99	30	1.5%
5.00 - 5.99	18	0.9%
6.00% or more	66	3.4%
Total	1,938	100.0%
County Average⁸	1.41%	



Morrison County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	498	8.5%
20,000 - 39,999	1,852	31.8%
40,000 - 59,999	1,871	32.1%
60,000 - 79,999	985	16.9%
80,000 - 99,999	366	6.3%
100,000 - 119,999	118	2.0%
120,000 - 139,999	58	1.0%
140,000 - 159,999	27	0.5%
\$160,000 or more	55	0.9%
Total	5,830	100.0%
County Average⁸	\$50,393	

Refunds Range	Count	Percent Distribution
no refund ²	4,318	74.1%
\$1 - \$49	145	2.5%
50 - 99	222	3.8%
100 - 149	196	3.4%
150 - 199	185	3.2%
200 - 249	173	3.0%
250 - 349	278	4.8%
350 - 499	292	5.0%
500 - 999	*	*
\$1,000 or more	*	*
Total	5,830	100.0%
County Average⁸	\$56	

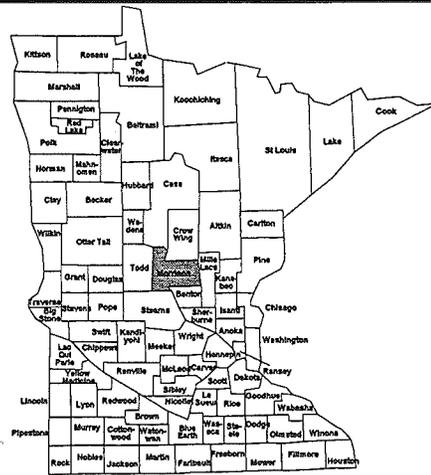
Net Tax Range	Count	Percent Distribution
0 or less ³	13	0.2%
\$1 - \$249	649	11.1%
250 - 449	1,341	23.0%
450 - 699	1,673	28.7%
700 - 999	1,350	23.2%
1,000 - 1,499	508	8.7%
1,500 - 1,999	133	2.3%
2,000 - 2,499	74	1.3%
2,500 - 3,099	34	0.6%
\$3,100 or more	55	0.9%
Total	5,830	100.0%
County Average⁸	\$697	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	13	0.2%
.01% - .49%	114	2.0%
.50 - .99	673	11.5%
1.00 - 1.14	225	3.9%
1.15 - 1.24	307	5.3%
1.25 - 1.34	1,645	28.2%
1.35 - 1.49	2,164	37.1%
1.50 - 1.74	508	8.7%
1.75 - 1.99	121	2.1%
2.00% or more	60	1.0%
Total	5,830	100.0%
County Average⁸	1.38%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,274	21.9%
\$1 - \$9,999	500	8.6%
10,000 - 19,999	1,002	17.2%
20,000 - 29,999	920	15.8%
30,000 - 39,999	905	15.5%
40,000 - 49,999	593	10.2%
50,000 - 74,999	490	8.4%
75,000 - 99,999	74	1.3%
\$100,000 or more	72	1.2%
Total	5,830	100.0%
County Average⁸	\$32,039	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,275	21.9%
.01 - .49	112	1.9%
.50 - .99	759	13.0%
1.00 - 1.49	1,151	19.7%
1.50 - 1.99	802	13.8%
2.00 - 2.49	457	7.8%
2.50 - 2.99	299	5.1%
3.00 - 3.49	190	3.3%
3.50 - 3.99	167	2.9%
4.00 or more	618	10.6%
Total	5,830	100.0%
County Average⁸	1.57	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	1,283	22.0%
.01% - .99%	342	5.9%
1.00 - 1.49	700	12.0%
1.50 - 1.99	845	14.5%
2.00 - 2.49	668	11.5%
2.50 - 2.99	432	7.4%
3.00 - 3.99	553	9.5%
4.00 - 4.99	308	5.3%
5.00 - 5.99	174	3.0%
6.00% or more	525	9.0%
Total	5,830	100.0%
County Average⁸	2.17%	



Mower County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	1,041	10.3%
20,000 - 39,999	3,928	38.8%
40,000 - 59,999	3,265	32.3%
60,000 - 79,999	1,127	11.1%
80,000 - 99,999	394	3.9%
100,000 - 119,999	167	1.7%
120,000 - 139,999	107	1.1%
140,000 - 159,999	46	0.5%
\$160,000 or more	45	0.4%
Total	10,120	100.0%
County Average ⁸	\$44,888	

Refunds Range	Count	Percent Distribution
no refund ²	8,545	84.4%
\$1 - \$49	238	2.4%
50 - 99	286	2.8%
100 - 149	257	2.5%
150 - 199	216	2.1%
200 - 249	175	1.7%
250 - 349	222	2.2%
350 - 499	168	1.7%
500 - 999	*	*
\$1,000 or more	*	*
Total	10,120	100.0%
County Average ⁸	\$27	

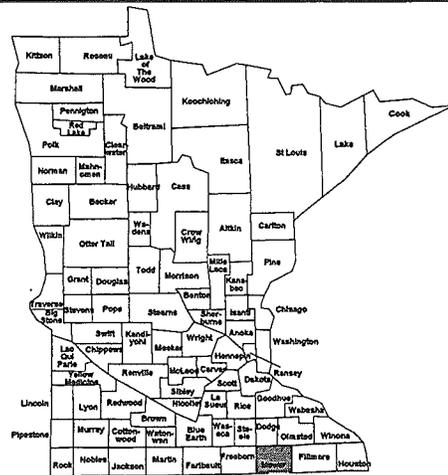
Net Tax Range	Count	Percent Distribution
0 or less ³	29	0.3%
\$1 - \$249	1,150	11.4%
250 - 449	2,692	26.6%
450 - 699	3,390	33.5%
700 - 999	1,818	18.0%
1,000 - 1,499	548	5.4%
1,500 - 1,999	220	2.2%
2,000 - 2,499	136	1.3%
2,500 - 3,099	71	0.7%
\$3,100 or more	66	0.7%
Total	10,120	100.0%
County Average ⁸	\$631	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	29	0.3%
.01% - .49%	89	0.9%
.50 - .99	637	6.3%
1.00 - 1.14	646	6.4%
1.15 - 1.24	979	9.7%
1.25 - 1.34	1,068	10.6%
1.35 - 1.49	5,422	53.6%
1.50 - 1.74	780	7.7%
1.75 - 1.99	352	3.5%
2.00% or more	118	1.2%
Total	10,120	100.0%
County Average ⁸	1.40%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,997	19.7%
\$1 - \$9,999	943	9.3%
10,000 - 19,999	1,792	17.7%
20,000 - 29,999	1,480	14.6%
30,000 - 39,999	1,381	13.6%
40,000 - 49,999	995	9.8%
50,000 - 74,999	1,108	10.9%
75,000 - 99,999	219	2.2%
\$100,000 or more	205	2.0%
Total	10,120	100.0%
County Average ⁸	\$37,606	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,998	19.7%
.01 - .49	295	2.9%
.50 - .99	1,948	19.2%
1.00 - 1.49	2,085	20.6%
1.50 - 1.99	1,147	11.3%
2.00 - 2.49	713	7.0%
2.50 - 2.99	460	4.5%
3.00 - 3.49	383	3.8%
3.50 - 3.99	260	2.6%
4.00 or more	831	8.2%
Total	10,120	100.0%
County Average ⁸	1.19	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	2,010	19.9%
.01% - .99%	1,028	10.2%
1.00 - 1.49	1,629	16.1%
1.50 - 1.99	1,469	14.5%
2.00 - 2.49	918	9.1%
2.50 - 2.99	666	6.6%
3.00 - 3.99	832	8.2%
4.00 - 4.99	532	5.3%
5.00 - 5.99	317	3.1%
6.00% or more	719	7.1%
Total	10,120	100.0%
County Average ⁸	1.68%	



Murray County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	655	32.5%
20,000 - 39,999	737	36.6%
40,000 - 59,999	363	18.0%
60,000 - 79,999	177	8.8%
80,000 - 99,999	47	2.3%
100,000 - 119,999	20	1.0%
120,000 - 139,999	7	0.3%
140,000 - 159,999	2	0.1%
\$160,000 or more	6	0.3%
Total	2,014	100.0%
County Average⁸	\$34,401	

Refunds Range	Count	Percent Distribution
no refund ²	1,804	89.6%
\$1 - \$49	47	2.3%
50 - 99	43	2.1%
100 - 149	47	2.3%
150 - 199	22	1.1%
200 - 249	15	0.7%
250 - 349	17	0.8%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	2,014	100.0%
County Average⁸	\$15	

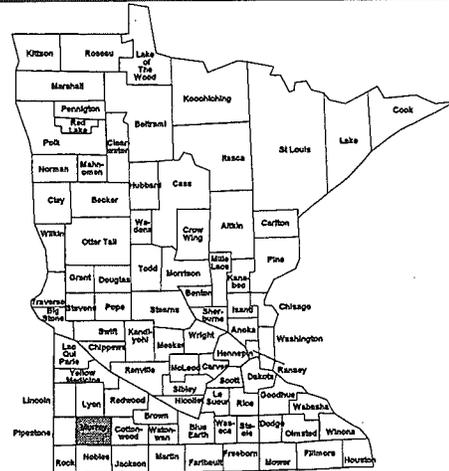
Net Tax Range	Count	Percent Distribution
0 or less ³	3	0.1%
\$1 - \$249	798	39.6%
250 - 449	633	31.4%
450 - 699	362	18.0%
700 - 999	154	7.6%
1,000 - 1,499	40	2.0%
1,500 - 1,999	15	0.7%
2,000 - 2,499	3	0.1%
2,500 - 3,099	1	0.0%
\$3,100 or more	5	0.2%
Total	2,014	100.0%
County Average⁸	\$393	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	3	0.1%
.01% - .49%	28	1.4%
.50 - .99	462	22.9%
1.00 - 1.14	907	45.0%
1.15 - 1.24	152	7.5%
1.25 - 1.34	90	4.5%
1.35 - 1.49	353	17.5%
1.50 - 1.74	10	0.5%
1.75 - 1.99	9	0.4%
2.00% or more	0	0.0%
Total	2,014	100.0%
County Average⁸	1.14%	

Income Range	Count	Percent Distribution
0 or less ⁵	384	19.1%
\$1 - \$9,999	209	10.4%
10,000 - 19,999	382	19.0%
20,000 - 29,999	345	17.1%
30,000 - 39,999	305	15.1%
40,000 - 49,999	174	8.6%
50,000 - 74,999	163	8.1%
75,000 - 99,999	33	1.6%
\$100,000 or more	19	0.9%
Total	2,014	100.0%
County Average⁸	\$30,148	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	384	19.1%
.01 - .49	209	10.4%
.50 - .99	499	24.8%
1.00 - 1.49	313	15.5%
1.50 - 1.99	181	9.0%
2.00 - 2.49	123	6.1%
2.50 - 2.99	93	4.6%
3.00 - 3.49	49	2.4%
3.50 - 3.99	35	1.7%
4.00 or more	128	6.4%
Total	2,014	100.0%
County Average⁸	1.14	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	386	19.2%
.01% - .99%	600	29.8%
1.00 - 1.49	332	16.5%
1.50 - 1.99	187	9.3%
2.00 - 2.49	134	6.7%
2.50 - 2.99	92	4.6%
3.00 - 3.99	100	5.0%
4.00 - 4.99	62	3.1%
5.00 - 5.99	29	1.4%
6.00% or more	92	4.6%
Total	2,014	100.0%
County Average⁸	1.30%	



Nicollet County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	111	1.9%
20,000 - 39,999	689	11.5%
40,000 - 59,999	1,911	31.9%
60,000 - 79,999	1,594	26.6%
80,000 - 99,999	936	15.6%
100,000 - 119,999	337	5.6%
120,000 - 139,999	182	3.0%
140,000 - 159,999	83	1.4%
\$160,000 or more	144	2.4%
Total	5,987	100.0%
County Average ⁸	\$74,528	

Refunds Range	Count	Percent Distribution
no refund ²	4,679	78.2%
\$1 - \$49	228	3.8%
50 - 99	186	3.1%
100 - 149	130	2.2%
150 - 199	135	2.3%
200 - 249	127	2.1%
250 - 349	202	3.4%
350 - 499	266	4.4%
500 - 999	*	*
\$1,000 or more	*	*
Total	5,987	100.0%
County Average ⁸	\$46	

Net Tax Range	Count	Percent Distribution
0 or less ³	3	0.1%
\$1 - \$249	162	2.7%
250 - 449	462	7.7%
450 - 699	1,420	23.7%
700 - 999	1,801	30.1%
1,000 - 1,499	1,188	19.8%
1,500 - 1,999	483	8.1%
2,000 - 2,499	199	3.3%
2,500 - 3,099	113	1.9%
\$3,100 or more	156	2.6%
Total	5,987	100.0%
County Average ⁸	\$1,161	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	3	0.1%
.01% - .49%	30	0.5%
.50 - .99	365	6.1%
1.00 - 1.14	345	5.8%
1.15 - 1.24	323	5.4%
1.25 - 1.34	1,724	28.8%
1.35 - 1.49	1,574	26.3%
1.50 - 1.74	945	15.8%
1.75 - 1.99	501	8.4%
2.00% or more	177	3.0%
Total	5,987	100.0%
County Average ⁸	1.56%	

Income Range	Count	Percent Distribution
0 or less ⁵	585	9.8%
\$1 - \$9,999	312	5.2%
10,000 - 19,999	681	11.4%
20,000 - 29,999	826	13.8%
30,000 - 39,999	1,015	17.0%
40,000 - 49,999	949	15.9%
50,000 - 74,999	1,135	19.0%
75,000 - 99,999	271	4.5%
\$100,000 or more	213	3.6%
Total	5,987	100.0%
County Average ⁸	\$45,776	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	585	9.8%
.01 - .49	102	1.7%
.50 - .99	653	10.9%
1.00 - 1.49	1,498	25.0%
1.50 - 1.99	1,224	20.4%
2.00 - 2.49	652	10.9%
2.50 - 2.99	363	6.1%
3.00 - 3.49	218	3.6%
3.50 - 3.99	137	2.3%
4.00 or more	555	9.3%
Total	5,987	100.0%
County Average ⁸	1.63	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	588	9.8%
.01% - .99%	258	4.3%
1.00 - 1.49	675	11.3%
1.50 - 1.99	987	16.5%
2.00 - 2.49	918	15.3%
2.50 - 2.99	707	11.8%
3.00 - 3.99	803	13.4%
4.00 - 4.99	368	6.1%
5.00 - 5.99	189	3.2%
6.00% or more	494	8.3%
Total	5,987	100.0%
County Average ⁸	2.54%	



Nobles County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	1,038	21.7%
20,000 - 39,999	1,520	31.8%
40,000 - 59,999	1,113	23.3%
60,000 - 79,999	642	13.4%
80,000 - 99,999	249	5.2%
100,000 - 119,999	111	2.3%
120,000 - 139,999	56	1.2%
140,000 - 159,999	27	0.6%
\$160,000 or more	27	0.6%
Total	4,783	100.0%
County Average⁸	\$43,480	

Refunds Range	Count	Percent Distribution
no refund ²	4,077	85.2%
\$1 - \$49	128	2.7%
50 - 99	155	3.2%
100 - 149	104	2.2%
150 - 199	74	1.5%
200 - 249	64	1.3%
250 - 349	84	1.8%
350 - 499	88	1.8%
500 - 999	*	*
\$1,000 or more	*	*
Total	4,783	100.0%
County Average⁸	\$25	

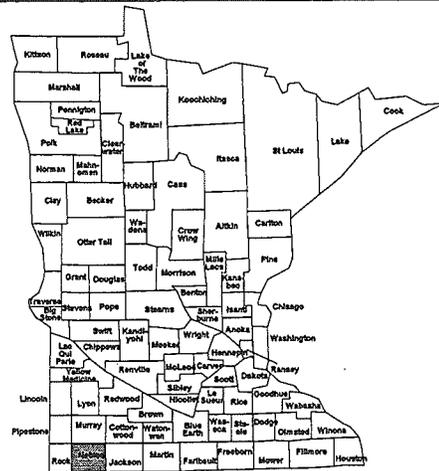
Net Tax Range	Count	Percent Distribution
0 or less ³	14	0.3%
\$1 - \$249	1,225	25.6%
250 - 449	1,300	27.2%
450 - 699	1,175	24.6%
700 - 999	627	13.1%
1,000 - 1,499	254	5.3%
1,500 - 1,999	106	2.2%
2,000 - 2,499	46	1.0%
2,500 - 3,099	18	0.4%
\$3,100 or more	18	0.4%
Total	4,783	100.0%
County Average⁸	\$529	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	14	0.3%
.01% - .49%	50	1.0%
.50 - .99	828	17.3%
1.00 - 1.14	504	10.5%
1.15 - 1.24	1,931	40.4%
1.25 - 1.34	481	10.1%
1.35 - 1.49	536	11.2%
1.50 - 1.74	412	8.6%
1.75 - 1.99	26	0.5%
2.00% or more	1	0.0%
Total	4,783	100.0%
County Average⁸	1.22%	

Income Range	Count	Percent Distribution
0 or less ⁵	761	15.9%
\$1 - \$9,999	439	9.2%
10,000 - 19,999	864	18.1%
20,000 - 29,999	788	16.5%
30,000 - 39,999	765	16.0%
40,000 - 49,999	546	11.4%
50,000 - 74,999	441	9.2%
75,000 - 99,999	74	1.5%
\$100,000 or more	105	2.2%
Total	4,783	100.0%
County Average⁸	\$34,020	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	761	15.9%
.01 - .49	357	7.5%
.50 - .99	955	20.0%
1.00 - 1.49	940	19.7%
1.50 - 1.99	539	11.3%
2.00 - 2.49	347	7.3%
2.50 - 2.99	207	4.3%
3.00 - 3.49	173	3.6%
3.50 - 3.99	105	2.2%
4.00 or more	399	8.3%
Total	4,783	100.0%
County Average⁸	1.28	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	773	16.2%
.01% - .99%	977	20.4%
1.00 - 1.49	824	17.2%
1.50 - 1.99	609	12.7%
2.00 - 2.49	420	8.8%
2.50 - 2.99	252	5.3%
3.00 - 3.99	341	7.1%
4.00 - 4.99	202	4.2%
5.00 - 5.99	127	2.7%
6.00% or more	258	5.4%
Total	4,783	100.0%
County Average⁸	1.56%	



Olmsted County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	189	0.7%
20,000 - 39,999	1,690	6.1%
40,000 - 59,999	6,378	23.0%
60,000 - 79,999	8,683	31.4%
80,000 - 99,999	4,492	16.2%
100,000 - 119,999	2,352	8.5%
120,000 - 139,999	1,413	5.1%
140,000 - 159,999	937	3.4%
\$160,000 or more	1,537	5.6%
Total	27,671	100.0%
County Average⁸	\$82,487	

Refunds Range	Count	Percent Distribution
no refund ²	23,692	85.6%
\$1 - \$49	609	2.2%
50 - 99	622	2.2%
100 - 149	404	1.5%
150 - 199	387	1.4%
200 - 249	386	1.4%
250 - 349	610	2.2%
350 - 499	905	3.3%
500 - 999	52	0.2%
\$1,000 or more	4	0.0%
Total	27,671	100.0%
County Average⁸	\$30	

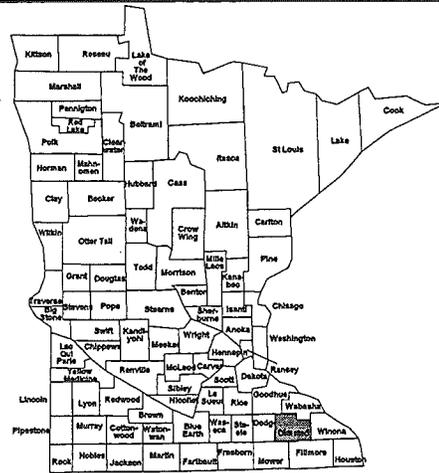
Net Tax Range	Count	Percent Distribution
0 or less ³	12	0.0%
\$1 - \$249	375	1.4%
250 - 449	1,603	5.8%
450 - 699	4,763	17.2%
700 - 999	8,646	31.2%
1,000 - 1,499	5,419	19.6%
1,500 - 1,999	2,672	9.7%
2,000 - 2,499	1,517	5.5%
2,500 - 3,099	1,136	4.1%
\$3,100 or more	1,528	5.5%
Total	27,671	100.0%
County Average⁸	\$1,262	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	12	0.0%
.01% - .49%	132	0.5%
.50 - .99	1,225	4.4%
1.00 - 1.14	820	3.0%
1.15 - 1.24	2,571	9.3%
1.25 - 1.34	11,088	40.1%
1.35 - 1.49	3,109	11.2%
1.50 - 1.74	4,799	17.3%
1.75 - 1.99	2,814	10.2%
2.00% or more	1,101	4.0%
Total	27,671	100.0%
County Average⁸	1.53%	

Income Range	Count	Percent Distribution
0 or less ⁵	2,332	8.4%
\$1 - \$9,999	1,100	4.0%
10,000 - 19,999	2,497	9.0%
20,000 - 29,999	3,134	11.3%
30,000 - 39,999	3,755	13.6%
40,000 - 49,999	3,834	13.9%
50,000 - 74,999	6,756	24.4%
75,000 - 99,999	2,183	7.9%
\$100,000 or more	2,080	7.5%
Total	27,671	100.0%
County Average⁸	\$54,613	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	2,336	8.4%
.01 - .49	340	1.2%
.50 - .99	2,835	10.2%
1.00 - 1.49	7,126	25.8%
1.50 - 1.99	6,165	22.3%
2.00 - 2.49	3,406	12.3%
2.50 - 2.99	1,751	6.3%
3.00 - 3.49	963	3.5%
3.50 - 3.99	641	2.3%
4.00 or more	2,108	7.6%
Total	27,671	100.0%
County Average⁸	1.51	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	2,341	8.5%
.01% - .99%	974	3.5%
1.00 - 1.49	3,219	11.6%
1.50 - 1.99	4,758	17.2%
2.00 - 2.49	4,281	15.5%
2.50 - 2.99	3,331	12.0%
3.00 - 3.99	4,020	14.5%
4.00 - 4.99	1,890	6.8%
5.00 - 5.99	944	3.4%
6.00% or more	1,913	6.9%
Total	27,671	100.0%
County Average⁸	2.31%	



Ottertail County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	6	0.1%
\$1 - \$19,999	1,627	14.3%
20,000 - 39,999	3,581	31.5%
40,000 - 59,999	3,107	27.3%
60,000 - 79,999	1,805	15.9%
80,000 - 99,999	756	6.6%
100,000 - 119,999	307	2.7%
120,000 - 139,999	106	0.9%
140,000 - 159,999	43	0.4%
\$160,000 or more	47	0.4%
Total	11,385	100.0%
County Average⁸	\$47,265	

Refunds Range	Count	Percent Distribution
no refund ²	9,336	82.0%
\$1 - \$49	337	3.0%
50 - 99	395	3.5%
100 - 149	327	2.9%
150 - 199	242	2.1%
200 - 249	192	1.7%
250 - 349	270	2.4%
350 - 499	245	2.2%
500 - 999	*	*
\$1,000 or more	*	*
Total	11,385	100.0%
County Average⁸	\$32	

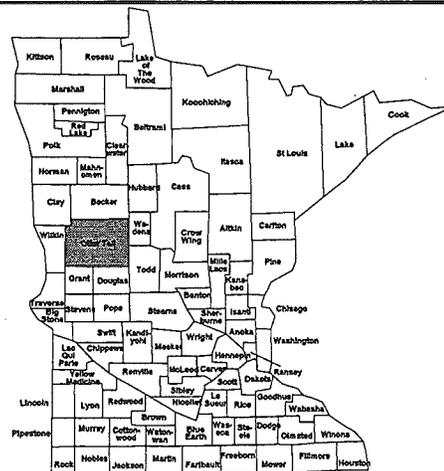
Net Tax Range	Count	Percent Distribution
0 or less ³	29	0.3%
\$1 - \$249	1,956	17.2%
250 - 449	3,006	26.4%
450 - 699	3,383	29.7%
700 - 999	1,863	16.4%
1,000 - 1,499	785	6.9%
1,500 - 1,999	226	2.0%
2,000 - 2,499	81	0.7%
2,500 - 3,099	30	0.3%
\$3,100 or more	26	0.2%
Total	11,385	100.0%
County Average⁸	\$573	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	29	0.3%
.01% - .49%	202	1.8%
.50 - .99	1,166	10.2%
1.00 - 1.14	2,217	19.5%
1.15 - 1.24	3,990	35.0%
1.25 - 1.34	1,333	11.7%
1.35 - 1.49	1,847	16.2%
1.50 - 1.74	385	3.4%
1.75 - 1.99	201	1.8%
2.00% or more	15	0.1%
Total	11,385	100.0%
County Average⁸	1.21%	

Income Range	Count	Percent Distribution
0 or less ⁵	2,116	18.6%
\$1 - \$9,999	964	8.5%
10,000 - 19,999	2,071	18.2%
20,000 - 29,999	1,851	16.3%
30,000 - 39,999	1,566	13.8%
40,000 - 49,999	1,180	10.4%
50,000 - 74,999	1,150	10.1%
75,000 - 99,999	270	2.4%
\$100,000 or more	217	1.9%
Total	11,385	100.0%
County Average⁸	\$34,579	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	2,124	18.7%
.01 - .49	393	3.5%
.50 - .99	1,985	17.4%
1.00 - 1.49	2,274	20.0%
1.50 - 1.99	1,491	13.1%
2.00 - 2.49	850	7.5%
2.50 - 2.99	574	5.0%
3.00 - 3.49	424	3.7%
3.50 - 3.99	291	2.6%
4.00 or more	979	8.6%
Total	11,385	100.0%
County Average⁸	1.37	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	2,137	18.8%
.01% - .99%	1,481	13.0%
1.00 - 1.49	2,011	17.7%
1.50 - 1.99	1,633	14.3%
2.00 - 2.49	1,087	9.5%
2.50 - 2.99	713	6.3%
3.00 - 3.99	882	7.7%
4.00 - 4.99	513	4.5%
5.00 - 5.99	275	2.4%
6.00% or more	653	5.7%
Total	11,385	100.0%
County Average⁸	1.66%	



Pennington County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	452	15.8%
20,000 - 39,999	1,179	41.3%
40,000 - 59,999	851	29.8%
60,000 - 79,999	251	8.8%
80,000 - 99,999	75	2.6%
100,000 - 119,999	20	0.7%
120,000 - 139,999	10	0.4%
140,000 - 159,999	8	0.3%
\$160,000 or more	7	0.2%
Total	2,853	100.0%
County Average⁸	\$40,064	

Refunds Range	Count	Percent Distribution
no refund ²	2,469	86.5%
\$1 - \$49	41	1.4%
50 - 99	48	1.7%
100 - 149	51	1.8%
150 - 199	66	2.3%
200 - 249	44	1.5%
250 - 349	70	2.5%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	2,853	100.0%
County Average⁸	\$28	

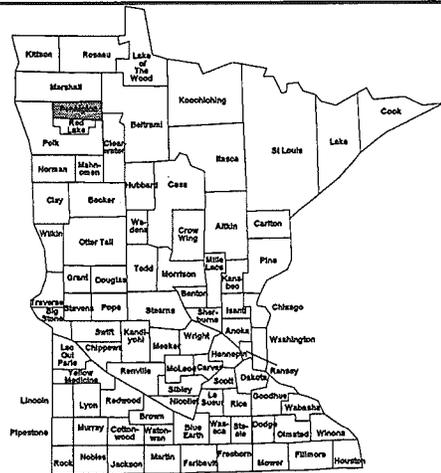
Net Tax Range	Count	Percent Distribution
0 or less ³	1	0.0%
\$1 - \$249	357	12.5%
250 - 449	548	19.2%
450 - 699	893	31.3%
700 - 999	715	25.1%
1,000 - 1,499	229	8.0%
1,500 - 1,999	60	2.1%
2,000 - 2,499	19	0.7%
2,500 - 3,099	14	0.5%
\$3,100 or more	17	0.6%
Total	2,853	100.0%
County Average⁸	\$671	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	1	0.0%
.01% - .49%	11	0.4%
.50 - .99	117	4.1%
1.00 - 1.14	46	1.6%
1.15 - 1.24	51	1.8%
1.25 - 1.34	71	2.5%
1.35 - 1.49	357	12.5%
1.50 - 1.74	796	27.9%
1.75 - 1.99	1,337	46.9%
2.00% or more	66	2.3%
Total	2,853	100.0%
County Average⁸	1.68%	

Income Range	Count	Percent Distribution
0 or less ⁵	556	19.5%
\$1 - \$9,999	219	7.7%
10,000 - 19,999	489	17.1%
20,000 - 29,999	395	13.8%
30,000 - 39,999	417	14.6%
40,000 - 49,999	294	10.3%
50,000 - 74,999	323	11.3%
75,000 - 99,999	76	2.7%
\$100,000 or more	84	2.9%
Total	2,853	100.0%
County Average⁸	\$46,197	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	557	19.5%
.01 - .49	173	6.1%
.50 - .99	728	25.5%
1.00 - 1.49	582	20.4%
1.50 - 1.99	277	9.7%
2.00 - 2.49	159	5.6%
2.50 - 2.99	97	3.4%
3.00 - 3.49	79	2.8%
3.50 - 3.99	45	1.6%
4.00 or more	156	5.5%
Total	2,853	100.0%
County Average⁸	0.87	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	557	19.5%
.01% - .99%	287	10.1%
1.00 - 1.49	450	15.8%
1.50 - 1.99	455	15.9%
2.00 - 2.49	284	10.0%
2.50 - 2.99	201	7.0%
3.00 - 3.99	233	8.2%
4.00 - 4.99	129	4.5%
5.00 - 5.99	71	2.5%
6.00% or more	186	6.5%
Total	2,853	100.0%
County Average⁸	1.45%	



Pine County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	710	15.6%
20,000 - 39,999	1,461	32.1%
40,000 - 59,999	1,256	27.6%
60,000 - 79,999	682	15.0%
80,000 - 99,999	255	5.6%
100,000 - 119,999	96	2.1%
120,000 - 139,999	37	0.8%
140,000 - 159,999	18	0.4%
\$160,000 or more	33	0.7%
Total	4,548	100.0%
County Average⁸	\$46,228	

Refunds Range	Count	Percent Distribution
no refund ²	3,784	83.2%
\$1 - \$49	72	1.6%
50 - 99	118	2.6%
100 - 149	107	2.4%
150 - 199	107	2.4%
200 - 249	90	2.0%
250 - 349	121	2.7%
350 - 499	134	2.9%
500 - 999	*	*
\$1,000 or more	*	*
Total	4,548	100.0%
County Average⁸	\$36	

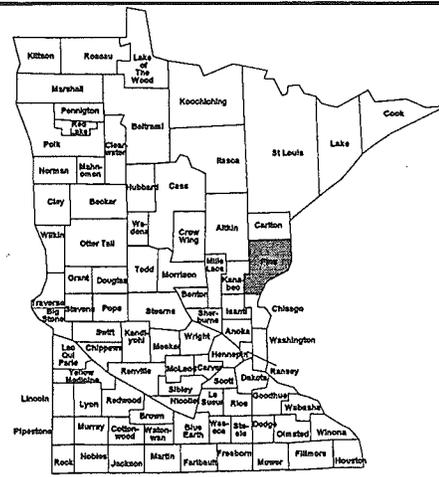
Net Tax Range	Count	Percent Distribution
0 or less ³	13	0.3%
\$1 - \$249	771	17.0%
250 - 449	1,136	25.0%
450 - 699	1,304	28.7%
700 - 999	820	18.0%
1,000 - 1,499	317	7.0%
1,500 - 1,999	92	2.0%
2,000 - 2,499	38	0.8%
2,500 - 3,099	22	0.5%
\$3,100 or more	35	0.8%
Total	4,548	100.0%
County Average⁸	\$612	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	13	0.3%
.01% - .49%	66	1.5%
.50 - .99	395	8.7%
1.00 - 1.14	334	7.3%
1.15 - 1.24	943	20.7%
1.25 - 1.34	1,319	29.0%
1.35 - 1.49	818	18.0%
1.50 - 1.74	358	7.9%
1.75 - 1.99	278	6.1%
2.00% or more	24	0.5%
Total	4,548	100.0%
County Average⁸	1.33%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,112	24.5%
\$1 - \$9,999	414	9.1%
10,000 - 19,999	831	18.3%
20,000 - 29,999	669	14.7%
30,000 - 39,999	576	12.7%
40,000 - 49,999	459	10.1%
50,000 - 74,999	378	8.3%
75,000 - 99,999	69	1.5%
\$100,000 or more	40	0.9%
Total	4,548	100.0%
County Average⁸	\$31,077	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,112	24.5%
.01 - .49	160	3.5%
.50 - .99	688	15.1%
1.00 - 1.49	830	18.2%
1.50 - 1.99	480	10.6%
2.00 - 2.49	332	7.3%
2.50 - 2.99	235	5.2%
3.00 - 3.49	144	3.2%
3.50 - 3.99	122	2.7%
4.00 or more	445	9.8%
Total	4,548	100.0%
County Average⁸	1.49	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	1,117	24.6%
.01% - .99%	451	9.9%
1.00 - 1.49	608	13.4%
1.50 - 1.99	626	13.8%
2.00 - 2.49	381	8.4%
2.50 - 2.99	274	6.0%
3.00 - 3.99	384	8.4%
4.00 - 4.99	188	4.1%
5.00 - 5.99	147	3.2%
6.00% or more	372	8.2%
Total	4,548	100.0%
County Average⁸	1.97%	



Pope County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	524	22.7%
20,000 - 39,999	860	37.3%
40,000 - 59,999	588	25.5%
60,000 - 79,999	210	9.1%
80,000 - 99,999	76	3.3%
100,000 - 119,999	22	1.0%
120,000 - 139,999	9	0.4%
140,000 - 159,999	4	0.2%
\$160,000 or more	11	0.5%
Total	2,304	100.0%
County Average⁸	\$38,276	

Refunds Range	Count	Percent Distribution
no refund ²	1,814	78.7%
\$1 - \$49	75	3.3%
50 - 99	59	2.6%
100 - 149	74	3.2%
150 - 199	58	2.5%
200 - 249	54	2.3%
250 - 349	89	3.9%
350 - 499	72	3.1%
500 - 999	*	*
\$1,000 or more	*	*
Total	2,304	100.0%
County Average⁸	\$43	

Net Tax Range	Count	Percent Distribution
0 or less ³	9	0.4%
\$1 - \$249	427	18.5%
250 - 449	610	26.5%
450 - 699	666	28.9%
700 - 999	400	17.4%
1,000 - 1,499	120	5.2%
1,500 - 1,999	40	1.7%
2,000 - 2,499	15	0.7%
2,500 - 3,099	6	0.3%
\$3,100 or more	11	0.5%
Total	2,304	100.0%
County Average⁸	\$560	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	9	0.4%
.01% - .49%	34	1.5%
.50 - .99	164	7.1%
1.00 - 1.14	87	3.8%
1.15 - 1.24	131	5.7%
1.25 - 1.34	551	23.9%
1.35 - 1.49	242	10.5%
1.50 - 1.74	237	10.3%
1.75 - 1.99	830	36.0%
2.00% or more	19	0.8%
Total	2,304	100.0%
County Average⁸	1.46%	

Income Range	Count	Percent Distribution
0 or less ⁵	560	24.3%
\$1 - \$9,999	225	9.8%
10,000 - 19,999	439	19.1%
20,000 - 29,999	361	15.7%
30,000 - 39,999	279	12.1%
40,000 - 49,999	196	8.5%
50,000 - 74,999	180	7.8%
75,000 - 99,999	29	1.3%
\$100,000 or more	35	1.5%
Total	2,304	100.0%
County Average⁸	\$31,349	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	560	24.3%
.01 - .49	159	6.9%
.50 - .99	461	20.0%
1.00 - 1.49	343	14.9%
1.50 - 1.99	207	9.0%
2.00 - 2.49	168	7.3%
2.50 - 2.99	93	4.0%
3.00 - 3.49	65	2.8%
3.50 - 3.99	51	2.2%
4.00 or more	197	8.6%
Total	2,304	100.0%
County Average⁸	1.22	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	566	24.6%
.01% - .99%	284	12.3%
1.00 - 1.49	304	13.2%
1.50 - 1.99	278	12.1%
2.00 - 2.49	173	7.5%
2.50 - 2.99	145	6.3%
3.00 - 3.99	193	8.4%
4.00 - 4.99	117	5.1%
5.00 - 5.99	69	3.0%
6.00% or more	175	7.6%
Total	2,304	100.0%
County Average⁸	1.79%	



Ramsey County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	482	0.4%
20,000 - 39,999	4,432	3.7%
40,000 - 59,999	21,636	18.2%
60,000 - 79,999	37,354	31.5%
80,000 - 99,999	24,979	21.0%
100,000 - 119,999	12,836	10.8%
120,000 - 139,999	6,754	5.7%
140,000 - 159,999	3,600	3.0%
\$160,000 or more	6,613	5.6%
Total	118,686	100.0%
County Average⁸	\$87,600	

Refunds Range	Count	Percent Distribution
no refund ²	83,599	70.4%
\$1 - \$49	3,239	2.7%
50 - 99	3,522	3.0%
100 - 149	3,792	3.2%
150 - 199	3,815	3.2%
200 - 249	3,121	2.6%
250 - 349	5,118	4.3%
350 - 499	10,761	9.1%
500 - 999	1,661	1.4%
\$1,000 or more	58	0.0%
Total	118,686	100.0%
County Average⁸	\$77	

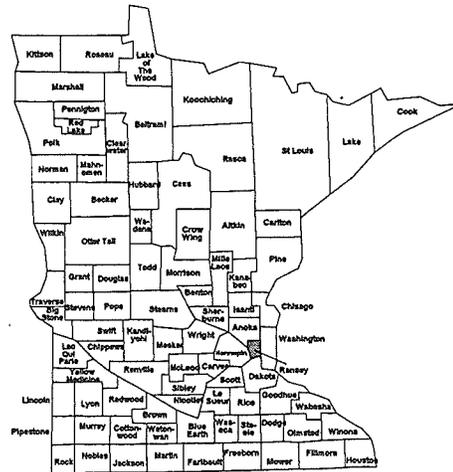
Net Tax Range	Count	Percent Distribution
0 or less ³	89	0.1%
\$1 - \$249	786	0.7%
250 - 449	3,352	2.8%
450 - 699	12,500	10.5%
700 - 999	33,242	28.0%
1,000 - 1,499	31,329	26.4%
1,500 - 1,999	15,714	13.2%
2,000 - 2,499	8,659	7.3%
2,500 - 3,099	5,276	4.4%
\$3,100 or more	7,739	6.5%
Total	118,686	100.0%
County Average⁸	\$1,458	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	89	0.1%
.01% - .49%	253	0.2%
.50 - .99	6,036	5.1%
1.00 - 1.14	3,831	3.2%
1.15 - 1.24	3,445	2.9%
1.25 - 1.34	9,706	8.2%
1.35 - 1.49	43,531	36.7%
1.50 - 1.74	24,935	21.0%
1.75 - 1.99	16,293	13.7%
2.00% or more	10,567	8.9%
Total	118,686	100.0%
County Average⁸	1.67%	

Income Range	Count	Percent Distribution
0 or less ⁵	14,425	12.2%
\$1 - \$9,999	6,180	5.2%
10,000 - 19,999	12,810	10.8%
20,000 - 29,999	14,329	12.1%
30,000 - 39,999	15,686	13.2%
40,000 - 49,999	15,290	12.9%
50,000 - 74,999	24,358	20.5%
75,000 - 99,999	8,392	7.1%
\$100,000 or more	7,216	6.1%
Total	118,686	100.0%
County Average⁸	\$52,473	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	14,443	12.2%
.01 - .49	1,321	1.1%
.50 - .99	8,272	7.0%
1.00 - 1.49	23,811	20.1%
1.50 - 1.99	23,906	20.1%
2.00 - 2.49	14,768	12.4%
2.50 - 2.99	8,278	7.0%
3.00 - 3.49	5,298	4.5%
3.50 - 3.99	3,759	3.2%
4.00 or more	14,830	12.5%
Total	118,686	100.0%
County Average⁸	1.67	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	14,498	12.2%
.01% - .99%	1,981	1.7%
1.00 - 1.49	6,389	5.4%
1.50 - 1.99	12,909	10.9%
2.00 - 2.49	15,432	13.0%
2.50 - 2.99	13,943	11.7%
3.00 - 3.99	20,168	17.0%
4.00 - 4.99	10,821	9.1%
5.00 - 5.99	6,089	5.1%
6.00% or more	16,456	13.9%
Total	118,686	100.0%
County Average⁸	2.78%	



Red Lake County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	399	47.7%
20,000 - 39,999	329	39.3%
40,000 - 59,999	96	11.5%
60,000 - 79,999	11	1.3%
80,000 - 99,999	2	0.2%
100,000 - 119,999	0	0.0%
120,000 - 139,999	0	0.0%
140,000 - 159,999	0	0.0%
\$160,000 or more	0	0.0%
Total	837	100.0%
County Average⁸	\$23,725	

Refunds Range	Count	Percent Distribution
no refund ²	750	89.6%
\$1 - \$49	14	1.7%
50 - 99	24	2.9%
100 - 149	18	2.2%
150 - 199	13	1.6%
200 - 249	5	0.6%
250 - 349	*	*
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	837	100.0%
County Average⁸	\$14	

Net Tax Range	Count	Percent Distribution
0 or less ³	6	0.7%
\$1 - \$249	351	41.9%
250 - 449	258	30.8%
450 - 699	171	20.4%
700 - 999	45	5.4%
1,000 - 1,499	5	0.6%
1,500 - 1,999	1	0.1%
2,000 - 2,499	0	0.0%
2,500 - 3,099	0	0.0%
\$3,100 or more	0	0.0%
Total	837	100.0%
County Average⁸	\$336	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	6	0.7%
.01% - .49%	10	1.2%
.50 - .99	39	4.7%
1.00 - 1.14	88	10.5%
1.15 - 1.24	89	10.6%
1.25 - 1.34	132	15.8%
1.35 - 1.49	38	4.5%
1.50 - 1.74	434	51.9%
1.75 - 1.99	1	0.1%
2.00% or more	0	0.0%
Total	837	100.0%
County Average⁸	1.42%	

Income Range	Count	Percent Distribution
0 or less ⁵	183	21.9%
\$1 - \$9,999	72	8.6%
10,000 - 19,999	181	21.6%
20,000 - 29,999	135	16.1%
30,000 - 39,999	139	16.6%
40,000 - 49,999	74	8.8%
50,000 - 74,999	40	4.8%
75,000 - 99,999	*	*
\$100,000 or more	*	*
Total	837	100.0%
County Average⁸	\$26,454	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	183	21.9%
.01 - .49	115	13.7%
.50 - .99	244	29.2%
1.00 - 1.49	140	16.7%
1.50 - 1.99	62	7.4%
2.00 - 2.49	35	4.2%
2.50 - 2.99	15	1.8%
3.00 - 3.49	14	1.7%
3.50 - 3.99	5	0.6%
4.00 or more	24	2.9%
Total	837	100.0%
County Average⁸	0.90	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	187	22.3%
.01% - .99%	227	27.1%
1.00 - 1.49	150	17.9%
1.50 - 1.99	96	11.5%
2.00 - 2.49	58	6.9%
2.50 - 2.99	38	4.5%
3.00 - 3.99	40	4.8%
4.00 - 4.99	16	1.9%
5.00 - 5.99	10	1.2%
6.00% or more	15	1.8%
Total	837	100.0%
County Average⁸	1.27%	



Redwood County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	1,227	31.6%
20,000 - 39,999	1,139	29.3%
40,000 - 59,999	805	20.7%
60,000 - 79,999	446	11.5%
80,000 - 99,999	175	4.5%
100,000 - 119,999	54	1.4%
120,000 - 139,999	34	0.9%
140,000 - 159,999	3	0.1%
\$160,000 or more	3	0.1%
Total	3,886	100.0%
County Average⁸	\$37,275	

Refunds Range	Count	Percent Distribution
no refund ²	3,115	80.2%
\$1 - \$49	194	5.0%
50 - 99	158	4.1%
100 - 149	118	3.0%
150 - 199	65	1.7%
200 - 249	69	1.8%
250 - 349	82	2.1%
350 - 499	66	1.7%
500 - 999	*	*
\$1,000 or more	*	*
Total	3,886	100.0%
County Average⁸	\$31	

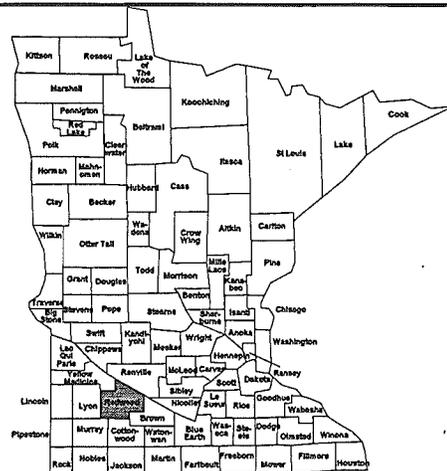
Net Tax Range	Count	Percent Distribution
0 or less ³	11	0.3%
\$1 - \$249	1,222	31.4%
250 - 449	913	23.5%
450 - 699	812	20.9%
700 - 999	556	14.3%
1,000 - 1,499	244	6.3%
1,500 - 1,999	79	2.0%
2,000 - 2,499	30	0.8%
2,500 - 3,099	16	0.4%
\$3,100 or more	3	0.1%
Total	3,886	100.0%
County Average⁸	\$505	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	11	0.3%
.01% - .49%	23	0.6%
.50 - .99	293	7.5%
1.00 - 1.14	398	10.2%
1.15 - 1.24	500	12.9%
1.25 - 1.34	796	20.5%
1.35 - 1.49	1,361	35.0%
1.50 - 1.74	347	8.9%
1.75 - 1.99	145	3.7%
2.00% or more	12	0.3%
Total	3,886	100.0%
County Average⁸	1.35%	

Income Range	Count	Percent Distribution
0 or less ⁵	626	16.1%
\$1 - \$9,999	361	9.3%
10,000 - 19,999	753	19.4%
20,000 - 29,999	643	16.5%
30,000 - 39,999	594	15.3%
40,000 - 49,999	417	10.7%
50,000 - 74,999	347	8.9%
75,000 - 99,999	73	1.9%
\$100,000 or more	72	1.9%
Total	3,886	100.0%
County Average⁸	\$33,090	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	626	16.1%
.01 - .49	460	11.8%
.50 - .99	861	22.2%
1.00 - 1.49	688	17.7%
1.50 - 1.99	422	10.9%
2.00 - 2.49	253	6.5%
2.50 - 2.99	169	4.3%
3.00 - 3.49	99	2.5%
3.50 - 3.99	62	1.6%
4.00 or more	246	6.3%
Total	3,886	100.0%
County Average⁸	1.13	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	634	16.3%
.01% - .99%	931	24.0%
1.00 - 1.49	579	14.9%
1.50 - 1.99	439	11.3%
2.00 - 2.49	358	9.2%
2.50 - 2.99	238	6.1%
3.00 - 3.99	273	7.0%
4.00 - 4.99	161	4.1%
5.00 - 5.99	83	2.1%
6.00% or more	190	4.9%
Total	3,886	100.0%
County Average⁸	1.53%	



Rice County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	66	0.6%
20,000 - 39,999	1,054	10.3%
40,000 - 59,999	2,768	27.0%
60,000 - 79,999	3,041	29.7%
80,000 - 99,999	1,959	19.1%
100,000 - 119,999	745	7.3%
120,000 - 139,999	304	3.0%
140,000 - 159,999	132	1.3%
\$160,000 or more	164	1.6%
Total	10,233	100.0%
County Average^b	\$72,439	

Refunds Range	Count	Percent Distribution
no refund ²	8,315	81.3%
\$1 - \$49	321	3.1%
50 - 99	214	2.1%
100 - 149	186	1.8%
150 - 199	200	2.0%
200 - 249	202	2.0%
250 - 349	302	3.0%
350 - 499	468	4.6%
500 - 999	*	*
\$1,000 or more	*	*
Total	10,233	100.0%
County Average^b	\$41	

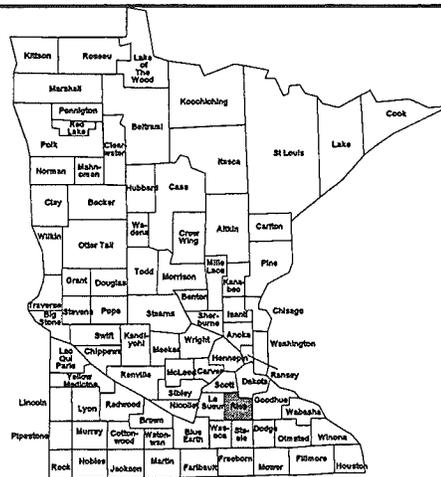
Net Tax Range	Count	Percent Distribution
0 or less ³	9	0.1%
\$1 - \$249	204	2.0%
250 - 449	856	8.4%
450 - 699	2,532	24.7%
700 - 999	3,102	30.3%
1,000 - 1,499	2,133	20.8%
1,500 - 1,999	814	8.0%
2,000 - 2,499	296	2.9%
2,500 - 3,099	149	1.5%
\$3,100 or more	138	1.3%
Total	10,233	100.0%
County Average^b	\$998	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	9	0.1%
.01% - .49%	100	1.0%
.50 - .99	717	7.0%
1.00 - 1.14	1,122	11.0%
1.15 - 1.24	1,032	10.1%
1.25 - 1.34	4,112	40.2%
1.35 - 1.49	1,536	15.0%
1.50 - 1.74	1,192	11.6%
1.75 - 1.99	333	3.3%
2.00% or more	80	0.8%
Total	10,233	100.0%
County Average^b	1.38%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,245	12.2%
\$1 - \$9,999	546	5.3%
10,000 - 19,999	1,139	11.1%
20,000 - 29,999	1,402	13.7%
30,000 - 39,999	1,576	15.4%
40,000 - 49,999	1,603	15.7%
50,000 - 74,999	1,986	19.4%
75,000 - 99,999	432	4.2%
\$100,000 or more	304	3.0%
Total	10,233	100.0%
County Average^b	\$44,124	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,245	12.2%
.01 - .49	82	0.8%
.50 - .99	878	8.6%
1.00 - 1.49	2,445	23.9%
1.50 - 1.99	2,154	21.0%
2.00 - 2.49	1,074	10.5%
2.50 - 2.99	607	5.9%
3.00 - 3.49	404	3.9%
3.50 - 3.99	280	2.7%
4.00 or more	1,064	10.4%
Total	10,233	100.0%
County Average^b	1.64	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	1,250	12.2%
.01% - .99%	338	3.3%
1.00 - 1.49	1,226	12.0%
1.50 - 1.99	1,782	17.4%
2.00 - 2.49	1,550	15.1%
2.50 - 2.99	1,063	10.4%
3.00 - 3.99	1,199	11.7%
4.00 - 4.99	585	5.7%
5.00 - 5.99	348	3.4%
6.00% or more	892	8.7%
Total	10,233	100.0%
County Average^b	2.26%	



Rock County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	534	24.3%
20,000 - 39,999	732	33.3%
40,000 - 59,999	519	23.6%
60,000 - 79,999	268	12.2%
80,000 - 99,999	113	5.1%
100,000 - 119,999	20	0.9%
120,000 - 139,999	6	0.3%
140,000 - 159,999	0	0.0%
\$160,000 or more	3	0.1%
Total	2,195	100.0%
County Average⁸	\$39,008	

Refunds Range	Count	Percent Distribution
no refund ²	1,945	88.6%
\$1 - \$49	46	2.1%
50 - 99	46	2.1%
100 - 149	54	2.5%
150 - 199	26	1.2%
200 - 249	32	1.5%
250 - 349	29	1.3%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	2,195	100.0%
County Average⁸	\$17	

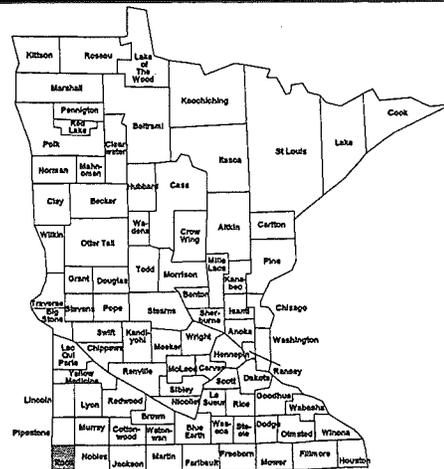
Net Tax Range	Count	Percent Distribution
0 or less ³	3	0.1%
\$1 - \$249	711	32.4%
250 - 449	608	27.7%
450 - 699	536	24.4%
700 - 999	233	10.6%
1,000 - 1,499	85	3.9%
1,500 - 1,999	14	0.6%
2,000 - 2,499	2	0.1%
2,500 - 3,099	3	0.1%
\$3,100 or more	0	0.0%
Total	2,195	100.0%
County Average⁸	\$432	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	3	0.1%
.01% - .49%	31	1.4%
.50 - .99	306	13.9%
1.00 - 1.14	1,534	69.9%
1.15 - 1.24	103	4.7%
1.25 - 1.34	50	2.3%
1.35 - 1.49	77	3.5%
1.50 - 1.74	91	4.1%
1.75 - 1.99	0	0.0%
2.00% or more	0	0.0%
Total	2,195	100.0%
County Average⁸	1.11%	

Income Range	Count	Percent Distribution
0 or less ⁵	370	16.9%
\$1 - \$9,999	252	11.5%
10,000 - 19,999	431	19.6%
20,000 - 29,999	361	16.4%
30,000 - 39,999	321	14.6%
40,000 - 49,999	213	9.7%
50,000 - 74,999	172	7.8%
75,000 - 99,999	37	1.7%
\$100,000 or more	38	1.7%
Total	2,195	100.0%
County Average⁸	\$30,580	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	370	16.9%
.01 - .49	186	8.5%
.50 - .99	439	20.0%
1.00 - 1.49	386	17.6%
1.50 - 1.99	256	11.7%
2.00 - 2.49	131	6.0%
2.50 - 2.99	97	4.4%
3.00 - 3.49	64	2.9%
3.50 - 3.99	50	2.3%
4.00 or more	216	9.8%
Total	2,195	100.0%
County Average⁸	1.28	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	371	16.9%
.01% - .99%	521	23.7%
1.00 - 1.49	398	18.1%
1.50 - 1.99	240	10.9%
2.00 - 2.49	162	7.4%
2.50 - 2.99	108	4.9%
3.00 - 3.99	133	6.1%
4.00 - 4.99	84	3.8%
5.00 - 5.99	60	2.7%
6.00% or more	118	5.4%
Total	2,195	100.0%
County Average⁸	1.41%	



St. Louis County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	102	0.2%
\$1 - \$19,999	5,753	10.0%
20,000 - 39,999	19,520	34.0%
40,000 - 59,999	14,819	25.8%
60,000 - 79,999	9,560	16.6%
80,000 - 99,999	4,146	7.2%
100,000 - 119,999	1,596	2.8%
120,000 - 139,999	787	1.4%
140,000 - 159,999	492	0.9%
\$160,000 or more	686	1.2%
Total	57,461	100.0%
County Average⁸	\$50,707	

Refunds Range	Count	Percent Distribution
no refund ²	46,093	80.2%
\$1 - \$49	1,532	2.7%
50 - 99	1,479	2.6%
100 - 149	1,594	2.8%
150 - 199	1,283	2.2%
200 - 249	1,122	2.0%
250 - 349	1,617	2.8%
350 - 499	2,014	3.5%
500 - 999	668	1.2%
\$1,000 or more	59	0.1%
Total	57,461	100.0%
County Average⁸	\$46	

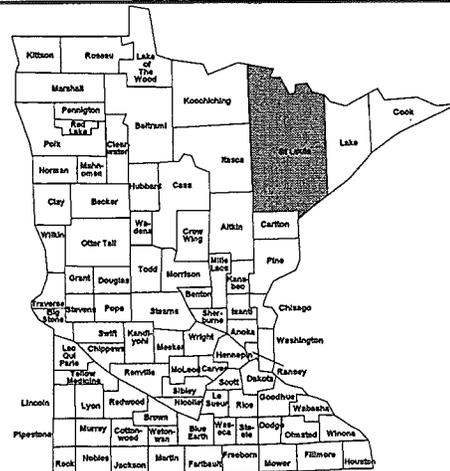
Net Tax Range	Count	Percent Distribution
0 or less ³	2,032	3.5%
\$1 - \$249	14,041	24.4%
250 - 449	10,812	18.8%
450 - 699	12,087	21.0%
700 - 999	9,002	15.7%
1,000 - 1,499	5,427	9.4%
1,500 - 1,999	1,827	3.2%
2,000 - 2,499	852	1.5%
2,500 - 3,099	625	1.1%
\$3,100 or more	756	1.3%
Total	57,461	100.0%
County Average⁸	\$659	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	2,075	3.6%
.01% - .49%	3,608	6.3%
.50 - .99	18,713	32.6%
1.00 - 1.14	3,626	6.3%
1.15 - 1.24	2,163	3.8%
1.25 - 1.34	5,687	9.9%
1.35 - 1.49	12,476	21.7%
1.50 - 1.74	6,207	10.8%
1.75 - 1.99	1,618	2.8%
2.00% or more	1,288	2.2%
Total	57,461	100.0%
County Average⁸	1.30%	

Income Range	Count	Percent Distribution
0 or less ⁵	10,449	18.2%
\$1 - \$9,999	4,444	7.7%
10,000 - 19,999	8,708	15.2%
20,000 - 29,999	7,602	13.2%
30,000 - 39,999	8,190	14.3%
40,000 - 49,999	7,046	12.3%
50,000 - 74,999	8,119	14.1%
75,000 - 99,999	1,585	2.8%
\$100,000 or more	1,318	2.3%
Total	57,461	100.0%
County Average⁸	\$38,460	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	10,514	18.3%
.01 - .49	2,565	4.5%
.50 - .99	10,757	18.7%
1.00 - 1.49	11,405	19.8%
1.50 - 1.99	7,259	12.6%
2.00 - 2.49	4,348	7.6%
2.50 - 2.99	2,685	4.7%
3.00 - 3.49	1,833	3.2%
3.50 - 3.99	1,353	2.4%
4.00 or more	4,742	8.3%
Total	57,461	100.0%
County Average⁸	1.32	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	12,048	21.0%
.01% - .99%	11,829	20.6%
1.00 - 1.49	7,127	12.4%
1.50 - 1.99	6,216	10.8%
2.00 - 2.49	4,970	8.6%
2.50 - 2.99	3,557	6.2%
3.00 - 3.99	4,409	7.7%
4.00 - 4.99	2,451	4.3%
5.00 - 5.99	1,433	2.5%
6.00% or more	3,421	6.0%
Total	57,461	100.0%
County Average⁸	1.71%	



Stearns County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	558	2.2%
20,000 - 39,999	3,557	14.0%
40,000 - 59,999	8,065	31.7%
60,000 - 79,999	7,375	29.0%
80,000 - 99,999	3,350	13.2%
100,000 - 119,999	1,192	4.7%
120,000 - 139,999	569	2.2%
140,000 - 159,999	297	1.2%
\$160,000 or more	463	1.8%
Total	25,426	100.0%
County Average ⁸	\$66,045	

Refunds Range	Count	Percent Distribution
no refund ²	20,394	80.2%
\$1 - \$49	846	3.3%
50 - 99	766	3.0%
100 - 149	611	2.4%
150 - 199	520	2.0%
200 - 249	531	2.1%
250 - 349	804	3.2%
350 - 499	892	3.5%
500 - 999	*	*
\$1,000 or more	*	*
Total	25,426	100.0%
County Average ⁸	\$39	

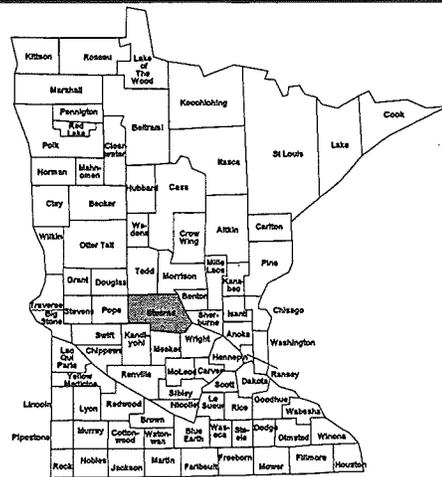
Net Tax Range	Count	Percent Distribution
0 or less ³	15	0.1%
\$1 - \$249	924	3.6%
250 - 449	2,795	11.0%
450 - 699	7,306	28.7%
700 - 999	8,216	32.3%
1,000 - 1,499	3,772	14.8%
1,500 - 1,999	1,194	4.7%
2,000 - 2,499	496	2.0%
2,500 - 3,099	322	1.3%
\$3,100 or more	386	1.5%
Total	25,426	100.0%
County Average ⁸	\$885	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	15	0.1%
.01% - .49%	242	1.0%
.50 - .99	2,096	8.2%
1.00 - 1.14	2,872	11.3%
1.15 - 1.24	4,157	16.3%
1.25 - 1.34	8,957	35.2%
1.35 - 1.49	3,020	11.9%
1.50 - 1.74	2,866	11.3%
1.75 - 1.99	1,020	4.0%
2.00% or more	181	0.7%
Total	25,426	100.0%
County Average ⁸	1.34%	

Income Range	Count	Percent Distribution
0 or less ⁵	3,246	12.8%
\$1 - \$9,999	1,470	5.8%
10,000 - 19,999	3,325	13.1%
20,000 - 29,999	3,784	14.9%
30,000 - 39,999	4,131	16.2%
40,000 - 49,999	3,614	14.2%
50,000 - 74,999	4,066	16.0%
75,000 - 99,999	922	3.6%
\$100,000 or more	868	3.4%
Total	25,426	100.0%
County Average ⁸	\$43,399	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	3,247	12.8%
.01 - .49	362	1.4%
.50 - .99	2,492	9.8%
1.00 - 1.49	5,817	22.9%
1.50 - 1.99	5,034	19.8%
2.00 - 2.49	2,718	10.7%
2.50 - 2.99	1,577	6.2%
3.00 - 3.49	1,013	4.0%
3.50 - 3.99	751	3.0%
4.00 or more	2,415	9.5%
Total	25,426	100.0%
County Average ⁸	1.52	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	3,258	12.8%
.01% - .99%	1,093	4.3%
1.00 - 1.49	3,366	13.2%
1.50 - 1.99	4,551	17.9%
2.00 - 2.49	3,778	14.9%
2.50 - 2.99	2,508	9.9%
3.00 - 3.99	2,820	11.1%
4.00 - 4.99	1,375	5.4%
5.00 - 5.99	799	3.1%
6.00% or more	1,878	7.4%
Total	25,426	100.0%
County Average ⁸	2.04%	



Swift County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	867	34.9%
20,000 - 39,999	1,008	40.6%
40,000 - 59,999	473	19.0%
60,000 - 79,999	105	4.2%
80,000 - 99,999	24	1.0%
100,000 - 119,999	4	0.2%
120,000 - 139,999	1	0.0%
140,000 - 159,999	1	0.0%
\$160,000 or more	1	0.0%
Total	2,484	100.0%
County Average⁸	\$29,282	

Refunds Range	Count	Percent Distribution
no refund ²	2,069	83.3%
\$1 - \$49	76	3.1%
50 - 99	94	3.8%
100 - 149	64	2.6%
150 - 199	54	2.2%
200 - 249	36	1.4%
250 - 349	47	1.9%
350 - 499	38	1.5%
500 - 999	*	*
\$1,000 or more	*	*
Total	2,484	100.0%
County Average⁸	\$27	

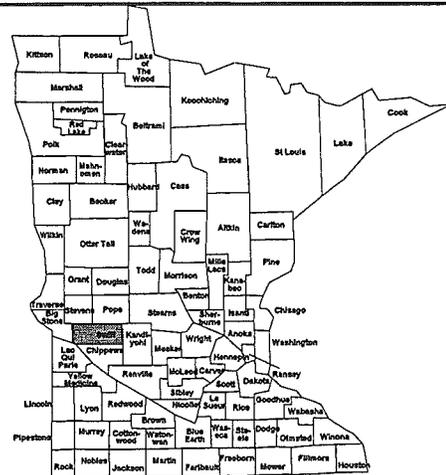
Net Tax Range	Count	Percent Distribution
0 or less ³	12	0.5%
\$1 - \$249	851	34.3%
250 - 449	780	31.4%
450 - 699	572	23.0%
700 - 999	210	8.5%
1,000 - 1,499	49	2.0%
1,500 - 1,999	7	0.3%
2,000 - 2,499	1	0.0%
2,500 - 3,099	1	0.0%
\$3,100 or more	1	0.0%
Total	2,484	100.0%
County Average⁸	\$389	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	12	0.5%
.01% - .49%	41	1.7%
.50 - .99	200	8.1%
1.00 - 1.14	183	7.4%
1.15 - 1.24	267	10.7%
1.25 - 1.34	133	5.4%
1.35 - 1.49	1,153	46.4%
1.50 - 1.74	445	17.9%
1.75 - 1.99	49	2.0%
2.00% or more	1	0.0%
Total	2,484	100.0%
County Average⁸	1.33%	

Income Range	Count	Percent Distribution
0 or less ⁵	610	24.6%
\$1 - \$9,999	255	10.3%
10,000 - 19,999	433	17.4%
20,000 - 29,999	398	16.0%
30,000 - 39,999	324	13.0%
40,000 - 49,999	232	9.3%
50,000 - 74,999	174	7.0%
75,000 - 99,999	28	1.1%
\$100,000 or more	30	1.2%
Total	2,484	100.0%
County Average⁸	\$29,767	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	610	24.6%
.01 - .49	274	11.0%
.50 - .99	613	24.7%
1.00 - 1.49	377	15.2%
1.50 - 1.99	195	7.9%
2.00 - 2.49	117	4.7%
2.50 - 2.99	81	3.3%
3.00 - 3.49	59	2.4%
3.50 - 3.99	41	1.7%
4.00 or more	117	4.7%
Total	2,484	100.0%
County Average⁸	0.98	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	619	24.9%
.01% - .99%	551	22.2%
1.00 - 1.49	416	16.7%
1.50 - 1.99	263	10.6%
2.00 - 2.49	149	6.0%
2.50 - 2.99	123	5.0%
3.00 - 3.99	151	6.1%
4.00 - 4.99	77	3.1%
5.00 - 5.99	50	2.0%
6.00% or more	85	3.4%
Total	2,484	100.0%
County Average⁸	1.31%	



Todd County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	1,332	29.0%
20,000 - 39,999	1,787	38.9%
40,000 - 59,999	1,056	23.0%
60,000 - 79,999	320	7.0%
80,000 - 99,999	77	1.7%
100,000 - 119,999	15	0.3%
120,000 - 139,999	2	0.0%
140,000 - 159,999	4	0.1%
\$160,000 or more	4	0.1%
Total	4,597	100.0%
County Average⁸	\$33,281	

Refunds Range	Count	Percent Distribution
no refund ²	3,709	80.7%
\$1 - \$49	122	2.7%
50 - 99	129	2.8%
100 - 149	145	3.2%
150 - 199	113	2.5%
200 - 249	97	2.1%
250 - 349	143	3.1%
350 - 499	130	2.8%
500 - 999	*	*
\$1,000 or more	*	*
Total	4,597	100.0%
County Average⁸	\$38	

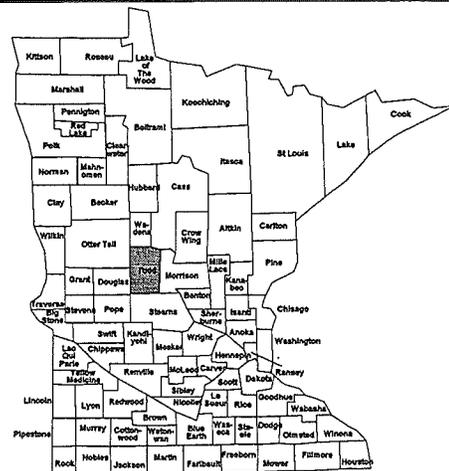
Net Tax Range	Count	Percent Distribution
0 or less ³	18	0.4%
\$1 - \$249	1,053	22.9%
250 - 449	1,322	28.8%
450 - 699	1,195	26.0%
700 - 999	729	15.9%
1,000 - 1,499	223	4.9%
1,500 - 1,999	35	0.8%
2,000 - 2,499	12	0.3%
2,500 - 3,099	3	0.1%
\$3,100 or more	7	0.2%
Total	4,597	100.0%
County Average⁸	\$500	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	18	0.4%
.01% - .49%	55	1.2%
.50 - .99	326	7.1%
1.00 - 1.14	135	2.9%
1.15 - 1.24	79	1.7%
1.25 - 1.34	276	6.0%
1.35 - 1.49	886	19.3%
1.50 - 1.74	1,983	43.1%
1.75 - 1.99	820	17.8%
2.00% or more	19	0.4%
Total	4,597	100.0%
County Average⁸	1.50%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,097	23.9%
\$1 - \$9,999	478	10.4%
10,000 - 19,999	848	18.4%
20,000 - 29,999	688	15.0%
30,000 - 39,999	621	13.5%
40,000 - 49,999	392	8.5%
50,000 - 74,999	391	8.5%
75,000 - 99,999	48	1.0%
\$100,000 or more	34	0.7%
Total	4,597	100.0%
County Average⁸	\$29,472	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,099	23.9%
.01 - .49	339	7.4%
.50 - .99	1,030	22.4%
1.00 - 1.49	778	16.9%
1.50 - 1.99	438	9.5%
2.00 - 2.49	224	4.9%
2.50 - 2.99	166	3.6%
3.00 - 3.49	139	3.0%
3.50 - 3.99	82	1.8%
4.00 or more	302	6.6%
Total	4,597	100.0%
County Average⁸	1.13	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	1,107	24.1%
.01% - .99%	601	13.1%
1.00 - 1.49	679	14.8%
1.50 - 1.99	574	12.5%
2.00 - 2.49	406	8.8%
2.50 - 2.99	280	6.1%
3.00 - 3.99	335	7.3%
4.00 - 4.99	205	4.5%
5.00 - 5.99	113	2.5%
6.00% or more	297	6.5%
Total	4,597	100.0%
County Average⁸	1.70%	



Traverse County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	558	54.7%
20,000 - 39,999	268	26.2%
40,000 - 59,999	126	12.3%
60,000 - 79,999	54	5.3%
80,000 - 99,999	7	0.7%
100,000 - 119,999	5	0.5%
120,000 - 139,999	1	0.1%
140,000 - 159,999	1	0.1%
\$160,000 or more	1	0.1%
Total	1,021	100.0%
County Average⁸	\$24,227	

Refunds Range	Count	Percent Distribution
no refund ²	894	87.6%
\$1 - \$49	43	4.2%
50 - 99	20	2.0%
100 - 149	16	1.6%
150 - 199	12	1.2%
200 - 249	16	1.6%
250 - 349	8	0.8%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	1,021	100.0%
County Average⁸	\$17	

Net Tax Range	Count	Percent Distribution
0 or less ³	6	0.6%
\$1 - \$249	469	45.9%
250 - 449	296	29.0%
450 - 699	116	11.4%
700 - 999	90	8.8%
1,000 - 1,499	33	3.2%
1,500 - 1,999	5	0.5%
2,000 - 2,499	2	0.2%
2,500 - 3,099	2	0.2%
\$3,100 or more	2	0.2%
Total	1,021	100.0%
County Average⁸	\$369	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	6	0.6%
.01% - .49%	6	0.6%
.50 - .99	40	3.9%
1.00 - 1.14	119	11.7%
1.15 - 1.24	13	1.3%
1.25 - 1.34	14	1.4%
1.35 - 1.49	25	2.4%
1.50 - 1.74	580	56.8%
1.75 - 1.99	212	20.8%
2.00% or more	6	0.6%
Total	1,021	100.0%
County Average⁸	1.52%	

Income Range	Count	Percent Distribution
0 or less ⁵	204	20.0%
\$1 - \$9,999	123	12.0%
10,000 - 19,999	236	23.1%
20,000 - 29,999	169	16.6%
30,000 - 39,999	120	11.8%
40,000 - 49,999	72	7.1%
50,000 - 74,999	64	6.3%
75,000 - 99,999	15	1.5%
\$100,000 or more	18	1.8%
Total	1,021	100.0%
County Average⁸	\$30,268	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	204	20.0%
.01 - .49	193	18.9%
.50 - .99	260	25.5%
1.00 - 1.49	130	12.7%
1.50 - 1.99	86	8.4%
2.00 - 2.49	44	4.3%
2.50 - 2.99	26	2.5%
3.00 - 3.49	22	2.2%
3.50 - 3.99	12	1.2%
4.00 or more	44	4.3%
Total	1,021	100.0%
County Average⁸	0.80	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	208	20.4%
.01% - .99%	287	28.1%
1.00 - 1.49	160	15.7%
1.50 - 1.99	93	9.1%
2.00 - 2.49	69	6.8%
2.50 - 2.99	46	4.5%
3.00 - 3.99	67	6.6%
4.00 - 4.99	35	3.4%
5.00 - 5.99	13	1.3%
6.00% or more	43	4.2%
Total	1,021	100.0%
County Average⁸	1.22%	



Wabasha County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	233	4.7%
20,000 - 39,999	1,238	25.1%
40,000 - 59,999	1,621	32.9%
60,000 - 79,999	1,120	22.7%
80,000 - 99,999	427	8.7%
100,000 - 119,999	136	2.8%
120,000 - 139,999	51	1.0%
140,000 - 159,999	33	0.7%
\$160,000 or more	71	1.4%
Total	4,930	100.0%
County Average⁸	\$58,303	

Refunds Range	Count	Percent Distribution
no refund ²	3,556	72.1%
\$1 - \$49	187	3.8%
50 - 99	219	4.4%
100 - 149	169	3.4%
150 - 199	164	3.3%
200 - 249	145	2.9%
250 - 349	204	4.1%
350 - 499	224	4.5%
500 - 999	*	*
\$1,000 or more	*	*
Total	4,930	100.0%
County Average⁸	\$59	

Net Tax Range	Count	Percent Distribution
0 or less ³	8	0.2%
\$1 - \$249	284	5.8%
250 - 449	776	15.7%
450 - 699	1,398	28.4%
700 - 999	1,374	27.9%
1,000 - 1,499	712	14.4%
1,500 - 1,999	192	3.9%
2,000 - 2,499	69	1.4%
2,500 - 3,099	36	0.7%
\$3,100 or more	81	1.6%
Total	4,930	100.0%
County Average⁸	\$877	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	8	0.2%
.01 - .49	39	0.8%
.50 - .99	367	7.4%
1.00 - 1.14	244	4.9%
1.15 - 1.24	370	7.5%
1.25 - 1.34	751	15.2%
1.35 - 1.49	1,494	30.3%
1.50 - 1.74	1,363	27.6%
1.75 - 1.99	164	3.3%
2.00% or more	130	2.6%
Total	4,930	100.0%
County Average⁸	1.50%	

Income Range	Count	Percent Distribution
0 or less ⁵	817	16.6%
\$1 - \$9,999	401	8.1%
10,000 - 19,999	714	14.5%
20,000 - 29,999	678	13.8%
30,000 - 39,999	779	15.8%
40,000 - 49,999	622	12.6%
50,000 - 74,999	652	13.2%
75,000 - 99,999	166	3.4%
\$100,000 or more	101	2.0%
Total	4,930	100.0%
County Average⁸	\$37,906	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	821	16.7%
.01 - .49	118	2.4%
.50 - .99	699	14.2%
1.00 - 1.49	1,104	22.4%
1.50 - 1.99	728	14.8%
2.00 - 2.49	402	8.2%
2.50 - 2.99	243	4.9%
3.00 - 3.49	160	3.2%
3.50 - 3.99	140	2.8%
4.00 or more	515	10.4%
Total	4,930	100.0%
County Average⁸	1.54	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	827	16.8%
.01 - .99	305	6.2%
1.00 - 1.49	630	12.8%
1.50 - 1.99	750	15.2%
2.00 - 2.49	584	11.8%
2.50 - 2.99	387	7.8%
3.00 - 3.99	524	10.6%
4.00 - 4.99	276	5.6%
5.00 - 5.99	151	3.1%
6.00% or more	496	10.1%
Total	4,930	100.0%
County Average⁸	2.31%	



Wadena County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	738	25.8%
20,000 - 39,999	1,060	37.1%
40,000 - 59,999	765	26.8%
60,000 - 79,999	223	7.8%
80,000 - 99,999	38	1.3%
100,000 - 119,999	17	0.6%
120,000 - 139,999	3	0.1%
140,000 - 159,999	3	0.1%
\$160,000 or more	8	0.3%
Total	2,855	100.0%
County Average ^b	\$35,528	

Refunds Range	Count	Percent Distribution
no refund ²	2,113	74.0%
\$1 - \$49	92	3.2%
50 - 99	128	4.5%
100 - 149	124	4.3%
150 - 199	104	3.6%
200 - 249	84	2.9%
250 - 349	103	3.6%
350 - 499	103	3.6%
500 - 999	*	*
\$1,000 or more	*	*
Total	2,855	100.0%
County Average ^b	\$48	

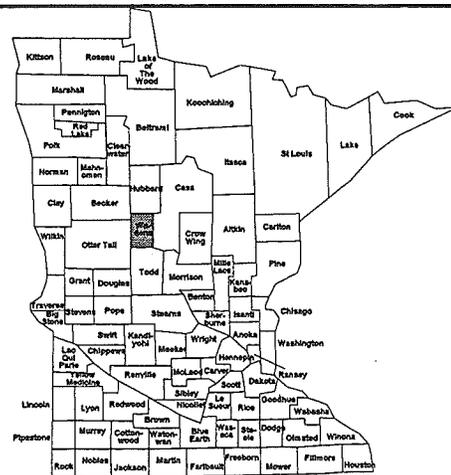
Net Tax Range	Count	Percent Distribution
0 or less ³	4	0.1%
\$1 - \$249	580	20.3%
250 - 449	740	25.9%
450 - 699	697	24.4%
700 - 999	608	21.3%
1,000 - 1,499	187	6.5%
1,500 - 1,999	24	0.8%
2,000 - 2,499	10	0.4%
2,500 - 3,099	2	0.1%
\$3,100 or more	3	0.1%
Total	2,855	100.0%
County Average ^b	\$542	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	4	0.1%
.01 - .49	42	1.5%
.50 - .99	247	8.7%
1.00 - 1.14	103	3.6%
1.15 - 1.24	76	2.7%
1.25 - 1.34	96	3.4%
1.35 - 1.49	219	7.7%
1.50 - 1.74	1,584	55.5%
1.75 - 1.99	386	13.5%
2.00% or more	98	3.4%
Total	2,855	100.0%
County Average ^b	1.52%	

Income Range	Count	Percent Distribution
0 or less ⁵	766	26.8%
\$1 - \$9,999	284	9.9%
10,000 - 19,999	502	17.6%
20,000 - 29,999	432	15.1%
30,000 - 39,999	327	11.5%
40,000 - 49,999	236	8.3%
50,000 - 74,999	216	7.6%
75,000 - 99,999	39	1.4%
\$100,000 or more	53	1.9%
Total	2,855	100.0%
County Average ^b	\$33,446	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	766	26.8%
.01 - .49	146	5.1%
.50 - .99	615	21.5%
1.00 - 1.49	482	16.9%
1.50 - 1.99	275	9.6%
2.00 - 2.49	152	5.3%
2.50 - 2.99	109	3.8%
3.00 - 3.49	74	2.6%
3.50 - 3.99	54	1.9%
4.00 or more	182	6.4%
Total	2,855	100.0%
County Average ^b	1.06	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	770	27.0%
.01 - .99	233	8.2%
1.00 - 1.49	389	13.6%
1.50 - 1.99	399	14.0%
2.00 - 2.49	247	8.7%
2.50 - 2.99	192	6.7%
3.00 - 3.99	226	7.9%
4.00 - 4.99	132	4.6%
5.00 - 5.99	79	2.8%
6.00% or more	188	6.6%
Total	2,855	100.0%
County Average ^b	1.62%	



Waseca County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	201	4.7%
20,000 - 39,999	1,211	28.4%
40,000 - 59,999	1,593	37.4%
60,000 - 79,999	776	18.2%
80,000 - 99,999	246	5.8%
100,000 - 119,999	107	2.5%
120,000 - 139,999	39	0.9%
140,000 - 159,999	31	0.7%
\$160,000 or more	53	1.2%
Total	4,257	100.0%
County Average⁸	\$56,884	

Refunds Range	Count	Percent Distribution
no refund ²	3,475	81.6%
\$1 - \$49	128	3.0%
50 - 99	110	2.6%
100 - 149	109	2.6%
150 - 199	74	1.7%
200 - 249	101	2.4%
250 - 349	116	2.7%
350 - 499	124	2.9%
500 - 999	*	*
\$1,000 or more	*	*
Total	4,257	100.0%
County Average⁸	\$37	

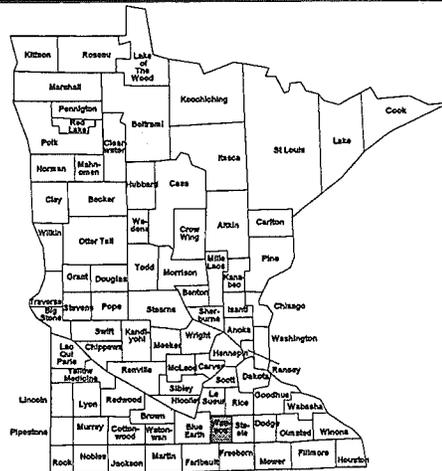
Net Tax Range	Count	Percent Distribution
0 or less ³	5	0.1%
\$1 - \$249	248	5.8%
250 - 449	797	18.7%
450 - 699	1,421	33.4%
700 - 999	1,197	28.1%
1,000 - 1,499	350	8.2%
1,500 - 1,999	115	2.7%
2,000 - 2,499	49	1.2%
2,500 - 3,099	30	0.7%
\$3,100 or more	45	1.1%
Total	4,257	100.0%
County Average⁸	\$824	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	6	0.1%
.01 - .49	32	0.8%
.50 - .99	333	7.8%
1.00 - 1.14	158	3.7%
1.15 - 1.24	586	13.8%
1.25 - 1.34	212	5.0%
1.35 - 1.49	2,301	54.1%
1.50 - 1.74	512	12.0%
1.75 - 1.99	72	1.7%
2.00% or more	45	1.1%
Total	4,257	100.0%
County Average⁸	1.45%	

Income Range	Count	Percent Distribution
0 or less ⁵	584	13.7%
\$1 - \$9,999	310	7.3%
10,000 - 19,999	678	15.9%
20,000 - 29,999	661	15.5%
30,000 - 39,999	666	15.6%
40,000 - 49,999	602	14.1%
50,000 - 74,999	601	14.1%
75,000 - 99,999	80	1.9%
\$100,000 or more	75	1.8%
Total	4,257	100.0%
County Average⁸	\$36,507	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	584	13.7%
.01 - .49	76	1.8%
.50 - .99	747	17.5%
1.00 - 1.49	986	23.2%
1.50 - 1.99	617	14.5%
2.00 - 2.49	346	8.1%
2.50 - 2.99	244	5.7%
3.00 - 3.49	160	3.8%
3.50 - 3.99	107	2.5%
4.00 or more	390	9.2%
Total	4,257	100.0%
County Average⁸	1.56	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	586	13.8%
.01 - .99	279	6.6%
1.00 - 1.49	728	17.1%
1.50 - 1.99	714	16.8%
2.00 - 2.49	511	12.0%
2.50 - 2.99	316	7.4%
3.00 - 3.99	411	9.7%
4.00 - 4.99	253	5.9%
5.00 - 5.99	142	3.3%
6.00% or more	317	7.4%
Total	4,257	100.0%
County Average⁸	2.26%	



Washington County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	39	0.1%
20,000 - 39,999	309	0.7%
40,000 - 59,999	3,048	7.0%
60,000 - 79,999	11,339	26.2%
80,000 - 99,999	11,270	26.0%
100,000 - 119,999	6,360	14.7%
120,000 - 139,999	3,854	8.9%
140,000 - 159,999	2,388	5.5%
\$160,000 or more	4,754	11.0%
Total	43,361	100.0%
County Average ⁸	\$104,839	

Refunds Range	Count	Percent Distribution
no refund ²	35,734	82.4%
\$1 - \$49	766	1.8%
50 - 99	760	1.8%
100 - 149	762	1.8%
150 - 199	701	1.6%
200 - 249	608	1.4%
250 - 349	1,161	2.7%
350 - 499	2,679	6.2%
500 - 999	178	0.4%
\$1,000 or more	12	0.0%
Total	43,361	100.0%
County Average ⁸	\$45	

Net Tax Range	Count	Percent Distribution
0 or less ³	10	0.0%
\$1 - \$249	116	0.3%
250 - 449	548	1.3%
450 - 699	3,122	7.2%
700 - 999	9,085	21.0%
1,000 - 1,499	12,509	28.8%
1,500 - 1,999	6,932	16.0%
2,000 - 2,499	4,032	9.3%
2,500 - 3,099	2,712	6.3%
\$3,100 or more	4,295	9.9%
Total	43,361	100.0%
County Average ⁸	\$1,684	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	10	0.0%
.01 - .49	96	0.2%
.50 - .99	1,619	3.7%
1.00 - 1.14	2,041	4.7%
1.15 - 1.24	4,200	9.7%
1.25 - 1.34	7,837	18.1%
1.35 - 1.49	7,704	17.8%
1.50 - 1.74	10,991	25.3%
1.75 - 1.99	6,366	14.7%
2.00% or more	2,497	5.8%
Total	43,361	100.0%
County Average ⁸	1.61%	

Income Range	Count	Percent Distribution
0 or less ⁵	3,145	7.3%
\$1 - \$9,999	1,185	2.7%
10,000 - 19,999	2,863	6.6%
20,000 - 29,999	4,071	9.4%
30,000 - 39,999	5,250	12.1%
40,000 - 49,999	6,574	15.2%
50,000 - 74,999	12,391	28.6%
75,000 - 99,999	4,429	10.2%
\$100,000 or more	3,453	8.0%
Total	43,361	100.0%
County Average ⁸	\$61,113	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	3,149	7.3%
.01 - .49	363	0.8%
.50 - .99	2,093	4.8%
1.00 - 1.49	8,944	20.6%
1.50 - 1.99	11,061	25.5%
2.00 - 2.49	6,703	15.5%
2.50 - 2.99	3,596	8.3%
3.00 - 3.49	2,005	4.6%
3.50 - 3.99	1,278	2.9%
4.00 or more	4,169	9.6%
Total	43,361	100.0%
County Average ⁸	1.72	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	3,154	7.3%
.01 - .99	651	1.5%
1.00 - 1.49	2,434	5.6%
1.50 - 1.99	5,377	12.4%
2.00 - 2.49	6,724	15.5%
2.50 - 2.99	5,991	13.8%
3.00 - 3.99	8,369	19.3%
4.00 - 4.99	4,128	9.5%
5.00 - 5.99	2,092	4.8%
6.00% or more	4,441	10.2%
Total	43,361	100.0%
County Average ⁸	2.76%	



Watowan County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	748	28.5%
20,000 - 39,999	1,083	41.3%
40,000 - 59,999	513	19.5%
60,000 - 79,999	179	6.8%
80,000 - 99,999	69	2.6%
100,000 - 119,999	22	0.8%
120,000 - 139,999	5	0.2%
140,000 - 159,999	2	0.1%
\$160,000 or more	4	0.2%
Total	2,625	100.0%
County Average⁸	\$33,678	

Refunds Range	Count	Percent Distribution
no refund ²	2,278	86.8%
\$1 - \$49	65	2.5%
50 - 99	74	2.8%
100 - 149	57	2.2%
150 - 199	46	1.8%
200 - 249	29	1.1%
250 - 349	34	1.3%
350 - 499	38	1.4%
500 - 999	*	*
\$1,000 or more	*	*
Total	2,625	100.0%
County Average⁸	\$21	

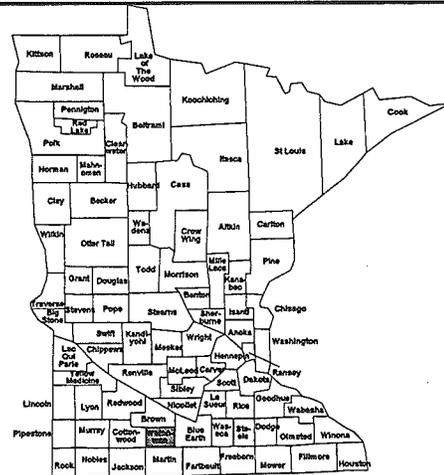
Net Tax Range	Count	Percent Distribution
0 or less ³	7	0.3%
\$1 - \$249	687	26.2%
250 - 449	823	31.4%
450 - 699	650	24.8%
700 - 999	296	11.3%
1,000 - 1,499	118	4.5%
1,500 - 1,999	32	1.2%
2,000 - 2,499	6	0.2%
2,500 - 3,099	3	0.1%
\$3,100 or more	3	0.1%
Total	2,625	100.0%
County Average⁸	\$471	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	7	0.3%
.01 - .49	21	0.8%
.50 - .99	137	5.2%
1.00 - 1.14	186	7.1%
1.15 - 1.24	142	5.4%
1.25 - 1.34	1,158	44.1%
1.35 - 1.49	102	3.9%
1.50 - 1.74	383	14.6%
1.75 - 1.99	483	18.4%
2.00% or more	6	0.2%
Total	2,625	100.0%
County Average⁸	1.40%	

Income Range	Count	Percent Distribution
0 or less ⁵	469	17.9%
\$1 - \$9,999	238	9.1%
10,000 - 19,999	561	21.4%
20,000 - 29,999	423	16.1%
30,000 - 39,999	402	15.3%
40,000 - 49,999	245	9.3%
50,000 - 74,999	219	8.3%
75,000 - 99,999	41	1.6%
\$100,000 or more	27	1.0%
Total	2,625	100.0%
County Average⁸	\$31,655	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	469	17.9%
.01 - .49	230	8.8%
.50 - .99	661	25.2%
1.00 - 1.49	500	19.0%
1.50 - 1.99	244	9.3%
2.00 - 2.49	147	5.6%
2.50 - 2.99	87	3.3%
3.00 - 3.49	76	2.9%
3.50 - 3.99	51	1.9%
4.00 or more	160	6.1%
Total	2,625	100.0%
County Average⁸	1.06	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	473	18.0%
.01 - .99	544	20.7%
1.00 - 1.49	452	17.2%
1.50 - 1.99	332	12.6%
2.00 - 2.49	192	7.3%
2.50 - 2.99	149	5.7%
3.00 - 3.99	185	7.0%
4.00 - 4.99	110	4.2%
5.00 - 5.99	57	2.2%
6.00% or more	131	5.0%
Total	2,625	100.0%
County Average⁸	1.49%	



Wilkin County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	2	0.1%
\$1 - \$19,999	439	28.2%
20,000 - 39,999	585	37.6%
40,000 - 59,999	294	18.9%
60,000 - 79,999	164	10.6%
80,000 - 99,999	44	2.8%
100,000 - 119,999	16	1.0%
120,000 - 139,999	4	0.3%
140,000 - 159,999	2	0.1%
\$160,000 or more	4	0.3%
Total	1,554	100.0%
County Average⁸	\$35,931	

Refunds Range	Count	Percent Distribution
no refund ²	1,465	94.3%
\$1 - \$49	12	0.8%
50 - 99	20	1.3%
100 - 149	16	1.0%
150 - 199	11	0.7%
200 - 249	10	0.6%
250 - 349	8	0.5%
350 - 499	*	*
500 - 999	*	*
\$1,000 or more	*	*
Total	1,554	100.0%
County Average⁸	\$10	

Net Tax Range	Count	Percent Distribution
0 or less ³	5	0.3%
\$1 - \$249	482	31.0%
250 - 449	520	33.5%
450 - 699	317	20.4%
700 - 999	153	9.8%
1,000 - 1,499	53	3.4%
1,500 - 1,999	15	1.0%
2,000 - 2,499	5	0.3%
2,500 - 3,099	2	0.1%
\$3,100 or more	2	0.1%
Total	1,554	100.0%
County Average⁸	\$434	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	5	0.3%
.01 - .49	13	0.8%
.50 - .99	132	8.5%
1.00 - 1.14	187	12.0%
1.15 - 1.24	881	56.7%
1.25 - 1.34	109	7.0%
1.35 - 1.49	201	12.9%
1.50 - 1.74	22	1.4%
1.75 - 1.99	4	0.3%
2.00% or more	0	0.0%
Total	1,554	100.0%
County Average⁸	1.21%	

Income Range	Count	Percent Distribution
0 or less ⁵	263	16.9%
\$1 - \$9,999	120	7.7%
10,000 - 19,999	267	17.2%
20,000 - 29,999	253	16.3%
30,000 - 39,999	259	16.7%
40,000 - 49,999	179	11.5%
50,000 - 74,999	154	9.9%
75,000 - 99,999	34	2.2%
\$100,000 or more	25	1.6%
Total	1,554	100.0%
County Average⁸	\$34,860	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	264	17.0%
.01 - .49	147	9.5%
.50 - .99	421	27.1%
1.00 - 1.49	313	20.1%
1.50 - 1.99	142	9.1%
2.00 - 2.49	90	5.8%
2.50 - 2.99	49	3.2%
3.00 - 3.49	34	2.2%
3.50 - 3.99	23	1.5%
4.00 or more	71	4.6%
Total	1,554	100.0%
County Average⁸	1.03	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	266	17.1%
.01 - .99	434	27.9%
1.00 - 1.49	316	20.3%
1.50 - 1.99	174	11.2%
2.00 - 2.49	113	7.3%
2.50 - 2.99	66	4.2%
3.00 - 3.99	71	4.6%
4.00 - 4.99	37	2.4%
5.00 - 5.99	24	1.5%
6.00% or more	53	3.4%
Total	1,554	100.0%
County Average⁸	1.24%	



Winona County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	0	0.0%
\$1 - \$19,999	150	1.4%
20,000 - 39,999	2,226	20.9%
40,000 - 59,999	3,707	34.8%
60,000 - 79,999	2,629	24.7%
80,000 - 99,999	991	9.3%
100,000 - 119,999	400	3.8%
120,000 - 139,999	219	2.1%
140,000 - 159,999	143	1.3%
\$160,000 or more	189	1.8%
Total	10,654	100.0%
County Average⁸	\$63,414	

Refunds Range	Count	Percent Distribution
no refund ²	9,075	85.2%
\$1 - \$49	255	2.4%
50 - 99	239	2.2%
100 - 149	214	2.0%
150 - 199	193	1.8%
200 - 249	189	1.8%
250 - 349	247	2.3%
350 - 499	233	2.2%
500 - 999	*	*
\$1,000 or more	*	*
Total	10,654	100.0%
County Average⁸	\$28	

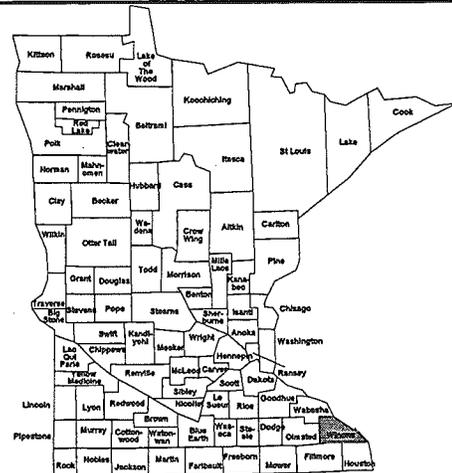
Net Tax Range	Count	Percent Distribution
0 or less ³	9	0.1%
\$1 - \$249	435	4.1%
250 - 449	1,984	18.6%
450 - 699	3,563	33.4%
700 - 999	2,565	24.1%
1,000 - 1,499	1,166	10.9%
1,500 - 1,999	401	3.8%
2,000 - 2,499	231	2.2%
2,500 - 3,099	133	1.2%
\$3,100 or more	167	1.6%
Total	10,654	100.0%
County Average⁸	\$841	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	9	0.1%
.01 - .49	119	1.1%
.50 - .99	885	8.3%
1.00 - 1.14	1,736	16.3%
1.15 - 1.24	4,136	38.8%
1.25 - 1.34	1,615	15.2%
1.35 - 1.49	1,052	9.9%
1.50 - 1.74	747	7.0%
1.75 - 1.99	270	2.5%
2.00% or more	85	0.8%
Total	10,654	100.0%
County Average⁸	1.33%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,601	15.0%
\$1 - \$9,999	730	6.9%
10,000 - 19,999	1,499	14.1%
20,000 - 29,999	1,536	14.4%
30,000 - 39,999	1,651	15.5%
40,000 - 49,999	1,417	13.3%
50,000 - 74,999	1,591	14.9%
75,000 - 99,999	335	3.1%
\$100,000 or more	294	2.8%
Total	10,654	100.0%
County Average⁸	\$40,624	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,605	15.1%
.01 - .49	126	1.2%
.50 - .99	1,257	11.8%
1.00 - 1.49	2,519	23.6%
1.50 - 1.99	1,849	17.4%
2.00 - 2.49	963	9.0%
2.50 - 2.99	568	5.3%
3.00 - 3.49	385	3.6%
3.50 - 3.99	297	2.8%
4.00 or more	1,085	10.2%
Total	10,654	100.0%
County Average⁸	1.56	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	1,609	15.1%
.01 - .99	689	6.5%
1.00 - 1.49	1,776	16.7%
1.50 - 1.99	1,810	17.0%
2.00 - 2.49	1,276	12.0%
2.50 - 2.99	864	8.1%
3.00 - 3.99	924	8.7%
4.00 - 4.99	547	5.1%
5.00 - 5.99	322	3.0%
6.00% or more	837	7.9%
Total	10,654	100.0%
County Average⁸	2.07%	



Wright County

Pay 1994 Residential Homestead Property Tax Statistical Profile:

Estimated Market Value Range	Count	Percent Distribution
0 or less ¹	1	0.0%
\$1 - \$19,999	106	0.7%
20,000 - 39,999	1,000	6.7%
40,000 - 59,999	2,701	18.1%
60,000 - 79,999	5,207	34.9%
80,000 - 99,999	3,703	24.8%
100,000 - 119,999	1,344	9.0%
120,000 - 139,999	505	3.4%
140,000 - 159,999	179	1.2%
\$160,000 or more	176	1.2%
Total	14,922	100.0%
County Average⁸	\$76,361	

Refunds Range	Count	Percent Distribution
no refund ²	11,811	79.2%
\$1 - \$49	474	3.2%
50 - 99	440	2.9%
100 - 149	346	2.3%
150 - 199	304	2.0%
200 - 249	284	1.9%
250 - 349	454	3.0%
350 - 499	721	4.8%
500 - 999	83	0.6%
\$1,000 or more	5	0.0%
Total	14,922	100.0%
County Average⁸	\$46	

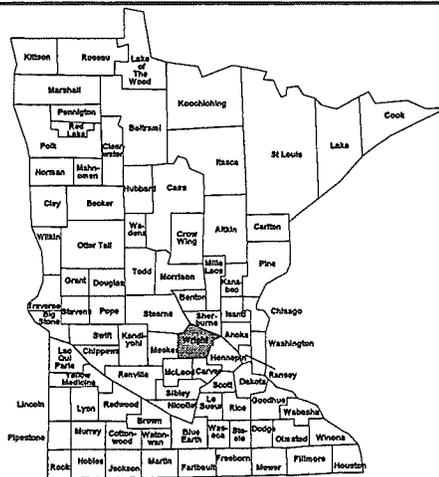
Net Tax Range	Count	Percent Distribution
0 or less ³	1,215	8.1%
\$1 - \$249	325	2.2%
250 - 449	1,042	7.0%
450 - 699	3,023	20.3%
700 - 999	4,376	29.3%
1,000 - 1,499	3,300	22.1%
1,500 - 1,999	1,070	7.2%
2,000 - 2,499	350	2.3%
2,500 - 3,099	117	0.8%
\$3,100 or more	104	0.7%
Total	14,922	100.0%
County Average⁸	\$960	

Effective Tax Rate Range (Net Tax/Market Value)	Count	Percent Distribution
0.0% or less ⁴	1,215	8.1%
.01 - .49	168	1.1%
.50 - .99	1,397	9.4%
1.00 - 1.14	4,488	30.1%
1.15 - 1.24	2,120	14.2%
1.25 - 1.34	2,587	17.3%
1.35 - 1.49	1,707	11.4%
1.50 - 1.74	1,063	7.1%
1.75 - 1.99	169	1.1%
2.00% or more	8	0.1%
Total	14,922	100.0%
County Average⁸	1.25%	

Income Range	Count	Percent Distribution
0 or less ⁵	1,547	10.4%
\$1 - \$9,999	698	4.7%
10,000 - 19,999	1,434	9.6%
20,000 - 29,999	1,918	12.9%
30,000 - 39,999	2,541	17.0%
40,000 - 49,999	2,524	16.9%
50,000 - 74,999	3,224	21.6%
75,000 - 99,999	648	4.3%
\$100,000 or more	388	2.6%
Total	14,922	100.0%
County Average⁸	\$44,112	

Ratio of Market Value to Income Range	Count	Percent Distribution
0.0 or less ⁶	1,548	10.4%
.01 - .49	130	0.9%
.50 - .99	924	6.2%
1.00 - 1.49	3,212	21.5%
1.50 - 1.99	3,492	23.4%
2.00 - 2.49	1,969	13.2%
2.50 - 2.99	1,030	6.9%
3.00 - 3.49	645	4.3%
3.50 - 3.99	447	3.0%
4.00 or more	1,525	10.2%
Total	14,922	100.0%
County Average⁸	1.73	

Tax Burden Range (Net Tax/Income)	Count	Percent Distribution
0.0% or less ⁷	2,671	17.9%
.01 - .99	538	3.6%
1.00 - 1.49	1,666	11.2%
1.50 - 1.99	2,530	17.0%
2.00 - 2.49	2,200	14.7%
2.50 - 2.99	1,472	9.9%
3.00 - 3.99	1,670	11.2%
4.00 - 4.99	788	5.3%
5.00 - 5.99	410	2.7%
6.00% or more	977	6.5%
Total	14,922	100.0%
County Average⁸	2.17%	



Footnotes for Appendix A

¹The estimated market value range of “0 or less” represents homestead parcels for which no EMV was reported.

²The “no refund” category includes owners of homestead property who either did not qualify or apply for property tax refund. The category may also include some homestead owners who actually received a refund because the social security number reported on the homestead parcel record did not match the social security number on the property tax refund processing file.

³The net tax range of “0 or less” represents homestead parcel records that received both renter and homeowner property tax refunds in 1994 (i.e. refunds paid in 1994 represent current year homeowners and prior year renters). This range also includes records for which EMV was not reported, and records for which the estimated tax amount was underestimated.

⁴The effective tax rate range of “0.0% or less” is a combination of those records in the “0 or less” market value or net tax range.

⁵The income range of “0 or less” primarily (approximately 95%) represents homestead parcel records that had no matching record on the federal tax files. Most of the remaining 5% of this range consists of records with valid cases of federally adjusted gross income that is actually “0 or less”. However, these valid cases were collapsed into this category because they often represent unusual circumstances.

⁶The ratio of market value to income range of “0.0 or less” is a combination of those records with either EMV or income in the range of “0 or less”.

⁷The tax burden range of “0.0% or less” is a combination of those records represented in the net tax range and the income range of “0 or less”.

⁸Averages are based on the total number of residential homestead records in each county excluding those in the “0 or less” and “no refund” categories.

* To preserve confidentiality, cells with three observations or less are suppressed.

Appendix B

Description of The Property Tax - Income Database (The Voss Database)

As part of a tax compliance program incorporating all major Minnesota taxes, the 1986 legislature passed M.S. 273.124, Subd. 13, requiring homeowners applying for homestead status on their property to file a homestead application with their county assessor. Homestead status is considered a tax compliance issue because of the reduced class rates on homesteads verses non-homesteads due to lower class rates. The homestead applications format and content vary slightly from one county to the next, but all must include the names and social security numbers of all owner occupants of a property receiving homestead status.

After compiling the data into one file, each county is required to submit this homestead data to the Department of Revenue. In addition to the names and social security numbers provided on the homestead application, the county, upon request from the Department, includes additional information on each parcel of property. For example, the county would include the parcel identification number, the estimated market value, location indicators, and the homestead property type (i.e. residential, farm, or manufactured home). Once the Department receives this data from all counties, it is compiled into a single data set. By comparing the lists of property owners' social security numbers, the Department can detect possible duplicate or improper claims of homestead. A list of potential improper claims is supplied from the Department to the county assessor where the possibly improper claim is made. The county assessor then investigates each property on the list to determine if the homestead classification was improperly claimed.

The requirement to report social security numbers (in 1986) provided the groundwork for linking property tax and income data. The law mandating this data file was passed in 1987 and is often referred to as the "Voss database" after Representative Gordon Voss who sponsored the legislation.

One significant problem with the database is that counties are given some latitude in their reporting on farm homesteads. This creates a problem when trying to create any meaningful statistics for farm homesteads. When reporting values for farms, some counties report the market value of the house, garage, and immediate surrounding one acre of land, while others include the market value of the entire farm homestead. Because of these inconsistencies, farm homesteads are *not* included in this particular study.

It should also be pointed out that some discrepancies are found when the market values reported on the Voss database are compared to the assessment abstract market values. Statewide the Voss file reflects approximately 2% less in total residential homestead market value than the assessment abstract. Part of this is due to timing differences in reporting the data which can fail to capture changes in property classifications. For example, the Voss file does not reflect any mid-year homesteads. Mid-year homestead status is granted through December 15th, and

requires a December 1st owner/occupancy. Mid-year homesteads receive the same benefits as a full year homestead, and most are reflected on the assessment abstract.

Considering that there were over 1.2 million homesteads statewide on January 2 1993, the creation of this database is no small undertaking. Starting with the data supplied by the counties, an extensive amount of editing, file matching and calculating is required before the file is complete. The editing includes everything from conversions for improper use of city or town codes, inserting region codes, and eliminating or combining duplicate records, to supplying missing data. File matching includes a match to the income tax file and the property tax refund file. The market value submitted on the file by the county assessor is used to calculate a tax amount for each parcel. This calculation process, along with the elements presented on the tables, are explained in more detail below.

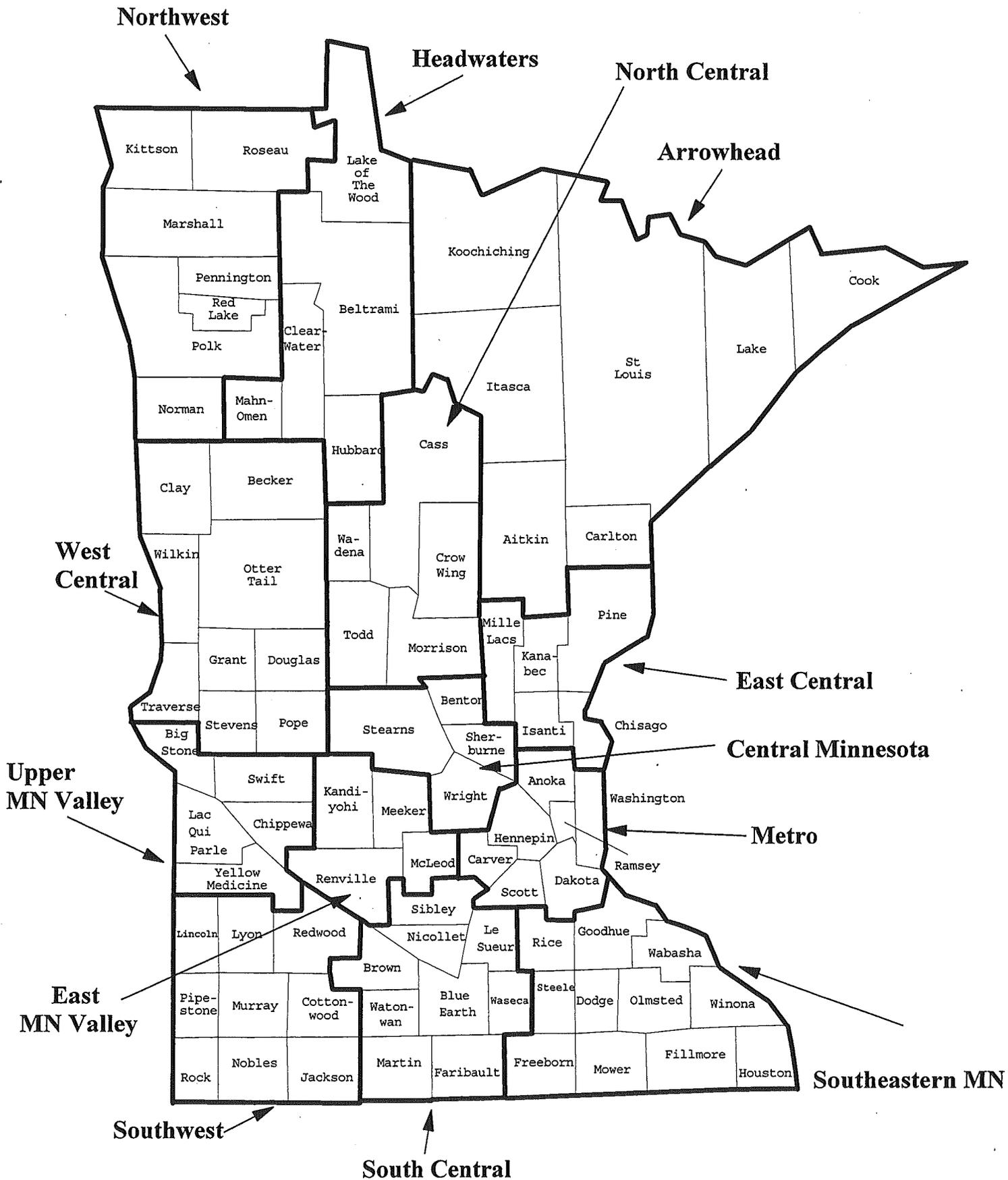
1. *Estimated Market Value* - this field represents the assessors full estimated market value of the homestead portion of each parcel. This data is provided directly by each county. The market value range of "0 or less" include parcels that either had a reported value of \$0 or less or were blank. Parcels with these reporting problems represent 0.1% of all state parcels for pay 1994.
2. *Property Tax Refunds* - this field is the sum of the regular property tax refund and the targeted or special refund. This refund data is added to the Voss file by matching the two files using social security numbers. The "no refund" range represents the number of times that there was not a match between the two files. The number of mismatches reflects the fact that many homeowners do not qualify for a property tax refund, but it should also be noted that approximately 4% of the refund dollars are lost in this match for other reasons. Statewide, 78.8% of the residential parcels had no identifiable property tax refund.
3. *Net Tax* - this field shows property tax after property tax refunds. This field is calculated by taking each parcel's market value (limited market value in this case) and multiplying it by the appropriate class rate to arrive at the parcels tax capacity. The class rates for residential homestead property are 1% for the first \$72,000 in market value and 2% for the market value over \$72,000. The tax capacity for each homestead is then multiplied by a local tax rate to arrive at the parcels gross tax. The local tax rate file, generated by the Department, reflects the average city or town local tax rate for the same payable year. The next step in creating the net tax amount involves computing the taconite homestead credit for qualifying homesteads. Homeowners in certain cities and towns located in the seven counties where taconite iron production occurs receive additional homestead credit that must be subtracted from their property tax. The final step is to subtract both the regular and the targeted or special refund amounts to arrive at the net tax. The net tax range of "0 or less" includes 14,520 (1.3%) residential homestead parcels. In some cases, a negative property tax occurred because the calculation is based on an average local tax rate which can vary from the actual rate for any given homestead parcel. Therefore, in some cases the estimated tax (before credits) may be less than the reported property tax refund which is based on actual property tax liability. However, a valid negative net tax can occur if a particular homeowner was also a renter in the same year and qualified for both types of refunds. The refund on the Voss database would be

the sum of the homeowner's and renter's refund amounts. In some cases this amount will exceed the homestead property tax liability.

4. *Effective Tax Rate (Net Tax/Market Value)*- This is equal to the net property tax after refunds divided by the estimated market value, expressed as a percentage.
5. *Income (Federally Adjusted Gross Income FAGI)* - This is the federally adjusted income amount as reported to the Department of Revenue. The "0 or less range" includes any field where \$0 or less was reported or where there was a blank datafield. While it is possible to have income less than zero it is important to point out that a zero was also recorded on the file when any parcel record did not match with the Federal Income file. This creates a problem because valid zeros can not necessarily be distinguished from invalid zeros. Of the statewide total 142,343 in the "0 or less" range, it is estimated that 95 percent represented households for which FAGI was not available because there wasn't a match with the federal income file.
6. *Ratio of Market Value to Income (Market Value/FAGI)* - This ratio is used as a proxy for housing consumption - the greater the ratio, the greater the degree of housing consumption. For example, a ratio equal to 1.80 for homeowner "A" indicates that the market value of the home is 80 percent greater than annual income. Conversely, a ratio of .70 for homeowner "B" indicates that market value is 30 percent less than income. From this it can be assumed that homeowner "A" spends a greater share of annual income for housing than does homeowner "B".
7. *Property Tax Burden* - This is equal to the net property tax divided by federally adjusted gross income, expressed as a percentage.

Appendix C

Minnesota Counties Grouped by Economic Development Regions



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