

**STATE OF MINNESOTA
DEPARTMENT OF REVENUE**

PROPERTY TAXES LEVIED IN MINNESOTA

1985 ASSESSMENTS

TAXES PAYABLE IN 1986



Cover Photo

**Residence of John E. Lockwood
501 5th St. S.E.
Minneapolis, Minnesota
ca. 1894**

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F O R E W O R D

Property tax is a very important source of revenue for all local units of government: cities, townships, school districts, special districts and county government. The State Government of Minnesota has not levied a property tax since 1966.

Property Taxes Levied in Minnesota is divided into five sections. Section I is a review of the Minnesota property tax system. It discusses property valuation and how tax levies and mill rates are determined. Section II contains historical data (from as far back as 1925) and shows how taxes and values have changed over the years. Section III looks at current year values, both market and assessed, of the various classifications of property. Section IV is devoted to current year tax data, including information on taxes levied and credits. Section V consists of information on mobile home values and taxes.



MINNESOTA
COUNTY MAP

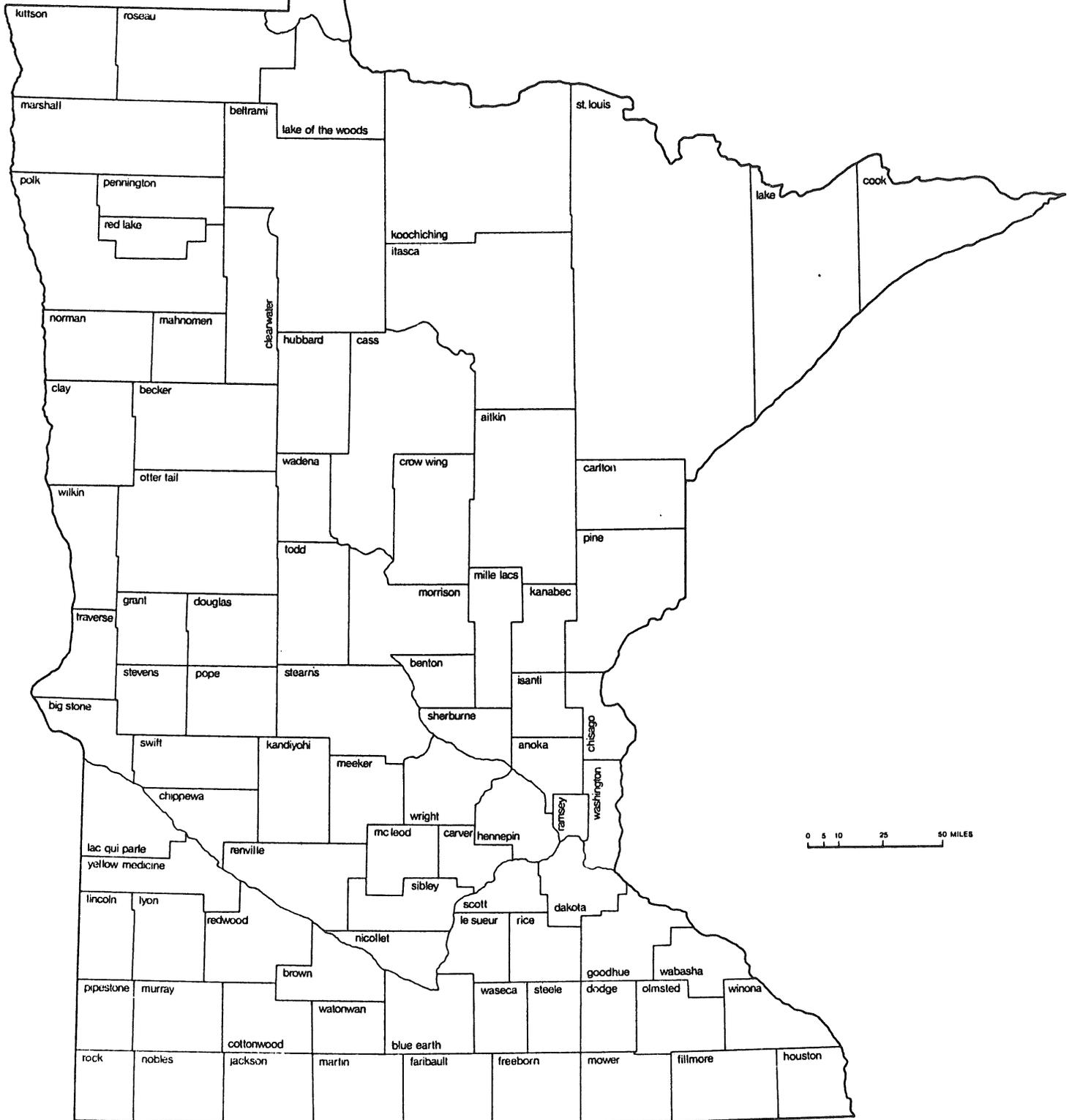




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SECTION I

Review of the Minnesota Property Tax System

1. Determination of Values
2. Determination of Mill Rates, Gross Tax and Net Tax
3. Collection of Taxes
4. Mobile Homes

REVIEW OF THE MINNESOTA PROPERTY TAX SYSTEM
TAXES PAYABLE IN 1986

Property tax is the major source of revenue for local governmental units and school districts in the state of Minnesota. The State has not levied a property tax since 1966. The property tax is an ad valorem tax (a tax in proportion to value). The property tax on a particular parcel of property is primarily based on its market value, the total assessed value within the taxing district, and the property tax budget requirements of all local governmental units located within the taxing district.

The following is a general description of and background information on the property tax system in Minnesota and the laws which were applicable to taxes payable in 1986.

1. Determination of Values

A. Assessors

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

B. Taxable Property

The assessor, aided by his deputy and local assessors, determines the estimated market value of all taxable properties within his jurisdiction as of January 2 of each year, except state-assessed properties such as public utilities, railroads, air-flight property and minerals. All properties within a taxing district are reassessed once every four years. One-fourth of the parcels within the taxing district are assessed each year so that all parcels can be reassessed at least once in a four-year period. (Property which is exempt from taxation is assessed once every six years--see Exempt Property, on the following page).

After the market values have been determined, the properties are assigned a classification according to how the property is used, i.e., commercial, agricultural homestead, etc. Each classification has a percentage rate which is applied to the market value to determine the assessed value. The assessed value is the value used in determining mill rates.

Note: Prior to the 1972 assessment, the market value was divided by three to arrive at an "adjusted market value." The various classification rates were then applied to the adjusted market value to determine the assessed value. Thus, assessed values for taxes payable in 1972 were approximately one-third of what they were for taxes payable in 1973. Since mill rates are in part based on assessed value, mill rates for payable 1972 were approximately three times what they were for payable 1973. (See Table 1, page 23.)

C. Exempt Property

Certain types of property are exempt from ad valorem taxation. These properties are reassessed once every six years, with the most recent assessment being made in 1980.

Exempt real property includes Indian lands, public property, educational facilities, religious and charitable institutions. Exempt personal property includes farm livestock, farm machinery, furniture, inventories, and tools and machinery of service/retail/wholesale/manufacturing businesses, furnishings of rental units if the rental value is subject to sales tax, and containers in the possession of the consumer during consumption if the sale of the commodities is subject to the sales tax. Household goods are also exempt as are intangibles such as stocks, bonds and insurance policies.

Since 1973 exempt property also includes the value of commercial/industrial tools, implements, machinery, and equipment which is attached to or installed in real property for use in business or production activity conducted thereon, excepting public utility attached machinery.

D. Property Classifications

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

Class 1 - Iron Ore (mined or unmined), assessed at 50% of full and true value.

Class 2 - Household goods and personal effects, assessed at 25%.

Class 3 - Unplatted real estate, livestock, farm produce, inventories and manufacturers' tools, assessed at 33 1/3%.

Class 4 - All other properties, primarily urban real estate, assessed at 40%.

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

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

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

Since 1941, there have been changes in the property classification laws made during every legislative session. The next major reform to the property tax system came in 1967 with the passage of the "Tax Reform and Relief Act." The tax relief programs created by the Act were designed to reduce the burden of local property taxes by reducing the costs of local government and providing taxpayers with reimbursements linked to

property tax payments. The state took increased fiscal responsibility for local costs. Under this Act all farm livestock and machinery were exempted from property taxation. Businesses were given the option to exempt either inventory or tools and machinery. Other property tax relief programs not relating to the property classification system were also enacted, such as the homestead credit, renters' credit, senior citizen income tax credit, local government aids and elimination of the state property tax levy.

Today, the property classification system has evolved into many classes of property and assessment percentages accordingly. Following is a listing of the property classifications used for the 1985 assessment, taxes payable in 1986.

REAL PROPERTY

Class	Year Enacted	Description	Percent of Market Value
1	1913	Unmined Iron Ore	50%
1a	1913	"Low Recovery" Iron Ore	30 to 48½%
1b		Severed mineral interests tax	*
3	1923	Agricultural non-homestead	18%
3	1959	Seasonal residential for recreational purposes:	
		a. Commercial, but not used for more than 200 days per year (example: resort).	21%
		b. Non-commercial (example: cabin)	21%
3	1974	Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas or petroleum products which are fixtures to real property	33-1/3%
3a	1959	Commercial seasonal recreational residential not used for more than 200 days per year which includes a portion used as a homestead by the owner	12%
3b	1933	Agricultural homestead	
		1st \$64,000 market value	14%
		Excess of market value over \$64,000	18%
3c	1933	Residential homestead**	
		1st \$64,000 market value	18%
		Excess of market value over \$64,000	29%

* 25¢ per acre annually (tax became effective January 1, 1975). Each parcel is subject to minimum annual tax of \$2.00.

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

REAL PROPERTY

Class	Year Enacted	Description	Percent of Market Value
3cc	1953, 1969 & 1974	Paraplegic veterans, homesteads of blind and permanently and totally disabled persons 1st \$32,000 market value \$32,000 to \$64,000 market value: agricultural Excess of market value over \$64,000: agricultural \$32,000 to \$64,000 market value: residential Excess of market value over \$64,000: residential	5% 14% 18% 18% 29%
3d	1971	Non-homestead residential a. Apartments with four or more units not qualifying as Title II National Housing b. Land of Title II National Housing	34% 34%
3dd	1979	Non-homestead residential one, two or three units	28%
3e	1957	Timberland	18%
4	1981	All other real property 4c Commercial, industrial, public utility land and buildings, railroad operating property: 1st \$60,000 market value	28%
	1974	4a Commercial, industrial, public utility land and buildings, railroad operating property: Excess over \$60,000 market value	43%
	1980	4b Vacant land	40%
	1982	4d Employment Property (Enterprise Zones) 1st \$50,000 or 1st \$60,000 market value Excess over \$50,000 or over \$60,000	20% or 28% 21.5% or 38.5%
None	1973	Type I and II Apartments Five or more stories (structures only) Four or less stories (structures only)	25% 34%
None	1969	Housing for elderly or for low and moderate income families financed by direct federal loan or federally insured loan pursuant to Title II of the National Housing Act or the Minnesota Housing Act. Structures only.	20%
None	1971	Housing for elderly or for low and moderate income families financed by a direct loan or insured loan from the Farmer's Home Administration and located in a municipality under 10,000 population. Structures only.	10%

PERSONAL PROPERTY

Class	Year Enacted	Description	Percent of Market Value
3		Structures on leased public lands in rural areas	21%
3		Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas or petroleum products which are fixtures	33-1/3%
3		Leased agricultural real estate of exempt land (M.S. 272.01, Subd. 2)	18%
3f	1969	Owner occupied residences on leased public or railroad lands	***
3g	1981	Leased homestead on land owned by occupant	***
4****		Structures on leased public lands in urban areas	28% & 43%
		Structures on railroad operating right-of-ways	28% & 43%
		Leased all other (non-agricultural) real estate of exempt land (M.S. 272.01, Subd. 2)	28% & 43%
		Systems of electric, gas and water utilities	28% & 43%

*** Buildings receive classification rate as if they were homesteaded real property within the scope of Class 3b, 3c or 3cc, whichever is applicable.

**** Assessed at 28% on first \$60,000 of market value and assessed at 43% on excess.

CLASSIFICATIONS NO LONGER ASSESSED

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

- 3 Personal - Inventories, stocks of merchandise of sorts, all materials, parts and supplies, furniture and equipment, manufacturer's materials, manufactured articles including the inventories of manufacturers, wholesalers, retailers and contractors, and the furnishings of a room or apartment in a hotel, rooming house, tourist court, motel or trailer camp, and tools and machinery which, by law are considered as personal property
- 3a Agricultural products in the hands of the producer
- 3j Petroleum refinery's personal property
- 3 Real - Machinery which constitutes fixtures to real estate except public utilities under ad valorem taxation

E. Market Value Increase Limitation

The 1973 Legislature created the concept of limited market value by placing a 5% reassessment on homestead property. In 1975 this limit was repealed and the annual market value increase for any property for the 1975 through 1978 assessments was limited to 10 percent or one-fourth of the total amount of increase from the previous year, whichever was greater. In 1979 a change was made in the formula used in determining the limited market value on property for the 1979 assessment and the elimination of the limited market value on property for the 1980 assessment. For the 1979 assessment, the amount of increase in the limited market value was 10 percent of the 1978 limited market value or one-half of the difference between the 1978 limited market value and the 1979 estimated market value, whichever amount was greater. This limited market value was the base to which the property classification assessment percentages referred to in Item No. 4 above were applied to arrive at the assessed value for assessment years 1975 - 1979. Beginning with the 1980 assessment, the limited market value on property was eliminated, and the estimated market value is now the base to which the property classification assessment percentages are applied to arrive at the assessed value.

F. Review and Equalization

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

2. Determination of Mill Rates, Gross Tax and Net Tax

A. Auditors

Each county elects a county auditor, who, among other things, keeps a record of all taxable property in the county, and delivers a list of property owners and their respective taxes to the county treasurer. Along with other duties, the auditor is also responsible for determining mill rates based on the property tax budgets of local governmental units.

Each local unit of government determines the amount of money it will need to fund their various services (such as fire protection, street maintenance, etc.) for the coming year. They then prepare their budgets by figuring the costs of these services and determining where the finances for the budget will come from. The finances come from various sources including parking meters, state and federal aids, fines, licenses, permits, municipal liquor stores, local sales taxes, etc. The portion of the budget that will need to be financed by property taxes is then determined.

The property tax budgets of all local taxing districts are given to the county auditor who determines mill rates by dividing the budget amounts by the taxable value. Taxable value is different from assessed value in certain taxing districts where tax increment assessed value, certain power line values and fiscal disparities contribution assessed values are present. (See Item C. Adjustments to Assessed Value listed below.) These values are subtracted from the total assessed value to get the taxable value used in calculating mill rates.

B. Levy Limitations

Before determining mill rates, the county auditor assures that the budget levies are within certain limits. These limits, initially enacted by the 1971 Legislature, control the amount of revenue that can be raised by means of property tax levies. There are two basic overall levy limitation laws: one pertains to local government and the other pertains to school districts.

C. Adjustments to Assessed Values

As mentioned before, taxable value is the value used in determining local mill rates. In many cases, taxable value and assessed value are the same. However, there are cases where certain values must be deducted from the assessed value to determine the taxable value. Values which are deducted are as follows.

1. Power Line Assessed Value

Ten percent of the assessed value of electrical transmission lines over 200KV in organized townships and cities is excluded from the value used in determining mill rates. After local mill rates are determined, the revenue produced by applying the prevailing local mill rate to the excluded 10% of value is then used to finance the power line credit for cities and organized townships (see Power Line Credit, page 210).

2. Tax Increment Financing Districts

Tax increment financing provides a means of financing renewal and renovation projects. Prior to the Tax Increment Financing Act of 1979, there were seven basic types of tax increment financing districts which were authorized by general or special laws:

- 1) Housing and Redevelopment Authority (M.S. Chapter 462 - Laws 1957, Chapter 810);
- 2) Port Authority (M.S. Chapter 458 - Laws 1957, Chapter 812);
- 3) Municipal Industrial Development (M.S. Chapter 473 - Laws 1967, Chapter 297);
- 4) Minnesota Rural Development Finance Authority (M.S. Chapter 362A - Laws 1971, Chapter 920);
- 5) Municipal Development District (M.S. Chapter 474 - Laws 1974, Chapter 485);
- 6) Metropolitan Housing and Redevelopment Authority (M.S. Chapter 473 - Laws 1975, Chapter 13)
- 7) St. Paul Urban Renewal (Laws 1963, Chapter 891);
Hopkins Development Districts (Laws 1971, Chapter 548);
Minneapolis and Robbinsdale Development Districts (Laws 1971, Chapter 677);
Red Wing Development Districts (Laws 1971, Chapter 196);
Duluth Development Districts (Laws 1973, Chapter 761);
St. Paul Development Districts (Laws 1973, Chapter 764)

Today, there are basically three types of increment districts that can be set up under current statutes:

- 1) Redevelopment Districts
- 2) Housing Districts
- 3) Economic Development Districts

Although these types of districts have particular, distinguishing characteristics, all have one thing in common: the authority to retain the "tax increment." The "tax increment" is the difference between the original assessed value and current-year assessed value of the properties within the tax increment financing district. This tax increment value is deducted from the total assessed value of the taxing district when local mill rates are calculated. The local mill rate is applied to the tax increment value amount and the revenue from this is used to finance project debt.

For example, a district had an original assessed value of \$500,000. The current year assessed value of the property, however, increased to \$750,000. The county auditor uses only the original assessed value of \$500,000 when determining mill rates. The difference between the two values, \$250,000, is the "tax increment value". This \$250,000 value times the total local mill rate equals the tax increment amount which the county auditor distributes to the affected tax increment district.

Tax increment values and taxes can be found in Table 28 page 70.

3. Fiscal Disparities

The Metropolitan Development Act, more commonly known as "Fiscal Disparities", was first implemented for taxes payable in 1975. It established a new property tax system for the seven metropolitan counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott and Washington. Although the law is complex, it can be briefly summarized as follows:

Forty percent of the increase in commercial-industrial (including public utility and railroad) assessed valuation in each assessment district since 1971 is contributed to an area-wide tax base. Using the factors of population and real property market value per capita, a distribution index is calculated. This index is employed in determining what proportion of the assessed value in the area-wide tax base shall be distributed back to each assessment district. This amount is referred to as distribution assessed value.

A taxing district's budget levy is reduced by the levy amount it is permitted to spread on the area tax base. Its area levy amount is its distribution assessed value multiplied by its prior year mill rate. The reduced budget levy divided by the taxing district's local taxable value (assessed value less contribution assessed value) equals its current year levy mill rate. The local mill rate times the assessed value less contribution value is equal to the local portion of each district's property tax budget levy; whereas, the prior year local mill rate times the distribution value is equal to the area-wide portion. Each metropolitan county auditor certifies to the administrative auditor the area-wide portions of the levy for each district located within his county. The administrative auditor then computes an area-wide mill rate by dividing the total of the area-wide levies by the total area-wide tax base.

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

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

D. Mill Rate Determination

When the property tax levy portions of all taxing districts' budgets have been set and when taxable values have been determined, the levy for each district (i.e., county, city, town, school and special taxing districts) is spread against the respective taxable values to determine the local mill rates. Basically, the mill rate is calculated by dividing the property

tax budget levy by the total taxable value. For example, if a county's levy were \$1,000,000 and the total taxable value were \$50,600,000, the total county mill rate would be calculated as follows:

$$\$1,000,000 \div \$50,600,000 = .0197628 \text{ or } 19.763 \text{ mills}$$

The total of each taxing district's individual mill rates is the total local mill rate, which is applied to individual properties to determine the amount of property tax which is owed.

E. Mill Rate Exceptions

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

1. Fire Protection Districts

Township mill rates are influenced by the presence of special fire protection districts (Minnesota Statutes 1984, Section 368.85). Any organized town may, through a majority vote cast by the electors within the proposed district, establish a territory which will receive fire protection. A fire district consists of compact and contiguous property of which at least 25 percent of the total assessed value of taxable real property therein is classified as homestead property and other buildings or structures. All costs of a fire protection district are borne by the property taxpayers located within its boundaries. The cost of the fire district is reflected in a higher municipal mill rate for the concerned property. Property outside of the district does not contribute tax dollars toward this protection.

2. Rural-Urban Service Districts

A factor to be considered in the calculation of city mill rates is the rural-urban service district. A rural service district and an urban service district which are adopted by ordinance constitute "separate taxing districts for the purpose of all municipal property taxes except those levied for the payment of bonds and judgments and interest thereon." (Minnesota Statutes 1984, Section 272.67.) Only unplatted lands which are rural in character and which are not developed for commercial, industrial or urban use can become rural service districts. Such land is not benefited to the same degree as other lands by municipal services financed by general taxation. An urban service district consists of all lands within the boundaries of the municipality which are not included in the rural service district. Lesser benefits within a rural service district result in lower mill rates for taxpayers within its boundaries than for taxpayers located within the boundaries of the complementary urban service district.

F. Gross Tax

After all mill rates have been determined, the gross property tax for a parcel of property is calculated by applying the sum of the mill rates of all local taxing districts (under whose jurisdiction a property lies)

to the individual property's taxable value. As an example, a property has a taxable value of \$20,000. The gross tax would be calculated as follows:

Taxable Value	\$20,000
Total Local Mill Rate	x 84.736 mills (or .084736)
Total Gross Tax	\$ 1,694.72

G. Property Tax Credits

In many instances, the total gross tax will not be the total amount of property tax paid by an individual taxpayer. This is due to the existence of property tax credits. These credits are deducted from the gross tax when determining the actual amount of tax the individual property owner must pay. The property tax credits in existence for taxes payable in 1986 are as follows, listed in the order that they are deducted from the gross tax.

1. Disaster Credit (MN Stat. 273.123)

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

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

The county assessor reports both the assessed value based on the pre-disaster market value and the assessed value based on the post-disaster average market value to the county auditor. The difference between the two assessed values is then multiplied by the prevailing local mill rate to determine the amount of disaster credit. There is no maximum credit limitation for the disaster credit. The amount of the credit is deducted from the gross tax on the property tax statement for that parcel. The state makes payment of the credit directly to the local taxing districts. (There are no counties using the disaster credit for taxes payable in 1986).

Eligible mobile home properties can also receive the disaster credit.

2. Wetlands Credit and Reimbursement (MN Stat. 273.115)

Wetlands credit and reimbursement were established by the 1979 Legislature as an incentive for owners of wetlands to keep the wetlands in their natural state, and to reimburse local taxing districts for revenues lost as a result of wetlands' tax exemption. The credit and reimbursement first became effective for taxes payable in 1981.

For taxes payable in 1986, local taxing districts are reimbursed for revenues lost due to tax exemption of qualifying wetlands of at least

one acre (2½-acre and 10-acre minimums in certain cases). The reimbursement is determined by multiplying the 1979 assessed value of the wetlands property by the current-year total mill rate for the taxing area in which the wetlands are located. Reimbursement is made only for those wetlands which had a 1979 assessed value of at least \$5.

The wetlands credit is determined by multiplying the current-year average estimated market value of an acre of tillable land (in the township or city where the wetlands are located) by the number of wetlands acres owned. This value is then multiplied by 5 mills, resulting in the amount of tax reduction. Any excess credit over the tax liability on the parcel containing the wetlands can be applied to the tax liability on any same-owner parcel which is contiguous to the parcel containing the wetlands. Owners of wetlands must apply to receive the wetlands credit.

The wetlands credit and reimbursement apply to both homestead and non-homestead property. The amount of the credit is deducted from the gross tax on the property tax statement for that parcel. The state makes payment of the credit directly to the local taxing districts. (See Table 43, page 207).

3. Native Prairie Credit and Reimbursement (MN Stat. 273.116)

The native prairie credit and reimbursement were established by the 1980 Legislature as an incentive for owners of native prairie to keep the native prairie in their natural state, and to reimburse local taxing districts for revenue lost as a result of native prairie tax exemption. As with wetlands credit and reimbursement, the native prairie credit and reimbursement became effective for taxes payable in 1981.

For taxes payable in 1986, local taxing districts are reimbursed for revenues lost due to tax exemption of qualifying native prairie land of at least 10 acres (at least 5 acres in certain southern counties). The reimbursement is determined by multiplying the 1979 assessed value of the native prairie property by the current-year total mill rate for the taxing area in which the native prairie is located.

The native prairie credit is determined by multiplying average market value per acre by the number of native prairie acres in the parcel. This value is then multiplied by 15 mills to find the tax reduction amount. Any excess credit over the tax liability on the parcel containing the native prairie, can be applied to the tax liability on any same-owner parcel which is contiguous to the parcel containing the native prairie or, if there is no contiguous parcel, the excess can be applied to a parcel in the same city or township, or to a parcel no farther than two cities or townships from the parcel with the native prairie land.

As with wetlands, the native prairie credit and reimbursement apply to both homestead and non-homestead property. The amount of the credit is deducted from the gross tax on the property tax statement for that parcel. The state makes payment of the credit directly to the local taxing districts. (See Table 44, page 209).

4. Power Line Credit (MN Stat. 273.42)

The power line credit was established by the 1980 Legislature as a means of reducing the property tax burden of those taxpayers whose properties have high-voltage electrical lines passing over them. This credit first became effective for taxes payable in 1982.

Prior to 1982, utility companies made direct payments to qualifying property owners in organized and unorganized townships to compensate them for having these high voltage lines pass over their property. Beginning with taxes payable in 1982, qualifying property owners in cities and organized townships were given a property tax credit to reduce their gross property tax. In 1983, qualifying property owners in unorganized townships were also made eligible to receive the tax credit. Since that time and for taxes payable in 1986, owners of property classified as farm, residential, apartment, etc., are given a credit which is calculated by the county auditor and applied against the gross property tax. In order to qualify for this credit, the property must be crossed by a transmission line of 200KV or more which was constructed after June 30, 1974.

For qualifying property owners in unorganized townships having these high voltage lines pass over their property, the credit is calculated as follows. A fraction, determined by dividing the length of high voltage line over the parcel by the total length of high voltage line running over all property within unorganized townships in the county, is multiplied by the total amount of the utility property tax credit fund (10% of tax revenue generated by all transmission lines in unorganized townships and lines under 69KV in organized townships) within the county for that year. The calculated amount is then deducted from the gross property tax.

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

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

The amounts of the credit are distributed by the county auditor to the local taxing districts in which the properties receiving the credit are located.

5. Agricultural Preserves Credit (MN Stat. 473H.10)

The agricultural preserves credit was established by the 1980 Legislature as part of the Metropolitan Agricultural Preserves Act. The

credit was created as a means of encouraging and keeping farming within the seven-county metropolitan area. The credit first became effective for taxes payable in 1983.

For taxes payable in 1986, the credit is based on the assessed value of land and non-residential buildings (used for agricultural purposes) which are located in a designated agricultural preserve. The credit is based on the difference between the prevailing total local mill rate and 105% of the previous year's statewide average total mill rate within townships. The difference between the two mill rates is the agricultural preserves credit mill rate. This mill rate is then applied to the land and non-residential buildings within the agricultural preserve to determine the credit amount.

If the total local mill rate is less than 105% of the previous year's statewide average mill rate for townships, there is no credit. This credit is given only to lands meeting the requirements for designation as agricultural preserves as found in MN Stat. 473H.03. The amount of the credit is deducted from the gross tax on the property tax statement for that parcel. The state makes payment of the credit directly to the local taxing districts. (See Table 46, page 211).

6. Enterprise Zone Credit (MN Stat. 273.1314)

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

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

For taxes payable in 1986, six counties in Minnesota reported enterprise zone property tax credits. (See Table 46, page 211).

7. State School Agricultural Credit (MN Stat. 124.2137)

School agricultural aid was established in 1933 as a means of reducing the tax rate within the school district maintenance fund for agricultural property owners. The aid was initially set up as a mill rate differential, shifting the tax burden for school district maintenance to non-agricultural properties.

In 1971, the Legislature made provisions for payment of state aid to finance the 8.3 mill difference between the agricultural and non-agricultural school mill rates. This difference in mill rates was in effect for taxes payable through 1976, when the mill rate differential was replaced by a state-paid property tax credit. From 1977-1983, the credit was based on a tax reduction equal to an amount

produced by applying certain mill rates to certain portions and types of agricultural property. For taxes payable 1984-1986, the credit is based on a reduction equal to a certain percentage of the total tax on certain portions and types of agricultural property. (These mill rates and percentages can be found in Table 17, page 43).

For taxes payable in 1986, agricultural homestead property up to 320 acres can receive a tax reduction equal to 36 percent of the total tax levied on the assessed value of this portion of the property, excluding the house, garage and one acre. All other farm property and class 3e timberlands receive a reduction of 26%. Seasonal recreational property receives a reduction in tax of 15%. The maximum amount of tax reduction that owners of seasonal recreational property can receive is \$100. Also, the amount of the tax reduction cannot exceed the amount of the school district levy on a specific property. This credit is paid entirely to the school district by the state.

Eligible mobile home properties can also receive the 15% agricultural aid credit.

8. Homestead Credit and Taconite Credits (MN Stat. 273.13, 273.135, 273.1391)

The homestead credit is the oldest and largest state-paid property tax credit given to taxpayers. The credit was created by the 1967 Legislature to reduce the property tax burden of both residential and agricultural homeowners.

For taxes payable in 1986, the homestead credit is equal to 54% of the gross tax (less any other credits excluding the taconite credits). The credit is based on a market value limit of \$68,000 (for residential properties) and cannot exceed \$700. (See Table 13, page 39). The amount of the credit is deducted from the gross tax on the property tax statement for that parcel. The state makes payment of the credit directly to the local taxing districts.

The taconite homestead credit was created by the 1970 Legislature. This credit benefits homeowners on the "Iron Range" of Minnesota, where taconite production companies pay a production tax in lieu of certain property taxes.

For 1986, homeowners in taconite tax relief areas receive a credit of either 57% or 66% (depending on certain criteria such as the value of the iron ore in the assessment district, proximity to mines, etc.) in addition to the homestead credit. The maximum amount of this credit is \$450 for those receiving the 57% credit and \$505 for those receiving the 66% credit. The taconite homestead credit is calculated and deducted from the gross tax after the 54% homestead credit is deducted. (See Table 15, page 41). It is paid by the state from a portion of taconite production tax receipts.

The supplementary taconite homestead credit was created by the 1980 Legislature. This credit is given to homeowners in school districts #317 (Itasca County) and #698 (Aitkin and St. Louis counties). This credit is calculated in the same manner as the 57% taconite homestead credit. Payment of this credit is made by the state out of the general fund.

The 54% homestead credit and the regular and supplementary taconite tax relief credits are also given to eligible homesteaded mobile home properties.

H. Net Tax

The net tax is derived by deducting all appropriate property tax credits from the gross tax. The net tax amount is the total amount of property tax due, except in cases where there are special assessments added to the net tax.

Special assessments involve the funding of such projects as streets, curbs, sidewalks, ditches, and storm sewers. When any of these improvements are made to an individual's property, that individual is said to have benefited directly from the improvement. The amount of the special assessment is based on how much the individual property benefits from the improvement. It is not based on the value of the owner's property. Thus, special assessments are not a tax and are not included in the amounts used to determine mill rates. They are added to the individual's net property tax and are shown as a separate item on the tax statement. The special assessment amount is added to the net tax amount to determine the total amount of tax due.

3. Collection of Taxes

The county auditor sends a list of all property owners, and the amount of property tax each must pay, to the county treasurer.

A. Treasurers

It is the duty of the county treasurer to collect all taxes as determined by the county auditor, as well as special assessments, and any fines or penalties that may be involved. The treasurer prepares tax statements using the information provided by the auditor and must mail the tax statements by January 31 of each year.

B. Tax Payments

Property taxes may be paid to the county treasurer in two equal installments. For personal property taxes over \$10, one-half the amount must be paid by February 28, and the remaining half must be paid by June 30. For real estate taxes over \$50, half of the total tax is due by May 15, and the remaining half is due by October 15. If the personal property tax is \$10 or less, the entire amount must be paid by February 28. If real estate taxes are \$50 or less, the entire amount must be paid by May 15.

C. Tax Penalties

1. Personal Property

If the amount of personal property tax is \$10 or less, it becomes delinquent on March 1 after it is due. If the amount is over \$10, the first half of the unpaid tax becomes delinquent March 1, and the other half becomes delinquent on July 1. In all cases, there is an eight percent penalty added to the unpaid tax at the point it becomes delinquent.

2. Real Estate

All real estate taxes become delinquent on May 16. At that point, a three percent penalty is charged on unpaid homestead property tax and a seven percent penalty is charged on non-homestead property. Thereafter, on the 16th day of each month, up to and including the following October 16, an additional one percent penalty for each month is charged on the unpaid tax. If the tax is more than \$50, half may be paid by May 15 and half by October 15. If the second half is not paid by October 16, both homestead and non-homestead properties are charged an additional four percent penalty. Thereafter, an additional two percent penalty on homestead property and an additional four percent on non-homestead property is added on the 16th day of each month up to and including the following December 16, if second half taxes remain unpaid.

4. Mobile Homes

Mobile homes, by statute, are called manufactured homes and are considered Class 2a property. A "manufactured home" is defined as a structure that is transportable in one or more sections, built on a permanent chassis, and designed to be used as a dwelling, with or without a permanent foundation.

If a manufactured home meets the following criteria, it is classified, assessed and taxed as if it were real estate property:

1. The owner of the home holds title to the land on which the home is situated.
2. The home is attached to the land by a permanent foundation, or is installed at its location in accordance with the manufactured homes building code (MN Stat. 327.31 to 317.34), or is affixed to the land in a manner comparable to other real estate property in the taxing district.
3. The home is connected to public utilities, has a well and septic tank system, or is serviced by water and sewer facilities comparable to other real property in the taxing district.

If the owner of the manufactured home leases the land on which it is situated and if the manufactured home meets criteria 2 and 3 above, the home is classified as 2a property, but is assessed and taxed as real property.

For the 1985 assessment, taxes payable in 1985 (see Tables 51 and 52, pages 221 to 225), manufactured homes not classified as real estate were assessed as follows:

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
2a	1959	Manufactured Homes	
		Agricultural Homesteads:	
		1st \$62,000	14%
		Over \$62,000	19%
		Non-Agricultural Homesteads:	
		1st \$31,000	17%
		2nd \$31,000	19%
		Over \$62,000	30%
		Non-Homestead	28%

The value of manufactured homes not treated as real estate are not used in the determination of mill rates for other real and personal property for that year, but they are taxed at the mill rate that was used for real and personal property for that year.

Manufactured homes classified as 2a may qualify for certain property tax credits, including the homestead credit, taconite credit, disaster credit and agricultural credit (see Property Tax Credits, page 13).

The county treasurer must send out tax statements to class 2a home owners by July 15 each year. The total amount of tax must be paid by August 31 and becomes delinquent on September 1 if not paid. A penalty of eight percent is assessed on the unpaid tax.

SECTION II

Historical Data

TABLE 1

ASSESSED VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE MILL RATES

Payable Year	Assessed Values				Average Tax Rate In Mills*	Total Taxes Levied
	Rural Land Including Structures	Urban Land Including Structures	Personal Property	Total		
1925	\$1,123,400,013	\$ 585,034,919	\$242,871,326	\$ 1,951,306,258	57.26	\$ 121,136,992
1930	1,005,674,702	709,718,458	232,259,503	1,947,652,663	63.59	133,283,850
1935	693,911,735	551,060,473	151,882,975	1,396,855,183	78.27	115,494,682
1940	662,616,101	485,305,203	173,504,673	1,321,425,977	84.63	115,806,240
1945	570,925,664	526,848,397	207,125,645	1,304,899,706	86.72	115,417,272
1950	571,619,218	642,772,757	335,838,340	1,550,230,315	126.71	201,343,601
1951	599,288,918	674,154,435	343,906,232	1,617,349,585	126.77	210,444,091
1952	590,717,621	710,025,487	381,864,210	1,682,607,318	133.40	230,418,543
1953	613,659,488	776,792,962	398,022,634	1,788,475,084	133.73	246,029,875
1954	603,604,327	809,180,612	398,250,623	1,811,035,562	143.52	268,451,507
1955	476,243,425	1,001,858,296	403,024,109	1,881,125,830	144.60	281,674,137
1956	478,143,055	1,030,894,893	409,478,982	1,918,516,930	152.55	303,962,469
1957	475,695,302	1,113,828,746	409,185,114	1,998,709,162	160.02	332,729,752
1958	478,134,758	1,140,767,939	422,374,232	2,041,276,929	175.23	372,158,036
1959	467,153,822	1,206,320,025	427,955,434	2,101,429,281	184.10	403,059,047
1960	469,369,284	1,234,766,140	423,096,471	2,127,231,895	197.18	437,737,042
1961	470,166,521	1,301,243,861	426,161,020	2,197,571,402	204.86	469,492,786
1962	472,764,956	1,333,647,300	427,606,924	2,234,019,180	217.18	508,917,467
1963	477,285,449	1,428,988,718	415,730,201	2,322,004,368	224.11	545,929,471
1964	477,527,937	1,462,641,715	396,149,678	2,336,319,330	235.22	575,431,716
1965	483,069,302	1,515,226,898	387,284,693	2,385,580,893	244.80	611,451,684
1966	486,245,805	1,553,302,220	383,554,423	2,423,102,448	254.74	646,371,729
1967	504,285,944	1,621,539,095	391,373,642	2,517,198,681	259.76	685,135,169
1968	518,995,246	1,658,855,953	171,041,247	2,348,892,446	269.85	669,657,855
1969	538,572,804	1,834,327,351	180,923,839	2,553,823,994	299.24	799,178,316

Payable Year	Assessed Values				Average Tax Rate In Mills*	Total Taxes Levied
	Homestead(a) Real Estate	Non-Homestead Real Estate	Personal Property	Total		
1970(b)	\$1,136,757,868	\$1,320,647,774	\$196,157,493	\$ 2,653,563,135	329.16	\$ 912,404,487
1971	1,387,650,140	1,498,334,437	211,823,563	3,097,808,140	335.95	1,085,163,332
1972	1,435,314,856	1,557,221,401	225,821,268	3,218,357,525	297.47	1,007,585,584
1973(c)	4,802,654,569	5,277,995,405	351,922,349	10,432,572,323	94.19	1,037,219,602
1974	5,269,918,709	5,262,897,271	375,221,681	10,908,037,661	99.15	1,136,267,789
1975	5,755,805,534	5,272,881,525	394,667,761	11,423,354,820	109.12	1,307,397,970
1976	6,647,265,816	5,753,166,101	389,608,770	12,790,040,687	101.43	1,364,549,835
1977	7,493,770,722	6,137,467,975	401,241,961	14,032,480,658	104.93	1,543,744,497
1978	7,530,961,896	6,682,802,193	418,239,441	14,632,003,530	105.16	1,612,044,585
1979	8,160,825,682	7,314,829,348	446,415,872	15,922,070,902	102.27	1,704,015,976
1980	9,505,683,776	8,107,531,615	475,455,919	18,088,671,310	97.23	1,844,022,603
1981	11,323,778,608	10,045,451,337	515,918,614	21,885,148,559	87.01	2,011,529,837
1982	13,114,795,323	11,241,977,321	656,811,198	25,013,583,842	92.15	2,430,398,968
1983	14,461,341,510	12,397,679,704	719,675,283	27,578,696,497	92.10	2,677,165,816
1984	14,576,695,214	13,025,332,751	769,447,650	28,371,475,615	98.14	2,917,675,349
1985	14,743,651,860	13,403,297,966	797,620,554	28,944,570,380	99.33	3,011,666,708
1986	14,453,260,314	13,959,525,103	828,878,681	29,241,664,098	105.47	3,224,927,332

* The statewide average mill rate is exclusive of special assessments.

(a) The homestead base values by payable year are as follows:

1970-1972...\$ 4,000	1978...\$15,000	1981.....\$25,000 and \$50,000	1985...\$31,000 and \$62,000
1973-1976...\$12,000	1979...\$17,000	1982-1983...\$27,000 and \$54,000	1986...\$32,000 and \$64,000
1977.....\$13,000	1980...\$21,000	1984.....\$30,000 and \$60,000	

(b) For payable years 1970 - 1972, due to reporting errors, Non-Homestead Real Estate contains some values that should be in Homestead Real Estate. Therefore, values for these years should not be directly compared to values for other years.

(c) The market value concept was first used for taxes payable in 1973. Under this concept, assessed values and average tax rates changed considerably.

TABLE 2

REAL AND PERSONAL PROPERTY TAXES LEVIED

Payable Year	Real Estate Levy	Personal Property Levy	Excluding Special Assessments	Average Mill Rate 1	Homestead Credit 2	Agricultural Credit	Net Tax Payable		Total Net Tax Payable Including Special Assessments
							Excluding Special Assessments 3,5	Special Assessments	
1940	\$ 95,606,023	\$16,231,364	\$ 111,837,387	84.950	\$ ---	\$ ---	\$ 111,837,387	\$ 3,968,853	\$ 115,806,240
1950	151,974,367	44,457,441	196,431,808	126.710	---	---	196,431,808	4,911,793	201,343,601
1951	159,276,120	45,757,627	205,033,747	126.770	---	---	205,033,747	5,410,344	210,444,091
1952	171,797,103	52,654,943	224,452,046	133.400	---	---	224,452,046	5,966,497	230,418,543
1953	183,994,289	55,187,350	239,181,639	133.730	---	---	239,181,639	6,848,236	246,029,875
1954	200,902,601	59,016,269	259,918,870	143.520	---	---	259,918,870	8,532,637	268,451,507
1955	211,567,410	60,438,810	272,006,220	144.600	---	---	272,006,220	9,667,917	281,674,137
1956	228,332,465	64,336,967	292,669,432	152.550	---	---	292,669,432	11,293,037	303,962,469
1957	251,988,352	67,851,261	319,839,613	160.020	---	---	319,839,613	12,890,139	332,729,752
1958	282,205,133	75,481,435	357,686,568	175.230	---	---	357,687,568	14,471,468	372,158,036
1959	306,526,493	80,343,724	386,870,217	184.100	---	---	386,870,217	16,188,830	403,059,047
1960	335,521,401	83,931,663	419,453,064	197.180	---	---	419,453,064	18,283,978	437,737,042
1961	362,402,068	87,786,658	450,188,726	204.860	---	---	450,188,726	19,304,060	469,492,786
1962	391,960,561	93,218,762	485,179,323	217.180	---	---	485,179,323	23,738,144	508,917,467
1963	426,851,600	93,521,738	520,373,338	224.110	---	---	520,373,338	25,556,133	545,929,471
1964	456,162,758	93,385,542	549,548,300	235.220	---	---	549,548,300	25,883,416	575,431,716
1965	488,887,743	95,125,616	584,013,359	244.800	---	---	584,013,359	27,438,325	611,451,684
1966	519,792,386	97,457,020	617,249,406	254.740	---	---	617,249,406	29,122,323	646,371,729
1967	552,386,485	101,471,539	653,858,024	259.760	---	---	653,858,024	31,277,145	685,135,169
1968	585,677,296	48,156,240	633,833,536	269.850	78,768,510	---	555,065,026	34,374,403	589,439,429
1969	707,742,068	56,479,097	764,221,165	299.240	95,304,787	---	668,916,378	34,977,574	703,893,952
1970	806,250,044	67,210,263	873,460,307	329.160	108,054,831	---	765,405,476	38,944,180	804,349,656
1971	966,014,565	74,683,076	1,040,697,641	335.950	127,596,363	---	913,101,278	44,465,691	957,566,969
1972	886,806,076	70,567,907	957,373,983	297.470	117,085,618	---	840,288,365	50,211,600	890,499,965
1973	948,414,991	34,245,776	982,660,767	94.190	122,753,051	---	859,907,716	54,558,835	914,466,551
1974	1,043,396,304	38,088,817	1,081,485,121	99.150	189,373,196	---	892,111,925	54,782,668	946,894,593
1975	1,202,147,416	44,353,137	1,246,500,553	109.120	206,708,572	---	1,039,791,981	60,897,417	1,100,689,398
1976	1,255,997,852	41,322,615	1,297,320,467	101.430	220,254,291	---	1,077,066,176	67,229,368	1,144,295,544
1977	1,429,088,173	43,357,669	1,472,445,842	104.930	234,562,666	29,499,567	1,208,383,609	71,298,655	1,279,682,264
1978	1,493,045,351	45,651,310	1,538,696,661	105.160	243,964,012	35,165,192	1,259,567,457	73,347,924	1,332,915,381
1979	1,580,927,494	47,385,241	1,628,312,735	102.268	254,088,892	41,634,224	1,332,589,619	75,703,241	1,408,292,860
1980	1,710,411,947	48,426,153	1,758,838,100	97.234	371,313,377	52,186,630	1,335,338,093	85,184,503	1,420,522,596
1981	1,856,574,360	47,563,239	1,904,137,599	87.006	447,233,171	70,456,204	1,372,521,102	107,392,237	1,479,913,339
1982	2,243,859,965	61,222,421	2,305,082,386	92.153	495,705,796	86,945,965	1,705,367,079	125,316,582	1,830,683,661
1983	2,473,325,197	66,699,104	2,540,024,301	92.101	521,541,062	96,947,321	1,903,773,931	137,141,515	2,040,915,446
1984	2,709,002,854	75,218,054	2,784,220,908	98.135	506,065,238	92,675,991	2,164,411,484	133,454,441	2,297,865,925
1985	2,795,623,792	79,371,594	2,874,995,386	99.328	539,504,280	106,513,404	2,226,776,308	136,671,326	2,363,447,634
1986	2,997,104,294	86,853,333	3,083,957,627	105.465	586,112,213	126,080,929	2,369,338,813	140,969,705	2,510,308,518

NOTE: Footnotes may be found on page 27.

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION

Payable Year	State	County	City	Township	School District	Special Taxing District ⁴	Total Taxes ³	Homestead Credit ²	Agricultural Credit	Net Taxes ⁵
1925	\$11,328,852	\$ 24,433,435	\$ 35,738,699	\$ 9,090,016	\$ 40,545,990	\$ -	\$ 121,136,992	\$ -	\$ -	\$ 121,136,992
1930	12,592,013	28,011,761	40,706,761	9,900,199	42,073,115	-	133,283,849	-	-	133,283,849
1940	11,759,124	31,191,775	34,829,112	6,336,143	31,690,086	-	115,806,240	-	-	115,806,240
1950	11,719,355	59,244,112	56,721,400	10,366,677	63,292,057	-	201,343,601	-	-	201,343,601
1951	12,051,000	61,316,974	58,256,389	10,417,950	68,401,778	-	210,444,091	-	-	210,444,091
1952	11,728,666	70,060,610	63,153,622	11,784,185	73,691,460	-	230,418,543	-	-	230,418,543
1953	11,210,204	75,149,135	67,266,360	12,552,040	79,852,136	-	246,029,875	-	-	246,029,875
1954	15,900,345	76,141,584	74,532,805	13,055,500	88,821,273	-	268,451,507	-	-	268,451,507
1955	14,811,840	77,946,468	78,685,899	13,033,365	97,196,565	-	281,674,137	-	-	281,674,137
1956	15,027,012	84,772,948	83,019,143	12,967,746	108,175,620	-	303,962,469	-	-	303,962,469
1957	15,552,697	87,606,226	92,176,076	12,661,345	124,733,408	-	332,729,752	-	-	332,729,752
1958	19,955,842	97,973,630	101,080,861	12,549,949	140,597,754	-	372,158,036	-	-	372,158,036
1959	19,965,700	106,631,402	107,921,966	12,710,749	155,829,230	-	403,059,047	-	-	403,059,047
1960	23,878,094	112,975,068	111,179,187	12,482,086	177,222,607	-	437,737,042	-	-	437,737,042
1961	22,937,982	119,184,056	118,305,938	12,367,041	196,697,769	-	469,492,786	-	-	469,492,786
1962	24,801,597	130,230,248	128,233,198	12,979,710	212,672,714	-	508,917,467	-	-	508,917,467
1963	29,754,399	137,229,288	135,043,261	13,911,916	229,990,607	-	545,929,471	-	-	545,929,471
1964	29,879,360	151,694,758	134,555,247	14,013,174	245,289,177	-	575,431,716	-	-	575,431,716
1965	27,820,383	161,255,316	141,162,146	13,780,233	267,433,606	-	611,451,684	-	-	611,451,684
1966	38,322,818	160,194,890	147,258,860	13,902,385	286,692,776	-	646,371,729	-	-	646,371,729
1967	36,481,201	163,455,598	154,136,297	14,939,268	316,122,805	-	685,135,169	-	-	685,135,169
1968	-	167,588,552	159,827,530	13,649,765	322,744,876	4,397,216	668,207,939	78,768,510	-	589,439,429
1969	-	191,869,859	177,014,464	13,164,187	412,368,058	4,782,170	799,198,739	95,304,787	-	703,893,952
1970	-	207,861,416	195,278,139	14,616,659	489,309,155	5,339,118	912,404,487	108,054,831	-	804,349,656
1971	-	241,175,930	227,210,819	15,495,795	595,312,009	5,968,779	1,085,163,332	127,596,363	-	957,566,969
1972	-	249,348,013	223,437,490	15,599,053	504,452,892	14,748,136	1,007,585,584	117,085,619	-	890,499,965
1973	-	256,835,461	226,835,829	15,596,239	521,696,691	16,255,383	1,037,219,602	122,753,051	-	914,466,551
1974	-	283,824,499	245,391,040	16,565,021	568,556,959	21,930,270	1,136,267,789	189,373,196	-	946,894,593
1975	-	323,903,244	280,237,222	17,522,904	631,719,865	37,342,219	1,307,397,971	206,708,572	-	1,100,689,399
1976	-	339,410,441	295,797,233	20,161,728	657,055,360	31,138,634	1,364,549,835	220,254,291	-	1,144,295,544
1977	-	379,243,365	328,532,136	23,211,784	757,026,429	36,212,319	1,543,744,497	234,562,666	29,499,567	1,279,682,264
1978	-	409,107,775	339,682,520	25,286,325	777,952,689	36,939,728	1,612,044,585	243,964,012	35,165,192	1,332,915,381
1979	-	438,513,020	347,977,849	28,503,861	817,858,349	41,639,698	1,704,015,976	254,088,892	41,634,224	1,408,292,860
1980	-	492,335,216	374,696,259	34,865,773	855,277,356	50,579,516	1,844,022,603	371,313,377	52,186,630	1,420,522,596
1981	-	556,513,538	439,543,621	44,167,682	850,255,968	74,274,064	2,011,529,837	447,233,171	70,456,204	1,479,913,339
1982	-	626,927,305	493,537,943	49,599,475	1,099,690,985	95,255,530	2,430,398,968	495,705,796	86,945,965	1,830,683,661
1983	-	669,839,201	535,248,730	52,910,906	1,209,907,940	120,094,794	2,677,165,816	521,541,062	96,947,321	2,040,915,446
1984	-	720,660,693	563,916,287	60,630,782	1,329,561,212	135,087,038	2,917,675,349	525,482,114	92,675,991 ^a	2,297,865,925
1985	-	754,437,921	590,174,999	63,707,344	1,316,382,207	149,161,314	3,011,666,712	539,504,280	106,513,404	2,363,447,634
1986	-	824,330,475	629,644,574	66,450,490	1,389,754,370	173,142,388	3,224,927,332	586,112,213	126,080,929	2,510,308,518

NOTE: Footnotes may be found on page 27.

REAL AND PERSONAL PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION

Payable Year	State	County	City	Township	School District	Special Taxing District ⁴	Total Taxes ³	Homestead Credit ²	Agricultural Credit	Net Taxes ⁵
1961	\$22,937,982	\$116,832,605	\$101,398,171	\$12,331,454	\$196,688,514	\$ -	\$ 450,188,726	\$ -	\$ -	\$ 450,188,726
1962	24,801,597	127,704,688	107,178,573	12,823,713	212,670,752	-	485,179,323	-	-	485,179,323
1963	29,754,399	134,620,140	112,346,479	13,662,405	229,989,914	-	520,373,338	-	-	520,373,338
1964	29,879,360	148,813,061	111,789,355	13,778,068	245,288,456	-	549,548,300	-	-	549,548,300
1965	27,820,383	158,381,968	116,876,321	13,523,682	267,411,005	-	584,013,359	-	-	584,013,359
1966	38,322,818	157,364,610	121,269,535	13,600,360	286,692,084	-	617,249,407	-	-	617,249,407
1967	36,481,201	160,392,008	126,329,933	14,546,042	316,108,840	-	653,858,024	-	-	653,858,024
1968	-	164,688,270	128,954,340	13,049,195	322,744,513	4,397,216	633,833,536	78,768,510	-	555,065,026
1969	-	188,708,475	145,815,356	12,547,539	412,367,625	4,782,170	764,221,165	95,304,787	-	668,916,378
1970	-	204,608,886	160,319,419	13,883,729	489,303,409	5,339,119	873,454,562	108,054,831	-	765,399,731
1971	-	237,677,912	187,347,912	14,391,029	595,312,008	5,968,779	1,040,697,641	127,596,363	-	913,101,278
1972	-	245,925,339	178,639,274	13,608,342	504,452,892	14,748,136	957,373,983	117,085,618	-	840,288,365
1973	-	253,246,879	176,578,010	14,883,803	521,696,691	16,255,383	982,660,767	122,753,051	-	859,907,716
1974	-	280,067,618	195,330,871	15,689,529	568,556,959	21,840,144	1,081,485,121	189,373,196	-	892,111,925
1975	-	320,331,566	223,849,623	16,671,959	631,719,865	37,255,023	1,246,500,553	206,708,572	-	1,039,791,981
1976	-	335,647,162	233,800,387	18,816,538	657,055,360	31,014,581	1,297,320,467	220,254,291	-	1,077,066,176
1977	-	374,950,902	262,998,033	21,907,677	757,026,429	36,044,337	1,472,445,842	234,562,666	29,499,567	1,208,383,609
1978	-	402,923,923	273,909,562	24,325,877	777,952,689	36,509,062	1,538,696,661	243,964,012	35,165,192	1,259,567,457
1979	-	433,052,934	279,439,244	27,349,255	817,858,348	41,089,755	1,628,312,735	254,088,892	41,634,224	1,332,589,619
1980	-	485,889,698	297,954,686	33,753,206	855,277,356	49,694,672	1,758,838,100	371,313,377	52,186,630	1,335,338,093
1981	-	549,365,767	343,049,470	41,173,148	850,255,967	73,518,283	1,904,137,599	447,233,171	70,456,204	1,372,521,102
1982	-	617,468,212	381,903,935	46,706,790	1,099,683,473	93,932,246	2,305,082,386	495,705,796	86,945,965	1,705,367,079
1983	-	658,675,442	414,627,237	50,669,342	1,209,907,940	116,980,095	2,540,024,301	521,541,062	96,947,321	1,903,773,931
1984	-	708,371,048	448,553,132	58,333,930	1,329,561,212	131,582,249	2,784,220,908	525,482,114	92,675,991	2,164,411,484
1985	-	741,283,445	472,654,578	61,138,779	1,316,382,207	145,733,450	2,874,995,386	539,504,280	106,513,404	2,226,776,308
1986	-	810,617,146	508,483,053	63,647,207	1,389,754,370	169,850,816	3,083,957,627	586,112,213	126,080,929	2,369,338,813

NOTE: Footnotes may be found on page 27.

FOOTNOTES FOR TABLES 2, 3 AND 4

NOTE: Homestead credit became effective with taxes payable in 1968;
Taconite credit became effective with taxes payable in 1970.

1) Due to the elimination of the "adjusted market value" concept, the mill rate decreased to approximately one-third of the previous level. See explanation on page 3.

2) Total amounts of homestead credit include the following amounts of taconite credit:

1970....\$1,012,094	1977....\$ 9,066,923	1984....\$19,416,876
1971.... 1,043,486	1978.... 9,524,963	1985.... 10,460,191
1972.... 2,814,419	1979.... 11,748,570	1986.... 10,777,180
1973.... 2,617,416	1980.... 13,006,426	
1974.... 3,250,178	1981.... 14,398,085	
1975.... 3,648,072	1982.... 16,412,340	
1976.... 9,263,039	1983.... 17,854,916	

3) Includes (or excludes in the case of net taxes) Seven County Metropolitan Contribution Levy in:

1975...\$16,672,517	1981...\$ 46,774,964
1976... 20,986,439	1982... 65,019,879
1977... 19,518,464	1983... 88,756,546
1978... 23,075,548	1984... 107,423,873
1979... 29,523,199	1985... 137,398,665
1980... 36,268,483	1986... 141,184,290

Also includes power line levy of:

1982	1983	1984	1985	1986
-----	-----	-----	-----	-----
\$367,851	\$407,699	\$395,464	\$404,262	\$420,745

4) Includes tax increment financing levy amount of:

1982	1983	1984	1985	1986
-----	-----	-----	-----	-----
\$35,141,373	\$46,425,859	\$58,154,901	\$70,761,120	\$92,355,076

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

	1981	1982	1983	1984	1985	1986
Reduced Assessment Credit.....	\$11,536,758	\$14,026,852	\$14,584,416	\$ NA	\$ NA	\$ NA
Wetlands Credit.....	2,307,260	2,798,921	2,791,508	313,355	421,758	395,940
Native Prairie Credit.....	83,104	102,267	109,052	121,898	139,261	130,335
Pover Line Credit.....	NA	135,506	151,957	165,373	163,997	170,884
Agricultural Preserves Credit....	NA	NA	125,054	340,215	390,855	650,582
Disaster Credit.....	NA	NA	NA	58,582	71,575	--
Enterprise Zone Credit.....	NA	NA	NA	651,896	1,013,948	1,077,931

TABLE 5

TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1986

Payable Year	County Park District	Hospital District	Housing and Redevelopment Authority	Metropolitan Airport Commission	Metropolitan Council	Mosquito Control	Regional Railroad Authority
1968	\$ -	\$ 244,339	\$ 650,246	\$1,072,655	\$ 632,776	\$ 792,540	\$ -
1969	-	423,176	676,611	980,667	699,580	759,419	-
1970	710,337	521,055	704,791	-	1,062,076	758,186	-
1971	858,519	647,924	725,154	-	1,325,348	839,789	-
1972	2,239,929	714,094	1,063,014	-	1,414,811	879,217	-
1973	2,368,893	821,773	1,089,977	-	1,484,262	910,517	-
1974	2,560,041	810,537	1,126,343	-	1,668,085	1,208,602	-
1975	2,938,928	899,076	1,292,316	-	4,823,415	1,274,464	-
1976	3,773,824	998,399	1,425,194	-	3,224,454	1,445,777	-
1977	4,570,010	1,026,148	951,431	-	3,811,702	1,576,168	-
1978	4,130,224	978,740	1,214,194	-	2,921,312	1,569,911	-
1979	4,393,791	983,101	1,101,941	-	3,482,417	1,783,945	-
1980	4,854,214	1,233,134	1,076,729	-	4,318,480	2,136,961	-
1981	5,173,321	1,288,857	1,555,766	-	5,038,734	2,521,935	-
1982	5,399,800	1,383,498	1,726,678	-	5,889,347	2,736,389	2,242,559
1983	5,188,318	1,413,533	2,039,430	-	7,251,314	4,644,736	2,369,141
1984	5,532,329	1,507,029	2,145,826	-	8,278,198	6,592,998	2,556,177
1985	5,358,891	1,943,711	2,323,538	-	7,525,387	6,992,939	2,623,078
1986	5,881,911	2,514,321	2,347,326	-	8,910,761	7,605,738	-

Payable Year	Port Authority	Regional Development Commission	Sanitary Sever District	Tax Increment Financing*	Transit Commission	Watershed District	Total Special Tax District
1968	\$ 787,803	\$ -	\$ 53,581	\$ -	\$ -	\$ 163,277	\$ 4,397,216
1969	930,270	-	55,810	-	-	256,634	4,782,170
1970	1,174,315	-	57,223	-	-	351,135	5,339,119
1971	1,124,792	-	79,751	-	-	367,503	5,968,779
1972	1,540,568	-	226,175	-	6,216,282	454,045	14,748,136
1973	1,471,963	78,035	59,640	-	7,292,751	677,572	16,255,383
1974	1,502,269	293,608	94,160	-	11,896,587	679,912	21,840,143
1975	1,458,633	361,506	279,225	2,689,574	20,467,259	770,626	37,255,023
1976	1,583,351	693,347	316,296	3,181,516	13,222,498	1,149,924	31,014,581
1977	1,367,670	587,331	173,796	3,939,863	16,021,878	2,018,340	36,044,337
1978	1,050,935	732,168	63,159	5,306,640	16,437,876	2,103,903	36,509,062
1979	1,581,182	749,975	49,767	7,418,285	16,687,385	2,057,859	41,089,648
1980	1,505,519	848,965	57,306	11,305,114	19,379,049	2,979,224	49,694,695
1981	1,043,082	956,928	59,319	22,489,390	30,277,117	3,112,620	73,517,069
1982	1,746,086	919,495	69,525	35,141,373	33,117,948	3,453,802	93,826,500
1983	1,706,420	961,472	67,683	46,425,859	41,215,897	3,695,150	116,978,953
1984	38,688	1,038,394	64,586	58,154,901	41,261,638	4,405,629	131,576,393
1985	32,009	1,088,629	60,688	70,761,120	42,325,701	4,464,527	145,738,068**
1986	916,210	1,101,989	59,959	92,355,076	43,724,974	4,203,523	169,858,904**

* See explanation of tax increment financing on page 10.

** Includes Ambulance Service Districts in Polk County, table 38

TABLE 6

SPECIAL ASSESSMENTS ON REAL PROPERTY*

TAXES PAYABLE 1961 - 1986

Payable Year	County	City	Township	School District**	Special Taxing District***	Total Special Assessments
1961	\$ 2,351,451	\$ 16,907,767	\$ 35,587	\$ 9,255	\$ -	\$ 19,304,060
1962	2,525,560	21,054,625	155,997	1,962	-	23,738,144
1963	2,609,148	22,696,782	249,511	693	-	25,556,134
1964	2,881,697	22,765,892	235,106	721	-	25,883,416
1965	2,873,348	24,285,825	256,551	22,601	-	27,438,325
1966	2,830,280	25,989,325	302,025	692	-	29,122,322
1967	3,063,590	27,806,364	393,226	13,965	-	31,277,145
1968	2,900,282	30,873,189	600,570	362	-	34,374,403
1969	3,161,385	31,199,108	616,648	433	-	34,977,574
1970	3,252,530	34,958,720	732,930	-	-	38,944,180
1971	3,498,018	39,862,907	1,104,766	-	-	44,465,691
1972	3,422,674	44,798,215	1,990,711	-	-	50,211,600
1973	3,588,582	50,257,818	712,435	-	-	54,558,835
1974	3,756,880	50,060,170	875,491	-	90,127	54,782,668
1975	3,571,678	56,387,600	850,945	-	87,195	60,897,418
1976	3,763,278	61,996,846	1,345,190	-	124,054	67,229,368
1977	4,292,463	65,534,103	1,304,107	-	167,982	71,298,655
1978	6,183,852	65,772,958	960,448	-	430,666	73,347,924
1979	5,460,078	68,538,605	1,154,616	-	549,935	75,703,234
1980	6,445,516	76,741,585	1,112,560	-	884,844	85,184,505
1981	7,147,771	96,494,151	2,994,534	-	755,781	107,392,237
1982	9,361,905	111,634,008	2,892,685	-	1,427,984	125,316,582
1983	11,163,759	120,621,493	2,241,564	-	3,114,699	137,141,515
1984	12,289,645	115,363,155	2,296,852	-	3,504,789	133,454,441
1985	13,154,476	117,520,421	2,568,565	-	3,427,864	136,671,326
1986	13,713,329	121,161,521	2,803,283	-	3,291,572	140,969,705

* Special Assessments are charges made to specific real estate parcels for improvements which do not benefit the entire taxing district. Special Assessments are not included in the taxing district levy when mill rates are determined.

** School Districts do not have special assessments. However, the entries in this table are basically old school district debts that were treated as special assessments during that year in which the taxes were due. Because of their treatment, these taxes were not included in calculating the average county mill rate, the statewide average mill rate, nor were they given homestead credit for the years in which homestead credit was paid.

*** Prior to payable year 1974, no specific provisions were made for reporting special taxing districts' (specifically watersheds) special assessments. Hence, any special taxing district's special assessments were shown on this table as county special assessments. Effective with payable 1974, a separate column was provided for reporting special taxing districts' special assessments.

TABLE 7
 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
 TAXES PAYABLE 1974 - 1986

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL			
	FARM	TINBER	SEASONAL REC. RESIDENTIAL	TOTAL AGRICULTURAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL
1974	\$ 6,303,871,903	\$ 7,157,475	\$ 532,070,520	\$ 6,843,099,898	\$ 15,123,842,854	\$ 1,614,780,690	\$ 348,562,363	\$ 53,965,464
1975	6,415,081,434	7,143,240	550,207,227	6,972,431,901	15,909,193,646	1,718,909,545	322,113,418	54,043,020
1976	7,204,668,563	8,339,440	621,913,053	7,834,921,056	17,996,178,514	1,908,965,218	360,860,866	61,641,609
1977	8,058,720,982	9,851,885	704,518,467	8,773,091,334	20,150,118,450	1,994,111,189	380,343,576	66,231,879
1978	9,348,348,273	11,142,655	812,018,422	10,171,509,350	22,781,313,802	2,170,109,016	420,662,547	76,174,749
1979	11,291,851,033	13,706,476	949,587,147	12,255,144,656	26,260,897,915	2,367,157,774	447,738,678	86,487,145
1980	16,517,441,178	16,548,300	1,279,248,464	17,813,237,942	32,650,855,828	2,831,762,888	557,918,679	106,182,742
1981	26,422,088,185	23,327,332	1,970,387,655	28,415,803,172	44,838,182,270	3,716,100,473	986,763,964	143,734,288
1982	30,797,646,931	29,729,041	2,349,969,650	33,177,345,622	50,427,888,036	4,232,673,810	1,101,393,577	159,902,513
1983	34,172,311,884	120,176,286	2,592,990,933	36,885,479,103	54,637,426,680	4,722,035,165	1,193,803,418	172,952,315
1984	35,888,551,236	259,660,399	2,719,347,921	38,567,559,556	56,511,581,667	4,917,466,003	1,210,452,459	181,056,009
1985	34,244,000,633	275,174,660	2,931,273,120	37,450,448,413	59,020,795,238	5,108,689,116	1,211,438,807	185,009,846
1986	30,633,105,044	268,943,127	3,111,635,287	34,013,683,458	61,220,786,478	5,446,365,024	1,196,248,352	179,946,092

NON-AGRICULTURAL (continued)

TAXES PAYABLE	NON-AGRICULTURAL				TOTAL NON-AGRICULTURAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
	COMMERCIAL LAND & BLDGS.	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	OTHER *				
1974	\$ 3,812,828,490	\$ 1,546,403,719	\$ 1,163,984,436	\$ 138,078,075	\$ 23,802,446,091	\$ 30,645,545,989	\$ 881,433,388	\$ 31,526,979,377
1975	4,016,884,818	1,612,960,413	1,310,873,142	104,566,825	25,049,544,827	32,021,976,728	927,230,681	32,949,207,409
1976	4,292,864,095	1,828,889,510	1,391,155,581	87,832,937	27,928,388,330	35,763,309,386	915,329,883	36,678,639,269
1977	4,534,765,128	1,937,023,729	1,477,905,415	88,328,829	30,628,828,195	39,401,919,529	946,713,401	40,348,632,930
1978	4,861,545,171	2,030,491,108	1,655,954,434	82,424,268	34,078,675,095	44,250,184,445	984,260,913	45,234,445,358
1979	5,241,287,545	2,231,508,189	1,754,169,998	89,998,852	38,479,246,096	50,734,390,752	1,052,941,093	51,787,331,845
1980	5,988,120,106	2,528,222,265	1,839,702,910	93,724,564	46,596,489,982	64,409,727,924	1,127,182,828	65,536,910,752
1981	7,233,511,847	3,034,683,491	2,037,160,608	79,998,582	62,070,135,523	90,485,938,695	1,223,819,987	91,709,758,682
1982	8,409,866,305	3,390,006,915	2,099,121,343	333,043,772	70,153,896,271	103,331,241,893	1,557,557,879	104,888,799,772
1983	9,391,546,418	3,767,085,215	2,109,955,233	358,109,523	76,352,913,967	113,238,393,070	1,704,442,662	114,942,835,732
1984	10,305,294,300	4,102,152,791	2,170,149,016	331,394,152	79,729,546,397	118,297,105,953	1,822,351,991	120,119,457,944
1985	11,032,134,417	4,242,537,439	2,178,098,193	239,055,657	83,217,758,713	120,668,207,126	1,892,326,701	122,560,533,827
1986	12,193,554,649	4,527,820,690	2,195,300,605	243,587,127	87,203,609,017	121,217,292,475	1,967,183,838	123,184,476,313

OTHER MARKET VALUES*

TAXES PAYABLE	MINERALS	PARKING RAMPS	REFINERIES	RAILROAD
1974	\$ 116,887,846	\$ 10,681,250	\$ 10,508,979	
1975	93,438,975	11,127,850		
1976	76,430,587	11,402,350		
1977	77,202,479	11,125,350		
1982	76,600,468			\$ 256,443,314
1983	67,272,250			290,837,273
1984	62,531,394			268,862,758
1985	50,898,900			188,156,757
1986	42,058,516			201,528,611

*For taxes payable 1978 - 1981, "Other", included only minerals.

TABLE 8
 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
 TAXES PAYABLE 1974 - 1986

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL			
	FARM	TIMBER	SEASONAL REC. RESIDENTIAL	TOTAL AGRICULTURAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL
1974	\$ 1,924,461,295	\$ 1,431,495	\$ 177,356,840	\$ 2,103,249,630	\$ 4,849,228,230	\$ 628,809,419	\$ 149,881,816	\$ 17,988,488
1975	1,960,470,472	1,428,648	183,402,409	2,145,301,529	5,127,012,845	662,219,800	138,508,774	18,014,340
1976	2,221,996,856	1,667,888	207,304,351	2,430,969,095	5,904,942,783	719,903,059	155,170,170	20,547,203
1977	2,491,406,074	1,970,377	234,839,486	2,728,215,937	6,618,943,694	749,177,879	163,547,740	22,077,293
1978	2,679,279,506	2,228,531	251,725,713	2,933,233,750	6,677,491,883	810,811,385	180,884,893	19,049,869
1979	3,120,877,146	2,741,306	284,876,275	3,408,494,727	7,097,696,970	876,899,424	192,527,641	20,055,274
1980	3,820,503,423	3,309,660	319,812,116	4,143,625,199	7,811,320,762	1,037,765,930	239,905,037	19,739,881
1981	4,748,862,505	4,432,192	413,781,411	5,167,076,108	9,216,318,518	1,389,870,386	394,705,517	23,689,802
1982	5,555,605,874	5,648,517	493,493,628	6,054,748,019	10,421,486,915	1,504,601,390	440,557,361	26,396,587
1983	6,194,916,657	22,833,493	544,528,098	6,762,278,248	11,497,276,258	1,588,630,647	477,521,311	28,587,099
1984	6,434,633,105	49,335,475	571,063,064	7,055,031,644	11,577,575,894	1,522,099,447	484,180,978	30,141,376
1985	6,174,558,462	52,283,185	615,567,355	6,842,409,002	12,100,825,762	1,577,309,909	484,575,521	30,832,487
1986	5,244,213,724	48,409,762	653,443,411	5,946,066,897	12,535,693,098	1,688,221,454	478,499,339	30,623,321

NON-AGRICULTURAL (continued)

TAXES PAYABLE	NON-AGRICULTURAL				TOTAL NON-AGRICULTURAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
	COMMERCIAL LAND & BLDGS.	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	OTHER *				
1974	\$ 1,639,516,251	\$ 664,953,599	\$ 414,541,241	\$ 65,151,291	\$ 8,430,070,335	\$ 10,533,319,965	\$ 374,755,614	\$ 10,908,075,579
1975	1,727,221,024	693,572,978	468,487,509	48,510,908	8,883,548,178	11,028,849,707	393,777,244	11,422,626,951
1976	1,844,809,814	786,422,492	496,058,541	41,554,265	9,969,408,327	12,400,377,422	388,145,792	12,788,523,214
1977	1,949,145,114	832,920,204	525,738,553	41,676,803	10,903,227,280	13,631,443,217	401,396,204	14,032,839,421
1978	2,090,717,230	873,111,179	589,300,208	40,196,673	11,281,563,320	14,214,797,070	417,352,695	14,632,149,765
1979	2,253,753,649	959,548,524	624,365,083	43,736,500	12,068,583,065	15,477,077,792	444,909,746	15,921,987,538
1980	2,574,891,652	1,087,135,577	654,627,210	45,729,367	13,471,115,416	17,614,740,615	473,975,146	18,088,715,761
1981	3,110,410,103	1,304,913,900	722,578,703	39,999,291	16,202,486,220	21,369,562,328	515,956,691	21,885,519,019
1982	3,567,998,828	1,447,369,761	744,109,456	148,570,848	18,301,091,146	24,355,839,165	657,198,624	25,013,037,789
1983	3,988,104,733	1,608,873,198	749,353,299	158,696,147	20,097,042,692	26,859,320,940	719,236,489	27,578,557,429
1984	4,274,600,131	1,744,056,764	768,699,591	146,876,681	20,548,230,862	27,603,262,506	769,544,956	28,372,807,462
1985	4,449,287,424	1,783,221,212	772,147,033	106,356,854	21,304,556,202	28,146,965,204	797,750,660	28,944,715,864
1986	4,943,138,958	1,903,086,942	779,786,805	107,686,557	22,466,736,474	28,412,803,371	828,890,699	29,241,694,070

OTHER ASSESSED VALUES*

TAXES PAYABLE	MINERALS	PARKING RAMPS	REFINERIES	RAILROAD
1974	\$ 58,443,923	\$ 3,204,375	\$ 3,502,993	
1975	45,172,553	3,338,355		
1976	37,490,885	4,063,380		
1977	37,671,317	4,005,486		
1982	38,300,229			110,270,619
1983	33,636,125			125,060,022
1984	31,265,697			115,610,984
1985	25,449,450			80,907,404
1986	21,029,258			86,657,299

* For taxes payable 1978 - 1981, "Other" included only minerals.

TABLE 9
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE: TAXES PAYABLE 1972 - 1986

CLASS	DESCRIPTION	PART A					
		1981	1982	1983	1984	1985	1986
3CC	BLIND/PARA VET/DISABLED HSTD.						
	BASE: AMOUNT-PERCENTAGE	\$33,000- 5%	\$35,000 -5%	\$35,000- 5%	\$30,000- 5%	\$31,000- 5%	\$32,000- 5%
	EXCESS - AG: AMOUNT-PERCENTAGE	\$33,000 TO \$50,000-14%	\$35,000 TO \$54,000-14%	\$35,000 TO \$54,000-14%	\$30,000 TO \$60,000-14%	\$31,000 TO \$62,000-14%	\$32,000 TO \$64,000-14%
	NON-AG: AMOUNT-PERCENTAGE	\$33,000 TO \$50,000-22%	\$35,000 TO \$54,000-22%	\$35,000 TO \$54,000-22%	\$30,000 TO \$60,000-19%	\$31,000 TO \$62,000-19%	\$32,000 TO \$64,000-18%
		OVER \$50,000-19%	OVER \$54,000-19%	OVER \$54,000-19%	OVER \$60,000-19%	OVER \$62,000-19%	OVER \$64,000-18%
		OVER \$50,000-28%	OVER \$54,000-28%	OVER \$54,000-28%	OVER \$60,000-30%	OVER \$62,000-30%	OVER \$64,000-29%
3B	AGRICULTURAL HOMESTEAD						
	BASE: AMOUNT-PERCENTAGE	\$50,000-14%	\$54,000-14%	\$54,000-14%	\$60,000-14%	\$62,000-14%	\$64,000-14%
	EXCESS: PERCENTAGE	19%	19%	19%	19%	19%	18%
3	AGRICULTURAL NON-HOMESTEAD	19%	19%	19%	19%	19%	18%
3E	TIMBERLAND	19%	19%	19%	19%	19%	18%
3	SEASONAL RECREATIONAL RESIDENTIAL						
	A. COMMERCIAL, UNDER 200 DAYS	21%	21%	21%	21%	21%	21%
	B. NON-COMMERCIAL	21%	21%	21%	21%	21%	21%
3A	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL, UNDER 200 DAYS AND INCLUDES OWNER'S HOMESTEAD	12%	12%	12%	12%	12%	12%
3C	RESIDENTIAL HOMESTEAD						
	BASE: AMOUNT-PERCENTAGE	1ST \$25,000 - 16%	1ST \$27,000 - 16%	1ST \$27,000 - 16%	1st \$30,000 - 17%	1ST \$31,000 - 17%	1ST \$64,000 - 18%
	AMOUNT-PERCENTAGE	2ND \$25,000 - 22%	2ND \$27,000 - 22%	2ND \$27,000 - 22%	2ND \$30,000 - 19%	2ND \$31,000 - 19%	
	EXCESS: PERCENTAGE	28%	28%	28%	30%	30%	29%
3D	RESIDENTIAL NON-HOMESTEAD						
	A. APTS. WITH 4 OR MORE UNITS NOT TITLE II	38%	36%	34%	34%	34%	34%
	B. APARTMENT LAND	38%	36%	34%	34%	34%	34%
3DD	RESIDENTIAL NON-HOMESTEAD 3 OR LESS UNITS	28%	28%	28%	28%	28%	28%

TABLE 9
 REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE: TAXES PAYABLE 1972 - 1986
 PART B

CLASS	DESCRIPTION	1972	1973	1974	1975	1976	1977	1978	1979	1980
NONE	TYPE I & II APTS. (STRUCTURES)									
	A. FOUR OR LESS STORIES	40%	40%	40%	40%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%
	B. FIVE OR MORE STORIES	40%	40%	40%	40%	25%	25%	25%	25%	25%
NONE	TITLE II NATIONAL HOUSING -b (STRUCTURES)	20%	20%	20%	20%	20%	20%	20%	20%	20%
NONE	FARM HOME ADMINISTRATION (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	20%	5%	5%	5%	5%	5%	5%	5%	5%
	COMMERCIAL-INDUSTRIAL									
	LAND AND BUILDINGS	c	c	c	c	c	c	c	c	c
4C	BASE: AMOUNT-PERCENTAGE	-	-	-	-	-	-	-	-	-
4A	EXCESS: PERCENTAGE	43%	43%	43%	43%	43%	43%	43%	43%	43%
3	MACHINERY	33 1/3%	33 1/3%	- d	- d	- d	- d	- d	- d	- d
4B	VACANT LAND	43%	43%	43%	43%	43%	43%	43%	43%	43%
	PUBLIC UTILITY									
	LAND AND BUILDINGS	c	c	c	c	c	c	c	c	c
4C	BASE: AMOUNT-PERCENTAGE	-	-	-	-	-	-	-	-	-
4A	EXCESS: PERCENTAGE	43%	43%	43%	43%	43%	43%	43%	43%	43%
3	MACHINERY	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%
NONE	PARKING RAMP	20%	25%	30%	30%	36%	36%	- f	- f	- f
NONE	REFINERY	27%	30%	33 1/3%	- e	- e	- e	- e	- e	- e
1	UNMINED IRON ORE	50%	50%	50%	50%	50%	50%	50%	50%	50%
1A	"LOW RECOVERY" IRON ORE	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%

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TABLE 9
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE: TAXES PAYABLE 1972 - 1986
PART B

CLASS	DESCRIPTION	1981	1982	1983	1984	1985	1986
NONE	TYPE I & II APTS. (STRUCTURES)						
	A. FOUR OR LESS STORIES	33 1/3%	33 1/3%	33 1/3%	34%	34%	34%
	B. FIVE OR MORE STORIES	25%	25%	25%	25%	25%	25%
NONE	TITLE II NATIONAL HOUSING -b (STRUCTURES)	f 20%	f 20%	f 20%	20%	20%	20%
NONE	FARM HOME ADMINISTRATION (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	f 5%	f 5%	f 5%	5%	5%	10%
NONE	SECTION 8 (STRUCTURES)	20%	20%	20%	20%	20%	20%
	COMMERCIAL-INDUSTRIAL LAND AND BUILDINGS	c					
4C	BASE: AMOUNT-PERCENTAGE	-	1ST \$50,000-40%	1ST \$50,000-40%	1ST \$50,000-34%	1ST \$60,000-28%	1ST \$60,000-28%
4A	EXCESS: PERCENTAGE	43%	43%	43%	43%	43%	43%
3	MACHINERY	- d	- d	- d	- d	- d	- d
4D	EMPLOYMENT PROPERTY COMPETITIVE CITY OR ZONE				1ST \$50,000-20 % EXCESS -21.5%	1ST \$50,000-20 % EXCESS -21.5%	1ST \$50,000-20 % EXCESS -21.5%
	BORDER CITY				1ST \$50,000-31.5% EXCESS -38.5%	1ST \$50,000-31.5% EXCESS -38.5%	1ST \$60,000-28 % EXCESS -38.5%
4B	VACANT LAND	40%	40%	40%	40%	40%	40%
	PUBLIC UTILITY LAND AND BUILDINGS						
4C	BASE: AMOUNT-PERCENTAGE	- c	1ST \$50,000-40%	1ST \$50,000-40%	1ST \$50,000-34%	1ST \$60,000-28%	1ST \$60,000-28%
4A	EXCESS: PERCENTAGE	43%	43%	43%	43%	43%	43%
3	MACHINERY	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%
NONE	PARKING RAMP	- f	- f	- f	- f	- f	- f
NONE	REFINERY	- e	- e	- e	- e	- e	- e
1	UNMINED IRON ORE	50%	50%	50%	50%	50%	50%
1A	"LOW RECOVERY" IRON ORE	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%

FOOTNOTES: a) PRIOR TO 1980 CLASSIFIED AS 3D AT 40%. b) INCLUDES FHA STRUCTURES IN MUNICIPALITIES OVER 10,000 IN POPULATION. c) PRIOR TO 1982 CLASSIFIED AS 4A AT 43%.

d) EXEMPT. e) SUBSEQUENT TO 1974 WAS CLASSIFIED AS COMMERCIAL-INDUSTRIAL, CLASS 4. f) SUBSEQUENT TO 1977 WAS CLASSIFIED AS COMMERCIAL-INDUSTRIAL, CLASS 4.

g) THESE CLASSIFICATION PERCENTAGES WERE ONLY USED TO DETERMINE REDUCED ASSESSMENT CREDIT BEGINNING WITH TAXES PAYABLE 1981. THE REDUCED ASSESSMENT CREDIT WAS ELIMINATED EFFECTIVE WITH TAXES PAYABLE 1984.

TABLE 10
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1986

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Recreational Residential	Total Agricultural	Residential	Apartments	Vacant Land	Seasonal Recreational Commercial	
1974	\$ 136,139,231	\$ 104,456	\$ 13,906,221	\$ 150,149,908	\$ 514,599,590	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	
1975	152,838,652	121,943	16,365,393	169,325,988	598,213,675	76,568,368	15,229,388	1,762,051	
1976	159,193,584	129,956	17,247,335	176,570,875	641,105,940	80,066,795	15,997,478	1,929,353	
1977	211,215,865	171,459	21,851,324	233,238,648	726,165,579	85,353,721	16,949,701	2,069,716	
1978	229,690,049	197,014	24,197,776	254,084,839	734,949,950	92,571,984	19,102,190	1,837,491	
1979	260,904,836	249,695	26,945,322	288,099,853	760,814,802	97,548,136	19,887,463	1,890,775	
1980	305,970,245	316,404	29,844,120	336,130,769	798,064,363	108,128,061	23,862,330	1,841,120	
1981	312,741,926	401,884	33,186,955	346,330,765	857,683,333	134,007,969	35,952,073	1,890,240	
1982	387,575,535	497,844	40,981,597	429,054,976	1,035,334,564	154,238,143	42,639,933	2,189,537	
1983	411,906,224	2,197,619	45,224,289	459,328,132	1,152,967,139	164,522,853	47,043,714	2,357,344	
1984	454,649,549	4,991,959	51,472,490	511,113,998	1,243,980,323	168,363,088	51,210,366	2,707,148	
1985	448,820,269	5,575,637	56,392,530	510,788,436	1,298,557,830	173,435,573	51,079,688	2,854,402	
1986	427,064,384	5,442,939	62,643,560	495,150,883	1,402,313,414	192,774,030	52,635,913	2,994,653	

NON-AGRICULTURAL

Taxes Payable	Commercial Land & Bldg	Industrial Land & Bldg	Public Utility	Other*	Total Non-Agricultural	Total Real Property	Total Personal Property	Total Real & Personal Property
1974	\$ 177,697,418	\$ 72,379,200	\$37,418,216	\$ 7,250,628	\$ 893,246,398	\$ 1,043,396,306	\$ 38,088,817	\$ 1,081,485,123
1975	206,906,182	83,271,516	44,734,866	6,137,384	1,032,823,430	1,202,149,418	44,351,136	1,246,500,554
1976	203,379,567	87,836,703	44,037,233	5,073,958	1,079,427,027	1,255,997,902	41,322,565	1,297,320,467
1977	219,176,099	93,877,074	47,759,974	4,556,568	1,195,908,432	1,429,147,080	43,298,762	1,472,445,842
1978	235,897,257	98,921,685	51,422,998	4,256,947	1,238,960,502	1,493,045,341	45,651,310	1,538,696,651
1979	248,624,109	105,984,112	53,602,835	4,475,409	1,292,827,641	1,580,927,494	47,385,241	1,628,312,735
1980	268,499,161	113,037,309	56,500,368	4,348,471	1,374,281,183	1,710,411,952	48,426,153	1,758,838,105
1981	295,771,945	123,942,641	57,304,563	3,690,830	1,510,243,594	1,856,574,359	47,563,240	1,904,137,599
1982	356,315,664	144,859,206	64,027,908	14,754,672	1,814,359,627	2,243,414,603	61,667,722	2,305,082,325
1983	403,099,179	164,043,837	63,827,110	16,110,924	2,013,972,100	2,473,300,232	66,724,069	2,540,024,301
1984	457,715,698	187,758,639	69,899,562	16,254,032	2,197,888,856	2,709,002,854	75,218,054	2,784,220,908
1985	481,081,664	194,542,185	71,170,754	12,113,260	2,284,835,356	2,795,623,792	79,371,594	2,874,995,386
1986	550,178,938	213,772,763	74,503,575	12,780,125	2,501,953,411	2,997,104,294	86,853,333	3,083,957,627

OTHER *

Year	Minerals	Parking Ramps	Refineries	Railroads
1974	6,530,807	310,215	409,606	
1975	5,648,451	488,933		
1976	4,551,496	552,462		
1977	4,043,067	513,501		
1982	3,772,023			10,982,649
1983	3,506,905			12,604,019
1984	3,700,067			12,553,965
1985	3,318,626			8,794,634
1986	3,024,725			9,755,400

* For taxes payable 1978-1981, "Other" included only minerals.

TABLE 11
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1986

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL			
	Farm	Timber	Seasonal Recreational Residential	Total Agricultural	Residential	Apartments	Vacant Land	Seasonal Recreational Commercial
1974	\$ 112,436,927	\$ 104,456	\$ 13,906,221	\$ 126,447,604	\$ 348,928,689	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545
1975	127,209,292	121,943	16,365,393	143,696,628	417,134,470	76,568,368	15,229,388	1,762,051
1976	132,906,271	129,956	17,247,335	150,283,562	447,138,962	80,066,795	15,997,478	1,929,353
1977	155,720,362	151,758	19,502,949	175,375,069	519,966,925	85,353,721	16,949,701	2,069,716
1978	168,556,957	174,729	21,680,519	190,412,205	519,493,390	92,571,984	19,102,190	1,837,491
1979	191,476,359	222,280	24,097,121	215,795,760	537,395,778	97,548,136	19,887,463	1,890,775
1980	209,309,041	283,308	26,646,522	236,238,871	474,456,249	108,128,061	23,862,330	1,841,120
1981	188,806,114	357,611	29,035,999	218,199,724	464,226,780	123,979,068	35,952,073	1,890,240
1982	243,880,560	452,444	36,029,578	280,362,582	596,482,793	142,085,928	42,621,067	2,189,537
1983	257,509,209	2,013,526	39,759,410	299,282,145	689,314,133	151,991,198	47,023,992	2,357,344
1984	304,661,445	4,491,693	46,133,918	355,287,056	780,670,866	168,363,088	51,189,103	2,707,148
1985	287,448,543	5,017,394	49,682,714	342,148,651	819,998,773	173,435,573	51,063,283	2,854,402
1986	244,527,241	4,032,002	55,616,248	304,175,491	879,767,682	192,774,030	52,615,973	2,994,653

NON-AGRICULTURAL

Taxes Payable	Commercial Land & Bldg	Industrial Land & Bldg	Public Utility	Other*	Total Non-Agricultural	Total Real Property	Total Personal Property	Total Real & Personal Property
1974	\$ 177,697,418	\$ 72,379,200	\$ 37,418,216	\$ 7,250,628	\$ 727,575,497	\$ 854,023,101	\$ 38,088,817	\$ 892,111,918
1975	206,906,182	83,271,516	44,734,866	6,137,384	851,744,225	995,440,853	44,351,136	1,039,791,989
1976	203,379,567	87,836,703	44,037,233	5,073,958	885,460,049	1,035,743,611	41,322,565	1,077,066,176
1977	219,176,099	93,877,074	47,759,974	4,556,568	989,709,778	1,165,084,847	43,298,762	1,208,383,609
1978	235,897,257	98,921,685	51,422,998	4,256,947	1,023,503,942	1,213,916,147	45,651,310	1,259,567,457
1979	248,624,109	105,984,112	53,602,835	4,475,409	1,069,408,617	1,285,204,377	47,385,241	1,332,589,618
1980	268,499,161	113,037,309	56,500,368	4,348,471	1,050,673,069	1,286,911,940	48,426,153	1,335,338,093
1981	295,771,944	123,942,641	57,304,563	3,690,830	1,106,758,139	1,324,957,863	47,563,240	1,372,521,103
1982	356,315,664	144,859,206	64,027,908	14,754,672	1,363,336,775	1,643,699,357	61,667,722	1,705,367,079
1983	403,099,179	164,043,837	63,827,110	16,110,924	1,537,767,717	1,837,049,862	66,724,069	1,903,773,931
1984	457,288,735	187,539,720	69,899,562	16,248,152	1,733,906,374	2,089,193,430	75,218,054	2,164,411,484
1985	480,392,386	194,251,558	71,170,754	12,089,334	1,805,256,063	2,147,404,714	79,371,594	2,226,776,308
1986	549,409,655	213,499,863	74,503,575	12,780,125	1,978,345,556	2,282,521,047	86,817,766	2,369,338,813

Other *	Year	Minerals	Parking Ramps	Refineries	Railroads
	1974	6,530,807	310,215	409,606	
	1975	5,648,451	488,933		
	1976	4,551,496	552,462		
	1977	4,043,067	513,501		
	1982	3,772,023			10,982,649
	1983	3,506,905			12,604,019
	1984	3,700,067			12,548,085
	1985	3,318,626			8,770,708
	1986	3,024,725			9,755,400

* For taxes payable 1978-1981, "Other" included only minerals.

TABLE 12
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 1986

Taxes Payable	County		City		Township	
	Debt	Non-Debt	Debt	Non-Debt	Debt	Non-Debt
1972	\$ 6,320,258	\$ 239,605,081	\$ 36,945,287	\$141,693,988	\$ 364,628	\$ 13,243,713
1973	8,581,945	244,664,934	40,047,986	136,530,024	164,059	14,719,744
1974	8,845,397	271,221,873	44,734,398	150,596,428	227,783	15,461,723
1975	9,786,771	310,544,796	51,799,035	172,050,588	218,569	16,453,390
1976	12,128,150	323,519,012	56,307,034	177,493,352	201,374	18,615,164
1977	12,532,904	362,418,003	63,693,893	199,304,402	349,265	21,558,148
1978	11,220,904	391,703,020	68,744,643	205,164,919	376,378	23,949,505
1979	11,356,898	421,696,038	70,731,568	208,707,143	418,152	26,931,099
1980	12,132,519	473,757,176	67,336,074	230,618,619	567,874	33,185,322
1981	14,582,536	534,783,162	70,418,121	272,631,338	590,754	40,582,328
1982	15,209,659	602,355,694	77,025,910	304,877,435	860,131	45,846,139
1983	15,723,372	642,940,990	83,134,467	331,492,821	576,936	50,091,832
1984	18,614,480	689,761,348	85,971,227	362,581,906	609,399	57,724,530
1985	17,898,835	723,384,610	91,265,038	381,389,540	616,659	60,522,120
1986	20,558,775	790,058,371	97,738,394	410,744,659	2,434,004	61,213,203

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Taxes Payable	School District		Special Taxing District		Total Debt		
	Debt	Non-Debt	Debt*	Non-Debt	Debt	Non-Debt	Total
1972	\$101,660,794	\$ 395,042,845	\$ 7,589,427	\$ 14,907,962	\$152,880,394	\$ 804,493,589	\$ 957,373,983
1973	106,746,145	414,950,546	5,125,387	11,129,995	160,665,522	821,995,243	982,660,765
1974	114,956,480	453,600,979	6,002,351	15,837,792	174,766,409	906,718,795	1,081,485,204
1975	120,457,845	511,262,020	11,303,320	25,951,703	193,565,540	1,036,262,497	1,229,828,037**
1976	118,931,545	538,123,815	10,059,502	20,955,079	197,627,605	1,078,706,422	1,276,334,027**
1977	127,307,265	629,719,160	12,230,354	23,813,983	216,113,681	1,236,813,696	1,452,927,377**
1978	128,346,534	649,606,091	10,970,219	25,538,843	219,658,678	1,295,962,378	1,515,621,056**
1979	125,959,508	691,896,755	13,466,583	27,623,065	221,932,709	1,376,854,100	1,598,786,809**
1980	121,554,044	733,720,663	18,888,337	30,806,358	220,478,848	1,502,088,138	1,722,566,986**
1981	120,047,558	730,206,286	28,723,481	44,793,588	234,362,450	1,622,996,702	1,857,359,152**
1982	109,915,030	989,773,018	41,287,498	52,539,002	244,298,228	1,995,391,288	2,239,689,516**
1983	73,851,496	1,136,053,551	53,216,858	63,762,095	226,503,129	2,224,341,289	2,450,844,418**
1984	106,235,878	1,223,321,749	64,184,132	67,392,261	275,615,116	2,400,781,794	2,676,396,910**
1985	107,033,053	1,209,345,786	77,279,116	68,456,097	294,092,701	2,443,098,153	2,737,190,854**
1986	109,228,913	1,280,521,747	100,014,395	69,844,509	329,974,481	2,612,382,489	2,942,356,970**

* Includes tax increment financing district levy. The amounts of this levy can be found in Table 5, Page 28.

** Excludes fiscal disparities contribution levy and beginning in 1982, also excludes power line levy. The amounts of both of these levies can be found in the footnotes following Table 4, Page 26.

TABLE 13

HOMESTEAD CREDIT DETERMINATION DATA
TAXES PAYABLE 1968-1986

<u>Payable Year</u>	<u>Base</u>	<u>Rate</u>	<u>Maximum</u>	<u>Acreage</u>	<u>Market Value Limit</u>
1968-1973	all non-debt	35%	\$250	80	NA
1974	all non-debt plus school debt	45%	\$325	120	NA
1975-1976	all non-debt plus school debt	45%	\$325	120	NA
1977	all non-debt plus school debt after ag credit	45%	\$325	120	NA
1978	gross tax after ag credit	45%	\$325	120	NA
1979	gross tax after ag credit	45%	\$325	120	NA
1980	gross tax after ag credit	50%	\$550	240	NA
1981-1983*	gross tax after credits	58%	\$650	240	NA
1984	gross tax after credits	54%	\$650	Unlimited	\$67,000
1985	gross tax after credits	54%	\$650	Unlimited	\$67,000
1986	gross tax after credits	54%	\$700	Unlimited	\$68,000

* In 1982 a limitation was placed on the mill rate and levy used to determine homestead credit for all local taxing districts except school districts and the Metropolitan Transit Commission. If the 1982 levy of a taxing district was more than 108 percent of its 1981 levy, the total homestead credit amount was determined by the mill rate based on 108 percent of the taxing district's 1981 levy.

Note: For taxes payable in 1985 and subsequent years, disaster credit, wetlands credit, native prairie credit, power line credit, agricultural preserves credit, enterprise zone credit and agricultural credit are deducted before the homestead credit is calculated. The homestead credit is calculated and deducted before the taconite homestead credit and supplemental taconite homestead credit are calculated.

TABLE 14
NUMBER OF HOMESTEADS AND HOMESTEAD CREDIT AMOUNTS
TAXES PAYABLE 1972 - 1986

Taxes Payable	HOMESTEAD CREDIT			
	AMOUNT	Number of Homesteads		
	Homestead Credit Amount	Less Than Maximum	Maximum*	Total Number Receiving
1972	\$114,271,199	768,053	107,205	875,258
1973	120,135,635	762,361	124,700	887,061
1974	186,123,018	653,018	246,163	899,181

40	HOMESTEAD CREDIT														
	Amounts			Agricultural Homesteads					Non-Agricultural Homesteads					TOTAL	
	Total Credit Amount	Agricultural Amount	Non-Agricultural Amount**	Up to \$175	\$175-325	\$325 Maximum*	\$325-425	\$425-550	\$550 Maximum*	Up to \$175	\$175-325	\$325 Maximum*	\$325-425		\$425-550
1975	\$203,060,500	\$25,546,894	\$177,513,606	71,407	35,253	32,446	256,256	226,093	293,918	915,373					
1976	210,991,252	26,035,683	184,955,569	79,285	36,038	34,035	258,538	216,909	329,334	954,139					
1977	225,495,743	27,928,147	197,567,596	69,880	34,283	44,561	241,545	191,450	390,580	972,299					
1978	234,439,049	28,231,937	206,207,112	70,841	32,780	47,202	237,662	186,307	424,323	999,115					
1979	242,340,322	29,823,325	212,516,997	52,464	26,850	58,821	242,537	195,736	435,710	1,012,118					
1980	\$358,306,951	\$47,245,749	\$311,061,202	47,313	27,879	12,992	13,980	48,674	187,660	182,423	147,717	169,599	202,576	1,040,813	
1981	\$432,835,086	\$54,716,548	\$378,118,538	36,030	23,442	17,921	14,525	43,014	166,234	155,127	200,376	170,193	203,566	1,030,428	
1982	\$479,293,456	\$58,024,135	\$421,269,321	23,099	19,709	15,680	12,942	54,832	129,292	133,003	155,054	182,837	303,050	1,029,498	
1983	\$503,686,146	\$59,203,325	\$444,482,821	18,171	17,550	14,645	12,919	57,579	116,325	122,424	133,478	156,102	381,906	1,031,099	
1984	\$506,065,238	\$61,487,701	\$444,577,537	11,270	15,752	14,142	11,657	64,031	102,027	126,942	154,912	210,790	318,935	1,030,458	
1985	\$529,044,089	\$60,646,154	\$468,397,935	9,446	16,225	14,735	12,398	62,020	69,858	124,511	162,284	234,273	335,149	1,040,899	
1986	\$575,335,033	\$63,112,885	\$512,222,148	7,932	16,239	15,872	17,604	56,105	53,741	105,387	153,311	330,969	295,676	1,052,836	

* Homestead credit determination data can be found in Table 13, page 39.

** The non-agricultural homestead credit includes tax increment financing homestead credit.

TABLE 15

TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS
TAXES PAYABLE 1972 - 1986

Taxes Payable	TACONITE HOMESTEAD CREDIT*		PERCENTAGES AND MAXIMUMS		
	Taconite Credit Amount	Total Number Receiving	Payable Year	Percentages	Maximums
1972	\$ 2,814,419	---	1972	21 or 27%	\$150 or \$190
1973	2,617,416	---	1973	21 or 27%	\$150 or \$190
1974	3,250,178	46,753	1974	21 or 27%	\$150 or \$190
1975	3,648,072	51,504	1975	21 or 27%	\$150 or \$190
1976	9,263,039	53,828	1976	52 or 60%	\$300 or \$350
1977	9,066,923	55,951	1977**	49.7 or 57.3%	\$287 or \$334
1978	9,524,963	59,919	1978**	48.9 or 56.7%	\$283 or \$331
1979	11,748,570	61,090	1979	57 or 66%	\$345 or \$400
41 1980	13,006,426	60,794	1980	57 or 66%	\$360 or \$415
1981	14,398,085	59,728	1981	57 or 66%	\$375 or \$430
1982	16,412,340	53,218	1982	57 or 66%	\$390 or \$445
1983	17,854,916	52,237	1983	57 or 66%	\$405 or \$460
1984	19,416,876	50,321	1984	57 or 66%	\$420 or \$475
1985	10,460,191	51,587	1985	57 or 66%	\$435 or \$490
1986	10,777,180	51,361	1986	57 or 66%	\$450 or \$505

* The Taconite Credit Amount, starting in 1981, includes the following Supplementary Homestead Credit Amount:

1981.....\$ 419,537	1983.....\$ 504,017	1985.....\$ 311,485
1982..... 465,160	1984..... 588,618	1986..... 336,928

** The 1977 and 1978 percentages and maximums were adjusted due to insufficient receipts to cover the credit. The figures before adjustments were:

1977 - 52% or 60% with maximums of \$300 or \$350;
1978 - 57% or 66% with maximums of \$330 or \$385.

TABLE 16

AGRICULTURAL CREDIT ACREAGE LIMITS*
TAXES PAYABLE 1972-1986

Taxes Payable	Agricultural Property			Seasonal Recreational	Timberlands
	Acres Limit	Homestead	Non-Homestead		
1972-1975	None	8.3	8.3	8.3	8.3
1976-1977	1st 120 Acres	12	10	10	10
	Over 120 Acres	10	10	10	10
1978	1st 120 Acres	15	10	10	10
	Over 120 Acres	10	10	10	10
1979	1st 160 Acres	15	10	10	10
	Over 160 Acres	10	10	10	10
1980	1st 240 Acres	15	10	10	10
	Over 240 Acres	10	10	10	10
1981	1st 240 Acres	17	10	10	10
	Over 240 Acres	10	10	10	10
1982-1983	1st 320 Acres	18	10	10	8
	320-640 Acres	10	8	10	8
	Over 640 Acres	8	8	10	8
1984	1st 320 Acres	29%	13%	13%	10%
	320-640 Acres	13%	10%	13%	10%
	Over 640 Acres	10%	10%	13%	10%
1985	1st 320 Acres	33%	15%	15%	10%
	320-640 Acres	15%	10%	15%	10%
	Over 640 Acres	10%	10%	15%	10%
1986	1st 320 Acres	36%	26%	15%	26%
	320-640 Acres	26%	26%	15%	26%
	Over 640 Acres	26%	26%	15%	26%

*See explanation of Agricultural Aid Credit, page 16.

TABLE 17
 AGRICULTURAL CREDIT AMOUNTS
 TAXES PAYABLE 1972 - 1986

TAXES PAYABLE	AGRICULTURAL CREDIT							
	8 Mills	8.3 Mills	10 Mills	12 Mills	15 Mills	17 Mills	18 Mills	TOTAL
1972	NA	\$15,835,270	NA	NA	NA	NA	NA	\$15,835,270
1973	NA	17,290,962	NA	NA	NA	NA	NA	17,290,962
1975	NA	17,734,408	NA	NA	NA	NA	NA	17,734,408
1976	NA	NA	\$14,554,846	\$11,715,771	NA	NA	NA	26,270,617
1977	NA	NA	16,226,600	13,272,967	NA	NA	NA	29,499,567
1978	NA	NA	17,685,660	NA	\$17,479,532	NA	NA	35,165,192
1979	NA	NA	19,009,685	NA	22,624,539	NA	NA	41,634,224
1980	NA	NA	19,973,679	NA	32,212,951	NA	NA	52,186,630
1981	NA	NA	24,872,032	NA	NA	\$45,584,172	NA	70,456,204
1982	\$2,720,559	NA	23,337,993	NA	NA	NA	\$60,887,413	86,945,965
1983	3,092,438	NA	26,151,733	NA	NA	NA	67,703,150	96,947,321

Number Receiving Ag Credit

	29 Percent	13 Percent	10 Percent	Total	At \$100 Maximum	At \$2000 Maximum	At \$4000 Maximum*
	<u> </u>						
1984	\$68,057,902	\$22,189,458	\$2,428,631	\$92,675,991	15,837	4,576	NA
	33 Percent	15 Percent	10 Percent	Total			
	<u> </u>	<u> </u>	<u> </u>	<u> </u>			
1985	\$76,084,711	\$27,370,460	\$3,058,233	\$106,513,404	26,224	N	337
	36 Percent	26 Percent	15 Percent	Total			
	<u> </u>	<u> </u>	<u> </u>	<u> </u>			
1986	\$76,575,126	\$42,497,211	\$7,008,592	\$126,080,929	31,019	N	NA

* For 1986, the \$4,000 maximum was removed.

TABLE 18

AGRICULTURAL PRESERVES, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, REDUCED ASSESSMENT, AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 1986

WETLANDS CREDIT AND REIMBURSEMENT

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

NATIVE PRAIRIE CREDIT AND REIMBURSEMENT

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

AGRICULTURAL PRESERVES CREDIT

DISASTER CREDIT

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Taxes Payable	Number of Parcels	Number of Acres	Assessed Value	Credit Amount	105% Avg. Twp. Rate
1983	1,085	52,380	\$11,191,088	\$125,054	77 Mills
1984	1,716	85,028	20,212,097	340,215	75 Mills
1985	2,546	136,682	34,789,901	390,855	80 Mills
1986	2,953	153,527	34,219,215	650,582	82 Mills

Taxes Payable	Number of Parcels	Assessed Value Difference Amt.	Credit TIF	Credit Other
1984	436	\$571,658	-0-	\$58,582
1985	389	714,804	-0-	71,575
1986	-0-	-0-	-0-	-0-

ENTERPRISE ZONE CREDIT

REDUCED ASSESSMENT CREDIT

Taxes Payable	Number of Parcels	Assessed Value	Credit TIF	Credit Other
1984	323	\$23,362,005	\$159,020	\$492,876
1985	598	29,870,415	161,678	852,270
1986	649	31,519,756	188,447	889,484

Taxes Payable	Number of Parcels	Credit Amount
1981	6,541	\$11,536,758
1982	7,240	14,026,852
1983	7,535	14,584,416

POWER LINE CREDIT

Taxes Payable	Assessed Value	Levy Amount	Number of Parcels		Credit Amount
			Under Max.	At Max.	
1982	\$4,308,594	\$367,851	557	888	\$135,506
1983	4,624,901	407,699	664	1,038	151,957
1984	4,120,852	395,464	602	1,050	165,373
1985	4,237,851	404,262	716	1,069	163,997
1986	4,134,416	420,745	695	1,085	170,884

TABLE 19

AGRICULTURAL PRESERVE CREDIT MILL RATE DATA

STATEWIDE AVERAGE MILL RATE IN TOWNS		AGRICULTURAL PRESERVE MILL RATE	
TAXES PAYABLE	MILL RATE	TAXES PAYABLE	MILL RATE
1982	73.290	1983	77
1983	70.822	1984	75
1984	75.728	1985	80
1985	77.935	1986	82
1986	86.283	1987	90

COUNTY	METRO AREA AVERAGE MILL RATE IN TOWNS			
	TAXES PAYABLE 1983	TAXES PAYABLE 1984	TAXES PAYABLE 1985	TAXES PAYABLE 1986
ANOKA	90.428	96.138	95.155	97.135
CARVER	86.715	91.755	91.015	102.797
DAKOTA	80.031	87.702	88.216	94.871
HENNEPIN	103.067	109.633	105.747	109.687
RAMSEY	97.280	101.290	104.029	106.743
SCOTT	94.880	93.269	96.812	100.107
WASHINGTON	90.044	93.979	92.613	97.819

TABLE 20
RESIDENTIAL AND FARM HOMESTEAD PROPERTY TAXES AND CREDITS
TAXES PAYABLE 1974 - 1986

	Taxes Payable	Gross Tax*		Credits**		Net Tax	
		Amount	Percent Change	Amount	Percent Change	Amount	Percent Change
Residential Homesteads	1974	\$466,414,058		\$165,510,166		\$300,903,892	
	1975	541,819,526	16.2	181,079,211	9.4	360,740,315	19.9
	1976	586,004,606	8.2	193,966,976	7.1	392,037,630	8.7
	1977	667,819,585	14.0	205,980,873	6.2	461,838,712	17.8
	1978	664,810,007	-0.5	215,045,409	4.4	449,764,598	-2.6
	1979	688,461,000	3.6	223,419,000	3.9	465,042,000	3.4
	1980	723,690,402	5.1	323,608,114	44.8	400,082,288	-14.0
	1981	771,185,685	6.6	393,456,555	21.6	377,729,130	-5.6
	1982	928,137,535	20.4	438,849,991	11.5	489,287,544	29.5
	1983	1,026,751,258	10.6	463,653,006	5.7	563,098,252	15.1
	1984	1,090,133,300	6.2	463,309,457	-0.1	626,823,843	11.3
	1985	1,128,892,977	3.6	478,559,057	3.3	650,333,920	3.8
	1986	1,213,331,204	7.5	522,545,732	9.2	690,785,472	6.2
Farm Homesteads	1974	\$95,751,696		\$33,786,128		\$61,965,568	
	1975	106,405,352	11.1	35,744,605	5.8	70,660,747	14.0
	1976	115,999,918	9.0	42,138,663	17.9	73,861,255	4.5
	1977	133,936,323	15.5	46,395,105	10.1	87,541,218	18.5
	1978	145,493,544	8.6	51,491,552	11.0	94,001,992	7.4
	1979	164,631,939	13.2	57,677,562	12.0	106,954,377	13.8
	1980	193,119,831	17.3	82,337,051	42.8	110,782,780	3.6
	1981	200,122,946	3.6	105,763,936	28.5	94,359,010	-14.8
	1982	265,005,606	32.4	125,381,609	18.5	139,623,997	48.0
	1983	283,407,049	6.9	134,166,957	7.0	149,240,092	6.9
	1984	316,929,575	11.8	135,805,586	1.2	181,123,989	21.4
	1985	310,750,827	-1.9	142,726,829	5.1	168,023,998	-7.2
	1986	296,372,996	-4.6	150,139,328	5.2	146,233,668	-13.0
Total Homesteads	1974	\$562,165,754		\$199,296,294		\$362,869,460	
	1975	648,224,878	15.3	216,823,816	8.8	431,401,062	18.9
	1976	702,004,524	8.3	236,105,639	8.9	465,898,885	8.0
	1977	801,755,908	14.2	252,375,978	6.9	549,379,930	17.9
	1978	810,303,551	1.1	266,536,961	5.6	543,766,590	-1.0
	1979	853,092,939	5.3	281,096,562	5.5	571,996,377	5.2
	1980	916,810,233	7.5	405,945,165	44.4	510,865,068	-10.7
	1981	971,308,631	5.9	499,220,491	23.0	472,088,140	-7.6
	1982	1,193,143,141	22.8	564,231,600	13.0	628,911,541	33.2
	1983	1,310,158,307	9.8	597,819,963	6.0	712,338,344	13.3
	1984	1,407,062,875	7.4	599,115,043	0.2	807,947,832	13.4
	1985	1,439,643,804	2.3	621,285,886	3.7	818,357,918	1.3
	1986	1,509,704,200	4.9	672,685,060	8.3	837,019,140	2.3

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

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

For 1984-1986, credits may include agricultural, homestead, taconite homestead, wetlands, native prairie, powerline, agricultural preserves, disaster, and enterprise zone credits.

TABLE 21
 ADJUSTMENT AMOUNTS FOR PRIOR YEARS
 FOR REAL PROPERTY
 TAXES PAYABLE 1974 - 1986

Year	Homestead Credit*		Taconite Homestead Credit	Supplemental Homestead Credit	Agricultural Credit***
	Tax Increment Financing Districts**	Taxing Districts			
1974		\$ 203,485	\$ 164,020		
1975		74,344	11,440		
1976		539,488	17,636		
1977		790,092	16,516		\$ 1,636
1978		657,200	61,913		-3,287
1979		650,112	38,757		35,991
1980		945,389	54,518		42,529
1981	\$ -73,367	1,229,469	45,038	\$ 2,109	69,284
1982	180,125	1,845,311	57,079	3,778	87,117
1983	10,203	1,853,707	45,750	3,238	78,179
1984	11,155	1,353,204	64,650	5,968	62,180
1985	45,233	3,277,627	116,895	2,872	107,155
1986	53,029	1,960,620	46,855	4,051	224,322

* Adjustment amounts for homestead credit may include adjustment amounts for one or more of the following: reduced assessment credit (1982), wetlands and native prairie credits and reimbursements (1982-1986), agricultural preserves credit (1984-1986), and disaster and enterprise zone credits (1985-1986).

** Prior year homestead credit adjustment amounts for tax increment financing districts were first reported separately in 1981.

*** Prior to payable year 1977, agricultural aid was based on a state financed mill rate differential as opposed to the agricultural credit referenced in this table.

TABLE 22
POWER COMPANY POWER LINE LEVIES
PAYABLE YEARS 1960 - 1986

<u>PAYABLE YEAR</u>	<u>Transmission</u>	<u>Distribution</u>
1960	\$ 2,036,566	\$ 57,567
1961	2,147,560	62,735
1962	2,370,430	65,514
1963	2,468,393	65,204
1964	2,598,398	77,847
1965	2,933,215	64,203
1966	3,089,664	67,819
1967	3,251,425	64,285
1968	3,746,606	70,579
1969	4,420,526	76,619
1970	5,641,188	89,864
1971	6,089,743	103,057
1972	5,487,328	111,349
1973	5,669,350	103,451
1974	5,970,012	102,866
1975	6,868,000	115,009
1976	6,402,774	112,066
1977	7,434,840	126,298
1978	9,462,371	136,304
1979	9,839,253	145,179
1980	12,365,732	154,745
1981	12,906,454	144,358
1982	5,279,233	170,842
1983	5,340,455	176,553
1984	5,923,187	239,937
1985	7,768,971	302,326
1986	6,733,530	249,069

TABLE 23

TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, AND CREDITS
TAXES PAYABLE 1974 - 1986

	<u>TAXES PAYABLE</u>	<u>NUMBER OF CITIES</u>	<u>NUMBER OF TOWNSHIPS</u>	<u>TOTAL ASSESSED VALUES OF CITIES</u>	<u>INCREMENT VALUE</u>	<u>PERCENT OF INCREMENT VALUE TO TOTAL VALUE</u>	<u>INCREMENT TAX</u>	<u>HOMESTEAD CREDIT</u>	<u>REDUCED ASSESSMENT CREDIT</u>	<u>ENTERPRISE ZONE CREDIT</u>
49	1974	4	-	\$1,495,744,646	\$3,634,483	0.243 %	\$ 437,085	-	-	-
	1975	10	-	2,485,445,784	20,036,557	0.806	2,689,574	-	-	-
	1976	21	-	3,386,292,474	26,220,175	0.774	3,181,516	\$ 49,485	-	-
	1977	29	-	3,852,929,963	32,127,149	0.834	3,939,863	91,562	-	-
	1978	42	-	4,933,144,413	43,380,473	0.879	5,306,640	115,891	-	-
	1979	57	-	5,779,512,957	62,286,066	1.078	7,418,288	138,877	-	-
	1980	81	-	7,177,174,340	102,280,206	1.425	11,305,114	455,846	-	-
	1981	99	-	9,359,881,660	223,310,857	2.386	22,489,390	819,275	\$1,181,415	-
	1982	122	-	11,004,551,716	332,367,840	3.020	35,141,374	1,316,225	1,392,016	-
	1983	127	-	12,683,306,888	437,194,546	3.447	46,425,859	1,592,479	1,571,205	-
	1984	156	3	14,536,408,180	516,587,125	3.554	58,154,901	1,829,787	-	\$159,020
	1985	177	4	16,082,621,847	635,897,231	3.954	70,761,120	2,199,054	-	161,678
	1986	217	7	17,748,842,074	800,406,816	4.510	92,355,076	2,927,431	-	188,447

TABLE 24

FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1986

PART A - VALUES

	TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RANSEY	SCOTT	WASHINGTON	TOTAL	AREA-WIDE MILL RATES	
CONTRIBUTION VALUE	1975	\$14,535,551	\$2,091,994	\$18,302,659	\$69,043,702	\$22,026,639	\$6,361,914	\$4,869,576	\$137,232,035	121.490	
	1976	19,185,888	3,138,286	25,030,443	90,380,843	35,167,639	8,712,369	6,350,931	187,966,399	111.650	
	1977	19,164,078	3,127,754	24,981,965	81,265,509	31,394,952	8,704,241	6,133,116	174,771,615	111.680	
	1978	23,049,213	3,492,015	30,634,100	92,790,564	32,197,487	10,232,247	8,257,135	200,652,761	115.000	
	1979	29,010,983	4,157,179	37,271,499	121,570,166	44,546,394	11,376,598	10,215,477	258,148,296	114.365	
	1980	34,509,539	5,721,304	47,658,835	153,325,181	59,186,227	13,062,152	14,603,963	328,067,201	110.552	
	1981	45,429,191	7,226,685	62,886,120	215,864,276	88,989,596	14,847,062	18,871,493	454,114,423	103.003	
	1982	59,985,263	8,793,042	81,157,224	336,516,015	156,084,611	21,026,259	27,358,785	690,921,199	94.106	
	1983	71,422,489	12,308,934	90,462,514	462,449,911	189,296,742	24,690,247	33,855,423	884,486,260	100.348	
	1984	78,293,992	13,870,346	104,488,836	590,776,996	212,621,242	20,071,348	35,877,404	1,056,000,164	101.727	
	1985	81,769,257	13,666,076	114,132,366	679,094,041	312,726,995	23,963,514	38,165,029	1,263,517,278	108.743	
	1986	83,458,971	13,420,109	123,323,016	761,028,978	262,021,137	26,786,011	42,656,671	1,312,694,893	107.553	
	DISTRIBUTION VALUE	1975	\$15,857,092	\$2,326,874	\$11,588,757	\$62,310,179	\$34,547,771	\$2,597,723	\$7,953,828	\$137,182,224	112.238
		1976	21,607,662	3,177,928	15,820,858	85,679,217	47,562,009	3,456,901	10,659,120	187,963,695	
		1977	20,048,704	2,985,249	15,079,352	79,135,139	44,457,723	3,291,876	9,771,007	174,769,050	
		1978	23,841,011	3,372,757	18,158,490	88,725,170	50,731,722	3,961,788	11,861,827	200,652,765	
		1979	32,486,548	4,581,157	23,558,630	112,288,021	63,869,022	5,072,376	16,291,212	258,146,966	
		1980	41,561,929	6,022,810	30,947,304	143,169,061	78,442,069	6,616,830	21,285,668	328,045,671	
1981		58,890,183	8,111,944	43,691,858	194,485,267	110,753,086	9,387,039	28,788,276	454,107,653		
1982		87,252,808	12,511,138	67,542,194	301,260,403	168,203,209	12,472,417	42,418,701	691,660,870		
1983		110,737,382	16,899,595	85,699,213	384,835,405	215,336,201	18,173,389	52,795,392	884,476,577		
1984		134,671,791	19,893,533	105,387,116	442,770,967	263,636,527	22,965,800	66,616,906	1,055,942,640		
1985		164,659,216	24,932,264	124,309,935	529,758,907	313,772,060	27,714,131	78,354,135	1,263,500,648		
1986		171,821,699	25,749,477	132,625,960	548,343,796	322,692,404	29,635,439	81,785,361	1,312,654,136		

TABLE 24

FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1986

PART B - TAX AMOUNTS

	TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	AREA-WIDE HILL RATES
CONTRIBUTION TAX	1975	\$1,765,924	\$254,151	\$2,223,597	\$8,388,119	\$2,676,016	\$773,105	\$591,605	\$16,672,517	121.490
	1976	2,142,102	350,383	2,794,649	10,091,021	3,926,467	972,736	709,081	20,986,439	111.650
	1977	2,140,244	349,309	2,789,986	9,075,732	3,506,188	972,059	684,946	19,518,464	111.680
	1978	2,650,660	401,584	3,522,921	10,670,915	3,702,711	1,177,190	949,567	23,075,548	115.000
	1979	3,317,841	475,457	4,262,555	13,903,372	5,094,576	1,301,105	1,168,293	29,523,199	114.365
	1980	3,815,099	632,502	5,268,779	16,950,405	6,543,156	1,444,047	1,614,497	36,268,485	110.552
	1981	4,679,338	744,376	6,477,456	22,234,666	9,166,195	1,529,112	1,943,821	46,774,964	103.003
	1982	5,645,023	827,482	7,637,380	31,668,171	14,688,498	1,978,700	2,574,625	65,019,879	94.106
	1983	7,167,104	1,235,177	9,077,734	46,405,923	18,995,548	2,477,626	3,397,434	88,756,546	100.348
	1984	7,964,614	1,410,992	10,629,336	60,097,975	21,629,320	2,041,803	3,649,833	107,423,873	101.727
	1985	8,891,828	1,486,090	12,411,096	73,846,728	34,006,872	2,605,871	4,150,180	137,398,665	108.743
	1986	8,976,263	1,443,375	13,263,752	81,850,952	28,181,159	2,880,923	4,587,866	141,184,290	107.553
DISTRIBUTION TAX	1975	\$1,653,008	\$276,699	\$1,219,802	\$7,485,899	\$4,816,176	\$292,407	\$921,892	\$16,665,883	112.238
	1976	2,102,281	360,199	1,587,913	9,527,337	5,871,827	400,028	1,135,180	20,984,765	
	1977	1,947,462	337,977	1,516,143	8,795,260	5,489,048	383,907	1,048,271	19,518,068	
	1978	2,367,469	386,881	1,826,070	10,207,857	6,526,233	460,541	1,299,511	23,074,562	
	1979	3,223,416	533,412	2,371,349	12,930,845	8,059,234	640,179	1,764,801	29,523,236	
	1980	3,891,436	672,531	3,124,168	15,931,526	9,613,400	807,377	2,225,460	36,265,898	
	1981	5,451,705	938,614	4,289,073	19,984,411	12,056,560	1,131,468	2,822,564	46,674,395	
	1982	7,778,886	1,269,728	6,519,142	28,853,867	15,511,630	1,212,369	3,943,688	65,089,310	
	1983	10,473,741	1,805,920	8,813,164	38,939,069	21,572,976	1,988,837	5,161,570	88,755,277	
	1984	12,902,157	1,979,226	10,701,792	45,082,301	27,425,600	2,555,996	6,770,643	107,417,715	
	1985	17,615,394	2,670,087	13,380,503	58,286,701	33,979,768	3,009,639	8,453,790	137,395,882	
	1986	17,381,692	2,664,937	14,105,950	58,369,443	36,498,919	3,363,796	8,794,560	141,179,297	

TABLE 25

MOBILE HOME PERSONAL PROPERTY
HOMESTEAD BASE VALUES AND
CLASSIFICATION RATIOS
TAXES PAYABLE 1973-1986

Year	Homestead Base Value		Classification Ratios**	
	Farm*	Residential	Farm*	Residential
1973	--	\$12,000	--	25%-40%
1974	--	\$12,000	--	25%-40%
1975	--	\$12,000	--	25%-40%
1976	--	\$13,000	--	25%-40%
1977	--	\$15,000	--	25%-40%
1978	--	\$17,000	--	22%-36%
1979	--	\$21,000	--	20%-33 1/3%
1980	--	\$25,000	--	18%-30%
1981	\$50,000	\$25,000-\$25,000-\$50,000	14%-19%	16%-22%-28%
1982	\$54,000	\$27,000-\$27,000-\$54,000	14%-19%	16%-22%-28%
1983	\$54,000	\$27,000-\$27,000-\$54,000	14%-19%	16%-22%-28%
1984	\$60,000	\$30,000-\$30,000-\$60,000	14%-19%	17%-19%-30%
1985	\$62,000	\$31,000-\$31,000-\$62,000	14%-19%	17%-19%-30%
1986	\$64,000	\$64,000	14%-18%	18%-29%

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

** Farm
1981-1986: % up to base value - % over base value
Residential
1973-1980: % up to base value - % over base value
1981-1985: % on first tier - % on second tier - % on third tier
1986: % up to base value - % over base value

TABLE 26
MOBILE HOME MARKET AND ASSESSED VALUES, GROSS TAXES LEVIED,
CREDIT AMOUNTS AND NUMBER OF ASSESSMENTS AND HOMESTEADS FOR
TAXES PAYABLE 1973 - 1985

Payable Year	Number of Assessments	Market Value	Assessed Value			Gross Taxes Levied			
			Homestead	Non-Homestead	Total	County	City	Town	School District
1973	49,694	\$201,131,839	\$42,243,202	\$11,110,651	\$53,353,853	\$1,395,056	\$600,130	\$140,690	\$2,828,414
1974	55,483	234,878,671	50,458,488	13,329,792	63,788,280	1,714,153	768,970	171,419	3,492,699
1975	59,595	260,066,869	57,141,869	14,822,226	71,964,095	2,127,749	938,552	216,827	4,294,263
1976	62,923	286,258,516	61,970,123	16,262,831	78,232,954	2,201,936	1,025,317	254,459	4,495,075
1977	66,333	320,912,488	69,102,870	17,929,149	87,032,019	2,387,357	1,193,232	267,708	4,996,430
1978	69,394	361,762,225	68,771,972	19,960,282	88,732,254	2,514,749	1,252,583	281,190	5,084,341
1979	70,153	404,465,528	69,966,911	22,115,161	92,082,072	2,599,558	1,274,703	286,993	5,123,933
1980	64,822	428,039,683	67,939,658	20,289,512	88,229,170	2,593,627	1,315,948	250,751	4,591,241
1981	60,728	438,939,844	62,239,148	13,201,085	75,440,233	2,002,096	1,169,350	226,325	3,146,670
1982	59,874	469,637,016	66,756,633	13,595,231	80,351,864	2,131,206	1,242,789	232,916	4,003,044
1983	59,399	481,120,170	68,358,505	14,084,448	82,442,953	2,162,769	1,313,019	201,008	4,047,800
1984	58,981	489,641,463	73,818,613	14,912,828	88,731,441	2,484,523	1,578,967	220,151	4,760,515
1985	58,626	491,360,043	75,100,963	15,396,283	90,497,246	2,598,204	1,676,001	222,974	4,737,397

Payable Year	Gross Taxes Levied			Homestead Credit		Taconite Homestead Credit	Agricultural Credit	Reduced Assessment Credit	Total Net Tax Payable
	Special District	Contribution Levy	Total	Number of Homesteads	Credit Amount				
1973	\$36,797	\$ -	\$5,001,087	37,608	\$1,157,675	\$56,493	\$ -	\$ -	\$3,786,919
1974	56,972	-	6,204,213	41,753	2,134,638	73,844	-	-	3,995,731
1975	94,154	-	7,671,545	44,296	2,650,657	101,057	-	-	4,919,831
1976	82,202	-	8,058,989	47,270	2,613,831	345,957	-	-	5,099,201
1977	102,853	-	8,947,580	50,033	2,927,777	366,420	-	-	5,653,383
1978	106,312	-	9,239,175	51,510	3,081,787	354,102	-	-	5,803,286
1979	107,193	-	9,392,380	52,697	3,053,991	398,959	-	-	5,939,430
1980	107,856	-	8,859,423	49,443	3,257,431	325,493	-	-	5,276,499
1981	246,811	469	6,791,721	47,071	3,143,845	194,509	43,708	7,386	3,402,273
1982	127,890	598	7,738,443	45,916	3,563,148	206,208	50,623	8,622	3,909,842
1983	133,729	726	7,859,051	46,396	3,675,853	204,304	53,042	8,794	3,917,058
1984	160,979	-	9,205,135	56,937	4,048,467	217,429	33,503	-	4,905,736
1985	167,480	-	9,402,056	44,164	4,230,766	94,135	43,368	-	5,033,787

TABLE 27

COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA

PART A - COUNTY, CITY AND TOWNSHIP TAXES

County	County			City			Township		
	1985	1986	Percent Change	1985	1986	Percent Change	1985	1986	Percent Change
AITKIN	\$ 3,221,682	\$ 3,636,730	12.88 %	\$ 287,055	\$ 301,465	5.02 %	\$ 745,169	\$ 759,880	1.97 %
ANOKA	25,957,443	29,037,507	11.87	15,253,644	16,477,327	8.02	575,915	580,751	0.84
BECKER	4,203,402	4,585,458	9.09	997,727	1,062,936	6.54	879,628	940,357	6.90
BELTRAMI	4,840,962	5,096,372	5.28	1,273,069	1,270,345	-0.21	552,712	534,532	-3.29
BENTON	3,663,363	3,849,543	5.08	2,001,357	2,106,942	5.28	328,871	349,086	6.15
BIG STONE	1,727,437	1,775,666	2.79	797,490	851,886	6.82	180,708	188,003	4.04
BLUE EARTH	8,687,632	9,123,743	5.02	6,420,869	6,654,989	3.65	902,035	968,707	7.39
BROWN	3,425,955	3,793,040	10.71	2,861,786	3,039,139	6.20	678,071	635,041	-6.35
CARLTON	6,584,872	6,974,814	5.92	2,156,778	2,284,089	5.90	766,497	929,951	21.32
CARVER	7,089,275	7,884,104	11.21	3,350,574	3,785,000	12.97	802,311	817,760	1.93
CASS	5,451,882	5,724,259	5.00	711,043	780,055	9.71	966,469	955,881	-1.10
CHIPPEWA	3,398,563	3,497,594	2.91	1,111,062	1,238,754	11.49	600,847	620,824	3.32
CHISAGO	5,366,626	5,750,838	7.16	1,443,326	1,487,280	3.05	669,514	740,773	10.64
CLAY	5,810,247	6,456,751	11.13	4,454,312	3,823,581	-14.16	521,939	547,076	4.82
CLEARWATER	1,549,926	1,749,854	12.90	178,185	186,378	4.60	201,651	214,070	6.16
COOK	1,781,924	1,817,640	2.00	206,993	228,008	10.15	21,287	41,516	95.03
COTTONWOOD	2,658,990	2,709,122	1.89	1,244,612	1,301,423	4.56	704,382	708,979	0.65
CROW WING	6,971,814	7,923,637	13.65	3,095,362	3,431,447	10.86	1,086,816	1,194,516	9.91
DAKOTA	26,628,719	30,313,134	13.84	27,798,921	31,024,769	11.60	688,633	707,377	2.72
DODGE	3,066,533	3,219,524	4.99	1,476,959	1,607,643	8.85	548,051	652,189	19.00
DOUGLAS	4,987,280	5,405,468	8.39	1,555,656	1,707,558	9.76	1,223,215	1,308,398	6.96
FARIBAULT	3,008,024	3,192,763	6.14	2,254,007	2,316,155	2.76	846,814	850,419	0.43
FILLMORE	3,227,720	3,514,018	8.87	1,807,508	1,942,572	7.47	1,264,801	1,285,244	1.62
FREEBORN	5,277,042	5,768,844	9.32	2,847,606	2,987,505	4.91	995,039	998,769	0.37
GOODHUE	6,889,528	7,148,714	3.76	7,917,749	8,410,548	6.22	1,612,041	1,610,755	-0.08
GRANT	1,353,175	1,448,006	7.01	494,545	479,618	-3.02	229,777	227,100	-1.17
HENNEPIN	209,043,598	227,103,187	8.64	167,936,047	181,531,628	8.10	106,547	114,565	7.53
HOUSTON	2,469,704	2,756,421	11.61	973,420	1,074,404	10.37	708,511	722,599	1.99
HUBBARD	2,679,230	3,228,651	20.51	254,315	248,978	-2.10	493,681	491,500	-0.44
ISANTI	4,729,848	5,254,242	11.09	512,553	653,517	27.50	539,316	607,111	12.57

TABLE 27

COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA

PART A - COUNTY, CITY AND TOWNSHIP TAXES

County	County			City			Township		
	1985	1986	Percent Change	1985	1986	Percent Change	1985	1986	Percent Change
ITASCA	\$ 12,228,042	\$ 13,376,025	9.39 %	\$ 3,662,002	\$ 3,768,387	2.91 %	\$ 2,001,570	\$ 2,013,383	0.59 %
JACKSON	2,940,797	3,084,837	4.90	1,165,073	1,177,304	1.05	827,986	837,814	1.19
KANABEC	2,405,821	2,535,322	5.38	330,559	364,549	10.28	185,342	206,345	11.33
KANDIYOHI	5,977,621	6,694,447	11.99	2,580,867	2,665,677	3.29	1,042,396	1,120,753	7.52
KITTSON	1,632,285	1,706,683	4.56	432,035	427,759	-0.99	389,649	375,497	-3.63
KOOCHICHING	2,542,727	2,543,599	0.03	1,661,682	1,724,635	3.79	0	0	0.00
LAC QUI PARLE	1,610,927	1,765,773	9.61	812,803	856,630	5.39	496,364	473,612	-4.58
LAKE	3,010,099	3,238,633	7.59	760,619	820,969	7.93	263,794	277,613	5.24
LAKE OF THE WOODS	1,019,827	1,078,032	5.71	170,072	180,100	5.90	163,081	162,971	-0.07
LESUEUR	4,445,761	4,663,389	4.90	1,616,223	1,647,416	1.93	509,042	503,367	-1.11
LINCOLN	1,806,035	1,936,797	7.24	482,907	484,190	0.27	340,434	358,360	5.27
LYON	3,545,268	3,845,250	8.46	2,382,879	2,483,673	4.23	370,650	391,321	5.58
MCLEOD	5,168,641	5,220,119	1.00	3,533,827	3,691,453	4.46	520,553	553,648	6.36
MAHNOMEN	1,258,228	1,320,791	4.97	183,306	189,466	3.36	182,158	181,770	-0.21
MARSHALL	2,070,591	2,167,248	4.67	405,945	409,141	0.79	702,550	741,998	5.61
MARTIN	4,173,880	4,425,084	6.02	2,525,245	2,717,576	7.62	749,870	779,681	3.98
MEEKER	2,873,978	2,933,032	2.05	1,034,189	1,237,887	19.70	1,007,192	1,039,734	3.23
MILLE LACS	3,164,387	3,165,864	0.05	765,234	799,454	4.47	254,639	299,837	17.75
MORRISON	4,725,051	5,285,436	11.86	1,085,953	1,201,872	10.67	854,448	870,338	1.86
MOWER	6,978,832	7,265,899	4.11	3,820,278	4,023,456	5.32	1,149,677	1,164,872	1.32
MURRAY	1,881,492	2,042,304	8.55	649,865	709,295	9.14	611,395	631,993	3.37
NICOLLET	3,736,226	3,871,565	3.62	2,337,554	2,573,214	10.08	582,706	527,117	-9.54
NOBLES	3,462,519	3,544,128	2.36	2,253,252	2,573,265	14.20	658,409	671,576	2.00
NORMAN	2,058,674	2,175,489	5.67	592,489	623,415	5.22	322,186	314,096	-2.51
OLMSTED	15,629,601	19,514,748	24.86	11,029,075	12,114,931	9.85	1,288,862	1,357,308	5.31
OTTER TAIL	6,597,106	8,141,822	23.42	2,699,880	2,709,060	0.34	2,056,521	2,226,173	8.25
PENNINGTON	2,012,417	2,192,222	8.93	1,104,171	1,137,023	2.98	166,930	168,789	1.11
PINE	4,350,448	4,621,439	6.23	541,092	674,098	24.58	555,030	640,837	15.46
PIPESTONE	2,394,875	2,393,157	-0.07	733,189	778,579	6.19	302,982	305,414	0.80
POLK	5,586,675	6,152,164	10.12	3,404,646	3,647,092	7.12	1,423,407	1,453,662	2.13

TABLE 27

COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA

PART A - COUNTY, CITY AND TOWNSHIP TAXES

County	County			City			Township		
	1985	1986	Percent Change	1985	1986	Percent Change	1985	1986	Percent Change
POPE	\$ 1,840,456	\$ 1,841,248	0.04 %	\$ 719,009	\$ 734,497	2.15 %	\$ 472,374	\$ 500,087	5.87 %
RAMSEY	87,843,310	97,502,171	11.00	68,684,154	74,343,156	8.24	316,402	343,306	8.50
RED LAKE	1,236,709	1,235,964	-0.06	392,515	410,897	4.68	177,163	156,799	-11.49
REDWOOD	3,529,334	3,682,725	4.35	1,708,803	1,822,358	6.65	787,039	753,942	-4.21
RENVILLE	3,032,958	3,014,048	-0.62	1,729,201	1,811,594	4.76	782,569	807,639	3.20
RICE	6,447,192	6,447,150	.00	4,205,687	4,344,424	3.30	765,423	784,723	2.52
ROCK	2,200,165	2,200,696	0.02	552,684	542,554	-1.83	549,475	545,109	-0.79
ROSEAU	1,463,049	1,551,981	6.08	409,862	412,892	0.74	292,841	296,718	1.32
ST. LOUIS	45,849,053	48,562,873	5.92	26,981,459	27,991,677	3.74	2,916,024	3,149,956	8.02
SCOTT	9,304,665	10,522,303	13.09	4,239,904	4,918,786	16.01	398,829	468,229	17.40
56 SHERBURNE	4,835,723	5,620,545	16.23	2,423,678	2,785,106	14.91	743,561	871,379	17.19
SIBLEY	2,798,444	2,899,747	3.62	1,221,341	1,203,578	-1.45	692,948	697,853	0.71
STEARNS	12,374,094	15,484,972	25.14	8,695,106	9,177,589	5.55	2,777,605	2,972,618	7.02
STEELE	4,079,620	4,306,862	5.57	3,270,874	3,862,326	18.08	716,924	723,798	0.96
STEVENS	1,741,642	1,994,546	14.52	894,408	937,408	4.81	253,824	259,788	2.35
SWIFT	2,509,984	2,461,482	-1.93	813,283	848,966	4.39	482,649	531,894	10.20
TODD	3,887,999	4,087,089	5.12	831,024	824,859	-0.74	653,039	680,980	4.28
TRAVERSE	1,356,419	1,528,934	12.72	494,547	510,805	3.29	148,340	156,500	5.50
WABASHA	2,919,976	3,074,140	5.28	1,496,327	1,645,006	9.94	672,421	680,460	1.20
WADENA	2,290,151	2,476,541	8.14	655,238	671,064	2.42	171,469	186,081	8.52
WASECA	3,664,427	3,851,348	5.10	1,621,472	1,567,200	-3.35	468,358	475,770	1.58
WASHINGTON	19,552,680	22,359,848	14.36	11,351,457	13,182,628	16.13	1,318,703	1,347,292	2.17
WATONWAN	2,400,538	2,500,486	4.16	966,696	1,047,818	8.39	414,485	439,968	6.15
WILKIN	2,076,913	2,263,804	9.00	570,631	566,544	-0.72	281,640	308,362	9.49
WINONA	5,179,042	5,917,066	14.25	4,658,566	4,733,673	1.61	955,727	1,009,841	5.66
WRIGHT	7,074,755	7,861,470	11.12	3,659,888	3,911,219	6.87	1,991,474	2,027,206	1.79
YELLOW MEDICINE	2,752,920	2,726,165	-0.97	975,323	966,924	-0.86	516,402	517,301	0.17
STATEWIDE TOTAL:	\$ 741,283,445	\$ 810,617,146	9.35 %	\$ 472,654,578	\$ 508,483,053	7.58 %	\$ 61,138,779	\$ 63,647,207	4.10 %

TABLE 27

COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA

PART B - SCHOOL DISTRICT, SPECIAL DISTRICT AND TOTAL TAXES

County	School District			Special District***			Total* ***		
	1985	1986	Percent Change	1985	1986	Percent Change	1985	1986	Percent Change
AITKIN	\$ 4,805,343	\$ 4,985,254	3.74 %	\$ 16,416	\$ 16,736	1.95 %	\$ 9,075,665	\$ 9,700,065	6.88 %
ANOKA* ***	53,498,804	58,977,212	10.24	6,412,557	7,228,270	12.72	110,590,191	121,277,330	9.66
BECKER***	7,253,300	7,648,890	5.45	142,374	148,560	4.34	13,476,431	14,386,201	6.75
BELTRAMI	6,972,398	7,077,224	1.50	61,486	61,063	-0.69	13,700,627	14,039,536	2.47
BENTON***	6,302,653	6,659,543	5.66	326,363	447,335	37.07	12,631,546	13,422,968	6.27
BIG STONE	2,398,256	2,242,221	-6.51	21,510	34,246	59.21	5,125,401	5,092,022	-0.65
BLUE EARTH***	16,389,356	16,227,655	-0.99	1,208,427	1,522,728	26.01	33,608,319	34,497,822	2.65
BROWN***	8,216,678	7,700,399	-6.28	79,580	120,256	51.11	15,262,070	15,287,875	0.17
CARLTON***	7,411,741	7,322,559	-1.20	154,812	159,246	2.86	17,102,730	17,700,218	3.49
CARVER* ***	12,405,033	13,966,871	12.59	1,589,658	2,084,574	31.13	26,722,941	29,981,684	12.19
CASS	7,190,931	7,504,261	4.36	14,124	18,123	28.31	14,334,449	14,982,579	4.52
CHIPPEWA***	4,759,787	4,835,196	1.58	94,692	118,030	24.65	9,964,951	10,310,398	3.47
CHISAGO***	6,929,986	7,627,140	10.06	101,058	123,958	22.66	14,544,328	15,764,813	8.39
CLAY***	12,540,622	12,508,393	-0.26	1,056,794	1,095,903	3.70	24,383,914	24,431,704	0.20
CLEARWATER	2,046,091	2,059,754	0.67	74,226	75,703	1.99	4,050,079	4,285,759	5.82
COOK	1,150,763	1,513,213	31.50	6,767	6,609	-2.33	3,167,734	3,606,986	13.87
COTTONWOOD***	6,450,720	6,323,286	-1.98	59,921	73,761	23.10	11,118,625	11,116,571	-0.02
CROW WING	12,099,620	13,207,030	9.15	316,233	309,398	-2.16	23,569,845	26,066,028	10.59
DAKOTA* ***	74,434,165	84,110,200	13.00	6,899,935	8,950,712	29.72	148,861,469	168,369,944	13.11
DODGE***	5,308,594	5,074,683	-4.41	44,382	72,007	62.24	10,444,519	10,626,046	1.74
DOUGLAS***	7,232,872	7,723,954	6.79	38,579	88,557	129.55	15,037,602	16,233,935	7.96
FARIBAUT***	7,885,399	7,831,437	-0.68	189,173	194,650	2.90	14,183,417	14,385,424	1.42
FILLMORE***	6,717,353	6,510,052	-3.09	73,435	123,641	68.37	13,090,817	13,375,527	2.17
FREEBORN***	12,199,200	12,043,679	-1.27	33,131	33,449	0.96	21,352,018	21,832,246	2.25
GOODHUE***	15,467,138	15,851,093	2.48	765,437	1,020,325	33.30	32,651,893	34,041,435	4.26
GRANT	2,888,530	3,055,772	5.79	25,210	24,403	-3.20	5,001,220	5,245,795	4.89
HENNEPIN* ***	363,141,444	399,839,132	10.11	83,849,541	93,827,726	11.90	897,954,486	984,298,476	9.62
HOUSTON***	3,840,292	3,955,003	2.99	16,594	25,286	52.38	8,008,521	8,533,713	6.56
HUBBARD	4,607,918	5,138,154	11.51	15,728	16,178	2.86	8,050,872	9,123,461	13.32
ISANTI***	5,313,590	5,543,313	4.32	136,707	234,978	71.88	11,232,014	12,293,161	9.45

TABLE 27

COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA

PART B - SCHOOL DISTRICT, SPECIAL DISTRICT AND TOTAL TAXES

County	School District			Special District***			Total* ***		
	1985	1986	Percent Change	1985	1986	Percent Change	1985	1986	Percent Change
ITASCA***	\$ 11,872,797	\$ 13,036,227	9.80 %	\$ 254,620	\$ 241,698	-5.08 %	\$ 30,041,825	\$ 32,461,021	8.05 %
JACKSON***	7,507,899	6,572,262	-12.46	93,210	120,847	29.65	12,534,965	11,793,064	-5.92
KANABEC***	2,739,800	2,816,433	2.80	10,206	27,439	168.85	5,671,728	5,950,088	4.91
KANDIYOHI***	11,379,016	11,082,144	-2.61	320,019	521,907	63.09	21,302,989	22,088,329	3.69
KITTSOON***	3,666,627	3,846,913	4.92	107,592	103,148	-4.13	6,228,188	6,460,000	3.72
KOOCHICHING	3,503,919	3,544,575	1.16	25,993	19,727	-24.11	7,734,321	7,832,536	1.27
LAC QUI PARLE***	4,485,459	4,232,856	-5.63	93,069	100,455	7.94	7,498,622	7,429,326	-0.92
LAKE***	1,800,158	1,945,730	8.09	7,162	85,773	1097.61	5,841,832	6,368,718	9.02
LAKE OF THE WOODS	951,671	1,006,309	5.74	3,417	3,376	-1.20	2,308,068	2,430,788	5.32
LESUEUR***	6,573,907	6,466,992	-1.63	131,839	156,278	18.54	13,276,772	13,437,442	1.21
LINCOLN	2,733,604	2,600,297	-4.88	99,518	52,072	-47.68	5,462,498	5,431,716	-0.56
LYON***	6,964,253	7,201,842	3.41	616,579	764,733	24.03	13,879,629	14,686,819	5.82
MCLEOD***	8,422,119	8,537,090	1.37	593,032	814,024	37.26	18,238,172	18,816,334	3.17
MAHONOMEN	1,706,527	1,710,346	0.22	78,411	71,606	-8.68	3,408,630	3,473,979	1.92
MARSHALL	5,596,560	5,607,586	0.20	244,993	220,466	-10.01	9,020,639	9,146,439	1.39
MARTIN***	10,968,447	11,059,332	0.83	82,516	88,804	7.62	18,499,958	19,070,477	3.08
MEEKER***	6,318,518	6,360,408	0.66	54,611	91,118	66.85	11,299,803	11,674,754	3.32
MILLE LACS***	4,457,707	4,762,650	6.84	295,465	324,787	9.92	8,941,779	9,356,900	4.64
MORRISON	7,129,571	7,495,646	5.13	11,675	13,218	13.22	13,806,698	14,866,510	7.68
MOWER***	11,539,829	11,782,765	2.11	50,579	95,883	89.57	23,539,195	24,332,875	3.37
MURRAY	4,751,765	4,502,576	-5.24	14,496	14,976	3.31	7,909,013	7,901,144	-0.10
NICOLLET***	8,329,546	8,543,142	2.56	66,990	54,915	-18.03	15,053,022	15,569,953	3.43
NOBLES***	7,373,191	7,084,023	-3.92	76,654	163,085	112.75	13,824,025	14,036,077	1.53
NORMAN***	3,684,925	3,889,394	5.55	249,087	235,972	-5.27	6,907,361	7,238,366	4.79
OLMSTED***	29,826,902	32,837,335	10.09	881,415	1,256,651	42.57	58,655,855	67,080,973	14.36
OTTER TAIL***	13,074,974	13,313,029	1.82	431,000	596,756	38.46	24,859,481	26,986,840	8.56
PENNINGTON	3,413,328	3,476,240	1.84	155,320	146,830	-5.47	6,852,166	7,121,104	3.92
PINE***	5,601,231	5,726,683	2.24	43,547	49,874	14.53	11,136,193	11,758,720	5.59
PIPESTONE***	3,086,552	2,832,069	-8.24	21,361	23,246	8.82	6,538,959	6,332,465	-3.16
POLK***	12,138,102	11,769,192	-3.04	894,344	898,328	0.45	23,447,174	23,920,438	2.02

TABLE 27

COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA

PART B - SCHOOL DISTRICT, SPECIAL DISTRICT AND TOTAL TAXES

County	School District			Special District***			Total* ***		
	1985	1986	Percent Change	1985	1986	Percent Change	1985	1986	Percent Change
POPE	\$ 3,804,149	\$ 3,689,259	-3.02 %	\$ 158,118	\$ 162,947	3.05 %	\$ 7,007,886	\$ 6,941,341	-0.95
RAMSEY* ***	154,413,614	160,562,985	3.98	23,014,659	27,770,166	20.66	368,279,011	388,702,943	5.55
RED LAKE***	1,727,384	1,790,360	3.65	120,272	111,466	-7.32	3,654,043	3,705,486	1.41
REDWOOD***	7,821,492	7,757,277	-0.82	39,468	52,127	32.07	13,886,136	14,068,429	1.31
RENVILLE***	8,753,358	8,016,019	-8.42	99,709	140,599	41.01	14,397,795	13,789,899	-4.22
RICE***	12,287,925	12,375,484	0.71	533,725	577,895	8.28	24,239,952	24,529,676	1.20
ROCK***	3,876,375	3,809,518	-1.72	102,061	98,833	-3.16	7,280,760	7,196,710	-1.15
ROSEAU	4,260,016	4,283,799	0.56	190,553	176,734	-7.25	6,632,706	6,738,870	1.60
ST. LOUIS***	42,482,843	40,693,109	-4.21	3,473,764	4,032,961	16.10	121,795,830	124,524,626	2.24
SCOTT* ***	15,456,143	16,801,158	8.70	2,297,699	2,511,699	9.31	34,303,111	38,103,098	11.08
SHERBURNE***	11,392,158	12,494,559	9.68	300,453	478,963	59.41	19,716,141	22,271,554	12.96
SIBLEY***	5,581,310	5,175,816	-7.27	103,186	135,948	31.75	10,397,229	10,112,942	-2.73
STEARNS***	27,103,279	28,716,178	5.95	885,170	1,142,190	29.04	51,853,205	57,513,487	10.92
STEELE***	7,883,856	7,776,360	-1.36	170,464	185,362	8.74	16,121,738	16,854,708	4.55
STEVENS***	3,505,403	3,492,923	-0.36	29,653	36,260	22.28	6,426,076	6,722,152	4.61
SWIFT***	3,981,532	4,017,932	0.91	204,957	236,674	15.47	7,992,405	8,096,948	1.31
TODD	5,568,777	5,793,899	4.04	8,956	40,828	355.87	10,949,795	11,427,655	4.36
TRAVERSE***	2,590,074	2,778,036	7.26	15,390	19,339	25.66	4,609,205	4,998,789	8.45
WABASHA***	5,264,139	5,338,802	1.42	773	65,406	8361.32	10,353,636	10,803,814	4.35
WADENA	2,093,729	2,262,217	8.05	9,119	9,507	4.25	5,219,706	5,605,410	7.39
WASECA***	5,931,432	5,901,944	-0.50	46,157	22,329	-51.62	11,731,846	11,818,591	0.74
WASHINGTON* ***	40,828,168	43,465,954	6.46	2,753,362	3,970,598	44.21	79,976,844	88,937,549	11.20
WATONWAN***	5,044,926	4,196,639	-16.81	50,367	57,378	13.92	8,877,012	8,242,289	-7.15
WILKIN***	3,353,175	3,728,043	11.18	67,283	69,859	3.83	6,349,642	6,936,612	9.24
WINONA***	9,304,859	9,859,151	5.96	223,880	478,643	113.79	20,322,074	21,998,374	8.25
WRIGHT***	17,683,808	19,476,906	10.14	855,342	1,482,436	73.32	31,282,561	34,776,718	11.17
YELLOW MEDICINE***	4,930,802	4,795,384	-2.75	145,340	169,266	16.46	9,320,787	9,175,040	-1.56
STATEWIDE TOTAL:	\$1,316,382,207	\$1,389,754,370	5.57 %	\$ 145,733,450	\$ 169,850,816	16.55 %	\$2,874,995,386	\$3,083,957,627	7.27 %

TABLE 27
 COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA
 PART C - HOMESTEAD CREDIT, AG CREDIT AND WETLANDS CREDIT

County	Homestead Tax Credit**			Agricultural Tax Credit			Wetlands Credit		
	1985	1986	Percent Change	1985	1986	Percent Change	1985	1986	Percent Change
AITKIN	\$ 1,944,090	\$ 2,102,490	8.15 %	\$ 775,015	\$ 968,458	24.96 %	\$ 0	\$ 0	0.00 %
ANOKA	29,128,763	31,896,060	9.50	316,118	402,343	27.28	0	0	0.00
BECKER	2,616,637	2,828,483	8.10	1,158,533	1,431,962	23.60	12,965	16,339	26.02
BELTRAMI	2,840,857	3,013,667	6.08	546,367	639,350	17.02	200	228	14.00
BENTON	2,603,443	2,761,143	6.06	642,686	747,392	16.29	14,373	7,256	-49.52
BIG STONE	849,579	907,428	6.81	717,503	897,694	25.11	11,844	9,912	-16.31
BLUE EARTH	5,331,716	5,789,450	8.59	2,683,006	2,985,969	11.29	4,134	3,852	-6.82
BROWN	3,030,250	3,331,224	9.93	2,018,531	2,105,733	4.32	7,143	5,864	-17.91
CARLTON	3,551,000	3,846,923	8.33	370,894	471,629	27.16	0	0	0.00
CARVER	5,144,866	5,931,133	15.28	1,499,542	1,540,404	2.72	3,171	3,521	11.04
CASS	2,274,189	2,401,941	5.62	914,149	1,008,648	10.34	0	0	0.00
CHIPPEWA	1,491,784	1,621,638	8.70	1,469,979	1,829,526	24.46	954	891	-6.60
CHISAGO	3,715,929	4,045,880	8.88	638,772	729,622	14.22	0	0	0.00
CLAY	4,988,044	5,253,893	5.33	1,689,835	2,183,430	29.21	3,925	3,686	-6.09
CLEARWATER	759,585	797,246	4.96	336,533	434,810	29.20	115	74	-35.65
COOK	661,923	740,572	11.88	159,968	185,444	15.93	0	0	0.00
COTTONWOOD	1,472,763	1,566,862	6.39	1,630,918	2,000,643	22.67	2,023	1,639	-18.98
CROW WING	4,920,296	5,283,846	7.39	1,031,226	1,182,759	14.69	0	0	0.00
DAKOTA	30,098,636	33,498,624	11.30	1,298,334	1,662,448	28.04	12,815	15,393	20.12
DODGE	1,835,493	2,057,193	12.08	1,509,242	1,787,827	18.46	0	0	0.00
DOUGLAS	3,226,577	3,478,883	7.82	1,074,323	1,218,726	13.44	10,040	10,146	1.06
FARIBAUT	1,985,634	2,217,514	11.68	2,226,593	2,665,224	19.70	1,805	1,554	-13.91
FILLMORE	2,582,114	2,806,377	8.69	1,990,140	2,235,751	12.34	0	0	0.00
FREEBORN	3,788,427	4,135,321	9.16	2,358,578	2,788,845	18.24	7,952	7,028	-11.62
GOODHUE	4,521,972	4,932,022	9.07	1,968,125	2,143,728	8.92	92	83	-9.78
GRANT	750,915	808,633	7.69	773,946	1,046,192	35.18	16,102	14,805	-8.05
HENNEPIN	143,590,984	155,258,481	8.13	867,228	1,141,846	31.67	0	0	0.00
HOUSTON	2,247,448	2,483,143	10.49	907,236	1,049,495	15.68	0	0	0.00
HUBBARD	1,327,045	1,517,500	14.35	411,188	499,201	21.40	73	73	0.00
ISANTI	3,195,095	3,491,165	9.27	669,520	751,564	12.25	2,511	2,393	-4.70

TABLE 27

COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA

PART C - HOMESTEAD CREDIT, AG CREDIT AND WETLANDS CREDIT

County	Homestead Tax Credit**			Agricultural Tax Credit			Wetlands Credit		
	1985	1986	Percent Change	1985	1986	Percent Change	1985	1986	Percent Change
ITASCA	\$ 7,197,160	\$ 7,916,728	10.00 %	\$ 538,272	\$ 692,288	28.61 %	\$ 0	\$ 0	0.00 %
JACKSON	1,522,194	1,661,330	9.14	2,122,991	2,403,979	13.24	2,547	1,946	-23.60
KANABEC	1,441,263	1,506,741	4.54	480,386	582,088	21.17	1,184	1,237	4.48
KANDIYOHI	4,078,144	4,383,063	7.48	2,067,518	2,208,944	6.84	28,974	24,981	-13.78
KITTSOON	642,085	704,325	9.69	748,567	1,137,994	52.02	98	87	-11.22
KOOCHICHING	1,656,117	1,706,082	3.02	170,742	204,309	19.66	0	0	0.00
LAC QUI PARLE	1,100,545	1,186,554	7.82	1,190,172	1,452,427	22.04	3,631	3,418	-5.87
LAKE	2,084,824	2,206,121	5.82	125,696	187,405	49.09	0	0	0.00
LAKE OF THE WOODS	392,025	428,173	9.22	213,529	275,280	28.92	0	0	0.00
LESUEUR	2,782,493	3,073,148	10.45	1,600,760	1,688,396	5.47	220	174	-20.91
LINCOLN	868,341	889,123	2.39	763,052	911,156	19.41	7,702	6,760	-12.23
LYON	2,301,221	2,522,081	9.60	1,254,261	1,515,739	20.85	3,326	5,083	52.83
MCLEOD	3,990,675	4,336,720	8.67	1,839,917	1,888,404	2.64	449	472	5.12
MAHNOMEN	522,785	572,734	9.55	520,838	688,972	32.28	12,886	14,145	9.77
MARSHALL	1,194,339	1,282,549	7.39	1,364,999	1,864,421	36.59	3,614	3,440	-4.81
MARTIN	2,684,517	2,943,083	9.63	2,224,618	2,692,332	21.02	11,492	8,485	-26.17
MEEKER	2,157,224	2,387,319	10.67	1,613,900	1,789,527	10.88	10,137	8,639	-14.78
MILLE LACS	2,075,045	2,223,038	7.13	643,846	728,818	13.20	521	447	-14.20
MORRISON	3,378,946	3,657,016	8.23	1,401,232	1,606,781	14.67	10,106	10,291	1.83
MOWER	4,740,203	5,129,072	8.20	2,291,366	2,726,926	19.01	1,694	1,735	2.42
MURRAY	1,135,318	1,235,326	8.81	1,312,373	1,571,332	19.73	3,451	2,863	-17.04
NICOLLET	3,063,047	3,344,861	9.20	1,698,470	1,936,044	13.99	6,147	5,439	-11.52
NOBLES	2,198,242	2,418,265	10.01	1,808,775	2,070,659	14.48	5,593	4,527	-19.06
NORMAN	944,642	1,028,346	8.86	1,036,837	1,499,167	44.59	4,010	3,884	-3.14
OLMSTED	12,223,045	13,646,761	11.65	1,789,056	1,908,488	6.68	0	0	0.00
OTTER TAIL	5,135,593	5,604,932	9.14	2,395,183	2,964,889	23.79	9,696	8,288	-14.52
PENNINGTON	1,441,207	1,555,111	7.90	561,736	697,636	24.19	7,056	9,134	29.45
PINE	2,089,091	2,317,649	10.94	938,675	1,090,986	16.23	0	0	0.00
PIPESTONE	1,137,091	1,207,930	6.23	885,128	1,026,862	16.01	354	300	-15.25
POLK	3,536,193	3,798,681	7.42	2,650,062	3,600,844	35.88	8,052	7,243	-10.05

TABLE 27

COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA

PART C - HOMESTEAD CREDIT, AG CREDIT AND WETLANDS CREDIT

County	Homestead Tax Credit**			Agricultural Tax Credit			Wetlands Credit		
	1985	1986	Percent Change	1985	1986	Percent Change	1985	1986	Percent Change
POPE	\$ 1,259,586	\$ 1,299,802	3.19 %	\$ 929,575	\$ 1,121,750	20.67 %	\$ 18,554	\$ 19,686	6.10 %
RAMSEY	65,226,145	70,326,194	7.82	42,722	60,372	41.31	0	0	0.00
RED LAKE	539,375	586,281	8.70	497,630	637,558	28.12	751	260	-65.38
REDWOOD	1,867,892	2,020,908	8.19	2,279,452	2,870,384	25.92	287	251	-12.54
RENVILLE	2,106,791	2,225,351	5.63	2,384,446	2,748,036	15.25	0	0	0.00
RICE	5,462,659	5,829,797	6.72	1,705,048	1,813,014	6.33	10,651	10,426	-2.11
ROCK	1,021,309	1,115,977	9.27	1,117,541	1,369,034	22.50	0	0	0.00
ROSEAU	1,137,431	1,246,851	9.62	857,923	1,060,694	23.64	162	135	-16.67
ST. LOUIS	33,878,431	35,585,296	5.04	1,018,547	1,369,196	34.43	0	0	0.00
SCOTT	6,770,981	7,721,260	14.03	1,182,016	1,343,561	13.67	7,350	8,575	16.67
SHERBURNE	3,720,261	4,218,133	13.38	446,431	549,808	23.16	22,982	21,588	-6.07
SIBLEY	1,795,168	1,941,994	8.18	1,902,372	2,067,025	8.66	2,877	2,901	0.83
STEARNS	11,210,853	12,521,738	11.69	3,003,112	3,338,157	11.16	1,132	918	-18.90
STEELE	3,519,626	3,831,148	8.85	1,472,412	1,635,279	11.06	0	0	0.00
STEVENS	1,041,290	1,101,076	5.74	874,642	1,171,425	33.93	8,395	8,592	2.35
SWIFT	1,186,787	1,277,427	7.64	1,231,963	1,566,037	27.12	49,370	41,637	-15.66
TODD	2,707,155	2,865,339	5.84	1,357,577	1,516,595	11.71	495	416	-15.96
TRAVERSE	559,626	611,692	9.30	699,501	1,079,232	54.29	0	0	0.00
WABASHA	2,198,029	2,403,513	9.35	1,197,944	1,282,009	7.02	0	0	0.00
WADENA	1,298,226	1,404,809	8.21	350,165	412,534	17.81	0	0	0.00
WASECA	2,078,256	2,242,693	7.91	1,549,948	1,726,173	11.37	30,759	25,637	-16.65
WASHINGTON	18,010,942	19,943,524	10.73	714,899	969,238	35.58	1,108	1,482	33.75
WATONWAN	1,276,267	1,380,226	8.15	1,469,797	1,543,772	5.03	10,097	7,553	-25.20
WILKIN	761,429	848,310	11.41	903,687	1,465,334	62.15	792	2,867	261.99
WINONA	4,389,122	4,966,048	13.14	1,340,422	1,417,520	5.75	0	0	0.00
WRIGHT	6,847,197	7,376,010	7.72	1,529,585	1,755,739	14.79	452	4,879	979.42
YELLOW MEDICINE	1,443,777	1,543,219	6.89	1,547,062	1,841,697	19.04	367	382	4.09
STATEWIDE TOTAL:	\$ 539,504,280	\$ 586,112,213	8.64 %	\$106,513,404	\$126,080,929	18.37 %	\$ 421,758	\$ 395,940	-6.12 %

TABLE 27

COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA

PART D - NATIVE PRAIRIE CREDIT, MISCELLANEOUS CREDITS, AND NET TAX PAYABLE

County	Native Prairie Credit			Miscellaneous Credits****			Net Tax Payable		
	1985	1986	Percent Change	1985	1986	Percent Change	1985	1986	Percent Change
AITKIN	\$ 0	\$ 0	0.00 %	\$ 0	\$ 0	0.00 %	\$ 6,356,560	\$ 6,629,117	4.29 %
ANOKA	0	0	0.00	4,360	6,675	53.10	81,140,950	88,972,252	9.65
BECKER	210	209	-0.48	0	0	0.00	9,688,086	10,109,208	4.35
BELTRAMI	0	0	0.00	0	0	0.00	10,313,203	10,386,291	0.71
BENTON	0	0	0.00	3,934	4,270	8.54	9,367,110	9,902,907	5.72
BIG STONE	27,333	22,621	-17.24	2,127	3,749	76.26	3,517,015	3,250,618	-7.57
BLUE EARTH	240	864	250.00	0	0	0.00	25,589,223	25,717,687	0.50
BROWN	0	0	0.00	0	0	0.00	10,206,146	9,845,054	-3.54
CARLTON	0	0	0.00	1,298	1,341	3.31	13,179,538	13,380,325	1.52
CARVER	0	0	0.00	209,026	386,437	84.88	19,866,336	22,120,189	11.35
CASS	0	0	0.00	0	0	0.00	11,146,111	11,571,990	3.82
CHIPPEWA	4,282	4,212	-1.63	0	0	0.00	6,997,952	6,854,131	-2.06
CHISAGO	0	0	0.00	13,676	13,352	-2.37	10,175,951	10,975,959	7.86
CLAY	10,183	9,024	-11.38	813,611	819,187	0.69	16,878,316	16,162,484	-4.24
CLEARWATER	0	0	0.00	0	0	0.00	2,953,846	3,053,629	3.38
COOK	0	0	0.00	0	0	0.00	2,345,843	2,680,970	14.29
COTTONWOOD	9,684	8,179	-15.54	0	0	0.00	8,003,237	7,539,248	-5.80
CROW WING	0	0	0.00	0	0	0.00	17,618,323	19,599,423	11.24
DAKOTA	0	0	0.00	75,282	122,105	62.20	117,376,402	133,071,374	13.37
DODGE	667	574	-13.94	0	0	0.00	7,099,117	6,780,452	-4.49
DOUGLAS	1,361	1,360	-0.07	0	0	0.00	10,725,301	11,524,820	7.45
FARIBAULT	0	118	100.00	0	0	0.00	9,969,385	9,501,014	-4.70
FILLMORE	459	565	23.09	0	0	0.00	8,518,104	8,332,834	-2.18
FREEBORN	0	0	0.00	4,326	0	-100.00	15,192,735	14,901,052	-1.92
GOODHUE	821	740	-9.87	0	0	0.00	26,160,883	26,964,862	3.07
GRANT	466	443	-4.94	9,813	10,696	9.00	3,449,978	3,365,026	-2.46
HENNEPIN	0	0	0.00	129,049	109,787	-14.93	753,367,225	827,788,362	9.88
HOUSTON	0	0	0.00	0	0	0.00	4,853,837	5,001,075	3.03
HUBBARD	0	0	0.00	0	0	0.00	6,312,566	7,106,687	12.58
ISANTI	0	0	0.00	0	0	0.00	7,364,888	8,048,039	9.28

TABLE 27

COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA

PART D - NATIVE PRAIRIE CREDIT, MISCELLANEOUS CREDITS, AND NET TAX PAYABLE

County	Native Prairie Credit			Miscellaneous Credits****			Net Tax Payable		
	1985	1986	Percent Change	1985	1986	Percent Change	1985	1986	Percent Change
ITASCA	\$ 0	\$ 0	0.00 %	\$ 3,654	\$ 3,908	6.95 %	\$ 22,302,739	\$ 23,848,097	6.93
JACKSON	0	114	100.00	0	0	0.00	8,887,233	7,725,695	-13.07
KANABEC	0	0	0.00	0	0	0.00	3,748,895	3,860,022	2.96
KANDIYOHI	6,994	5,453	-22.03	2,043	1,801	-11.85	15,119,316	15,464,087	2.28
KITTSON	528	192	-63.64	0	0	0.00	4,836,910	4,617,402	-4.54
KOOCHICHING	0	0	0.00	2,178	2,167	-0.51	5,905,284	5,919,978	0.25
LAC QUI PARLE	4,458	5,367	20.39	0	0	0.00	5,199,816	4,781,560	-8.04
LAKE	0	0	0.00	0	0	0.00	3,631,312	3,975,192	9.47
LAKE OF THE WOODS	0	0	0.00	2,710	2,443	-9.85	1,699,804	1,724,892	1.48
LESUEUR	0	0	0.00	0	0	0.00	8,893,299	8,675,724	-2.45
LINCOLN	5,990	7,564	26.28	0	0	0.00	3,817,413	3,617,113	-5.25
LYON	2,903	2,264	-22.01	0	0	0.00	10,317,918	10,641,652	3.14
MCLEOD	0	0	0.00	0	0	0.00	12,407,131	12,590,738	1.48
MAHONOMI	380	342	-10.00	0	0	0.00	2,351,741	2,197,786	-6.55
MARSHALL	0	0	0.00	0	0	0.00	6,457,687	5,996,029	-7.15
MARTIN	536	368	-31.34	0	0	0.00	13,578,795	13,426,209	-1.12
MEEKER	0	0	0.00	10,103	10,588	4.80	7,508,439	7,478,681	-0.40
MILLE LACS	0	0	0.00	3,563	3,430	-3.73	6,218,804	6,401,167	2.93
MORRISON	0	140	100.00	0	0	0.00	9,016,414	9,592,282	6.39
MOWER	0	0	0.00	0	0	0.00	16,505,932	16,475,142	-0.19
MURRAY	9,908	10,067	1.60	0	0	0.00	5,447,963	5,081,556	-6.73
NICOLLET	354	300	-15.25	0	0	0.00	10,285,004	10,283,309	-0.02
NOBLES	230	184	-20.00	0	0	0.00	9,811,185	9,542,442	-2.74
NORMAN	3,150	2,807	-10.89	0	0	0.00	4,918,722	4,704,162	-4.36
OLMSTED	0	0	0.00	0	0	0.00	44,643,754	51,525,724	15.42
OTTER TAIL	2,648	2,808	6.04	0	0	0.00	17,316,361	18,405,923	6.29
PENNINGTON	0	0	0.00	0	0	0.00	4,842,167	4,859,223	0.35
PINE	0	0	0.00	15,612	14,913	-4.48	8,092,815	8,335,172	2.99
PIPESTONE	2,742	2,309	-15.79	0	0	0.00	4,513,644	4,095,064	-9.27
POLK	3,358	3,554	5.84	174,165	182,912	5.02	17,075,344	16,327,204	-4.38

TABLE 27

COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA

PART D - NATIVE PRAIRIE CREDIT, MISCELLANEOUS CREDITS, AND NET TAX PAYABLE

County	Native Prairie Credit			Miscellaneous Credits****			Net Tax Payable		
	1985	1986	Percent Change	1985	1986	Percent Change	1985	1986	Percent Change
POPE	\$ 3,847	\$ 3,524	-8.40 %	\$ 11,532	\$ 11,608	0.66 %	\$ 4,784,792	\$ 4,484,971	-6.27 %
RAMSEY	0	0	0.00	0	3,048	100.00	303,010,144	318,313,329	5.05
RED LAKE	962	831	-13.62	0	0	0.00	2,615,325	2,480,556	-5.15
REDWOOD	1,740	1,334	-23.33	0	0	0.00	9,736,765	9,175,552	-5.76
RENVILLE	0	0	0.00	0	0	0.00	9,906,558	8,816,512	-11.00
RICE	227	210	-7.49	0	0	0.00	17,061,367	16,876,229	-1.09
ROCK	815	814	-0.12	0	0	0.00	5,141,095	4,710,885	-8.37
ROSEAU	0	0	0.00	6,144	5,755	-6.33	4,631,046	4,425,435	-4.44
ST. LOUIS	0	0	0.00	18,185	8,039	-55.79	86,880,667	87,562,095	0.78
SCOTT	0	0	0.00	23,638	29,957	26.73	26,319,126	28,999,745	10.19
65 SHERBURNE	0	0	0.00	5,365	5,512	2.74	15,521,102	17,476,513	12.60
SIBLEY	0	0	0.00	0	0	0.00	6,696,812	6,101,022	-8.90
STEARNS	0	0	0.00	16,733	18,007	7.61	37,621,375	41,634,667	10.67
STEELE	0	0	0.00	0	0	0.00	11,129,700	11,388,281	2.32
STEVENS	460	459	-0.22	885	951	7.46	4,500,404	4,439,649	-1.35
SWIFT	5,081	5,356	5.41	0	0	0.00	5,519,204	5,206,491	-5.67
TODD	0	0	0.00	0	0	0.00	6,884,568	7,045,305	2.33
TRAVERSE	2,070	2,070	0.00	4,208	4,875	15.85	3,343,800	3,300,920	-1.28
WABASHA	53	76	43.40	0	0	0.00	6,957,610	7,118,216	2.31
WADENA	0	0	0.00	0	0	0.00	3,571,315	3,788,067	6.07
WASECA	0	0	0.00	0	0	0.00	8,072,883	7,824,088	-3.08
WASHINGTON	0	0	0.00	46,079	57,664	25.14	61,203,816	67,965,641	11.05
WATONWAN	578	433	-25.09	0	0	0.00	6,120,273	5,310,305	-13.23
WILKIN	22,446	21,477	-4.32	14,045	40,907	191.26	4,647,243	4,557,717	-1.93
WINONA	162	162	0.00	0	0	0.00	14,592,368	15,614,644	7.01
WRIGHT	0	0	0.00	13,031	13,313	2.16	22,892,296	25,626,777	11.94
YELLOW MEDICINE	935	847	-9.41	0	0	0.00	6,328,646	5,788,895	-8.53
STATEWIDE TOTAL:	\$ 139,261	\$ 130,335	-6.41 %	\$ 1,640,375	\$ 1,899,397	15.79 %	\$2,226,776,308	\$2,369,338,813	6.40 %

TABLE 27

COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA

PART E - TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	Total Assessed Value***			Average Mill Rates		
	1985	1986	Percent Change	1985	1986	Percent Change
AITKIN	\$ 96,572,496	\$ 98,422,860	1.92 %	93.978	98.555	4.87 %
ANOKA	1,084,265,975	1,141,283,438	5.26	101.995	106.264	4.19
BECKER	152,206,388	156,531,627	2.84	88.541	91.906	3.80
BELTRAMI	115,743,351	118,081,782	2.02	118.371	118.897	0.44
BENTON	126,254,513	130,504,385	3.37	100.048	102.855	2.80
BIG STONE	58,893,683	48,802,642	-17.13	87.028	104.339	19.89
BLUE EARTH	355,491,928	338,378,674	-4.81	94.540	101.950	7.84
BROWN	208,622,385	187,843,868	-9.96	73.156	81.386	11.25
CARLTON	129,710,301	128,352,707	-1.05	131.853	137.903	4.59
CARVER	259,966,508	261,424,320	0.56	102.794	114.686	11.57
CASS	157,388,366	162,067,845	2.97	91.077	92.446	1.50
CHIPPEWA	123,840,269	115,060,034	-7.09	80.466	89.609	11.36
CHISAGO	123,919,548	131,763,316	6.33	117.369	119.645	1.94
CLAY	225,906,224	232,306,773	2.83	107.938	105.170	-2.56
CLEARWATER	38,670,736	39,503,430	2.15	104.732	108.491	3.59
COOK	39,436,694	41,295,740	4.71	80.325	87.345	8.74
COTTONWOOD	190,390,974	159,820,715	-16.06	58.399	69.557	19.11
CROW WING	263,224,527	287,216,790	9.11	89.543	90.754	1.35
DAKOTA	1,411,355,375	1,547,491,084	9.65	105.474	108.802	3.16
DODGE	121,078,721	107,952,349	-10.84	86.262	98.433	14.11
DOUGLAS	158,773,661	169,304,722	6.63	94.711	95.886	1.24
FARIBAULT	224,977,536	179,245,906	-20.33	63.044	80.255	27.30
FILLMORE	151,373,079	134,605,874	-11.08	86.480	99.368	14.90
FREEBORN	261,166,056	245,361,433	-6.05	81.756	88.980	8.84
GOODHUE	398,541,532	388,999,716	-2.39	81.928	87.510	6.81
GRANT	73,384,804	68,469,920	-6.70	68.151	76.615	12.42
HENNEPIN	8,585,320,093	9,083,608,277	5.80	104.592	108.360	3.60
HOUSTON	81,122,852	80,050,348	-1.32	98.721	106.604	7.99
HUBBARD	95,319,297	96,871,981	1.63	84.462	94.181	11.51
ISANTI	89,117,877	94,238,404	5.75	126.035	130.447	3.50

TABLE 27

COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA

PART E - TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	Total Assessed Value***			Average Mill Rates		
	1985	1986	Percent Change	1985	1986	Percent Change
ITASCA	\$ 304,665,438	302,154,734	-0.82 %	98.606	107.432	8.95 %
JACKSON	204,036,057	156,154,128	-23.47	61.435	75.522	22.93
KANABEC	48,692,911	51,195,060	5.14	116.480	116.224	-0.22
KANDIYOHI	260,378,030	244,547,980	-6.08	81.816	90.323	10.40
KITTSOON	82,597,631	75,080,833	-9.10	75.404	86.041	14.11
KOOCHICHING	61,279,693	48,071,724	-21.55	126.213	162.934	29.09
LAC QUI PARLE	101,735,259	91,193,849	-10.36	73.707	81.467	10.53
LAKE	42,128,712	41,464,756	-1.58	138.666	153.594	10.76
LAKE OF THE WOODS	21,360,032	21,101,068	-1.21	108.055	115.197	6.61
LESUEUR	128,088,481	124,694,574	-2.65	103.653	107.763	3.96
LINCOLN	71,159,796	65,520,856	-7.92	76.764	82.901	7.99
LYON	191,601,588	175,894,718	-8.20	72.440	83.498	15.26
MCLEOD	182,067,941	175,252,578	-3.74	100.172	107.367	7.18
MAHNOMEN	31,749,343	28,996,528	-8.67	107.361	119.807	11.59
MARSHALL	127,452,270	113,071,828	-11.28	70.777	80.891	14.29
MARTIN	279,269,696	235,199,878	-15.78	66.244	81.082	22.40
MEEKER	155,509,603	142,113,586	-8.61	72.663	82.151	13.06
MILLE LACS	78,489,524	79,637,425	1.46	113.923	117.494	3.13
MORRISON	132,689,142	134,898,598	1.67	104.053	110.205	5.91
MOWER	261,904,710	253,993,167	-3.02	89.877	95.801	6.59
MURRAY	138,446,632	116,565,800	-15.80	57.127	67.783	18.65
NICOLLET	170,747,267	158,192,793	-7.35	88.160	98.424	11.64
NOBLES	182,697,624	160,054,809	-12.39	75.666	87.695	15.90
NORMAN	93,772,511	81,492,585	-13.10	73.661	88.822	20.58
OLMSTED	550,193,882	608,225,884	10.55	106.609	110.290	3.45
OTTER TAIL	269,660,786	276,661,924	2.60	92.188	97.544	5.81
PENNINGTON	75,003,319	69,616,443	-7.18	91.358	102.291	11.97
PINE	99,332,163	98,934,698	-0.40	112.111	118.853	6.01
PIPESTONE	77,929,335	69,004,957	-11.45	83.909	91.768	9.37
POLK	252,352,717	233,567,300	-7.44	92.914	102.413	10.22

TABLE 27

COMPARISON BY COUNTY OF PAYABLE 1985 AND 1986 TAX DATA

PART E - TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

<u>County</u>	<u>Total Assessed Value***</u>			<u>Average Mill Rates</u>		
	<u>1985</u>	<u>1986</u>	<u>Percent Change</u>	<u>1985</u>	<u>1986</u>	<u>Percent Change</u>
POPE	\$ 87,223,664	86,209,910	-1.16 %	80.344	80.517	0.22 %
RAMSEY	3,300,106,439	3,337,028,376	1.12	111.596	116.482	4.38
RED LAKE	39,938,575	35,320,627	-11.56	91.492	104.910	14.67
REDWOOD	238,184,407	211,717,958	-11.11	58.300	66.449	13.98
RENVILLE	244,079,752	216,915,092	-11.13	58.988	63.573	7.77
RICE	214,461,179	217,808,027	1.56	113.027	112.621	-0.36
ROCK	105,907,170	88,556,902	-16.38	68.747	81.267	18.21
ROSEAU	82,163,104	75,716,492	-7.85	80.726	89.001	10.25
ST. LOUIS	789,664,722	777,733,563	-1.51	154.237	160.112	3.81
SCOTT	301,982,368	332,036,052	9.95	113.593	114.756	1.02
SHERBURNE	231,259,917	247,778,076	7.14	85.255	89.885	5.43
SIBLEY	146,776,559	123,060,619	-16.16	70.837	82.179	16.01
STEARNS	530,863,262	541,835,637	2.07	97.677	106.146	8.67
STEELE	186,352,119	181,097,906	-2.82	86.512	93.070	7.58
STEVENS	85,031,647	82,938,893	-2.46	75.573	81.049	7.25
SWIFT	110,665,440	99,745,993	-9.87	72.221	81.176	12.40
TODD	99,399,224	99,888,660	0.49	110.160	114.404	3.85
TRAVERSE	73,365,048	66,597,126	-9.22	62.826	75.060	19.47
WABASHA	114,181,543	107,661,732	-5.71	90.677	100.350	10.67
WADENA	46,088,793	45,511,786	-1.25	113.253	123.164	8.75
WASECA	149,849,532	140,643,674	-6.14	78.291	84.032	7.33
WASHINGTON	766,928,736	809,314,635	5.53	104.282	109.892	5.38
WATONWAN	130,303,857	103,961,646	-20.22	68.125	79.282	16.38
WILKIN	92,749,263	86,183,380	-7.08	68.460	80.487	17.57
WINONA	202,411,414	207,273,902	2.40	100.400	106.132	5.71
WRIGHT	363,709,150	395,722,843	8.80	86.010	87.882	2.18
YELLOW MEDICINE	131,895,654	115,988,570	-12.06	70.668	79.103	11.94
STATEWIDE TOTAL:	\$28,944,570,380	\$29,241,664,098	1.03 %	99.328	105.465	6.18 %

TABLE 27

FOOTNOTES

*Values for the seven metropolitan counties are before fiscal disparities. The total levy for these counties includes the contribution levies. The contribution and distribution values and contribution levies are as follows:

County	CONTRIBUTION VALUE		DISTRIBUTION VALUE		CONTRIBUTION LEVY	
	1985	1986	1985	1986	1985	1986
ANOKA	\$ 81,769,257	\$ 83,458,971	\$ 164,659,216	\$ 171,821,699	\$ 8,891,828	\$ 8,976,263
CARVER	13,666,076	13,420,109	24,932,264	25,749,477	1,486,090	1,443,375
DAKOTA	114,132,366	123,323,016	124,309,935	132,625,960	12,411,096	13,263,752
HENNEPIN	679,094,041	761,028,978	529,758,907	548,343,796	73,846,728	81,850,952
RAMSEY	312,726,995	262,021,137	313,772,060	322,692,404	34,006,872	28,181,159
SCOTT	23,963,514	26,786,011	27,714,131	29,635,439	2,605,871	2,880,923
WASHINGTON	38,165,029	42,656,671	78,354,135	81,785,361	4,150,180	4,587,866
TOTAL:	\$1,263,517,278	\$1,312,694,893	\$1,263,500,648	\$1,312,654,136	\$ 137,398,665	\$ 141,184,290

**Homestead credit includes taconite homestead credit. The taconite credit includes the supplementary homestead credit. These amounts are as follows:

	TACONITE HOMESTEAD CREDIT		SUPPLEMENTARY HOMESTEAD CREDIT	
	1985	1986	1985	1986
AITKIN	\$ 423,552	\$ 452,101	\$ 871	\$ 924
COOK	225,172	248,084	0	0
CROW WING	467,544	508,117	0	0
ITASCA	2,109,475	2,266,449	224,953	239,927
KOOCHICHING	3,843	3,549	0	0
LAKE	665,930	690,107	0	0
ST. LOUIS	6,253,190	6,271,845	85,661	96,077
TOTAL:	\$ 10,148,706	\$ 10,440,252	\$ 311,485	\$ 336,928

***The assessed value, special taxing district levy, and total levy columns contain tax increment financing (TIF) amounts for those counties containing a TIF district. The TIF values and levies are found in Table 28, pages 70 to 73. The total levy column also includes any power line levy amount.

****For 1986, miscellaneous credits include power line, agricultural preserves, disaster and enterprise zone credits. These amounts can be found in Table 33, pages 131 to 143.

TABLE 28
COMPARISON OF PAYABLE 1985 AND 1986
TAX INCREMENT FINANCING ASSESSED VALUES AND GROSS TAXES

COUNTY	CITY/TOWN	1985 TIF VALUE	1986 TIF VALUE	1985 TIF GROSS TAX	1986 TIF GROSS TAX	COUNTY	CITY/TOWN	1985 TIF VALUE	1986 TIF VALUE	1985 TIF GROSS TAX	1986 TIF GROSS TAX		
<u>ANOKA</u>	ANOKA	\$ 1,333,354	\$ 1,557,933	\$ 135,010	\$ 164,156	<u>CHISAGO</u>	NORTH BRANCH	\$ 0	\$ 25,078	\$ 0	\$ 3,203		
	BLAINE	1,474,863	2,208,391	159,334	248,244		RUSH CITY	636,093	806,875	80,524	98,938		
	CIRCLE PINES	0	34,384	0	3,784		--TOTAL--	\$ 636,093	\$ 831,953	\$ 80,524	\$ 102,141		
	COLUMBIA HEIGHTS	10,377,407	9,947,131	993,357	1,001,261		<u>CLAY</u>	MOORHEAD	\$ 4,488,535	\$ 5,313,350	\$ 597,837	\$ 629,765	
	COON RAPIDS	1,587,192	3,254,883	165,990	359,366			--TOTAL--	\$ 4,488,535	\$ 5,313,350	\$ 597,837	\$ 629,765	
	FRIDLEY	5,458,497	9,032,291	580,677	978,679			<u>COTTONWOOD</u>	MT LAKE	\$ 136,405	\$ 127,161	\$ 14,831	\$ 14,222
	HAM LAKE	387,291	743,004	36,642	73,833				WINDOM	326,744	427,206	29,250	43,007
	HILLTOP	0	175,343	0	22,032				--TOTAL--	\$ 463,149	\$ 554,367	\$ 44,081	\$ 57,229
	RAMSEY	0	11,877	0	1,225		<u>CROW WING</u>	BAXTER	\$ 0	\$ 216,178	\$ 0	\$ 20,740	
	SPRING LAKE PARK	982,060	277,440	105,259	31,541			--TOTAL--	\$ 0	\$ 216,178	\$ 0	\$ 20,740	
	--TOTAL--	\$ 21,600,664	\$ 27,242,677	\$ 2,176,269	\$ 2,884,121		<u>DAKOTA</u>	APPLE VALLEY	\$ 1,038,388	\$ 1,832,760	\$ 114,838	\$ 200,240	
	<u>BECKER</u>	DETROIT LAKES	\$ 0	\$ 81,113	\$ 0			\$ 8,423	BURNSVILLE	260,186	638,895	28,442	72,775
		--TOTAL--	\$ 0	\$ 81,113	\$ 0			\$ 8,423	FARMINGTON	1,040,432	2,089,220	115,436	254,154
<u>BENTON</u>		FOLEY	\$ 172,125	\$ 170,188	\$ 18,347	\$ 19,042		HASTINGS	1,476,705	1,954,041	158,613	232,892	
		SAUK RAPIDS	1,300,116	2,278,216	147,018	260,206		INVER GROVE HTS	6,860,862	8,250,255	713,859	919,837	
		ST CLOUD	432,555	450,090	51,162	53,816	LAKEVILLE	1,975,893	4,928,282	211,205	555,510		
		--TOTAL--	\$ 1,904,796	\$ 2,898,494	\$ 216,527	\$ 333,064	MENDOTA HEIGHTS	2,432,970	3,647,515	234,084	359,498		
	<u>BLUE EARTH</u>	GOOD THUNDER	\$ 7,113	\$ 71,661	\$ 795	\$ 11,074	ROSEMOUNT	1,500,356	2,168,811	155,665	232,777		
LAKE CRYSTAL		200,212	274,570	25,620	36,386	SOUTH ST PAUL	8,475,746	10,267,538	962,489	1,230,688			
LIME TWP		539	257,282	44	21,686	WEST ST PAUL	41,560	33,500	4,230	3,453			
MADISON LAKE		0	5,543	0	725	--TOTAL--	\$ 25,103,098	\$ 35,810,817	\$ 2,698,861	\$ 4,061,824			
MANKATO		9,677,728	11,282,423	1,131,326	1,345,203	<u>DODGE</u>	DODGE CENTER	\$ 315,572	\$ 485,444	\$ 44,382	\$ 72,007		
MAPLETON		39,969	49,816	5,723	7,295		--TOTAL--	\$ 315,572	\$ 485,444	\$ 44,382	\$ 72,007		
RAPIDAN TWP		0	646,800	0	54,700	<u>DOUGLAS</u>	ALEXANDRIA	\$ 7,361	\$ 366,101	\$ 816	\$ 40,229		
--TOTAL--		\$ 9,925,561	\$ 12,588,095	\$ 1,163,508	\$ 1,477,069		OSAKIS	18,794	97,967	2,052	11,256		
<u>BROWN</u>	HANSKA	\$ 0	\$ 49,726	\$ 0	\$ 5,616		--TOTAL--	\$ 26,155	\$ 464,068	\$ 2,868	\$ 51,485		
	SLEEPY EYE	158,278	199,128	14,726	18,710	<u>FARIBAUT</u>	BLUE EARTH	\$ 75,800	\$ 87,132	\$ 9,178	\$ 11,127		
	SPRINGFIELD	199,287	495,330	18,018	50,764		WELLS	258,861	283,520	22,967	26,826		
	--TOTAL--	\$ 357,565	\$ 744,184	\$ 32,744	\$ 75,090		WINNEBAGO	18,461	47,305	2,009	6,044		
<u>CARLTON</u>	BARNUM	\$ 18,316	\$ 32,302	\$ 3,747	\$ 6,835	--TOTAL--	\$ 353,122	\$ 417,957	\$ 34,154	\$ 43,997			
	CLOQUET	173,821	173,821	24,384	24,837	<u>FILLMORE</u>	CHATFIELD	\$ 4,760	\$ 103,880	\$ 469	\$ 11,132		
	MOOSE LAKE	14,719	30,641	2,008	4,532		MABEL	0	229	0	29		
	--TOTAL--	\$ 206,856	\$ 236,764	\$ 30,139	\$ 36,204		PRESTON	10,168	25,868	1,241	3,154		
<u>CARVER</u>	CHANHASSEN	\$ 7,000,894	\$ 7,664,259	\$ 807,154	\$ 973,498		RUSHFORD	614,663	889,684	71,725	105,788		
	CHASKA	341,413	886,125	35,169	101,016		SPRING VALLEY	0	24,112	0	3,538		
	NEW GERMANY	0	94	0	12	--TOTAL--	\$ 629,591	\$ 1,043,773	\$ 73,435	\$ 123,641			
	WACONIA	1,918,881	2,820,311	201,736	346,134	<u>FREERORN</u>	ALBERT LEA	\$ 249,271	\$ 227,255	\$ 26,977	\$ 25,694		
	WATERTOWN	397,487	613,755	38,050	68,229		HOLLANDALE	13,590	23,780	1,326	2,497		
	--TOTAL--	\$ 9,658,675	\$ 11,984,544	\$ 1,082,109	\$ 1,488,889		--TOTAL--	\$ 262,861	\$ 251,035	\$ 28,303	\$ 28,191		
<u>CASS</u>	REMER	\$ 1,131	\$ 22,000	\$ 112	\$ 2,400	<u>GOODHUE</u>	CANNON FALLS	\$ 265,511	\$ 261,495	\$ 27,512	\$ 28,455		
	--TOTAL--	\$ 1,131	\$ 22,000	\$ 112	\$ 2,400		KENYON	32,611	49,936	2,882	4,846		
<u>CHIPPEWA</u>	GRANITE FALLS	\$ 111,655	\$ 156,959	\$ 10,258	\$ 15,433		PINE ISLAND	144,497	145,343	15,585	17,044		
	MONTEVIDEO	595,161	730,293	63,817	83,641		RED WING	4,511,480	5,126,312	385,957	457,749		
	--TOTAL--	\$ 706,816	\$ 887,252	\$ 74,075	\$ 99,074		ZUMBROTA	582,988	605,330	64,822	62,420		
						--TOTAL--	\$ 5,537,087	\$ 6,188,418	\$ 496,758	\$ 576,514			

TABLE 28
COMPARISON OF PAYABLE 1985 AND 1986
TAX INCREMENT FINANCING ASSESSED VALUES AND GROSS TAXES

COUNTY	CITY/TOWN	1985 TIF VALUE	1986 TIF VALUE	1985 TIF GROSS TAX	1986 TIF GROSS TAX	COUNTY	CITY/TOWN	1985 TIF VALUE	1986 TIF VALUE	1985 TIF GROSS TAX	1986 TIF GROSS TAX	
<u>HENNEPIN</u>	BLOOMINGTON	\$ 5,735,665	\$ 7,028,671	\$ 599,248	\$ 742,458	<u>LAKE</u>	SILVER CREEK TWP	\$ 0	\$ 46,783	\$ 0	\$ 6,451	
	BROOKLYN CENTER	742,474	4,057,611	75,562	433,471		UNORGANIZED#2	0	515,521	0	72,369	
	BROOKLYN PARK	9,856,390	13,395,819	1,063,830	1,532,005		--TOTAL--	\$ 0	\$ 562,304	\$ 0	\$ 78,830	
	CHANHASSEN	3,582,778	3,982,061	411,070	487,779		<u>LESUEUR</u>	LECENTER	\$ 37,567	\$ 49,823	\$ 4,844	\$ 6,312
	CRYSTAL	1,207,760	2,952,802	132,124	337,272			LESUEUR	907,860	1,076,269	111,741	133,533
	DEEPHAVEN	714,624	823,193	74,266	88,622			--TOTAL--	\$ 945,427	\$ 1,126,092	\$ 116,585	\$ 139,845
	EDEN PRAIRIE	26,122,325	36,795,667	2,774,649	4,200,103			<u>LYON</u>	COTTONWOOD	\$ 408,967	\$ 412,149	\$ 38,705
	EDINA	13,337,065	14,328,756	1,287,445	1,420,223		MARSHALL		5,973,500	6,959,402	546,203	685,592
	GOLDEN VALLEY	14,777,658	17,081,461	1,483,534	1,844,291		--TOTAL--		\$ 6,388,467	\$ 7,371,551	\$ 584,908	\$ 729,903
	HOPKINS	7,159,360	7,026,111	685,294	722,095		<u>MCLEOD</u>		GLENCOE	\$ 804,691	\$ 1,129,101	\$ 99,414
	LONG LAKE	766,968	996,380	84,926	122,576			HUTCHINSON	3,258,767	4,426,527	414,688	580,238
	MAPLE GROVE	1,491,988	3,068,865	157,287	345,164			WINSTED	138,025	251,188	17,657	30,958
	MAPLE PLAIN	276,049	539,892	30,752	65,740			--TOTAL--	\$ 4,201,483	\$ 5,806,816	\$ 531,759	\$ 752,899
	MINNEAPOLIS	261,569,512	311,787,181	28,474,727	34,680,881		<u>MARTIN</u>	DUNNELL	\$ 0	\$ 43,430	\$ 0	\$ 5,130
	MINNETONKA	5,452,323	6,369,698	522,202	649,050			FAIRMONT	67,725	78,690	7,480	9,049
	NEW HOPE	7,357,510	6,973,445	779,228	790,417			TRIMONT	122,913	62,395	11,908	7,642
	PLYMOUTH	1,301,402	3,670,234	126,207	381,409			TRUMAN	262,922	262,922	26,884	29,421
	RICHFIELD	9,208,603	11,598,663	990,404	1,293,750		--TOTAL--	\$ 453,560	\$ 447,437	\$ 46,272	\$ 51,242	
	ROBBINSDALE	5,522,781	7,543,370	650,048	914,143		<u>MEEKER</u>	DASSEL	\$ 0	\$ 74,528	\$ 0	\$ 8,670
	ROGERS	0	28,677	0	3,434			LITCHFIELD	85,947	267,879	7,047	24,944
ST ANTHONY	149,543	144,570	14,778	16,063	WATKINS	174,582		175,072	15,738	16,195		
ST LOUIS PARK	12,362,519	14,046,725	1,290,004	1,574,048	--TOTAL--	\$ 260,529		\$ 517,479	\$ 22,785	\$ 49,809		
WAYZATA	2,147,368	2,489,919	212,669	261,359	<u>MILLE LACS</u>	MILACA	\$ 273,214	\$ 458,136	\$ 32,434	\$ 55,305		
--TOTAL--	\$ 390,842,665	\$ 476,731,771	\$ 41,920,254	\$ 52,906,353		PRINCETON	1,688,182	1,676,091	250,335	256,548		
<u>HOUSTON</u>	CALEDONIA	\$ 0	\$ 3,400	\$ 0		\$ 382	--TOTAL--	\$ 1,961,396	\$ 2,134,227	\$ 282,769	\$ 311,853	
	LACRESCENT	151,686	217,432	16,594		24,904	<u>MOWER</u>	AUSTIN	\$ 106,885	\$ 473,713	\$ 11,639	\$ 54,096
	--TOTAL--	\$ 151,686	\$ 220,832	\$ 16,594	\$ 25,286	--TOTAL--		\$ 106,885	\$ 473,713	\$ 11,639	\$ 54,096	
<u>ISANTI</u>	CAMBRIDGE	\$ 902,349	\$ 1,589,461	\$ 122,062	\$ 220,248	<u>NICOLLET</u>		LAFAYETTE	\$ 0	\$ 14,140	\$ 0	\$ 1,719
	--TOTAL--	\$ 902,349	\$ 1,589,461	\$ 122,062	\$ 220,248			NICOLLET	31,733	78,788	2,981	9,096
<u>ITASCA</u>	BOVEY	\$ 56,991	\$ 52,168	\$ 12,265	\$ 11,928		NORTH MANKATO	423,825	155,479	45,105	17,276	
	GRAND RAPIDS	7,417	54,427	876	6,892		ST PETER	0	6,440	0	761	
	--TOTAL--	\$ 64,408	\$ 106,595	\$ 13,141	\$ 18,820	--TOTAL--	\$ 455,558	\$ 254,847	\$ 48,086	\$ 28,852		
<u>JACKSON</u>	JACKSON	\$ 561,082	\$ 754,746	\$ 61,023	\$ 88,811	<u>NOBLES</u>	ADRIAN	\$ 94,508	\$ 98,976	\$ 9,848	\$ 11,452	
	--TOTAL--	\$ 561,082	\$ 754,746	\$ 61,023	\$ 88,811		WORTHINGTON	365,683	669,023	38,177	77,465	
<u>KANABEC</u>	MORA	\$ 0	\$ 118,083	\$ 0	\$ 14,858		--TOTAL--	\$ 460,191	\$ 767,999	\$ 48,025	\$ 88,917	
	OGILVIE	13,790	28,431	2,222	4,466		<u>NORMAN</u>	ADA	\$ 196,507	\$ 199,377	\$ 21,523	\$ 25,044
	--TOTAL--	\$ 13,790	\$ 146,514	\$ 2,222	\$ 19,324	HALSTAD		0	87,938	0	11,824	
<u>KANDIYOHI</u>	NEW LONDON	\$ 220,731	\$ 261,908	\$ 24,810	\$ 32,382	--TOTAL--		\$ 196,507	\$ 287,315	\$ 21,523	\$ 36,868	
	SPICER	0	6,263	0	772	<u>OLMSTED</u>		BYRON	\$ 22,601	\$ 46,021	\$ 2,552	\$ 5,558
	WILLMAR	2,279,493	4,088,851	219,048	404,530		ROCHESTER	7,424,789	10,449,328	849,032	1,199,792	
--TOTAL--	\$ 2,500,224	\$ 4,357,022	\$ 243,858	\$ 437,684	STEWARTVILLE		273,102	419,211	29,831	51,301		
--TOTAL--	\$ 2,500,224	\$ 4,357,022	\$ 243,858	\$ 437,684	--TOTAL--		\$ 7,720,492	\$ 10,914,560	\$ 881,415	\$ 1,256,651		
<u>KITSON</u>	HALLOCK	\$ 9,895	\$ 13,249	\$ 1,212	\$ 1,594	<u>OTTER TAIL</u>	FERGUS FALLS	\$ 1,374,583	\$ 1,514,847	\$ 144,379	\$ 164,147	
	KARLSTAD	159,966	166,526	19,336	21,189		--TOTAL--	\$ 1,374,583	\$ 1,514,847	\$ 144,379	\$ 164,147	
	--TOTAL--	\$ 169,861	\$ 179,775	\$ 20,548	\$ 22,783							
<u>LAC QUI PARLE</u>	BOYD	\$ 0	\$ 236	\$ 0	\$ 29							
	DAWSON	536,138	582,073	56,600	65,690							
	MADISON	10,238	12,431	1,100	1,423							
--TOTAL--	\$ 546,376	\$ 594,740	\$ 57,700	\$ 67,142								

TABLE 28
COMPARISON OF PAYABLE 1985 AND 1986
TAX INCREMENT FINANCING ASSESSED VALUES AND GROSS TAXES

COUNTY	CITY/TOWN	1985 TIF VALUE	1986 TIF VALUE	1985 TIF GROSS TAX	1986 TIF GROSS TAX	COUNTY	CITY/TOWN	1985 TIF VALUE	1986 TIF VALUE	1985 TIF GROSS TAX	1986 TIF GROSS TAX
<u>PINE</u>	SANDSTONE	\$ 78,333	\$ 119,885	\$ 10,781	\$ 16,871	<u>SCOTT</u>	JORDAN	\$ 247,150	\$ 284,036	\$ 29,668	\$ 36,238
	--TOTAL--	\$ 78,333	\$ 119,885	\$ 10,781	\$ 16,871		NEW PRAGUE	643,214	816,035	79,359	101,055
<u>PIPESTONE</u>	PIPESTONE	\$ 148,373	\$ 153,272	\$ 15,137	\$ 16,773	PRIOR LAKE	0	7,669	0	926	
	--TOTAL--	\$ 148,373	\$ 153,272	\$ 15,137	\$ 16,773	SAVAGE	2,830,603	4,200,860	359,396	549,125	
<u>POLK</u>	CROOKSTON	\$ 709,280	\$ 826,143	\$ 99,221	\$ 119,031	SHAKOPEE	7,559,129	6,427,696	941,301	758,211	
	EAST GRAND FORKS	0	55,362	0	7,054	--TOTAL--	\$ 11,280,096	\$ 11,736,296	\$ 1,409,724	\$ 1,445,555	
	FOSSTON	0	43,632	0	6,564	<u>SHERBURNE</u>	BECKER	\$ 217,721	\$ 426,284	\$ 13,813	\$ 27,782
	GULLY	0	38,812	0	4,895		BIG LAKE	189,032	294,071	23,897	40,175
	--TOTAL--	\$ 709,280	\$ 963,949	\$ 99,221	\$ 137,544		PRINCETON	1,136,685	1,695,943	145,345	228,974
					--TOTAL--		\$ 1,543,438	\$ 2,416,298	\$ 183,055	\$ 296,931	
<u>RAMSEY</u>	BLAINE	\$ 191,223	\$ 405,695	\$ 19,277	\$ 41,125	<u>SIBLEY</u>	ARLINGTON	\$ 0	\$ 104,931	\$ 0	\$ 12,716
	FALCON HEIGHTS	358,557	2,141,760	36,428	231,389		GAYLORD	391,606	546,714	44,936	71,716
	NEW BRIGHTON	1,140,018	2,200,110	110,647	214,196	--TOTAL--	\$ 391,606	\$ 651,645	\$ 44,936	\$ 84,432	
	NORTH ST PAUL	931,017	956,279	106,613	107,009	<u>STEARNS</u>	ALBANY	\$ 0	\$ 26,666	\$ 0	\$ 2,883
	ROSEVILLE	1,290,068	1,749,577	129,246	185,168		BROOKTON	3,404	14,360	305	1,361
	ST ANTHONY	0	8,286	0	944		COLD SPRING	7,353	7,353	881	914
	ST PAUL	75,214,197	97,494,600	8,926,313	12,395,472		KIMBALL	0	1,784	0	237
	VADNAIS HEIGHTS	0	520	0	51		SARTELL	587,651	587,651	61,725	65,880
	WHITE BEAR LK	572,318	724,827	63,670	81,683		ST CLOUD	3,049,784	4,302,105	342,899	509,726
	--TOTAL--	\$ 79,697,398	\$ 105,681,654	\$ 9,392,194	\$ 13,257,037	--TOTAL--	\$ 3,648,192	\$ 4,939,919	\$ 405,810	\$ 581,001	
<u>RED LAKE</u>	RED LAKE FALLS	\$ 262,249	\$ 228,051	\$ 38,538	\$ 37,070	<u>STEELE</u>	BLOOMING PRAIRIE	\$ 14,541	\$ 29,406	\$ 1,356	\$ 2,998
	--TOTAL--	\$ 262,249	\$ 228,051	\$ 38,538	\$ 37,070		OWATONNA	1,598,894	1,604,284	169,108	182,364
<u>REDWOOD</u>	LAMBERTON	\$ 0	\$ 11,851	\$ 0	\$ 1,203	--TOTAL--	\$ 1,613,435	\$ 1,633,690	\$ 170,464	\$ 185,362	
	REDWOOD FALLS	245,076	325,497	21,018	30,060	<u>STEVENS</u>	CHOKIO	\$ 7,226	\$ 18,436	\$ 852	\$ 2,141
	WALNUT GROVE	10,822	10,822	845	992		MORRIS	270,628	302,665	28,719	33,908
	--TOTAL--	\$ 255,898	\$ 348,170	\$ 21,863	\$ 32,255		--TOTAL--	\$ 277,854	\$ 321,101	\$ 29,571	\$ 36,049
<u>RENVILLE</u>	BIRD ISLAND	\$ 196,250	\$ 435,690	\$ 20,976	\$ 48,255	<u>SWIFT</u>	APPLETON	\$ 568,098	\$ 481,191	\$ 74,000	\$ 62,059
	OLIVIA	121,837	306,729	10,527	27,518		BENSON	1,090,113	1,363,753	111,530	155,891
	--TOTAL--	\$ 318,087	\$ 742,419	\$ 31,503	\$ 75,773	--TOTAL--	\$ 1,658,211	\$ 1,844,944	\$ 185,530	\$ 217,950	
<u>RICE</u>	FARIBAULT	\$ 2,076,289	\$ 2,189,157	\$ 264,291	\$ 273,940	<u>TODD</u>	LONG PRAIRIE	\$ 0	\$ 244,840	\$ 0	\$ 30,856
	MORRISTOWN	9,506	14,946	1,394	2,142		--TOTAL--	\$ 0	\$ 244,840	\$ 0	\$ 30,856
	NORTHFIELD	528,941	835,582	69,864	107,256	<u>TRAVERSE</u>	BROWNS VALLEY	\$ 110,708	\$ 110,708	\$ 14,117	\$ 16,244
	--TOTAL--	\$ 2,614,736	\$ 3,039,685	\$ 335,549	\$ 383,338		--TOTAL--	\$ 110,708	\$ 110,708	\$ 14,117	\$ 16,244
<u>ROCK</u>	LIVERNE	\$ 1,177,277	\$ 1,007,877	\$ 93,688	\$ 90,074	<u>WABASHA</u>	LAKE CITY	\$ 0	\$ 556,700	\$ 0	\$ 64,655
	--TOTAL--	\$ 1,177,277	\$ 1,007,877	\$ 93,688	\$ 90,074		--TOTAL--	\$ 0	\$ 556,700	\$ 0	\$ 64,655
<u>ST LOUIS</u>	AURORA	\$ 195,648	\$ 207,594	\$ 29,809	\$ 35,251	<u>WASECA</u>	WALDORF	\$ 9,560	\$ 19,810	\$ 1,097	\$ 2,374
	DULUTH	14,324,304	17,519,917	2,497,013	3,046,714		WASECA	245,548	2,562	25,615	268
	EVELETH	501,606	559,132	87,901	104,105		--TOTAL--	\$ 255,108	\$ 22,372	\$ 26,712	\$ 2,642
	HIBBING	1,066,911	847,757	177,417	146,518						
	MT IRON	20,468	290,371	2,495	42,002						
	PROCTOR	11,205	44,911	2,162	8,965						
	VIRGINIA	2,514,759	2,186,703	464,526	448,449						
	--TOTAL--	\$ 18,634,901	\$ 21,656,385	\$ 3,261,323	\$ 3,832,004						

TABLE 28
COMPARISON OF PAYABLE 1985 AND 1986
TAX INCREMENT FINANCING ASSESSED VALUES AND GROSS TAXES

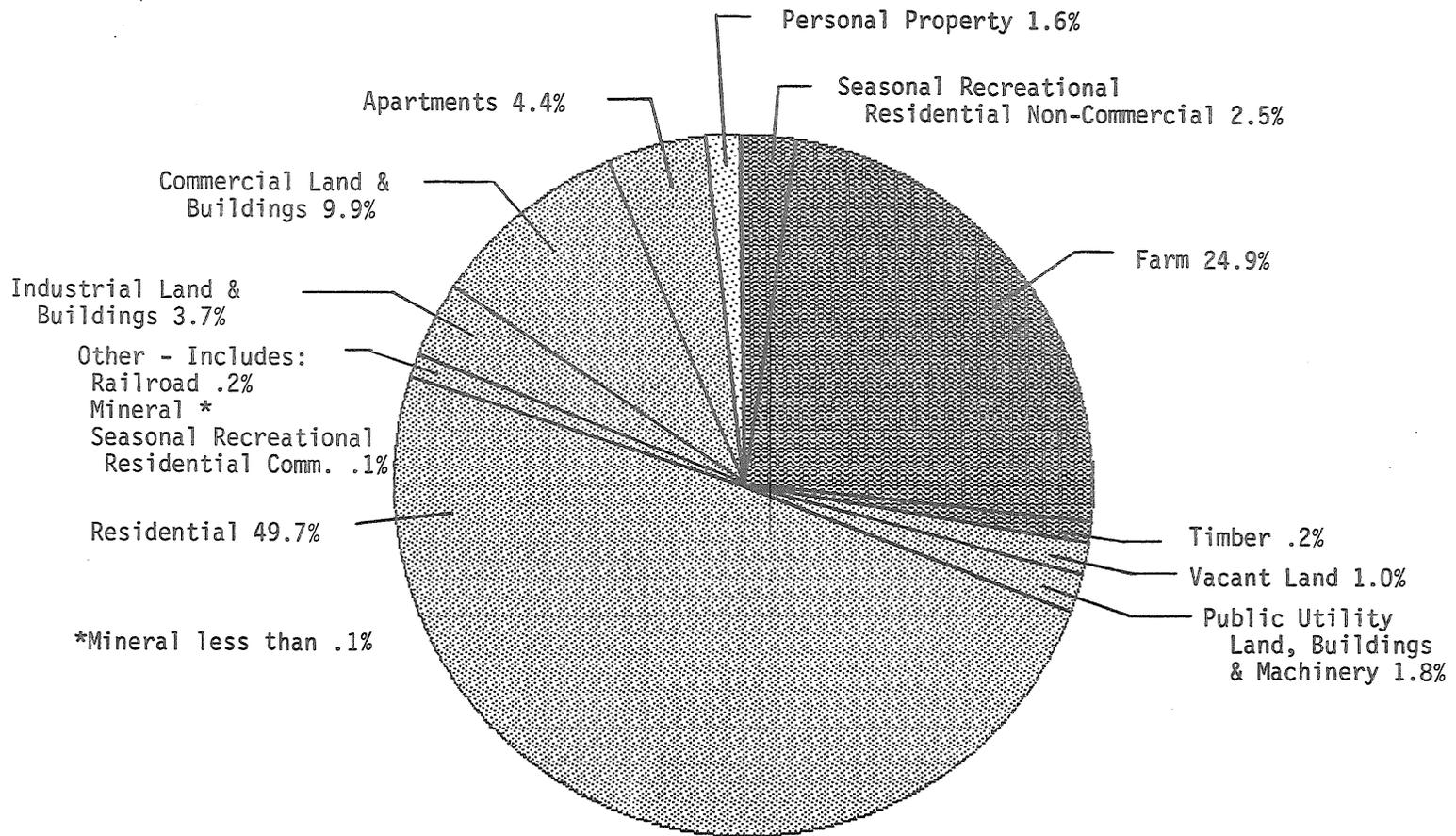
COUNTY	CITY/TOWN	1985 TIF VALUE	1986 TIF VALUE	1985 TIF GROSS TAX	1986 TIF GROSS TAX
<u>WASHINGTON</u>	COTTAGE GROVE	\$ 0	\$ 20,639	\$ 0	\$ 2,434
	FOREST LAKE	199,863	525,482	20,736	54,632
	MAHTOMEDI	342,370	446,436	35,501	49,982
	MAY TWP	52,561	624,002	4,579	57,813
	NEW SCANDIA TWP	237,213	263,506	22,995	26,513
	NEWPORT	0	32,414	0	3,740
	ST PAUL PARK	0	83,384	0	9,854
	STILLWATER	0	88,940	0	8,814
	STILLWATER TWP	40,012	39,350	3,569	3,776
	WOODBURY	0	690,283	0	78,781
	--TOTAL--	\$ 872,019	\$ 2,814,436	\$ 87,380	\$ 296,339
<u>WATONWAN</u>	MADELIA	\$ 322,846	\$ 371,587	\$ 32,817	\$ 40,283
	--TOTAL--	\$ 322,846	\$ 371,587	\$ 32,817	\$ 40,283
<u>WILKIN</u>	BRECKENRIDGE	\$ 215,924	\$ 244,340	\$ 24,846	\$ 31,260
	--TOTAL--	\$ 215,924	\$ 244,340	\$ 24,846	\$ 31,260
<u>WINDONA</u>	ST CHARLES	\$ 4,620	\$ 135,195	\$ 527	\$ 15,812
	WINDONA	1,622,140	3,691,350	191,343	432,527
	--TOTAL--	\$ 1,626,760	\$ 3,826,545	\$ 191,870	\$ 448,339
<u>WRIGHT</u>	ALBERTVILLE	\$ 250,810	\$ 765,772	\$ 26,941	\$ 87,847
	ANNANDALE	1,049,883	1,436,696	109,033	153,837
	BUFFALO	2,399,820	4,026,166	248,497	417,047
	COKATO	434,564	457,419	41,595	43,051
	DELAND	511,924	643,562	54,185	65,521
	MAPLE LAKE	0	63,991	0	6,515
	MONTECELLO	74,130	860,631	6,027	68,146
	MONTROSE	0	44,621	0	4,924
	ROCKFORD	780	105,736	79	12,251
	--TOTAL--	\$ 4,721,911	\$ 8,404,594	\$ 486,357	\$ 859,139
<u>YELLOW MEDICINE</u>	CANBY	\$ 0	\$ 2,000	\$ 0	\$ 231
	CLARKFIELD	153,663	137,323	20,346	18,772
	GRANITE FALLS	852,174	1,062,927	73,359	98,076
	--TOTAL--	\$ 1,005,837	\$ 1,202,250	\$ 93,705	\$ 117,079
<u>STATEWIDE TOTAL</u>	\$ 635,895,323	\$ 800,406,816	\$ 70,760,924	\$ 92,355,076	

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SECTION III

**Current Year Assessed Valuation
And Market Valuation Data:
1985 Assessment**

FIGURE 1
TOTAL MARKET VALUE OF REAL
AND PERSONAL PROPERTY BY USE CLASS
ASSESSMENT YEAR 1985



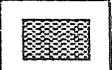
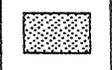
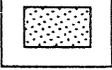
REAL PROPERTY			
	Agricultural	\$ 34,013,683,458	27.6%
	Non-Agricultural	87,203,609,017	70.8%
	PERSONAL PROPERTY	<u>1,967,183,838</u>	<u>1.6</u>
TOTAL MARKET VALUE		\$123,184,476,313	100.0%

TABLE 29

1985 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

COUNTY	REAL PROPERTY MARKET VALUATION							MARKET VALUE TOTALS		
	ACRES	FARM		TOTAL	ALL OTHER		TOTAL	REAL	PERSONAL	REAL AND PERSONAL
		LAND	BUILDINGS		LAND	BUILDINGS				
AITKIN	274,170	65,976,000	41,134,300	107,110,300	176,018,600	208,503,700	384,522,300	491,632,600	5,222,187	496,854,787
ANOKA	115,597	65,368,600	64,160,000	129,528,600	1,107,554,700	3,442,159,000	4,549,713,700	4,679,242,300	85,934,566	4,765,176,866
BECKER	542,925	226,592,200	66,590,400	293,182,600	146,237,200	324,155,700	470,392,900	763,575,500	7,742,757	771,318,257
BELTRAMI	402,269	86,832,900	32,802,400	119,635,300	123,679,300	275,679,700	399,359,000	518,994,300	19,864,663	538,858,963
BENTON	243,771	131,211,200	56,347,200	187,558,400	79,902,400	286,569,200	366,471,600	554,030,000	15,952,939	569,982,939
BIG STONE	302,168	187,042,300	17,918,900	204,961,200	11,560,600	46,798,300	58,358,900	263,320,100	2,217,947	265,538,047
BLUE EARTH	454,160	640,877,500	88,740,600	729,618,100	139,630,400	644,010,700	783,641,100	1,513,259,200	23,506,007	1,536,765,207
BROWN	376,649	550,607,400	54,835,300	605,442,700	64,609,020	288,095,380	352,704,400	958,147,100	2,471,565	960,618,665
CARLTON	225,403	49,217,100	40,704,400	89,921,500	81,974,500	330,606,300	412,580,800	502,502,300	32,554,034	535,056,334
CARVER	201,981	260,178,400	93,801,600	353,980,000	211,848,900	584,615,400	796,464,300	1,150,444,300	13,017,182	1,163,461,482
CASS	301,875	63,110,700	28,473,500	91,584,200	304,299,400	350,500,100	654,799,500	746,383,700	33,081,549	779,465,249
CHIPPEWA	353,732	402,337,900	30,965,900	433,303,800	22,398,200	131,759,500	154,157,700	587,461,500	7,572,946	595,034,446
CHISAGO	212,051	97,579,600	78,594,700	176,174,300	104,841,300	325,641,000	430,482,300	606,656,600	17,691,711	624,348,311
CLAY	625,487	464,560,400	57,114,200	521,674,600	107,769,600	484,500,400	592,270,000	1,113,944,600	11,793,007	1,125,737,607
CLEARWATER	313,577	68,035,300	27,719,500	95,754,800	18,095,800	55,869,600	73,965,400	169,720,200	15,624,067	185,344,267
COOK	1,950	628,700	598,200	1,226,900	89,601,465	99,248,400	188,849,865	190,076,765	3,045,829	193,122,594
COTTONWOOD	396,583	560,355,000	59,122,000	619,477,000	25,769,075	123,808,425	149,577,500	769,054,500	38,717,099	807,771,599
CROW WING	198,397	46,247,413	24,680,400	70,927,813	451,616,508	774,328,231	1,225,944,739	1,296,872,552	15,996,708	1,312,869,260
DAKOTA	255,645	301,606,600	79,248,700	380,855,300	1,355,392,180	4,231,315,100	5,586,707,280	5,967,562,580	108,040,324	6,075,602,904
DODGE	273,212	357,932,500	67,885,200	425,817,700	26,505,700	124,882,700	151,388,400	577,206,100	4,147,207	581,353,307
DOUGLAS	361,819	192,233,800	74,729,400	266,963,200	149,516,000	381,773,600	531,289,600	798,252,800	7,516,441	805,769,241
FARIBAUT	445,436	683,149,151	72,903,914	756,053,065	22,059,880	165,726,673	187,786,553	943,839,618	7,079,924	950,919,542
FILLMORE	532,720	412,509,200	114,716,598	527,225,798	33,834,800	158,397,600	192,232,400	719,458,198	6,936,745	726,394,943
FREEBORN	427,297	638,293,700	89,568,600	727,862,300	95,444,200	361,567,156	457,011,356	1,184,873,656	25,422,860	1,210,296,516
GOODHUE	439,917	442,829,300	143,329,300	586,158,600	161,305,400	845,817,600	1,007,123,000	1,593,281,600	17,373,600	1,610,655,200
GRANT	330,744	265,033,500	31,173,000	296,206,500	13,292,400	49,665,700	62,958,100	359,164,600	6,852,240	366,016,840
HENNEPIN	115,199	181,837,200	69,449,300	251,286,500	8,507,048,036	23,766,846,659	32,273,894,695	32,525,181,195	352,982,737	32,878,163,932
HOUSTON	327,001	178,762,000	56,246,300	235,008,300	29,833,700	158,054,200	187,887,900	422,896,200	6,367,403	429,263,603
HUBBARD	179,225	39,003,400	22,160,700	61,164,100	146,031,200	211,681,500	357,712,700	418,876,800	15,074,194	433,950,994
ISANTI	255,102	98,420,300	106,077,800	204,498,100	55,825,050	220,876,400	276,701,450	481,199,550	5,185,774	486,385,324

TABLE 29

1985 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
 REAL PROPERTY MARKET VALUATION

COUNTY	FARM				ALL OTHER			MARKET VALUE TOTALS		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL	REAL	PERSONAL	REAL AND PERSONAL
ITASCA	118,266	29,363,850	23,338,600	52,702,450	280,934,750	802,202,317	1,083,137,067	1,135,839,517	43,512,697	1,179,352,214
JACKSON	434,266	622,664,900	63,489,500	686,154,400	18,344,300	108,193,706	126,538,006	812,692,406	16,259,916	828,952,322
KANABEC	239,604	70,984,800	53,279,100	124,263,900	42,663,800	98,613,900	141,277,700	265,541,600	1,259,703	266,801,303
KANDIYOHI	459,693	457,372,100	66,816,800	524,188,900	192,739,400	446,168,700	638,908,100	1,163,097,000	11,324,200	1,174,421,200
KITTSOON	628,148	265,404,700	24,921,600	290,326,300	5,017,800	52,627,700	57,645,500	347,971,800	22,671,008	370,642,808
KOOCHICHING	148,944	19,378,550	12,584,350	31,962,900	42,670,775	129,396,667	172,067,442	204,030,342	5,534,892	209,565,234
LAC QUI PARLE	456,117	345,030,305	47,970,695	393,001,000	14,400,455	71,133,851	85,534,306	478,535,306	4,235,436	482,770,742
LAKE	1,991	273,000	456,800	729,800	57,095,206	129,288,194	186,383,400	187,113,200	4,444,326	191,557,526
LAKE OF THE WOODS	163,450	35,188,800	10,052,700	45,241,500	25,397,800	37,660,250	63,058,050	108,299,550	1,475,883	109,775,433
LESUEUR	271,867	286,293,600	55,351,800	341,645,400	56,647,300	230,971,125	287,618,425	629,263,825	8,081,128	637,344,953
LINCOLN	327,516	199,158,905	36,696,700	235,855,605	8,465,000	48,966,200	57,431,200	293,286,805	29,167,413	322,454,218
LYON	430,272	383,103,100	59,733,800	442,836,900	59,490,900	270,624,000	330,114,900	772,951,800	36,485,954	809,437,754
MCLEOD	296,999	360,934,400	72,668,400	433,602,800	79,478,100	347,122,100	426,600,200	860,203,000	5,544,984	865,747,984
MAHNOMEN	247,748	104,295,935	13,966,565	118,262,500	9,721,928	28,964,727	38,686,655	156,949,155	2,125,595	159,074,750
MARSHALL	946,376	445,084,300	47,743,400	492,827,700	11,619,700	68,707,900	80,327,600	573,155,300	22,553,764	595,709,064
MARTIN	440,003	702,586,900	73,237,100	775,824,000	39,513,300	288,102,900	327,616,200	1,103,440,200	47,716,181	1,151,156,381
MEEKER	365,886	375,789,700	78,830,500	454,620,200	75,213,600	194,871,603	270,085,203	724,705,403	11,139,676	735,845,079
MILLE LACS	236,039	83,463,600	78,611,900	162,075,500	63,109,600	170,621,500	233,731,100	395,806,600	5,879,366	401,685,966
MORRISON	601,543	186,742,200	148,240,200	334,982,400	91,599,600	257,218,400	348,818,000	683,800,400	13,141,556	696,941,956
MOWER	434,537	577,615,300	86,697,300	664,312,600	84,164,600	486,084,400	570,249,000	1,234,561,600	11,225,192	1,245,786,792
MURRAY	436,556	432,134,800	56,833,900	488,968,700	23,025,200	81,987,900	105,013,100	593,981,800	19,161,963	613,143,763
NICOLLET	270,162	377,575,300	54,691,300	432,266,600	65,812,600	291,234,800	357,047,400	789,314,000	7,420,058	796,734,058
NOBLES	443,234	499,094,900	58,382,700	557,477,600	44,435,000	210,672,700	255,107,700	812,585,300	3,231,626	815,816,926
NORMAN	543,693	335,466,400	38,392,000	373,858,400	9,918,500	56,373,400	66,291,900	440,150,300	4,515,141	444,665,441
OLMSTED	381,627	337,157,700	130,776,600	467,934,300	379,331,900	1,663,433,200	2,042,765,100	2,510,699,400	21,840,870	2,532,540,270
OTTER TAIL	1,039,668	435,403,500	157,950,100	593,353,600	243,165,000	527,151,600	770,316,600	1,363,670,200	18,361,451	1,382,031,651
PENNINGTON	373,508	146,775,100	23,917,100	170,692,200	25,126,000	128,255,400	153,381,400	324,073,600	13,405,553	337,479,153
PINE	398,743	102,826,700	77,723,100	180,549,800	121,302,500	167,131,100	288,433,600	468,983,400	18,313,289	487,296,689
PIPESTONE	289,460	214,949,800	35,562,300	250,512,100	17,497,700	87,485,895	104,983,595	355,495,695	6,048,404	361,544,099
POLK	1,198,163	740,501,500	75,454,400	815,955,900	59,050,200	291,634,305	350,684,505	1,166,640,405	24,578,681	1,191,219,086

TABLE 29

1985 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

COUNTY	REAL PROPERTY MARKET VALUATION							MARKET VALUE TOTALS		
	ACRES	FARM			ALL OTHER			REAL	PERSONAL	REAL AND PERSONAL
		LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
POPE	396,093	248,202,700	48,534,900	296,737,600	32,754,400	108,498,700	141,253,100	437,990,700	9,913,193	447,903,893
RAMSEY	3,823	6,906,100	6,618,600	13,524,700	2,103,008,426	10,193,862,400	12,296,870,826	12,310,395,526	160,298,244	12,470,693,770
RED LAKE	266,423	120,908,950	20,791,650	141,700,600	4,209,520	27,801,450	32,010,970	173,711,570	8,818,194	182,529,764
REDWOOD	545,770	855,838,400	79,065,400	934,903,800	31,380,900	164,389,300	195,770,200	1,130,674,000	3,565,240	1,134,239,240
RENVILLE	612,082	862,048,600	87,173,200	949,221,800	32,317,000	159,869,900	192,186,900	1,141,408,700	10,506,016	1,151,914,716
RICE	294,779	306,920,000	96,206,100	403,126,100	119,483,300	499,341,200	618,824,500	1,021,950,600	20,868,376	1,042,818,976
ROCK	302,707	315,182,800	43,252,300	358,435,100	17,102,800	91,481,900	108,584,700	467,019,800	2,088,450	469,108,250
ROSEAU	741,796	224,086,600	50,629,200	274,715,800	19,102,900	87,514,600	106,617,500	381,333,300	7,682,297	389,015,597
ST. LOUIS	191,664	28,466,382	25,270,886	53,737,268	715,855,620	2,431,479,124	3,147,334,744	3,201,072,012	124,440,605	3,325,512,617
SCOTT	190,764	213,118,100	119,581,900	332,700,000	265,547,400	798,539,100	1,064,086,500	1,396,786,500	17,825,870	1,414,612,370
SHERBURNE	207,690	89,853,140	88,307,900	178,161,040	143,092,090	629,195,760	772,287,850	950,448,890	21,485,193	971,934,083
SIBLEY	366,462	474,247,200	68,328,000	542,575,200	22,351,600	104,402,500	126,754,100	669,329,300	4,332,219	673,661,519
STEARNS	788,979	481,910,900	234,906,100	716,817,000	411,004,700	1,260,715,800	1,671,720,500	2,388,537,500	35,395,821	2,423,933,321
STEELE	260,002	362,216,100	60,511,500	422,727,600	86,171,200	347,758,200	433,929,400	856,657,000	16,324,018	872,981,018
STEVENS	340,501	296,314,000	29,335,400	325,649,400	18,308,900	78,786,100	97,095,000	422,744,400	8,119,164	430,863,564
SWIFT	452,305	388,332,300	28,896,000	417,228,300	13,310,300	84,052,900	97,363,200	514,591,500	11,533,898	526,125,398
TODD	555,582	199,193,400	102,803,100	301,996,500	65,612,800	163,263,100	228,875,900	530,872,400	7,507,090	538,379,490
TRAVERSE	355,919	299,179,510	20,929,000	320,108,510	3,845,350	32,467,060	36,312,410	356,420,920	5,433,446	361,854,366
WABASHA	303,904	217,793,300	67,525,800	285,319,100	58,927,800	191,856,400	250,784,200	536,103,300	5,453,751	541,557,051
WADENA	264,527	62,185,900	33,019,600	95,205,500	21,626,200	98,417,100	120,043,300	215,248,800	7,670,130	222,918,930
WASECA	257,623	402,816,400	51,034,100	453,850,500	49,730,100	199,700,200	249,430,300	703,280,800	9,158,617	712,439,417
WASHINGTON	156,203	157,090,200	33,132,400	190,222,600	905,180,500	2,202,651,778	3,107,832,278	3,298,054,878	65,474,492	3,363,529,370
WATONWAN	270,367	382,415,700	39,738,500	422,154,200	16,379,900	105,776,400	122,156,300	544,310,500	6,065,632	550,376,132
WILKIN	461,986	377,769,700	24,005,900	401,775,600	10,806,800	48,904,900	59,711,700	461,487,300	4,852,047	466,339,347
WINONA	340,778	239,720,800	97,999,900	337,720,700	128,596,000	476,134,400	604,730,400	942,451,100	10,551,291	953,002,391
WRIGHT	371,691	300,499,900	188,788,800	489,288,700	248,984,000	982,945,600	1,231,929,600	1,721,218,300	20,157,052	1,741,375,352
YELLOW MEDICINE	466,385	442,696,100	59,766,500	502,462,600	18,559,500	97,886,500	116,446,000	618,908,600	6,021,318	624,929,918
STATE TOTAL	31,958,285	25,286,897,091	5,362,316,258	30,649,213,349	21,673,698,034	68,894,046,736	90,567,744,770	121,216,958,119	1,967,183,782	123,184,141,901

TABLE 30 PART A
1985 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM		TIMBER	SEASONAL RESIDENTIAL	RESIDENTIAL		APARTMENT	SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON-HOMESTEAD			HOMESTEAD	NON-HOMESTEAD			
<u>AITKIN</u>									
CITY	392,500	123,200	98,600	8,561,400	23,165,000	3,701,100	3,437,800	126,500	511,700
TOWNSHIP	83,561,900	23,032,700	31,800,200	100,293,200	103,894,800	5,090,500	123,600	4,043,300	74,000
TOTAL	83,954,400	23,155,900	31,898,800	108,854,600	127,059,800	8,791,600	3,561,400	4,969,600	585,700
<u>ANOKA</u>									
CITY	54,672,100	23,810,100	281,400	5,294,800	3,103,208,072	240,769,700	232,156,400		108,076,500
TOWNSHIP	42,595,650	8,484,750	181,100	7,130,600	195,198,311	10,639,600	455,200		6,402,900
TOTAL	97,267,750	32,294,850	462,500	12,425,400	3,298,406,383	251,409,300	232,611,600		114,479,400
<u>BECKER</u>									
CITY	473,000	535,100		3,748,200	82,364,695	16,878,968	8,766,200	525,500	511,600
TOWNSHIP	225,503,840	63,052,485	4,602,806	129,359,200	150,272,504	11,656,194	745,500	8,904,100	313,200
TOTAL	225,976,840	63,587,585	4,602,806	133,107,400	232,637,199	28,535,162	9,511,700	9,429,600	824,800
<u>BELTRAMI</u>									
CITY	1,090,650	286,250	106,200	1,205,600	79,255,566	16,796,193	13,366,900	237,600	1,243,600
TOWNSHIP	85,657,451	27,331,137	6,710,000	47,839,400	150,977,415	17,198,099	1,508,700	7,206,700	33,200
TOTAL	86,748,101	27,617,387	6,816,200	49,045,000	230,232,981	33,994,292	14,875,600	7,444,300	1,276,800
<u>BENTON</u>									
CITY	1,526,600	899,300			136,194,579	17,876,350	34,858,500	6,600	3,987,400
TOWNSHIP	164,031,815	21,131,500		4,259,800	71,884,864	6,152,750	339,100	55,000	2,101,200
TOTAL	165,558,415	22,030,800		4,259,800	208,079,443	24,029,100	35,197,600	61,600	6,088,600
<u>BIG STONE</u>									
CITY	618,600	437,900		109,000	35,056,896	3,130,604	2,115,900	35,900	700
TOWNSHIP	128,544,589	75,360,195		4,124,300	4,816,300	359,100			
TOTAL	129,163,189	75,798,095		4,233,300	39,873,196	3,489,704	2,115,900	35,900	700
<u>BLUE EARTH</u>									
CITY	1,826,000	1,856,000		43,000	357,972,157	44,251,636	50,558,650	150,400	4,592,700
TOWNSHIP	487,261,558	238,674,550		2,388,400	103,265,646	9,359,275	2,019,000	246,500	1,596,200
TOTAL	489,087,558	240,530,550		2,431,400	461,237,803	53,610,911	52,577,650	396,900	6,188,900
<u>BROWN</u>									
CITY	2,512,989	1,395,817			232,670,883	20,098,254	8,414,700	4,400	2,419,400
TOWNSHIP	445,823,954	155,710,028			17,735,450	1,139,250	129,700		101,900
TOTAL	448,336,943	157,105,845			250,406,333	21,237,504	8,544,400	4,400	2,521,300
<u>CARLTON</u>									
CITY	3,174,700	536,800	458,300	724,500	143,242,050	13,071,250	8,295,576	90,600	
TOWNSHIP	75,579,840	10,711,700	12,008,000	16,504,700	100,023,300	5,133,100	204,588	115,200	
TOTAL	78,754,540	11,248,500	12,466,300	17,229,200	243,265,350	18,204,350	8,500,164	205,800	
<u>CARVER</u>									
CITY	17,318,702	22,034,384		3,222,200	478,400,777	41,208,385	41,036,300		17,184,300
TOWNSHIP	272,466,850	42,159,550		2,150,200	85,407,486	4,300,021	91,200	212,800	1,117,100
TOTAL	289,785,552	64,193,934		5,372,400	563,808,263	45,508,406	41,127,500	212,800	18,301,400
<u>CASS</u>									
CITY	1,243,200	290,800	415,600	65,353,000	70,065,557	6,368,300	2,489,500	10,840,600	340,900
TOWNSHIP	70,770,613	19,283,400	9,126,000	263,113,200	168,321,351	9,097,300	151,800	18,730,800	99,200
TOTAL	72,013,813	19,574,200	9,541,600	328,466,200	238,386,908	15,465,600	2,641,300	29,571,400	440,100
<u>CHIPPewa</u>									
CITY	1,519,653	1,048,350			84,426,820	9,731,100	5,328,500		118,700
TOWNSHIP	276,952,040	153,810,000			13,563,964	1,617,250			80,700
TOTAL	278,471,693	154,858,350			97,990,784	11,348,350	5,328,500		199,400
<u>CHISAGO</u>									
CITY	17,892,173	5,463,639	23,500	4,517,500	157,620,626	14,150,297	16,467,600	305,000	4,142,000
TOWNSHIP	132,333,291	20,542,035	134,500	27,376,200	129,361,063	12,798,689	1,021,200	1,108,600	7,277,100
TOTAL	150,225,464	26,005,674	158,000	31,893,700	286,981,689	26,948,986	17,488,800	1,413,600	11,419,100
<u>CLAY</u>									
CITY	2,003,129	2,929,672			349,842,082	36,355,975	41,656,400		494,700
TOWNSHIP	328,256,400	188,300,378		1,316,000	57,960,962	4,625,550	131,400	13,700	
TOTAL	330,259,529	191,230,050		1,316,000	407,803,044	40,981,525	41,787,800	13,700	494,700
<u>CLEARWATER</u>									
CITY	222,400	242,700	5,300	30,700	13,109,038	2,397,075	2,109,700		202,900
TOWNSHIP	75,493,216	19,633,491	3,794,500	8,704,700	20,096,039	2,024,160	31,000	101,000	246,400
TOTAL	75,715,616	19,876,191	3,799,800	8,735,400	33,205,077	4,421,235	2,140,700	101,000	449,300
<u>COOK</u>									
CITY				2,314,462	15,140,550	1,996,650	1,040,100		238,500
TOWNSHIP	1,187,300	39,600	5,816,278	100,094,662	43,850,304	3,521,150		4,628,500	17,300
TOTAL	1,187,300	39,600	5,816,278	102,409,124	58,990,854	5,517,800	1,040,100	4,628,500	255,800
<u>COTTONWOOD</u>									
CITY	643,300	1,092,600		19,600	87,121,691	9,547,039	5,572,300		905,100
TOWNSHIP	377,399,754	240,365,179		64,700	14,638,500	1,606,800	20,900	19,900	38,400
TOTAL	378,043,054	241,457,779		84,300	101,760,191	11,153,839	5,593,200	19,900	943,500
<u>CROW WING</u>									
CITY	2,427,100	1,201,200	5,051,462	182,766,671	269,104,639	36,069,450	18,222,900	9,411,900	3,057,903
TOWNSHIP	57,301,717	9,917,801	20,762,034	277,599,413	261,494,919	14,396,700	852,100	9,817,200	1,429,831
TOTAL	59,728,817	11,199,001	25,813,496	460,366,084	530,599,558	50,466,150	19,075,000	19,229,100	4,487,734

TABLE 30 PART A
1985 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM		TIMBER	SEASONAL RESIDENTIAL	RESIDENTIAL		APARTMENT	SEASONAL COMMERCIAL	VACANT LAND
	HOESTEAD	NON-HOESTEAD			HOESTEAD	NON-HOESTEAD			
WYOMING									
WAKOTA									
CITY	47,130,489	74,926,000	58,800	1,489,600	3,563,692,605	328,508,200	325,010,100		188,212,700
TOWN	199,995,404	56,838,700	234,500	978,500	153,447,400	8,383,200	1,239,000		2,986,300
TOTAL	249,125,893	131,764,700	293,300	2,468,100	3,717,140,005	336,891,400	326,249,100		191,199,000
DODGE									
CITY	2,790,150	1,464,750			86,960,409	7,461,418	5,973,300		961,400
TOWN	317,692,044	103,893,030			28,207,052	2,157,950		104,800	662,100
TOTAL	320,482,194	105,357,780			115,167,461	9,619,368	5,973,300	104,800	1,623,500
DOUGLAS									
CITY	2,220,378	1,040,822		1,889,800	106,037,272	20,616,607	18,646,800	259,700	1,089,900
TOWN	214,559,240	49,142,799		92,542,200	183,834,520	19,686,426	1,045,950	8,667,600	3,025,900
TOTAL	216,779,618	50,183,621		94,352,000	289,871,792	40,303,033	19,692,750	8,927,300	4,115,800
FARIBAUT									
CITY	4,016,633	2,034,905			115,028,336	12,549,415	4,602,800	28,000	1,534,260
TOWN	460,206,794	289,788,884		1,215,566	11,402,739	1,153,379			310,934
TOTAL	464,223,427	291,823,789		1,215,566	126,431,075	13,702,794	4,602,800	28,000	1,845,194
FILLMORE									
CITY	16,271,400	3,779,500		77,500	120,450,102	9,877,711	8,290,300	62,700	89,300
TOWN	385,422,154	121,752,822	1,500	1,290,500	14,714,000	1,290,900			8,500
TOTAL	401,693,554	125,532,322	1,500	1,368,000	135,164,102	11,168,611	8,290,300	62,700	97,800
FREEBORN									
CITY	892,050	2,660,150			245,631,010	27,357,536	14,700,200	36,600	2,294,100
TOWN	505,010,002	218,582,873		266,400	67,245,455	6,736,661	43,000	22,000	625,600
TOTAL	505,902,052	221,243,023		266,400	312,876,465	34,094,197	14,743,200	58,600	2,919,700
GOODHUE									
CITY	10,528,411	4,541,989	89,300	1,434,700	325,982,908	38,191,912	24,799,100	649,600	3,254,800
TOWN	450,093,984	120,989,790	1,215,400	5,703,700	111,081,574	8,197,446	670,100	520,800	2,242,300
TOTAL	460,622,395	125,531,779	1,304,700	7,138,400	437,064,482	46,389,358	25,469,200	1,170,400	5,497,100
GRANT									
CITY	2,515,956	1,354,544		42,000	30,239,536	3,421,293	1,851,700		178,900
TOWN	209,360,472	82,975,606		6,898,900	7,462,850	817,050		134,900	39,300
TOTAL	211,876,428	84,330,150		6,940,900	37,702,386	4,238,343	1,851,700	134,900	218,200
HENNEPIN									
CITY	128,437,299	103,791,700	161,800	34,282,081	18,927,480,688	2,540,977,740	2,502,722,664	723,800	432,186,408
TOWN	15,067,900	3,989,600			26,653,650	511,500			912,850
TOTAL	143,505,199	107,781,300	161,800	34,282,081	18,954,134,338	2,541,489,240	2,502,722,664	723,800	433,099,258
HOUSTON									
CITY	2,564,100	786,200		358,000	120,178,012	6,681,500	6,251,400	23,400	557,200
TOWN	194,909,973	36,748,100	61,300	418,300	35,602,900	1,946,400	299,400	13,000	362,100
TOTAL	197,474,073	37,534,300	61,300	776,300	155,780,912	8,627,900	6,550,800	36,400	919,300
HUBBARD									
CITY	486,000	176,050		1,596,600	30,886,350	5,940,250	5,228,500	334,900	809,000
TOWN	50,142,251	10,712,129	4,005,500	121,602,700	107,835,912	12,703,571	46,800	12,865,400	13,158,400
TOTAL	50,628,251	10,888,179	4,005,500	123,199,300	138,722,262	18,643,821	5,275,300	13,200,300	13,967,400
ISANTI									
CITY	576,600	318,400			55,250,953	8,846,750	12,345,200	20,000	408,500
TOWN	174,696,481	28,928,456	1,353,000	18,003,157	134,546,485	10,346,914	399,100	344,500	47,300
TOTAL	175,273,081	29,246,856	1,353,000	18,003,157	189,797,438	19,193,664	12,744,300	364,500	455,800
ITASCA									
CITY	317,000	105,900	272,200	493,900	142,035,127	14,211,226	14,828,426	106,000	2,134,850
TOWN	48,271,294	4,008,550	32,570,278	135,074,864	328,738,993	12,418,350	829,300	7,713,144	184,300
TOTAL	48,588,294	4,114,450	32,842,478	135,568,764	470,774,120	26,629,576	15,657,726	7,819,144	2,319,150
JACKSON									
CITY	1,406,411	821,089			75,115,290	6,689,825	4,368,000	99,600	439,600
TOWN	412,196,254	271,730,751		1,714,500	11,315,855	1,417,446			343,400
TOTAL	413,602,665	272,551,840		1,714,500	86,431,145	8,107,271	4,368,000	99,600	783,000
KANABEC									
CITY	1,340,900	374,500		27,000	29,440,716	3,339,200	5,124,800		732,400
TOWN	105,794,091	16,694,623	8,199,200	22,551,400	47,820,287	3,145,250	271,200	532,300	1,179,400
TOTAL	107,134,991	17,069,123	8,199,200	22,578,400	77,261,003	6,484,450	5,396,000	532,300	1,911,800
KANDIYOHI									
CITY	2,493,706	2,654,800		2,652,200	254,330,354	29,040,590	29,484,000	429,600	1,938,500
TOWN	369,044,303	149,947,882		75,437,800	125,868,347	12,580,939	1,104,500	1,498,400	2,467,400
TOTAL	371,538,009	152,602,682		78,090,000	380,198,701	41,621,529	30,588,500	1,928,000	4,405,900
KITTSON									
CITY	904,900	1,304,050			25,209,010	3,001,736	2,128,300	9,100	
TOWN	148,824,374	139,184,509		577,400	3,823,722	456,078	2,700		
TOTAL	149,729,274	140,488,559		577,400	28,232,732	3,457,814	2,131,000	9,100	
KOOCHICHIING									
CITY	436,400	188,000	130,800	3,698,500	60,667,530	6,170,300	4,475,600	1,369,300	763,900
TOWN	25,476,850	5,861,650	3,551,900	11,784,152	36,802,470	2,075,700		359,200	304,800
TOTAL	25,913,250	6,049,650	3,682,700	15,482,652	97,470,000	8,246,000	4,475,600	1,728,500	1,068,700

TABLE 30 PART A
1985 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM		TIMBER	SEASONAL RESIDENTIAL	RESIDENTIAL		APARTMENT	SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON-HOMESTEAD			HOMESTEAD	NON-HOMESTEAD			
OLMSTED									
CITY	2,088,300	4,728,000		72,800	1,042,955,838	149,537,635	115,488,400	395,000	11,004,700
TOWN	364,812,118	96,305,888		676,300	277,098,859	15,324,300	1,694,400	6,700	3,903,250
TOTAL	366,900,418	101,033,888		749,100	1,320,054,697	164,861,935	117,182,800	401,700	14,907,950
OTTER TAIL									
CITY	6,944,711	1,786,800		5,198,100	191,157,506	19,997,018	27,079,491	858,900	1,749,100
TOWN	459,057,254	125,397,006		213,933,176	177,817,042	6,948,928	784,000	13,913,500	2,906,310
TOTAL	466,001,965	127,183,806		219,131,276	368,974,548	26,945,946	27,863,491	14,772,400	4,655,410
PENNINGTON									
CITY	162,800	175,500		15,200	80,496,000	8,373,100	6,542,600	18,200	
TOWN	124,704,850	45,466,835		3,600	25,853,911	2,213,400	100,900		
TOTAL	124,867,650	45,642,335		18,800	106,349,911	10,586,500	6,643,500	18,200	
PINE									
CITY	15,592,162	3,453,644	342,206	2,443,200	55,370,664	9,248,693	8,249,400	203,200	307,300
TOWN	134,937,429	26,668,945	12,371,112	92,365,600	67,224,070	5,975,503	519,100	838,500	49,800
TOTAL	150,529,591	30,114,589	12,713,318	94,808,800	122,594,734	15,224,196	8,768,500	1,041,700	357,100
PIPESTONE									
CITY	3,361,922	1,375,978			68,418,897	7,012,626	2,407,300	43,700	375,900
TOWN	148,058,083	97,710,057			6,953,050	1,238,150			57,500
TOTAL	151,420,005	99,086,035			75,371,947	8,250,776	2,407,300	43,700	433,400
POLK									
CITY	1,824,700	1,608,100		39,100	178,468,741	20,145,661	16,811,700	93,500	430,500
TOWN	470,514,150	341,499,022	46,600	23,677,900	36,173,606	2,769,500			
TOTAL	472,338,850	343,107,122	46,600	23,717,000	214,642,347	22,915,161	16,811,700	93,500	430,500
POPE									
CITY	598,900	580,400		1,587,400	46,023,696	5,769,200	4,280,200	465,200	650,700
TOWN	222,490,438	73,067,910		29,572,200	29,977,429	3,012,193		772,200	356,600
TOTAL	223,089,338	73,648,310		31,159,600	76,001,125	8,781,393	4,280,200	1,237,400	1,007,300
RAMSEY									
CITY	3,862,900	6,700,800	22,700	2,160,500	7,430,528,904	768,699,706	1,025,830,635	413,300	73,785,500
TOWN	1,575,900	1,385,100		529,600	168,713,367	13,257,857			1,993,700
TOTAL	5,438,800	8,085,900	22,700	2,690,100	7,599,242,271	781,957,563	1,025,830,635	413,300	75,779,200
RED LAKE									
CITY	1,277,400	808,200			16,150,300	1,857,800	2,205,100		
TOWN	91,615,000	48,000,000			3,628,700	534,200			
TOTAL	92,892,400	48,808,200			19,779,000	2,392,000	2,205,100		
REDWOOD									
CITY	3,935,828	3,522,772			116,099,396	14,015,921	12,293,700	35,400	359,400
TOWN	540,030,132	387,515,560			12,295,200	1,474,500			35,500
TOTAL	543,965,960	391,038,332			128,394,596	15,490,421	12,293,700	35,400	394,900
RENVILLE									
CITY	3,003,300	2,950,000			111,874,870	10,125,250	8,599,700	225,000	584,700
TOWN	637,414,970	305,853,594		966,500	11,062,400	1,158,400	47,200		73,700
TOTAL	640,418,270	308,803,594		966,500	122,937,270	11,283,650	8,646,900	225,000	658,400
RICE									
CITY	4,363,750	3,791,450			325,690,397	31,635,832	32,016,600	97,700	2,230,800
TOWN	325,969,401	69,026,678		14,811,200	110,989,959	5,692,954		817,300	1,669,300
TOTAL	330,333,151	72,818,128		14,811,200	436,680,356	37,328,786	32,016,600	915,000	3,900,100
ROCK									
CITY	3,044,200	1,563,100			67,856,200	5,469,600	5,847,700	26,900	564,200
TOWN	187,260,600	166,567,200			5,738,500	531,700			67,500
TOTAL	190,304,800	168,130,300			73,594,700	6,001,300	5,847,700	26,900	631,700
ROSEAU									
CITY	297,650	208,056		33,400	37,063,328	3,848,011	5,507,300	6,700	94,400
TOWN	208,472,557	64,695,731	922,400	6,684,000	22,450,425	2,371,893	231,300	318,400	
TOTAL	208,770,207	64,903,787	922,400	6,717,400	59,513,753	6,219,904	5,738,600	325,100	94,400
ST LOUIS									
CITY	2,942,519	447,322	12,168,405	2,163,900	1,455,080,404	127,853,412	113,209,009	658,371	23,727,891
TOWN	44,021,762	6,323,472	67,701,740	222,403,559	545,944,121	25,967,654	1,076,300	13,528,844	5,522,970
TOTAL	46,964,281	6,770,794	79,870,145	224,567,459	2,001,024,525	153,821,066	114,285,309	14,187,215	29,250,861
SCOTT									
CITY	24,153,193	21,440,605		6,750,300	556,199,470	52,375,875	41,628,900	67,200	18,245,200
TOWN	233,897,545	53,277,533		3,127,900	146,069,512	7,821,710	2,057,400	590,200	4,274,000
TOTAL	258,050,738	74,718,138		9,878,200	702,268,982	60,197,585	43,686,300	657,400	22,519,200
SHERBURNE									
CITY	19,962,300	7,214,550		4,472,300	189,673,552	20,973,000	18,931,900	690,500	8,134,640
TOWN	123,332,178	27,653,222	62,200	22,802,524	160,634,600	13,253,300	416,300	2,326,700	9,018,300
TOTAL	143,294,478	34,867,772	62,200	27,274,824	350,308,152	34,226,300	19,348,200	3,017,200	17,152,940
SIBLEY									
CITY	220,800	666,600			75,256,743	6,997,764	2,785,400	35,400	1,043,900
TOWN	403,240,438	138,421,519			21,554,117	954,286	34,400	5,200	221,200
TOTAL	403,461,238	139,088,119			96,810,860	7,952,050	2,819,800	40,600	1,265,100

TABLE 30 PART A
1985 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM		TIMBER	SEASONAL RESIDENTIAL	RESIDENTIAL		APARTMENT	SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON-HOMESTEAD			HOMESTEAD	NON-HOMESTEAD			
STEARNS									
CITY	6,416,656	3,081,950		627,800	625,632,323	79,633,311	102,371,300	405,200	19,331,500
TOWN	606,556,514	100,120,177		84,839,900	399,857,686	23,005,583	4,883,800	4,511,600	14,896,100
TOTAL	612,973,170	103,202,127		85,467,700	1,025,490,009	102,638,894	107,255,100	4,917,000	34,227,600
STEELE									
CITY	2,124,843	1,555,555			261,734,164	23,934,632	20,861,626	41,500	2,209,400
TOWN	337,125,529	81,921,706		1,279,100	38,042,660	1,789,900	209,000		205,100
TOTAL	339,250,372	83,477,261		1,279,100	299,776,824	25,724,532	21,070,626	41,500	2,414,500
STEVENS									
CITY	1,885,500	469,000			52,560,630	7,062,800	4,373,200	20,100	260,300
TOWN	216,988,711	106,306,238		266,700	10,130,328	596,979		66,600	127,500
TOTAL	218,874,211	106,775,238		266,700	62,690,958	7,659,779	4,373,200	94,700	387,800
SWIFT									
CITY	1,335,400	1,160,500			55,401,189	5,874,514	3,818,400	47,000	313,600
TOWN	273,775,336	140,957,182		76,100	9,056,150	743,950	21,000		94,900
TOTAL	275,110,736	142,117,682		76,100	64,537,339	6,618,464	3,839,400	47,000	408,500
TODD									
CITY	1,632,800	395,900			69,015,110	6,583,050	6,598,900	233,600	271,400
TOWN	253,126,241	44,823,545	202,900	53,007,000	61,918,428	5,390,939		2,429,400	457,900
TOTAL	254,759,041	45,219,445	202,900	53,007,000	130,933,538	11,973,989	6,598,900	2,663,000	729,300
TRAVERSE									
CITY	543,600	587,700			21,355,600	2,531,100	1,725,400		17,800
TOWN	174,343,150	144,634,028		1,406,900	2,229,400	225,600		57,800	10,300
TOTAL	174,886,750	145,221,728		1,406,900	23,585,000	2,756,700	1,725,400	57,800	28,100
WABASHA									
CITY	2,852,250	1,504,050		949,500	120,305,555	14,151,461	6,438,900	41,200	1,608,100
TOWN	234,113,669	46,849,156	20,400	11,333,400	46,989,824	7,328,275	108,000	599,800	2,566,100
TOTAL	236,965,919	48,353,206	20,400	12,282,900	167,295,379	21,479,736	6,546,900	641,000	4,174,200
WADENA									
CITY	1,021,300	284,800	14,200	153,600	55,058,087	7,533,686	4,427,000		724,700
TOWN	75,178,507	18,760,644	853,406	3,232,800	22,163,710	1,730,900	41,500	110,000	1,096,300
TOTAL	76,199,807	19,045,444	867,606	3,386,400	77,221,797	9,264,586	4,468,500	110,000	1,821,000
WASECA									
CITY	775,900	549,800			132,846,543	14,088,172	9,075,400	42,100	1,419,800
TOWN	328,632,703	123,851,516		1,880,800	41,737,504	3,528,300	92,000	75,000	1,271,200
TOTAL	329,408,603	124,401,316		1,880,800	174,584,047	17,616,472	9,167,400	117,100	2,691,000
WASHINGTON									
CITY	41,737,260	65,478,139	76,500	14,334,500	1,834,128,569	182,370,112	91,430,079	118,900	81,240,050
TOWN	54,120,369	28,893,633	130,000	23,616,200	430,741,888	29,456,061	312,100	1,063,600	23,803,000
TOTAL	95,857,629	94,371,772	206,500	37,950,700	2,264,870,457	211,826,173	91,742,179	1,182,500	105,043,050
WATONWAN									
CITY	1,045,500	481,200			75,156,492	6,423,850	5,442,000		369,800
TOWN	288,879,287	131,748,283		796,300	8,104,100	684,900			37,400
TOTAL	289,924,787	132,229,483		796,300	83,260,592	7,108,750	5,442,000		407,200
WILKIN									
CITY	2,109,600	1,942,806			36,597,512	3,835,100	2,788,600		254,800
TOWN	214,673,840	182,799,852			5,581,406	278,500			55,900
TOTAL	216,783,440	184,742,658			42,178,918	4,113,600	2,788,600		310,700
WINONA									
CITY	5,197,550	1,621,950		125,200	320,520,137	31,409,214	26,787,000	88,700	3,102,500
TOWN	269,309,466	61,492,411	25,600	1,429,100	84,209,758	6,549,350	1,109,200	140,000	1,584,600
TOTAL	274,507,016	63,114,361	25,600	1,554,300	404,729,895	37,958,564	27,896,200	228,700	4,687,100
WRIGHT									
CITY	8,347,300	3,916,600		4,973,000	276,225,600	33,341,000	35,447,600	109,000	3,317,200
TOWN	409,089,971	67,944,900		99,025,900	367,961,940	21,159,800	1,599,500	1,914,300	1,927,700
TOTAL	417,437,271	71,861,500		103,998,900	644,187,540	54,500,800	37,047,100	2,023,300	5,244,900
YELLOW MEDICINE									
CITY	2,963,400	1,319,000			69,443,115	8,198,697	4,745,100	88,700	565,700
TOWN	325,545,434	172,634,918			11,165,950	852,250			95,300
TOTAL	328,508,834	173,953,918			80,609,065	9,050,947	4,745,100	88,700	661,000
STATEWIDE TOTAL									
CITY	550,332,495	439,867,144	19,777,273	380,950,814	48,122,783,897	5,499,658,606	5,415,836,986	32,411,271	1,061,484,902
TOWN	20,905,800,303	8,737,105,102	249,165,854	2,730,684,473	7,116,604,318	481,739,657	30,528,038	147,534,821	134,763,450
TOTAL	21,456,132,798	9,176,972,246	268,943,127	3,111,635,287	55,239,388,215	5,981,398,263	5,446,365,024	179,946,092	1,196,248,352

TABLE 30 PART B
 1985 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
 BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	MARKET		TOTALS
						REAL	PERSONAL	REAL & PERSONAL
AITKIN								
CITY	10,163,300	1,236,400	3,700		189,300	51,710,500	237,992	51,948,492
TOWNSHIP	3,664,700	400,400	1,414,153		1,657,240	439,850,693	4,984,194	444,834,887
TOTAL	13,828,000	1,636,800	1,417,853		1,846,540	491,561,193	5,222,186	496,783,379
ANOKA								
CITY	372,270,100	237,463,800	17,320,685		7,545,100	4,402,868,757	83,984,768	4,486,853,525
TOWNSHIP	3,836,000	142,400	991,397		179,700	276,237,608	1,949,800	278,187,408
TOTAL	376,106,100	237,606,200	18,312,082		7,724,800	4,679,106,365	85,934,568	4,765,040,933
BECKER								
CITY	36,930,400	5,572,600	579,394		628,500	157,514,157	2,174,358	159,688,515
TOWNSHIP	6,307,751	700,400	2,613,974		1,980,100	606,012,054	5,568,399	611,580,453
TOTAL	43,238,151	6,273,000	3,193,368		2,608,600	763,526,211	7,742,757	771,268,968
BELTRAMI								
CITY	39,419,600	2,866,400	1,596,359		979,807	158,450,725	5,978,882	164,429,607
TOWNSHIP	6,810,900	3,519,700	4,463,142		1,234,300	360,490,144	13,885,781	374,375,925
TOTAL	46,230,500	6,386,100	6,059,501		2,214,107	518,940,869	19,864,663	538,805,532
BENTON								
CITY	32,371,100	33,030,200	6,846,743		1,048,870	268,646,242	5,734,510	274,380,752
TOWNSHIP	9,535,500	337,700	4,920,356		613,200	285,362,785	10,218,431	295,581,216
TOTAL	41,906,600	33,367,900	11,767,099		1,662,070	554,009,027	15,952,941	569,961,968
BIG STONE								
CITY	4,949,603	871,103	634,668		210,700	48,171,574	1,495,749	49,667,323
TOWNSHIP	434,900	73,400	762,875		578,240	215,053,899	722,198	215,776,097
TOTAL	5,384,503	944,503	1,397,543		788,940	263,225,473	2,217,947	265,443,420
BLUE EARTH								
CITY	125,265,400	30,897,200	18,031,479		310,300	635,754,922	12,080,436	647,835,358
TOWNSHIP	16,740,100	6,161,300	9,280,651		367,600	877,360,780	11,425,570	888,786,350
TOTAL	142,005,500	37,058,500	27,312,130		677,900	1,513,115,702	23,506,006	1,536,621,708
BROWN								
CITY	40,612,172	20,018,800	26,063		155,458	328,328,936	886,230	329,215,166
TOWNSHIP	4,111,300	3,978,200	749,224		247,200	629,726,206	1,585,336	631,311,542
TOTAL	44,723,472	23,997,000	775,287		402,658	958,055,142	2,471,566	960,526,708
CARLTON								
CITY	21,763,900	42,631,300	8,281,600		1,543,500	243,814,076	6,232,968	250,047,044
TOWNSHIP	2,883,200	481,000	32,064,125		2,646,500	258,355,253	26,321,064	284,676,317
TOTAL	24,647,100	43,112,300	40,345,725		4,190,000	502,169,329	32,554,032	534,723,361
CARVER								
CITY	70,546,100	31,634,500	497,896		376,800	723,460,344	8,792,447	732,252,791
TOWNSHIP	4,821,500	4,642,400	9,079,679		502,700	426,951,486	4,224,736	431,176,222
TOTAL	75,367,600	36,276,900	9,577,575		879,500	1,150,411,830	13,017,183	1,163,429,013
CASS								
CITY	14,961,900	161,100	125,100		561,800	173,197,357	3,221,111	176,418,468
TOWNSHIP	5,719,300	39,500	5,867,596		2,866,900	573,186,960	29,860,438	603,047,398
TOTAL	20,681,200	200,600	5,992,696		3,428,700	746,384,317	33,081,549	779,465,866
CHIPPEWA								
CITY	20,015,500	2,170,500	10,217,662		302,600	134,879,385	4,257,240	139,136,625
TOWNSHIP	2,848,500	2,346,100	402,451		938,400	452,559,405	3,315,707	455,875,112
TOTAL	22,864,000	4,516,600	10,620,113		1,241,000	587,438,790	7,572,947	595,011,737
CHISAGO								
CITY	26,359,500	8,592,600	4,307,988		642,100	260,484,523	7,599,212	268,083,735
TOWNSHIP	3,670,000	212,700	9,849,449		395,570	346,080,397	10,092,499	356,172,896
TOTAL	30,029,500	8,805,300	14,157,437		1,037,670	606,564,920	17,691,711	624,256,631
CLAY								
CITY	62,371,773	20,588,008	154,699		2,010,300	518,406,738	8,100,950	526,507,688
TOWNSHIP	4,406,100	6,461,200	832,709		3,223,500	595,527,899	3,692,057	599,219,956
TOTAL	66,777,873	27,049,208	987,408		5,233,800	1,113,934,637	11,793,007	1,125,727,644
CLEARWATER								
CITY	4,875,000		201,171		281,600	23,677,584	507,461	24,185,045
TOWNSHIP	542,200		14,656,504		635,700	145,958,910	15,116,607	161,075,517
TOTAL	5,417,200		14,857,675		917,300	169,636,494	15,624,068	185,260,562
COOK								
CITY	5,712,400					26,442,662	35,499	26,478,161
TOWNSHIP	4,169,550		288,568			163,613,212	3,010,330	166,623,542
TOTAL	9,881,950		288,568			190,055,874	3,045,829	193,101,703
COTTONWOOD								
CITY	15,924,100	7,086,000	3,500		80,100	127,995,330	1,162,990	129,158,320
TOWNSHIP	3,971,500	1,731,600	1,012,108		167,800	641,037,141	37,554,110	678,591,251
TOTAL	19,895,600	8,817,600	1,015,608		247,900	769,032,471	38,717,100	807,749,571
CROW WING								
CITY	82,145,500	7,112,800	2,343,701		97,732	2,687,600	8,849,094	630,629,652
TOWNSHIP	12,201,702	501,798	6,623,513		1,009,120	1,185,200	7,147,616	682,240,664
TOTAL	94,347,202	7,614,598	8,967,214		1,106,852	3,872,800	15,996,710	1,312,870,316

TABLE 30 PART B
1985 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	MARKET		TOTALS
						REAL	PERSONAL	REAL & PERSONAL
DAKOTA								
CITY	570,861,900	297,814,500	129,969,259		1,785,151	5,531,459,304	97,039,629	5,628,498,933
TOWN	7,839,600	2,259,400	1,339,232		479,700	436,020,936	11,000,695	447,021,631
TOTAL	578,701,500	300,073,900	131,308,491		2,264,851	5,967,480,240	108,040,324	6,075,520,564
DODGE								
CITY	9,982,500	6,130,300	335,646		82,800	122,142,673	2,700,079	124,842,752
TOWN	1,323,400	506,800	355,838		142,300	455,045,314	1,447,128	456,492,442
TOTAL	11,305,900	6,637,100	691,484		225,100	577,187,987	4,147,207	581,335,194
DOUGLAS								
CITY	47,375,550	6,134,900	3,042,084		763,600	209,037,413	4,418,638	213,456,051
TOWN	13,119,500	336,400	1,789,862		1,444,100	589,194,497	3,097,805	592,292,302
TOTAL	60,495,050	6,471,300	4,831,946		2,207,700	798,231,910	7,516,443	805,748,353
FARIBAULT								
CITY	19,547,450	13,425,500	596,025		257,400	173,620,724	2,764,193	176,384,917
TOWN	2,118,188	1,642,446	1,710,337		605,000	770,154,267	4,315,730	774,469,997
TOTAL	21,665,638	15,067,946	2,306,362		862,400	943,774,991	7,079,923	950,854,914
FILLMORE								
CITY	27,372,600	1,804,600	596,927			188,672,640	2,222,971	190,895,611
TOWN	4,283,300	149,600	1,870,087			530,783,363	4,713,774	535,497,137
TOTAL	31,655,900	1,954,200	2,467,014			719,456,003	6,936,745	726,392,748
FREEBORN								
CITY	47,057,700	29,787,000	3,071,716		283,140	373,771,202	5,988,757	379,759,959
TOWN	5,613,400	882,600	5,125,400		775,670	810,929,061	19,434,105	830,363,166
TOTAL	52,671,100	30,669,600	8,197,116		1,058,810	1,184,700,263	25,422,862	1,210,123,125
GOODHUE								
CITY	74,542,502	41,702,400	350,975,063		521,500	877,214,185	12,289,469	889,503,654
TOWN	12,498,900	1,729,200	816,498		263,100	716,022,792	5,084,131	721,106,923
TOTAL	87,041,402	43,431,600	351,791,561		784,600	1,593,236,977	17,373,600	1,610,610,577
GRANT								
CITY	8,971,300		63,401		456,700	49,095,330	2,377,607	51,472,937
TOWN	1,657,600		875,196		969,700	310,050,574	4,474,633	314,525,207
TOTAL	9,487,900		938,597		1,426,400	359,145,904	6,852,240	365,998,144
HENNEPIN								
CITY	5,618,217,126	2,029,611,900	133,283,310		26,192,200	32,478,068,716	352,033,337	32,830,102,053
TOWN	2,615,300	2,108,100	76,400		63,000	51,998,300	949,400	52,947,700
TOTAL	5,620,832,426	2,031,720,000	133,359,710		26,255,200	32,530,067,016	352,982,737	32,883,049,753
HOUSTON								
CITY	11,297,800	841,700	341,580		51,600	149,932,492	2,137,108	152,069,600
TOWN	1,657,500	74,300	490,001		347,970	272,931,244	4,230,295	277,161,539
TOTAL	12,955,300	916,000	831,581		399,570	422,863,736	6,367,403	429,231,139
HUBBARD								
CITY	15,926,402	895,000	104,499		33,800	62,417,351	1,723,852	64,141,203
TOWN	12,454,800	4,905,600	5,316,352		677,100	356,426,515	13,350,344	369,776,859
TOTAL	28,381,202	5,800,600	5,420,851		710,900	418,843,866	15,074,196	433,918,062
ISANTI								
CITY	21,321,200	3,363,800	928,769		230,700	103,610,872	2,453,615	106,064,487
TOWN	3,716,600	1,072,800	3,623,068		485,400	377,563,261	2,732,159	380,295,420
TOTAL	25,037,800	4,436,600	4,551,837		716,100	481,174,133	5,185,774	486,359,907
ITASCA								
CITY	44,290,168	29,302,030	1,831,990	711,074	1,164,100	251,803,991	4,091,326	255,895,317
TOWN	8,670,300	25,541,400	276,375,410	1,073,346	2,517,700	883,987,229	39,421,370	923,408,599
TOTAL	52,960,468	54,843,430	278,207,400	1,784,420	3,681,800	1,135,791,220	43,512,696	1,179,303,916
JACKSON								
CITY	13,056,800		30,424		86,900	102,113,939	1,788,939	103,902,878
TOWN	2,206,100	4,429,600	4,889,391		250,979	710,494,276	14,470,977	724,965,253
TOTAL	15,262,900	4,429,600	4,919,815		337,879	812,608,215	16,259,916	828,868,131
KANABEC								
CITY	10,315,600	5,286,600	172,297		178,600	56,332,613	882,538	57,215,151
TOWN	2,373,700	203,800	102,499		320,470	209,188,220	377,165	209,565,385
TOTAL	12,689,300	5,490,400	274,796		499,070	265,520,833	1,259,703	266,780,536
KANDIYOHI								
CITY	70,951,600	11,887,200	1,027,117		1,275,270	408,164,937	4,696,281	412,861,218
TOWN	11,662,400	1,224,500	2,177,118		1,783,337	754,796,926	6,627,922	761,424,848
TOTAL	82,614,000	13,111,700	3,204,235		3,058,607	1,162,961,863	11,324,203	1,174,286,066
KITSON								
CITY	5,168,400	82,500	863,687		331,100	39,002,783	3,140,326	42,143,109
TOWN	730,100		14,055,624		2,060,600	308,915,107	19,530,682	328,445,789
TOTAL	5,898,500	82,500	14,919,311		2,391,700	347,917,890	22,671,008	370,588,898
KOOCHICING								
CITY	11,054,050	18,934,700	977,755		1,252,770	110,119,605	3,399,509	113,519,114
TOWN	747,800	1,098,000	3,020,538		2,764,900	93,847,960	2,135,383	95,983,343
TOTAL	11,801,850	20,032,700	3,998,293		4,017,670	203,967,565	5,534,892	209,502,457

TABLE 30 PART B

1985 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	MARKET		TOTALS
						REAL	PERSONAL	REAL & PERSONAL
<u>LAC QUI PARLE</u>								
CITY	10,425,250	8,961,361	276,899		71,700	72,276,760	2,796,110	75,072,870
TOWN	1,925,600	2,712,500	693,063		362,600	406,363,701	1,439,326	407,803,027
TOTAL	12,350,850	11,673,861	969,962		434,300	478,640,461	4,235,436	482,875,897
<u>LAKE</u>								
CITY	8,201,300	364,600	418,375		317,500	67,465,688	1,577,456	69,043,144
TOWN	1,102,600	3,275,600	2,372,285		2,194,600	119,629,695	2,866,870	122,496,565
TOTAL	9,303,900	3,640,200	2,790,660		2,512,100	187,095,383	4,444,326	191,539,709
<u>LAKE/WOODS</u>								
CITY	2,592,100	391,900	96,000		135,970	15,089,470	697,551	15,787,021
TOWN	317,600	584,600	452,400		461,100	93,189,150	778,332	93,967,482
TOTAL	2,909,700	976,500	548,400		597,070	108,278,620	1,475,883	109,754,503
<u>LESUEUR</u>								
CITY	15,751,200	11,634,200	2,845,027		123,300	195,458,527	3,030,885	198,489,412
TOWN	2,714,200	8,054,100	652,273		156,600	433,794,073	5,050,246	438,844,319
TOTAL	18,465,400	19,688,300	3,497,300		279,900	629,252,600	8,081,131	637,333,731
<u>LINCOLN</u>								
CITY	6,085,200	1,369,600	399,268		36,100	49,319,033	631,000	49,950,033
TOWN	655,300	39,500	1,708,472		114,400	243,925,905	28,536,413	272,462,318
TOTAL	6,740,500	1,409,100	2,107,740		150,500	293,244,938	29,167,413	322,412,351
<u>LYON</u>								
CITY	44,084,800	31,354,900	888,595		470,200	301,081,818	5,711,376	306,793,194
TOWN	2,555,700	433,100	3,123,626		1,073,900	471,828,216	30,774,576	502,602,792
TOTAL	46,640,500	31,788,000	4,012,221		1,544,100	772,910,034	36,485,952	809,395,986
<u>MCLEOD</u>								
CITY	47,221,400	23,565,200	284,068		336,300	358,190,483	3,150,523	361,341,006
TOWN	4,758,800	1,610,600	688,894		460,100	501,991,629	2,394,463	504,386,092
TOTAL	51,980,200	25,175,800	972,962		796,400	860,182,112	5,544,986	865,727,098
<u>MAHONOMI</u>								
CITY	2,295,500		94,902		86,700	19,977,302	1,315,026	21,292,328
TOWN	878,500		348,053		479,100	136,971,853	810,569	137,782,422
TOTAL	3,174,000		442,955		565,800	156,949,155	2,125,595	159,074,750
<u>MARSHALL</u>								
CITY	9,860,800		94,402		349,600	61,450,704	2,482,532	63,933,236
TOWN	1,199,300		7,149,878		2,004,600	511,662,958	20,071,233	531,734,191
TOTAL	11,060,100		7,244,280		2,354,200	573,113,662	22,553,765	595,667,427
<u>MARTIN</u>								
CITY	38,800,200	11,756,900	423,298		296,170	293,715,512	2,874,840	296,590,352
TOWN	1,749,000	1,921,600	22,885,559		340,570	809,586,309	44,841,343	854,427,652
TOTAL	40,549,200	13,678,500	23,308,857		636,740	1,103,301,821	47,716,183	1,151,018,004
<u>MEEKER</u>								
CITY	21,854,600	7,116,000	221,703		405,500	164,207,183	4,265,745	168,472,928
TOWN	4,129,100	27,500	1,338,200		784,600	560,489,500	6,873,934	567,363,434
TOTAL	25,983,700	7,143,500	1,559,903		1,190,100	724,696,683	11,139,679	735,836,362
<u>MILLE LACS</u>								
CITY	20,505,500	5,628,700	636,994		103,200	123,035,520	3,401,450	126,436,970
TOWN	3,992,200	205,200	1,836,402		202,900	272,749,086	2,477,917	275,227,003
TOTAL	24,497,700	5,833,900	2,473,396		306,100	395,784,606	5,879,367	401,663,973
<u>MORRISON</u>								
CITY	25,581,100		2,647,777		818,200	171,552,115	4,624,058	176,176,173
TOWN	6,449,500		6,903,285		2,070,340	512,179,072	8,517,501	520,696,573
TOTAL	32,030,600		9,551,062		2,888,540	683,731,187	13,141,559	696,872,746
<u>MOWER</u>								
CITY	56,519,300	40,789,400	2,159,484		357,470	483,127,493	3,077,597	486,205,090
TOWN	7,264,700	353,700	3,642,131		354,860	751,350,055	8,147,596	759,497,651
TOTAL	63,784,000	41,143,100	5,801,615		712,330	1,234,477,548	11,225,193	1,245,702,741
<u>MURRAY</u>								
CITY	9,174,900	2,721,600	118,298			75,520,213	1,272,292	76,792,505
TOWN	1,752,700	580,000	729,295			518,461,751	17,889,671	536,351,422
TOTAL	10,927,600	3,301,600	847,593			593,981,964	19,161,963	613,143,927
<u>NICOLLET</u>								
CITY	25,623,000	16,661,300	330,897			318,617,417	3,623,063	322,240,480
TOWN	641,400	1,091,900	517,924			470,679,160	3,796,994	474,476,154
TOTAL	26,264,400	17,753,200	848,821			789,296,577	7,420,057	796,716,634
<u>NOBLES</u>								
CITY	39,253,700	11,375,800	190,770		96,970	241,852,367	1,935,872	243,788,239
TOWN	1,752,800	1,738,400	654,066		207,800	570,670,239	1,295,753	571,965,992
TOTAL	41,006,500	13,114,200	844,836		304,770	812,522,606	3,231,625	815,754,231
<u>NORMAN</u>								
CITY	5,654,000	62,400	132,470		196,600	51,307,168	2,329,286	53,636,454
TOWN	1,596,200		2,365,481		963,900	368,800,602	2,185,856	390,986,458
TOTAL	7,250,200	62,400	2,497,951		1,160,500	440,107,770	4,515,142	444,622,912

TABLE 30 PART B
1985 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	MARKET		TOTALS
						REAL	PERSONAL	REAL & PERSONAL
OLMSTED								
CITY	326,432,800	67,868,700	1,118,209		194,164	1,721,884,546	13,285,471	1,735,170,017
TOWN	15,040,700	4,581,800	9,087,788		108,511	788,640,614	8,555,399	797,196,013
TOTAL	341,473,500	72,450,500	10,205,997		302,675	2,510,525,160	21,840,870	2,532,366,030
OTTER TAIL								
CITY	53,365,387	8,803,200	28,068,949		765,500	345,774,662	10,263,138	356,037,800
TOWN	7,578,700	50,800	6,429,515		2,863,300	1,017,679,531	8,098,311	1,025,777,842
TOTAL	60,944,087	8,854,000	34,498,464		3,628,800	1,363,454,193	18,361,449	1,381,815,642
PENNINGTON								
CITY	22,926,200	2,940,300			332,600	121,982,500	3,072,053	125,054,553
TOWN	2,579,000		583,527		568,600	202,074,623	10,333,500	212,408,123
TOTAL	25,505,200	2,940,300	583,527		901,200	324,057,123	13,405,553	337,462,676
PINE								
CITY	21,187,600	1,417,800	1,142,812		459,612	119,418,293	5,474,052	124,892,345
TOWN	2,874,600	135,700	4,084,877		1,494,114	349,531,350	12,839,237	362,370,587
TOTAL	24,062,200	1,553,500	5,227,689		1,953,726	468,949,643	18,313,289	487,262,932
PIPESTONE								
CITY	11,477,400	2,316,000	870,162		344,400	98,004,285	4,008,795	102,013,080
TOWN	804,000	1,053,000	748,494		848,200	257,470,534	2,039,610	259,510,144
TOTAL	12,281,400	3,369,000	1,618,656		1,192,600	355,474,819	6,048,405	361,523,224
POLK								
CITY	39,609,980	9,764,821	1,135,898		1,363,100	271,295,001	11,093,429	282,389,230
TOWN	3,969,600	4,734,500	7,086,790		4,830,700	895,302,368	13,485,255	908,787,623
TOTAL	43,579,580	14,499,321	8,222,688		6,193,800	1,166,597,369	24,578,684	1,191,176,853
POPE								
CITY	9,876,450	1,402,700	470,099		355,000	72,059,945	3,624,510	75,684,455
TOWN	4,064,700	980,800	471,395		965,000	365,930,865	6,288,684	372,219,549
TOTAL	13,941,150	2,383,500	1,141,494		1,320,000	437,990,810	9,913,194	447,904,004
RAMSEY								
CITY	2,001,173,285	695,519,000	87,273,660		18,451,540	12,114,422,430	158,832,744	12,273,255,174
TOWN	5,939,600	878,700	1,178,396		390,100	195,842,320	1,465,500	197,307,820
TOTAL	2,007,112,885	696,397,700	88,452,056		18,841,640	12,310,264,750	160,298,244	12,470,562,994
RED LAKE								
CITY	4,020,171	340,800	177,798		149,400	26,986,969	2,777,439	29,764,408
TOWN	577,600		1,755,504		613,600	146,724,604	6,040,754	152,765,358
TOTAL	4,597,771	340,800	1,933,302		763,000	173,711,573	8,818,193	182,529,766
REDWOOD								
CITY	23,194,400	9,676,200	893,508		55,700	184,082,225	2,274,379	186,356,604
TOWN	2,857,500	1,448,500	842,798		141,800	946,641,490	1,290,862	947,932,352
TOTAL	26,051,900	11,124,700	1,736,306		197,500	1,130,723,715	3,565,241	1,134,288,956
RENVILLE								
CITY	18,167,400	7,884,100	645,967		223,000	164,283,287	4,303,855	168,587,142
TOWN	2,819,900	13,336,300	3,838,992		492,984	977,064,940	6,202,163	983,267,103
TOTAL	20,987,300	21,220,400	4,484,959		715,984	1,141,348,227	10,506,018	1,151,854,245
RICE								
CITY	65,858,400	16,740,200	1,479,487		437,882	484,342,498	8,898,300	493,240,798
TOWN	2,867,200		5,380,011		272,500	537,496,503	11,970,078	549,466,581
TOTAL	68,725,600	16,740,200	6,859,498		710,382	1,021,839,001	20,868,378	1,042,707,379
ROCK								
CITY	13,898,000	2,855,200	131,333		259,600	101,506,033	1,186,780	102,692,813
TOWN	2,339,800	1,292,600	1,103,684		583,000	365,484,584	901,670	366,386,254
TOTAL	16,227,800	4,147,800	1,235,017		842,600	466,990,617	2,088,450	469,079,067
ROSEAU								
CITY	14,141,674	7,090,500	433,368		312,900	69,037,287	1,764,977	70,802,264
TOWN	1,530,600	529,700	2,885,650		1,161,000	312,253,656	5,917,320	318,170,976
TOTAL	15,672,274	7,620,200	3,319,018		1,473,900	381,290,943	7,682,297	388,973,240
ST LOUIS								
CITY	253,785,426	69,273,953	81,299,803	7,930,410	12,167,966	2,162,708,791	61,990,708	2,224,699,499
TOWN	13,382,918	17,303,870	25,937,388	31,236,834	17,864,500	1,038,215,932	62,449,900	1,100,665,832
TOTAL	267,168,344	86,577,823	107,237,191	39,167,244	30,032,466	3,200,924,723	124,440,608	3,325,365,331
SCOTT								
CITY	103,711,700	88,474,500	18,131,882		268,100	931,446,925	12,954,264	944,401,189
TOWN	8,750,800	3,487,800	1,764,875		265,100	465,384,375	4,871,606	470,255,981
TOTAL	112,462,500	91,962,300	19,896,757		533,200	1,396,831,300	17,825,870	1,414,657,170
SHERBURNE								
CITY	28,025,440	8,985,200	268,677,790		1,201,800	576,942,972	9,857,054	586,800,026
TOWN	7,276,400	2,792,800	2,311,798		1,427,800	373,308,122	11,628,139	384,936,261
TOTAL	35,301,840	11,778,000	270,989,588		2,629,600	950,251,094	21,485,193	971,736,287
SIBLEY								
CITY	9,236,900	3,833,800	291,795		6,000	100,375,102	1,445,956	101,821,058
TOWN	2,515,600	1,343,200	644,415			568,934,375	2,886,264	571,820,639
TOTAL	11,752,500	5,177,000	936,210		6,000	669,309,477	4,332,220	673,641,697

TABLE 30 PART B
1985 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	MARKET		TOTALS
						REAL	PERSONAL	REAL & PERSONAL
STEARNS								
CITY	205,080,300	58,854,500	5,607,715		2,930,070	1,109,972,625	21,040,151	1,131,012,776
TOWN	27,705,700	4,903,800	4,312,570		2,888,370	1,278,482,000	14,355,672	1,292,837,672
TOTAL	232,786,000	63,758,300	9,920,285		5,818,440	2,388,454,625	35,395,823	2,423,850,448
STEELE								
CITY	44,248,400	23,919,500	2,556,900		272,100	383,458,620	1,336,122	384,794,742
TOWN	5,179,250	3,951,100	2,975,805		519,300	473,198,450	14,987,899	488,186,349
TOTAL	49,427,650	27,870,600	5,532,705		791,400	856,657,070	16,324,021	872,981,091
STEVENS								
CITY	16,112,600	758,500	342,401		462,600	84,315,631	3,580,280	87,895,911
TOWN	2,173,700		603,551		1,139,800	338,400,107	4,538,886	342,938,993
TOTAL	18,286,300	758,500	945,952		1,602,400	422,715,738	8,119,166	430,834,904
SWIFT								
CITY	10,004,100	1,309,800	268,297		603,300	80,216,100	4,598,613	84,814,713
TOWN	1,625,800	1,357,800	5,467,409		1,158,000	434,333,627	6,935,285	441,268,912
TOTAL	11,629,900	2,667,600	5,735,706		1,761,300	514,549,727	11,533,898	526,083,625
TODD								
CITY	11,664,300	5,213,100	335,898		369,300	102,313,358	2,880,212	105,193,570
TOWN	2,713,700	272,400	2,362,880		1,852,400	428,557,733	4,626,882	433,184,615
TOTAL	14,378,000	5,485,500	2,698,778		2,221,700	530,871,091	7,507,094	538,378,185
TRAVERSE								
CITY	3,480,313	604,000	286,773		92,300	31,224,586	1,133,632	32,358,218
TOWN	558,100		1,460,771		207,370	325,133,419	4,299,812	329,433,231
TOTAL	4,038,413	604,000	1,747,544		299,670	356,358,005	5,433,444	361,791,449
WABASHA								
CITY	27,785,500	5,912,900	754,271			182,303,687	3,422,219	185,725,906
TOWN	2,359,600		1,470,438			353,738,662	2,031,533	355,770,195
TOTAL	30,145,100	5,912,900	2,224,709			536,042,349	5,453,752	541,496,101
WADENA								
CITY	16,217,600	1,310,500	778,794		460,900	87,985,167	2,568,101	90,553,268
TOWN	775,000	6,500	2,718,925		568,800	127,236,992	5,102,031	132,339,023
TOTAL	16,992,600	1,317,000	3,497,719		1,029,700	215,222,159	7,670,132	222,892,291
WASECA								
CITY	22,192,200	13,677,400	1,543,974		89,870	196,301,159	1,682,171	197,983,330
TOWN	3,080,500	1,275,800	1,331,777		166,500	506,923,600	7,476,446	514,400,046
TOTAL	25,272,700	14,953,200	2,875,751		256,370	703,224,759	9,158,617	712,383,376
WASHINGTON								
CITY	230,312,300	50,990,200	98,869,458		1,671,373	2,692,757,440	54,512,362	2,747,269,802
TOWN	11,329,400	282,600	500,978		875,586	605,125,415	10,962,130	616,087,545
TOTAL	241,641,700	51,272,800	99,370,436		2,546,959	3,297,882,855	65,474,492	3,363,357,347
WATONWAN								
CITY	13,173,600	7,192,600	45,199		111,700	109,441,941	1,131,719	110,573,660
TOWN	1,646,800	1,901,700	816,560		243,500	434,858,830	4,933,913	439,792,743
TOTAL	14,820,400	9,094,300	861,759		355,200	544,300,771	6,065,632	550,366,403
WILKIN								
CITY	5,998,336	122,700	57,084		717,600	54,424,138	2,132,516	56,556,654
TOWN	1,361,300		302,078		1,975,100	407,027,976	2,719,533	409,747,509
TOTAL	7,359,636	122,700	359,162		2,692,700	461,452,114	4,852,049	466,304,163
WINONA								
CITY	78,291,000	39,715,100	2,882,634		585,137	510,326,122	8,939,635	519,265,757
TOWN	3,616,800	958,100	1,315,114		329,400	432,068,899	1,611,656	433,680,555
TOTAL	81,907,800	40,673,200	4,197,748		914,537	942,395,021	10,551,291	952,946,312
WRIGHT								
CITY	73,745,170	10,598,600	233,464,387		750,100	684,235,557	8,297,046	692,532,603
TOWN	10,355,612	2,187,400	52,507,381		1,313,400	1,036,987,804	11,860,008	1,048,847,812
TOTAL	84,100,782	12,786,000	285,971,768		2,063,500	1,721,223,361	20,157,054	1,741,380,415
YELLOW MEDICINE								
CITY	11,585,400	4,683,400	397,069		182,700	104,172,281	2,836,970	107,009,251
TOWN	1,645,200	1,509,400	799,301		446,870	514,694,623	3,184,350	517,878,973
TOTAL	13,230,600	6,192,800	1,196,370		629,570	618,866,904	6,021,320	624,888,224
STATEWIDE TOTAL								
CITY	11,793,401,578	4,352,741,576	1,552,076,558	8,739,216	105,350,560	79,335,412,876	1,153,476,386	80,488,889,262
TOWN	400,153,071	175,079,114	643,224,047	33,319,300	96,178,051	41,881,879,599	813,707,452	42,695,587,051
TOTAL	12,193,554,649	4,527,820,690	2,195,300,605	42,058,516	201,528,611	121,217,292,475	1,967,183,838	123,184,476,313

TABLE 31
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1986

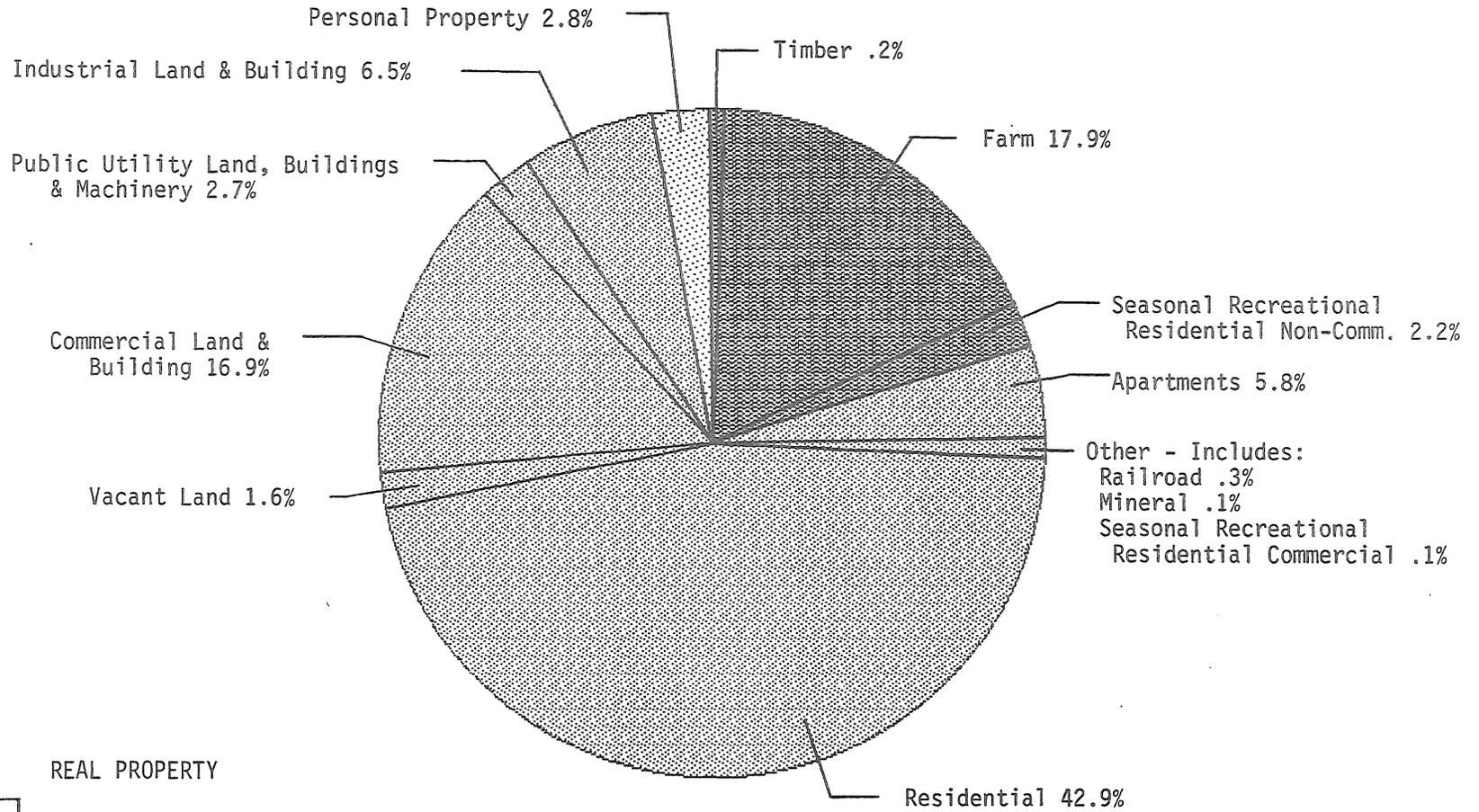
COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		GREEN ACRES REDUCTION
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	
AITKIN		65,811,900	65,811,900	
ANOKA	71,166	97,630,200	62,462,800	35,167,400
BECKER	2,648	227,201,600	226,654,300	547,300
BELTRAMI	4,926	87,510,300	86,901,100	609,200
BENTON		131,210,200	131,210,200	
BIG STONE		187,214,400	187,214,400	
BLUE EARTH	175	644,975,900	644,350,500	625,400
BROWN		572,236,800	572,236,800	
CARLTON		49,340,800	49,340,800	
CARVER	5,679	278,166,500	272,823,100	5,343,400
CASS		63,064,000	63,064,000	
CHIPPEWA		402,445,600	402,445,600	
CHISAGO	136,556	130,279,925	99,848,285	30,431,640
CLAY	980	465,856,900	465,120,200	736,700
CLEARWATER		68,086,100	68,086,100	
COOK		628,700	628,700	
COTTONWOOD		609,097,100	609,097,100	
CROW WING		46,206,400	46,206,400	
DAKOTA	149,171	376,835,800	300,431,900	76,403,900
DODGE		376,038,800	376,038,800	
DOUGLAS		192,273,600	192,273,600	
FARIBAUT		683,169,069	683,169,069	
FILLMORE		412,597,200	412,597,200	
FREEBORN		638,308,300	638,308,300	
GOODHUE		465,846,572	465,846,572	
GRANT		279,066,500	279,066,500	
HENNEPIN	67,223	259,388,850	182,943,000	76,445,850
HOUSTON		178,835,500	178,835,500	
HUBBARD	7,693	39,925,800	39,007,500	918,300
ISANTI	169,572	129,672,000	98,513,315	31,158,685
ITASCA		29,312,750	29,312,750	
JACKSON		691,718,600	691,718,600	
KANABEC	216,441	90,691,200	71,034,400	19,656,800
KANDIYOHI		506,835,900	506,835,900	
KITTSOON		265,861,000	265,861,000	
KOOCHICHING		19,346,350	19,346,350	
LAC QUI PARLE		345,084,094	345,084,094	
LAKE		315,600	315,600	
LAKE OF THE WOODS	291	35,768,300	35,235,300	533,000
LESUEUR		286,105,200	286,105,200	
LINCOLN		199,202,505	199,202,505	
LYON	3,471	391,693,800	382,967,400	8,726,400
MCLEOD		365,724,400	365,724,400	
MAHONOMEN		104,462,535	104,462,535	

TABLE 31

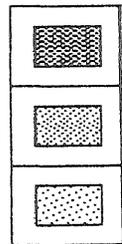
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1986

COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		GREEN ACRES REDUCTION
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	
MARSHALL		445,087,200	445,087,200	
MARTIN		797,864,100	797,864,100	
NEEKER		377,589,500	377,589,500	
HILLE LACS	165,045	98,083,450	83,486,200	14,597,250
MORRISON	5,801	189,886,400	186,835,600	3,050,800
MOWER		577,765,800	577,765,800	
MURRAY		479,345,037	479,345,037	
NICOLLET		377,363,100	377,363,100	
NOBLES		434,379,000	434,379,000	
NORMAN		335,622,900	335,622,900	
OLHSTED		337,400,200	337,400,200	
OTTER TAIL		443,126,505	443,126,505	
PENNINGTON		146,828,600	146,828,600	
PINE		102,475,400	102,475,400	
PIPESTONE		214,943,600	214,943,600	
POLK		740,610,800	740,610,800	
POPE		248,280,400	248,280,400	
RAMSEY	455	9,189,000	7,142,600	2,046,400
RED LAKE		120,984,500	120,984,500	
REDWOOD		855,931,000	855,931,000	
RENVILLE		861,983,000	861,983,000	
RICE	109,856	314,518,800	306,968,400	7,550,400
ROCK		350,192,600	350,192,600	
ROSEAU		224,173,900	224,173,900	
ST. LOUIS		28,281,978	28,281,978	
SCOTT	97,132	234,188,900	212,935,800	21,253,100
SHERBURNE	173,645	158,175,390	89,560,740	68,614,650
SIBLEY		474,580,100	474,580,100	
STEARNS	112	481,866,500	481,379,700	486,800
STEELE		359,847,900	359,847,900	
STEVENS		296,342,700	296,342,700	
SWIFT		388,192,700	388,192,700	
TODD		199,212,700	199,212,700	
TRAVERSE		315,140,250	315,140,250	
WABASHA		215,997,300	215,997,300	
WADENA		62,135,000	62,135,000	
WASECA		446,274,700	446,274,700	
WASHINGTON	87,247	233,127,326	157,254,500	75,872,826
WATONWAN		424,911,300	424,911,300	
WILKIN		377,733,700	377,733,700	
WINONA		252,213,900	252,213,900	
WRIGHT	371,403	388,904,100	273,312,400	115,591,700
YELLOW MEDICINE		442,593,400	442,593,400	
STATEWIDE TOTAL	1,846,688	26,354,388,186	25,758,020,285	596,367,901

FIGURE 2
 TOTAL ASSESSED VALUE OF REAL
 AND PERSONAL PROPERTY BY USE CLASS
 ASSESSMENT YEAR 1985



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REAL PROPERTY			
Agricultural	\$ 5,946,066,897	20.3%	
Non-Agricultural	22,466,736,474	76.9	
PERSONAL PROPERTY			
	<u>828,890,699</u>	<u>2.8</u>	
TOTAL ASSESSED VALUE	\$29,241,694,070	100.0%	

TABLE 32 PART A
 1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
 BY CITY AND TOWNSHIP

COUNTY	AGRICULTURAL HOMESTEAD											
	BLIND/PARA HOUSE, GAR- AGE & 1 ACRE		VET/DISABLED REMAINDER		HSTDS HOUSE, GAR- AGE & 1 ACRE		TOTAL MKT < \$64K REMAINDER		HOMESTEADS WITH TOTAL MARKET VALUE GREATER THAN \$64,000			
	5%	5%	14%	14%	14%	14%	UP TO \$64,000		OVER \$64,000		OVER 320 ACRES	
							HOUSE, GAR- AGE & 1 ACRE	REMAINDER TO 320 ACRES	HOUSE, GAR- AGE & 1 ACRE	REMAINDER TO 320 ACRES		
AITKIN												
CITY			14,084	9,730		14,546	5,012		1,440	12,132		1,314
TOWN	22,270	2,755	1,897,406	2,006,564		2,396,884	2,290,638		130,446	3,155,976		618,426
TOTAL	22,270	2,755	1,911,490	2,016,294		2,411,430	2,295,650		131,886	3,168,108		619,740
ANOKA												
CITY	1,680	720	744,842	951,629		3,332,056	160,496		531,738	2,628,999		
TOWN	1,600		520,562	746,921		2,685,620	69,804		443,844	2,045,304		
TOTAL	3,280	720	1,265,404	1,698,550		6,017,676	230,300		975,582	4,674,303		
BECKER												
CITY			8,666	308		2,940	12,012			33,354		21,024
TOWN	7,949	5,239	1,352,326	1,905,906		4,509,648	5,184,691	2,248	259,484	15,870,237		7,757,194
TOTAL	7,949	5,239	1,360,992	1,906,294		4,512,588	5,196,703	2,248	259,484	15,903,591		7,778,218
BELTRAMI												
CITY			38,640	30,303		36,386	31,990			18,349		1,415
TOWN	3,178	824	1,398,140	1,988,598		2,089,285	2,705,611	8,086	49,212	3,165,526		1,659,557
TOTAL	3,178	824	1,436,780	2,018,901		2,125,671	2,737,601	8,086	49,212	3,183,875		1,660,972
BENTON												
CITY			10,696	4,578		49,854	43,974			85,400		49,114
TOWN	1,875	2,925	912,608	1,184,554		3,867,322	5,667,860		246,447	13,105,454		1,200,572
TOTAL	1,875	2,925	923,384	1,189,132		3,917,176	5,711,834		246,447	13,190,854		1,249,686
BIG STONE												
CITY			10,346	8,652		7,448	30,352			28,345		9,977
TOWN			122,598	178,222		1,034,366	3,185,504	8,048	64,908	11,139,145		6,111,310
TOTAL			132,944	186,874		1,041,814	3,215,856	8,048	64,908	11,167,490		6,121,287
BLUE EARTH												
CITY			25,060	29,582		62,244	5,516		1,296	124,722		45,288
TOWN	2,785	415	383,852	1,149,022		9,060,828	3,494,536	6,552	1,651,554	60,866,619		7,055,514
TOTAL	2,785	415	408,912	1,178,604		9,123,072	3,500,052	6,552	1,652,850	60,991,341		7,100,802
BROWN												
CITY			12,030	7,304		26,616	50,104		1,724	287,251		39,865
TOWN	1,646	1,554	458,293	356,502		3,770,213	7,203,374		559,646	57,845,709		6,654,946
TOTAL	1,646	1,554	470,323	363,806		3,796,829	7,253,478		561,370	58,152,960		6,694,811
CARLTON												
CITY	1,285		248,024	173,642						21,834		2,844
TOWN	12,727		5,215,574	3,765,804		12,096	3,458	812	46,440	1,596,780		346,806
TOTAL	14,012		5,463,598	3,939,446		12,096	3,458	812	46,440	1,618,614		349,650
CARVER												
CITY	1,600		10,885	6,342		852,273	103,323		516,492	1,262,604		81,738
TOWN	2,595	360	752,941	390,383		7,491,085	4,102,707		995,175	31,036,682		625,246
TOTAL	4,195	360	763,826	396,725		8,343,358	4,206,030		1,511,667	32,299,286		706,984
CASS												
CITY			59,346	61,670		11,354	6,566			32,058		13,086
TOWN	10,104	3,860	2,774,380	3,863,755		382,018	122,752	2,786	9,846	2,385,249		1,106,028
TOTAL	10,104	3,860	2,833,726	3,925,425		393,372	129,318	2,786	9,846	2,417,307		1,119,114
CHIPPEWA												
CITY			8,050	26,579		10,668	28,159			122,808		56,286
TOWN	2,730	3,670	343,791	430,941		2,126,438	5,089,516		5,796	31,933,991		7,614,801
TOTAL	2,730	3,670	351,841	457,520		2,137,106	5,117,675		5,796	32,056,799		7,671,087
CHISAGO												
CITY			409,542	223,930		916,027	342,083		40,392	693,941		54,224
TOWN	7,125	875	1,766,641	938,593		6,672,185	2,503,786		379,985	7,877,590		257,782
TOTAL	7,125	875	2,176,183	1,162,523		7,588,212	2,845,869		420,377	8,571,531		312,006
CLAY												
CITY			21,532	12,404		60,312	50,642		1,836	98,919		73,521
TOWN	1,600		1,145,179	627,494		4,979,295	4,942,817		352,796	29,175,368		14,516,076
TOTAL	1,600		1,166,711	639,898		5,039,607	4,993,459		354,632	29,274,287		14,589,597
CLEARWATER												
CITY			4,984	9,142		10,136	3,976			3,726		
TOWN	3,153	1,551	1,343,367	1,887,292		1,813,119	2,440,904	3,405	47,373	2,451,730		1,445,201
TOTAL	3,153	1,551	1,348,351	1,896,434		1,823,255	2,444,880	3,405	47,373	2,455,456		1,445,201
COOK												
CITY			21,609	21,693		58,159	22,481		666	53,694		
TOWN			21,609	21,693		58,159	22,481		666	53,694		
TOTAL												
COTTONWOOD												
CITY			7,420	5,040		16,828	4,662		54	55,169		16,921
TOWN	1,420	580	194,362	217,868		3,114,622	4,972,739		531,368	46,143,107		10,322,235
TOTAL	1,420	580	201,782	222,908		3,131,450	4,977,401		531,422	46,198,276		10,339,156
CROW WING												
CITY			12,852	52,668		58,744	90,566		1,692	150,534		8,442
TOWN	2,400	848	569,226	1,184,330		1,475,320	1,874,334	1,890	88,668	3,043,665		606,583
TOTAL	2,400	848	582,078	1,236,998		1,534,064	1,964,900	1,890	90,360	3,194,199		615,025
DAKOTA												
CITY	3,200		267,329	66,193		1,861,024	288,648		665,624	4,583,246		390,420
TOWN	4,800		372,190	180,796		5,169,294	1,642,294		1,081,883	22,719,312		2,711,960
TOTAL	8,000		639,519	246,989		7,030,318	1,930,942		1,747,507	27,302,558		3,102,380
DODGE												
CITY			27,132	15,946		86,324	41,776		24,498	174,321		83,322
TOWN	3,200		713,013	342,202		5,295,967	3,529,324		974,302	35,339,848		8,155,390
TOTAL	3,200		740,145	358,148		5,382,291	3,571,100		998,800	35,514,169		8,238,712

TABLE 32 PART A
1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

		AGRICULTURAL HOMESTEAD									
		BLIND/PARA VET/DISABLED		HSTDS TOTAL MKT < \$64K		HOMESTEADS WITH TOTAL MARKET VALUE GREATER THAN \$64,000					
		HOUSE, GAR-AGE & 1 ACRE		HOUSE, GAR-AGE & 1 ACRE		UP TO \$64,000		OVER \$64,000		OVER 320 ACRES	
COUNTY		AGE & 1 ACRE	REMAINDER	AGE & 1 ACRE	REMAINDER	HOUSE, GAR-AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GAR-AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
		5%	5%	14%	14%	14%	14%	14%	18%	18%	18%
DOUGLAS											
CITY				21,518	11,844	118,384	79,100		5,148	92,127	5,591
TOWN	4,360	440		768,448	879,453	5,976,274	5,596,514		568,317	18,575,977	2,461,060
TOTAL	4,360	440		789,966	891,297	6,094,658	5,675,614		573,465	18,668,104	2,466,651
FARIBAULT											
CITY				21,427	15,312	110,038	85,103		6,138	385,809	32,916
TOWN	1,370	230		514,154	283,111	5,426,673	5,136,778		932,401	57,670,460	9,621,966
TOTAL	1,370	230		535,581	298,423	5,536,711	5,221,881		938,539	58,056,269	9,654,882
FILLMORE											
CITY		825	665	173,152	71,036	512,400	355,418		84,096	1,103,381	306,289
TOWN	5,415	985		1,092,336	630,308	8,326,041	6,701,579		1,160,957	41,223,028	5,432,909
TOTAL	6,240	1,650		1,265,488	701,344	8,838,441	7,056,997		1,245,053	42,326,409	5,739,198
FREEBORN											
CITY					224	31,164	14,140			87,399	14,634
TOWN	3,640	1,160		262,444	203,609	7,426,431	6,241,938		1,186,487	65,209,795	6,315,410
TOTAL	3,640	1,160		262,444	203,833	7,457,595	6,256,078		1,186,487	65,297,194	6,330,044
GOODHUE											
CITY				12,460	11,970	368,179	145,957		61,686	941,022	199,964
TOWN	4,800			516,103	261,142	11,388,900	4,538,664		831,487	53,605,617	5,084,921
TOTAL	4,800			528,563	273,112	11,757,079	4,684,621		893,173	54,546,639	5,284,885
GRANT											
CITY				6,538	4,060	39,466	50,134		918	266,463	56,665
TOWN	2,030	1,170		192,920	181,549	2,425,563	3,237,437		345,857	19,617,874	9,947,174
TOTAL	2,030	1,170		199,458	185,609	2,465,029	3,287,571		346,775	19,884,337	10,003,839
HENNEPIN											
CITY		7,200				5,688,500	944,955		1,884,664	12,679,402	
TOWN		1,600				709,681	106,141		146,043	1,511,505	
TOTAL		8,800				6,398,181	1,051,096		2,030,707	14,190,907	
HOUSTON											
CITY				40,628	25,046	69,720	29,652		28,260	205,546	15,530
TOWN	3,985	815		955,990	581,469	4,590,947	4,904,917		192,339	18,329,244	2,359,231
TOTAL	3,985	815		996,618	606,515	4,660,667	4,934,569		220,599	18,534,790	2,374,761
HUBBARD											
CITY				25,872	11,592	16,751	5,705			9,132	1,308
TOWN	5,384	2,621		1,300,564	1,321,892	1,327,794	1,333,813	3,181	50,940	1,488,095	659,867
TOTAL	5,384	2,621		1,326,436	1,333,484	1,344,545	1,339,518	3,181	50,940	1,497,227	661,175
ISANTI											
CITY				39,844	16,996	13,328	5,782			6,138	
TOWN	19,623	378		4,810,043	2,311,757	8,367,380	3,028,648		739,584	6,387,325	437,818
TOTAL	19,623	378		4,849,887	2,328,753	8,380,708	3,034,430		739,584	6,393,463	437,818
ITASCA											
CITY				23,072	18,942					3,042	
TOWN	4,000			1,947,845	2,087,760	707,154	263,410		10,746	1,849,364	377,820
TOTAL	4,000			1,970,917	2,106,702	707,154	263,410		10,746	1,852,406	377,820
JACKSON											
CITY				15,792	8,512	59,234	24,962		2,052	84,134	27,468
TOWN	1,600			293,881	216,531	4,477,017	5,091,783		691,985	50,599,360	9,939,253
TOTAL	1,600			309,673	225,043	4,536,251	5,116,745		694,037	50,683,474	9,966,721
KANABEC											
CITY		800		35,266	21,000	56,126	37,492		3,312	42,462	
TOWN	17,068	2,933		2,087,362	1,459,228	3,822,480	2,585,800	1,308	246,510	5,143,266	780,356
TOTAL	17,868	2,933		2,122,628	1,480,228	3,878,606	2,623,292	1,308	249,822	5,185,728	780,356
KANDIYOHI											
CITY				2,520	5,824	45,346	38,920		2,790	216,361	110,646
TOWN		800		806,428	665,875	5,081,061	7,248,631		759,763	41,148,984	6,770,925
TOTAL		800		808,948	671,699	5,126,407	7,287,551		762,553	41,365,345	6,881,571
KITTSON											
CITY				17,626	19,201	27,230	38,038		1,890	25,074	4,653
TOWN	550	1,565		207,146	400,500	1,693,914	3,168,775	11,323	82,674	9,717,058	9,933,195
TOTAL	550	1,565		224,772	419,701	1,721,144	3,206,813	11,323	84,564	9,742,132	9,937,848
KOOCHICHIING											
CITY				34,601	25,921					738	
TOWN	2,345	2,040		1,389,410	1,621,059	52,420	46,140	39,606	603	213,723	307,476
TOTAL	2,345	2,040		1,424,011	1,646,980	52,420	46,140	39,606	603	214,461	307,476
LAC QUI PARLE											
CITY				6,958	2,730	5,922	3,808			24,192	15,264
TOWN	2,120	2,680		373,450	409,892	3,198,325	5,457,469		13,752	27,305,058	6,960,511
TOTAL	2,120	2,680		380,408	412,622	3,204,247	5,461,277		13,752	27,329,250	6,975,775
LAKE											
CITY						64,904	26,334			4,662	9,396
TOWN						64,904	26,334			4,662	9,396
TOTAL						64,904	26,334			4,662	9,396
LAKE/WOODS											
CITY				9,674	7,672	17,150	770		702	3,492	41,580
TOWN	1,775	1,360		419,664	588,546	600,264	821,786	3,612	13,050	1,006,740	1,111,374
TOTAL	1,775	1,360		429,338	596,218	617,414	822,556	3,612	13,752	1,010,232	1,152,954
LESUEUR											
CITY				30,940	34,062	37,254	23,268			56,592	
TOWN	5,890	2,110		1,222,508	1,091,510	4,165,826	5,058,774		35,946	29,424,938	
TOTAL	5,890	2,110		1,253,448	1,125,572	4,203,080	5,082,042		35,946	29,481,530	

TABLE 32 PART A
 1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
 BY CITY AND TOWNSHIP

COUNTY	AGRICULTURAL HOMESTEAD									
	BLIND/PARA VET/DISABLED		HSTDS TOTAL MKT < \$64K		HOMESTEADS WITH TOTAL MARKET VALUE GREATER THAN \$64,000					
	HOUSE, GAR- AGE & 1 ACRE	REMAINDER	HOUSE, GAR- AGE & 1 ACRE	REMAINDER	UP TO \$64,000			OVER \$64,000		
					HOUSE, GAR- AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GAR- AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
5%	5%	14%	14%	14%	14%	14%	18%	18%	18%	
LINCOLN										
CITY			8,246	16,828	24,892	39,326			78,912	17,437
TOWN	850	750	104,412	113,610	2,473,296	4,245,710		25,884	15,280,080	3,998,772
TOTAL	850	750	112,658	130,438	2,498,188	4,285,036		25,884	15,358,992	4,016,209
LYON										
CITY			10,528	9,562	60,326	32,942		2,678	133,188	44,071
TOWN	3,930	2,470	206,402	182,189	4,050,785	4,240,212		121,191	30,222,339	6,495,858
TOTAL	3,930	2,470	216,930	191,751	4,111,111	4,273,154		123,869	30,355,527	6,539,929
MCLEOD										
CITY					31,974	27,916		7,055	34,213	4,632
TOWN	1,940	1,260	594,784	477,636	6,010,855	7,563,675		731,482	40,620,529	2,354,676
TOTAL	1,940	1,260	594,784	477,636	6,042,831	7,571,591		738,537	40,654,742	2,359,308
MAHONMEN										
CITY			22,106	9,828		2,506			6,228	756
TOWN	620	980	449,736	903,350	680,750	2,216,564	3,346	1,638	5,629,806	5,033,448
TOTAL	620	980	471,842	913,178	680,750	2,219,070	3,346	1,638	5,636,034	5,034,204
MARSHALL										
CITY			4,151	8,050	13,272	17,423			17,416	48,167
TOWN	1,140	2,060	698,843	1,284,789	3,229,415	7,811,088	2,928	157,833	19,944,761	15,579,323
TOTAL	1,140	2,060	702,994	1,292,839	3,242,687	7,828,511	2,928	157,833	19,962,177	15,627,490
MARTIN										
CITY	1,600		24,780	21,861	103,684	69,468		11,574	511,339	15,377
TOWN	2,320	1,680	375,525	353,459	4,150,569	5,603,974		378,155	53,439,650	7,273,173
TOTAL	3,920	1,680	400,305	375,320	4,254,253	5,673,442		389,729	53,950,989	7,288,550
NEEKER										
CITY			5,684	7,420	65,464	42,434		16,146	207,162	19,422
TOWN			563,990	477,442	5,952,846	6,460,072		788,310	38,563,740	5,493,222
TOTAL			569,674	484,862	6,018,310	6,502,506		804,456	38,770,902	5,512,644
MILLE LACS										
CITY			59,444	29,176	63,224	32,158		5,382	66,204	1,620
TOWN	7,856	2,666	3,033,958	2,120,207	4,619,529	3,274,249	2,881	219,360	6,969,561	561,871
TOTAL	7,856	2,666	3,093,402	2,149,383	4,682,753	3,306,407	2,881	224,742	7,035,765	563,491
MORRISON										
CITY			136,444	119,910	407,897	373,359		28,656	615,140	30,430
TOWN	10,195	1,805	2,060,906	2,121,657	8,704,983	8,121,514	962	567,668	20,565,485	1,733,723
TOTAL	10,195	1,805	2,197,350	2,241,567	9,112,880	8,494,873	962	596,324	21,180,625	1,764,153
MOHER										
CITY			5,096	1,554	111,314	62,258		5,076	366,066	39,672
TOWN	4,205	595	195,930	166,369	7,381,535	5,429,144		790,839	57,067,285	9,737,474
TOTAL	4,205	595	201,026	167,923	7,492,849	5,491,402		795,915	57,433,351	9,777,146
MURRAY										
CITY			6,874	5,418	24,542	31,598			83,453	37,345
TOWN	2,663	3,739	154,714	177,275	3,775,397	5,080,391		599,449	35,262,062	7,534,306
TOTAL	2,663	3,739	161,588	182,693	3,799,939	5,111,989		599,449	35,345,515	7,571,651
NICOLLET										
CITY			2,324	2,240	20,188	26,110			339,731	55,297
TOWN			212,496	157,492	4,568,856	3,768,492		137,376	42,999,888	5,625,134
TOTAL			214,820	159,732	4,589,044	3,794,602		137,376	43,339,619	5,680,431
NOBLES										
CITY			15,624	14,602	40,614	66,654		6,804	114,778	29,546
TOWN	4,430	1,970	302,430	294,214	3,265,768	6,311,228		317,310	37,742,738	6,461,741
TOTAL	4,430	1,970	318,054	308,816	3,306,382	6,377,882		324,114	37,857,516	6,491,287
NORMAN										
CITY			2,562	2,240	16,926	7,868			2,693	19,069
TOWN	1,205	1,995	265,192	485,999	2,491,405	4,019,762		184,211	17,448,903	11,897,264
TOTAL	1,205	1,995	267,754	488,239	2,508,331	4,027,630		184,211	17,451,596	11,916,333
OLMSTED										
CITY			29,710	14,096	57,003	18,233		17,384	150,448	55,008
TOWN	5,965	435	1,717,321	826,758	10,966,133	4,630,352		2,785,599	34,890,086	4,643,874
TOTAL	5,965	435	1,747,031	840,854	11,023,136	4,648,585		2,802,983	35,040,534	4,698,882
OTTER TAIL										
CITY			160,328	121,436	202,090	201,880		1,404	343,758	23,228
TOWN			4,459,644	5,660,112	9,058,882	15,182,581	2,058	81,630	31,581,309	6,786,010
TOTAL			4,619,972	5,781,548	9,260,972	15,384,461	2,058	83,034	31,925,067	6,809,238
PENNINGTON										
CITY			10,248	2,912					12,384	
TOWN	1,380	1,820	410,214	711,872	2,002,210	3,536,106		77,863	8,255,517	5,538,599
TOTAL	1,380	1,820	420,462	714,784	2,002,210	3,536,106		77,863	8,267,901	5,538,599
PINE										
CITY	800		328,846	241,412	450,142	429,856		1,818	886,167	51,109
TOWN	12,308	6,514	2,971,193	3,137,371	3,692,205	3,651,933	4,068	92,781	5,646,052	1,180,583
TOTAL	13,108	6,514	3,300,039	3,378,783	4,142,347	4,081,789	4,068	94,599	6,532,219	1,231,692
PIPESTONE										
CITY			18,200	28,448	83,076	74,732		14,436	306,631	21,207
TOWN	965	635	305,621	305,931	2,245,082	3,143,515		245,610	15,796,899	2,887,709
TOTAL	965	635	323,821	334,379	2,328,158	3,218,247		260,046	16,103,530	2,908,916
POLK										
CITY			25,214	27,342	37,170	60,228		2,952	114,624	18,072
TOWN	6,180	3,420	1,093,077	1,940,267	5,339,937	10,152,531		328,598	37,516,992	22,993,494
TOTAL	6,180	3,420	1,118,291	1,967,609	5,377,107	10,212,759		331,550	37,631,616	23,011,566

TABLE 32 PART A
1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	AGRICULTURAL HOMESTEAD									
	BLIND/PARA VET/DISABLED		HSTDS TOTAL MKT < \$64K		HOMESTEADS WITH TOTAL MARKET VALUE GREATER THAN \$64,000					
	HOUSE, GAR- AGE & 1 ACRE	REMAINDER	HOUSE, GAR- AGE & 1 ACRE	REMAINDER	UP TO \$64,000			OVER \$64,000		
	5%	5%	14%	14%	HOUSE, GAR- AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GAR- AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
POPE										
CITY			4,956	6,076	16,044	25,788			16,938	22,896
TOWN	1,065	535	374,554	415,177	3,529,142	4,904,604		397,635	21,330,275	6,455,853
TOTAL	1,065	535	379,510	421,253	3,545,186	4,930,392		397,635	21,347,213	6,478,749
RAMSEY										
CITY			37,156	12,278	193,858	30,142		128,934	214,830	
TOWN			3,948	1,456	108,696	25,704		2,610	101,304	
TOTAL			41,104	13,734	302,554	55,846		131,544	316,134	
RED LAKE										
CITY			22,582	20,118	51,660	32,004		2,898	50,832	13,734
TOWN	1,600		225,890	240,860	1,593,634	2,380,644		58,896	7,429,716	3,286,692
TOTAL	1,600		248,472	260,978	1,645,294	2,412,648		61,794	7,480,548	3,300,426
REDWOOD										
CITY			10,430	8,162	59,206	83,664		21,780	428,320	50,755
TOWN	1,015	585	159,949	211,334	4,785,246	6,617,187		577,458	71,424,234	10,060,336
TOTAL	1,015	585	170,379	219,496	4,844,452	6,700,851		599,238	71,852,554	10,111,091
RENVILLE										
CITY			18,704	6,790	78,666	24,374		26,622	265,938	82,776
TOWN	1,000	600	399,266	216,937	7,560,308	6,717,424		1,199,988	77,166,613	17,212,989
TOTAL	1,000	600	417,970	223,727	7,638,974	6,741,798		1,226,610	77,432,551	17,295,765
RICE										
CITY			47,572	24,332	132,468	68,334		37,888	380,123	16,842
TOWN	5,260	1,140	1,265,924	742,231	8,174,911	5,629,998		1,562,338	34,061,982	2,696,050
TOTAL	5,260	1,140	1,313,496	766,563	8,307,379	5,698,332		1,600,226	34,442,105	2,712,892
ROCK										
CITY			49,938	39,256	50,484	55,860			280,296	14,254
TOWN			504,406	425,033	2,571,142	3,088,911		49,338	21,518,424	3,666,942
TOTAL			554,344	464,289	2,621,626	3,144,771		49,338	21,798,720	3,681,196
ROSEAU										
CITY			7,616	5,257	11,424	4,410		576	10,818	5,274
TOWN	1,025	920	726,656	1,363,333	3,375,761	5,859,108	2,550	169,042	11,738,292	11,046,914
TOTAL	1,025	920	734,272	1,368,590	3,387,185	5,863,518	2,550	169,618	11,749,110	11,052,188
ST. LOUIS										
CITY			168,109	118,199	44,083	28,223		3,060	63,549	1,969
TOWN	11,634	3,699	2,300,696	2,714,265	270,933	185,934	3,309	3,654	719,357	106,246
TOTAL	11,634	3,699	2,468,805	2,832,464	315,016	214,157	3,309	6,714	782,906	108,215
SCOTT										
CITY			93,762	64,913	1,197,658	212,562		492,039	1,735,804	102,581
TOWN	5,600		405,188	361,137	10,215,069	3,058,902		1,619,883	21,717,776	691,930
TOTAL	5,600		498,950	426,050	11,412,727	3,271,464		2,111,922	23,453,580	794,511
SHERBURNE										
CITY		1,600	478,772	169,750	1,163,134	184,506		181,746	784,818	54,394
TOWN	3,200		4,002,408	1,734,400	5,282,235	1,047,865		563,258	5,296,908	813,510
TOTAL	3,200	1,600	4,481,180	1,904,150	6,445,369	1,232,371		745,004	6,081,726	867,906
SIBLEY										
CITY			1,638	630	5,866	2,856			23,202	2,412
TOWN	2,185	1,015	386,596	277,674	5,104,031	6,654,960		144,567	50,285,671	6,168,754
TOTAL	2,185	1,015	388,234	278,306	5,109,897	6,657,816		144,567	50,308,873	6,171,166
STEARNS										
CITY		35	71,652	48,160	216,524	178,262		5,929	442,800	44,517
TOWN	8,535	2,520	1,710,676	1,526,662	14,943,402	13,903,904		300,030	62,959,019	4,629,641
TOTAL	8,535	2,555	1,782,328	1,574,822	15,159,926	14,082,166		305,959	63,401,819	4,674,158
STEELE										
CITY					82,462	48,346		13,860	191,124	9,306
TOWN	5,140	2,860		22,400	5,511,621	6,386,375		516,301	40,737,317	4,073,953
TOTAL	5,140	2,860		22,400	5,594,083	6,434,721		530,161	40,928,441	4,083,259
STEVENS										
CITY			1,876	1,512	56,392	66,668		7,452	125,955	43,407
TOWN			186,550	190,204	1,938,034	3,934,252		224,280	22,199,891	8,599,317
TOTAL			188,426	191,716	1,994,426	4,000,920		231,732	22,325,846	8,642,724
SHIFT										
CITY			9,338	9,912	30,814	16,618		4,734	73,482	76,422
TOWN			196,392	432,363	1,826,902	6,118,788	7,088	194,413	27,309,027	10,742,721
TOTAL			205,730	442,275	1,857,716	6,135,406	7,088	199,147	27,382,509	10,819,143
TODD										
CITY			39,466	36,260	55,384	42,462			44,782	25,958
TOWN	6,910	4,675	2,212,086	2,988,127	6,611,381	8,996,732	904	130,744	16,722,846	1,912,703
TOTAL	6,910	4,675	2,251,552	3,024,387	6,666,765	9,039,194	904	130,744	16,767,628	1,938,661
TRAVERSE										
CITY					7,350	13,300		1,314	21,924	48,060
TOWN	1,050	550	31,416	33,572	1,406,181	2,685,655		144,594	15,555,443	10,331,482
TOTAL	1,050	550	31,416	33,572	1,413,531	2,698,955		145,908	15,577,367	10,379,542
WABASHA										
CITY			8,092	6,496	151,312	51,296		1,980	210,693	21,480
TOWN	1,410	190	449,297	282,801	5,028,825	3,470,298		73,219	26,346,864	3,845,905
TOTAL	1,410	190	457,389	289,297	5,180,137	3,521,594		75,199	26,557,557	3,867,385
WADENA										
CITY		605	55,174	39,648	10,780	13,986		2,178	13,799	11,221
TOWN	8,943	6,257	1,406,820	1,720,717	1,739,581	2,447,632	3,995	199,656	3,043,090	824,850
TOTAL	9,548	6,452	1,461,994	1,760,365	1,750,361	2,461,618	3,995	201,834	3,056,889	836,071

TABLE 32 PART A
1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

AGRICULTURAL HOMESTEAD										
COUNTY	BLIND/PARA VET/DISABLED		HSTDS TOTAL MKT < \$64K		HOMESTEADS WITH TOTAL MARKET VALUE GREATER THAN \$64,000					
	HOUSE, GAR-AGE & 1 ACRE		HOUSE, GAR-AGE & 1 ACRE		UP TO \$64,000		OVER \$64,000			
	5%	REMAINDER 5%	14%	REMAINDER 14%	HOUSE, GAR-AGE & 1 ACRE 14%	REMAINDER TO 320 ACRES 14%	OVER 320 ACRES 14%	HOUSE, GAR-AGE & 1 ACRE 18%	REMAINDER TO 320 ACRES 18%	OVER 320 ACRES 18%
WASECA										
CITY					25,452	10,388		5,904	80,100	7,578
TOWN	6,400		155,064	99,078	4,911,376	3,167,995		168,866	42,199,259	6,048,205
TOTAL	6,400		155,064	99,078	4,936,828	3,178,383		174,770	42,279,359	6,055,783
WASHINGTON										
CITY			20,832	76,267	1,488,329	275,168		398,214	4,716,497	5,801
TOWN			44,436	177,618	1,340,654	518,215		256,626	6,626,251	183,317
TOTAL			65,268	253,885	2,828,983	793,383		654,840	11,342,748	189,118
WATONWAN										
CITY	660	715	16,478	12,712	31,906	29,526		3,222	60,462	3,042
TOWN	2,300	2,500	241,808	226,366	2,675,382	4,126,092		381,345	35,036,852	7,216,104
TOTAL	2,960	3,215	258,286	239,078	2,707,288	4,155,618		384,567	35,097,314	7,219,146
WILKIN										
CITY			6,972	2,422	29,078	43,862		3,078	147,276	123,516
TOWN	800		153,888	152,614	1,800,358	3,192,059		152,226	17,900,620	13,772,669
TOTAL	800		160,860	155,036	1,829,436	3,235,921		155,304	18,047,896	13,896,185
WINONA										
CITY			45,171	21,238	150,465	68,565		22,140	467,529	78,897
TOWN	2,805	395	762,710	317,314	6,290,121	4,037,415		480,943	29,116,273	4,200,104
TOTAL	2,805	395	807,881	338,552	6,440,586	4,105,980		503,083	29,583,802	4,279,001
WRIGHT										
CITY			155,204	46,018	336,182	94,136		30,123	654,345	6,066
TOWN	6,820	2,780	4,209,779	2,373,763	17,135,309	5,320,057		2,124,000	32,860,638	1,281,258
TOTAL	6,820	2,780	4,364,983	2,419,781	17,471,491	5,414,193		2,154,123	33,514,983	1,287,324
YELLOW MEDICINE										
CITY			6,986	8,036	67,312	72,968		3,312	283,562	46,864
TOWN	2,275	925	209,449	243,955	3,826,670	5,844,084		97,316	37,440,894	8,031,673
TOTAL	2,275	925	216,435	251,991	3,893,982	5,917,052		100,628	37,724,456	8,078,537
STATEWIDE TOTAL										
CITY	20,255	3,930	4,714,233	3,476,363	22,190,065	6,578,284	---	5,388,790	42,830,551	3,234,798
TOWN	336,636	112,883	84,321,074	79,951,903	372,050,156	366,388,348	126,946	36,355,293	2,125,291,557	438,986,663
TOTAL	356,891	116,813	89,035,307	83,428,266	394,240,221	372,966,632	126,946	41,744,083	2,168,122,108	442,221,461

TABLE 32 PART B

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY
BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

AGRICULTURAL					
NON-HOMESTEAD					
COUNTY	HOUSE, GAR- AGE & 1 ACRE 18%	REMAINDER 18%	TIMBERLANDS 18%	SEASONAL RECREATIONAL RESIDENTIAL 21%	TOTAL AGRICULTURAL ASSESSED VALUE
AITKIN					
CITY	3,654	18,522	17,748	1,797,894	1,896,076
TOWN	728,352	3,417,534	5,724,036	37,861,572	60,252,859
TOTAL	732,006	3,436,056	5,741,784	39,659,466	62,148,935
ANOKA					
CITY	970,560	3,315,258	50,652	1,111,908	13,800,538
TOWN	345,213	1,182,042	32,598	1,497,426	9,570,934
TOTAL	1,315,773	4,497,300	83,250	2,609,334	23,371,472
BECKER					
CITY	1,836	94,482		787,122	961,744
TOWN	725,259	10,624,188	828,505	27,165,432	76,198,386
TOTAL	727,095	10,718,670	828,505	27,952,554	77,160,130
BELTRAMI					
CITY	3,150	48,375	19,116	253,176	480,900
TOWN	478,939	4,440,666	1,207,800	10,046,274	29,241,696
TOTAL	482,089	4,489,041	1,226,916	10,299,450	29,722,596
BENTON					
CITY	1,188	160,686			405,490
TOWN	209,056	3,594,614		894,558	30,887,925
TOTAL	210,244	3,755,300		894,558	31,293,415
BIG STONE					
CITY	1,818	77,004		22,890	196,832
TOWN	286,503	13,278,332		866,103	36,275,039
TOTAL	288,321	13,355,336		888,993	36,471,871
BLUE EARTH					
CITY	31,176	302,904		9,030	636,818
TOWN	2,174,418	40,787,001		501,564	127,134,660
TOTAL	2,205,594	41,089,905		510,594	127,771,478
BROWN					
CITY	11,350	239,897			676,141
TOWN	720,255	27,307,550			104,899,688
TOTAL	731,605	27,547,447			105,575,829
CARLTON					
CITY	18,360	78,264	82,494	152,145	778,892
TOWN	498,330	1,429,776	2,161,440	3,465,987	18,556,030
TOTAL	516,690	1,508,040	2,243,934	3,618,132	19,334,922
CARVER					
CITY	305,060	3,661,129		676,662	7,478,108
TOWN	894,213	6,694,506		451,542	53,437,435
TOTAL	1,199,273	10,355,635		1,128,204	60,915,543
CASS					
CITY	2,502	49,842	74,808	13,724,130	14,035,362
TOWN	500,652	2,970,360	1,642,680	55,253,772	71,028,242
TOTAL	503,154	3,020,202	1,717,488	68,977,902	85,063,604
CHIPPEWA					
CITY	9,882	178,821			441,253
TOWN	493,796	27,192,004			75,237,474
TOTAL	503,678	27,370,825			75,678,727
CHISAGO					
CITY	42,777	940,678	4,230	948,675	4,616,499
TOWN	366,071	3,331,495	24,210	5,749,002	29,875,360
TOTAL	408,848	4,272,173	28,440	6,697,677	34,491,839
CLAY					
CITY	7,326	520,015			846,507
TOWN	864,362	33,029,706		276,360	89,911,053
TOTAL	871,688	33,549,721		276,360	90,757,560
CLEARWATER					
CITY	5,886	37,800	954	6,447	83,051
TOWN	360,985	3,173,043	683,010	1,827,987	17,482,120
TOTAL	366,871	3,210,843	683,964	1,834,434	17,565,171
COOK					
CITY				486,037	486,037
TOWN		7,128	1,046,930	21,019,879	22,252,239
TOTAL		7,128	1,046,930	21,505,916	22,738,276
COTTONWOOD					
CITY		196,668		4,116	306,878
TOWN	772,823	42,492,909		13,587	108,777,620
TOTAL	772,823	42,689,577		17,703	109,084,498
CROW WING					
CITY	19,728	210,888	909,263	38,381,001	39,896,378
TOWN	306,484	1,478,720	3,737,166	58,295,877	72,665,511
TOTAL	326,212	1,689,608	4,646,429	96,676,878	112,561,889
DAKOTA					
CITY	653,184	12,833,496	10,584	312,816	21,935,764
TOWN	658,708	9,572,258	42,210	205,485	44,361,190
TOTAL	1,311,892	22,405,754	52,794	518,301	66,296,954
DODGE					
CITY	4,644	259,011			716,974
TOWN	978,592	17,722,153			73,053,991
TOTAL	983,236	17,981,164			73,770,965

TABLE 32 PART B

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY
BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

AGRICULTURAL					
COUNTY	NON-HOMESTEAD			SEASONAL	TOTAL
	HOUSE, GAR- AGE & 1 ACRE	REMAINDER	TIMBERLANDS	RECREATIONAL RESIDENTIAL	AGRICULTURAL
	18%	18%	18%	21%	ASSESSED VALUE
DOUGLAS					
CITY	15,048	172,300		380,058	901,118
TOWN	990,685	7,855,019		19,433,862	63,110,409
TOTAL	1,005,733	8,027,319		19,813,920	64,011,527
FARIBAULT					
CITY	12,438	353,845			1,023,026
TOWN	1,569,816	50,592,183		255,269	132,004,411
TOTAL	1,582,254	50,946,028		255,269	133,027,437
FILLMORE					
CITY	71,784	608,526		16,275	3,303,847
TOWN	1,737,301	20,178,207	270	271,005	86,760,341
TOTAL	1,809,085	20,786,733	270	287,280	90,064,188
FREEBORN					
CITY	10,602	468,225			626,388
TOWN	1,564,693	37,780,224		55,944	126,251,775
TOTAL	1,575,295	38,248,449		55,944	126,878,163
GOODHUE					
CITY	126,981	690,577	16,074	301,287	2,876,157
TOWN	3,364,356	18,413,806	218,772	1,197,777	99,426,345
TOTAL	3,491,337	19,104,383	234,846	1,499,064	102,302,502
GRANT					
CITY	5,022	238,796		8,820	676,882
TOWN	405,455	14,530,154		1,448,769	52,335,952
TOTAL	410,477	14,768,950		1,457,589	53,012,834
HENNEPIN					
CITY	854,928	17,827,578	29,124	7,199,237	47,115,588
TOWN	74,538	643,590			3,193,098
TOTAL	929,466	18,471,168	29,124	7,199,237	50,308,686
HOUSTON					
CITY	21,798	119,718		75,180	631,078
TOWN	1,200,649	5,414,009	11,034	87,843	38,632,472
TOTAL	1,222,447	5,533,727	11,034	163,023	39,263,550
HUBBARD					
CITY		31,689		335,286	437,335
TOWN	200,062	1,728,121	720,990	25,536,567	35,679,891
TOTAL	200,062	1,759,810	720,990	25,871,853	36,117,226
ISANTI					
CITY	2,466	54,846			139,400
TOWN	1,124,964	4,082,158	243,540	3,780,663	35,333,881
TOTAL	1,127,430	4,137,004	243,540	3,780,663	35,473,281
ITASCA					
CITY		19,062	48,996	103,719	216,833
TOWN	1,674	719,865	5,862,650	28,365,722	42,198,010
TOTAL	1,674	738,927	5,911,646	28,469,441	42,414,843
JACKSON					
CITY	7,164	140,632			369,950
TOWN	1,329,860	47,581,675		360,045	120,582,970
TOTAL	1,337,024	47,722,307		360,045	120,952,920
KANABEC					
CITY	15,732	51,678		5,670	269,538
TOWN	687,942	2,317,090	1,475,856	4,735,794	25,362,993
TOTAL	703,674	2,368,768	1,475,856	4,741,464	25,632,531
KANDIYOHI					
CITY	18,378	459,486		556,962	1,457,233
TOWN	1,262,845	25,727,773		15,841,938	105,315,023
TOTAL	1,281,223	26,187,259		16,398,900	106,772,256
KITTSON					
CITY	3,114	231,615			368,441
TOWN	292,429	24,760,782		121,254	50,391,165
TOTAL	295,543	24,992,397		121,254	50,759,606
KOOCHICING					
CITY	2,700	31,140	23,544	776,685	895,329
TOWN	118,026	937,071	639,342	2,474,672	7,843,933
TOTAL	120,726	968,211	662,886	3,251,357	8,739,262
LAC QUI PARLE					
CITY	1,800	100,278			160,952
TOWN	882,500	23,258,547		5,061	67,869,365
TOTAL	884,300	23,358,825		5,061	68,030,317
LAKE					
CITY				274,827	274,827
TOWN			2,248,020	7,308,189	9,661,505
TOTAL			2,248,020	7,583,016	9,936,332
LAKE/WOODS					
CITY	864	17,640		30,261	129,805
TOWN	180,828	2,581,308	768,492	4,327,260	12,426,059
TOTAL	181,692	2,598,948	768,492	4,357,521	12,555,864
LESUEUR					
CITY	22,014	174,690		540,519	919,339
TOWN	1,306,332	15,453,490	360	4,302,816	62,070,500
TOTAL	1,328,346	15,628,180	360	4,843,335	62,989,839

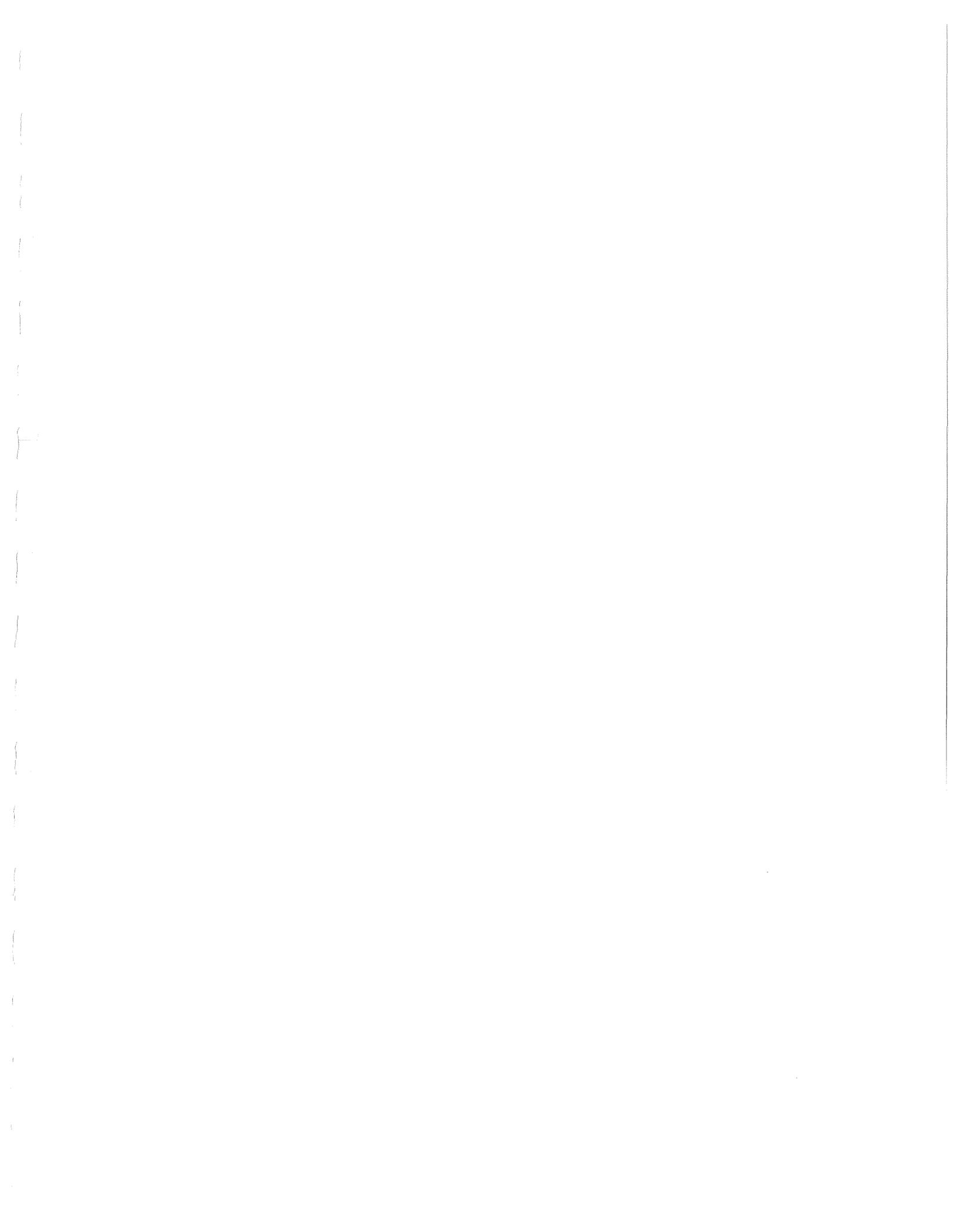


TABLE 32 PART B

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY
BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

AGRICULTURAL					
NON-HOMESTEAD					
COUNTY	HOUSE, GAR-	REMAINDER	TIMBERLANDS	SEASONAL	TOTAL
	AGE & 1 ACRE			RECREATIONAL	AGRICULTURAL
	18%	18%	18%	RESIDENTIAL	ASSESSED VALUE
				21%	
<u>POPE</u>					
CITY	14,958	89,514		333,354	530,524
TOWN	654,026	12,498,198		6,210,162	56,771,226
TOTAL	668,984	12,587,712		6,543,516	57,301,750
<u>RAMSEY</u>					
CITY	167,022	1,039,122	4,086	453,705	2,281,133
TOWN	50,094	199,224		111,214	604,252
TOTAL	217,116	1,238,346	4,086	564,921	2,885,385
<u>RFD LAKE</u>					
CITY	12,384	133,092			339,304
TOWN	220,050	8,419,950			23,857,732
TOTAL	232,434	8,553,042			24,197,036
<u>REDHOOD</u>					
CITY	15,570	618,529			1,296,416
TOWN	1,502,967	68,249,833			163,590,144
TOTAL	1,518,537	68,868,362			164,886,560
<u>RENVILLE</u>					
CITY	18,216	512,784			1,034,870
TOWN	1,682,676	53,370,971		202,965	165,731,737
TOTAL	1,700,892	53,883,755		202,965	166,766,607
<u>RICE</u>					
CITY	47,032	635,429			1,390,020
TOWN	1,298,929	11,125,873		3,110,352	69,674,988
TOTAL	1,345,961	11,761,302		3,110,352	71,065,008
<u>ROCK</u>					
CITY	11,268	270,090			773,446
TOWN	1,299,492	28,682,604			61,806,292
TOTAL	1,310,760	28,952,694			62,579,738
<u>ROSEAU</u>					
CITY	1,530	35,920		7,014	89,839
TOWN	363,531	11,281,700	166,032	1,403,640	47,498,504
TOTAL	365,061	11,317,620	166,032	1,410,654	47,588,343
<u>ST LOUIS</u>					
CITY		80,518	2,190,313	454,419	3,152,442
TOWN	93,753	1,044,472	12,184,313	46,704,747	66,349,012
TOTAL	93,753	1,124,990	14,374,626	47,159,166	69,501,454
<u>SCOTT</u>					
CITY	296,266	3,563,043		1,417,563	9,176,191
TOWN	1,026,463	8,563,493		656,859	48,322,300
TOTAL	1,322,729	12,126,536		2,074,422	57,498,491
<u>SHERBURNE</u>					
CITY	10,872	1,287,747		939,183	5,256,524
TOWN	143,091	4,834,489	11,196	4,788,530	28,521,090
TOTAL	153,963	6,122,236	11,196	5,727,713	33,777,614
<u>SIBLEY</u>					
CITY		119,988			156,592
TOWN	1,739,483	23,176,390			93,941,328
TOTAL	1,739,483	23,296,378			94,097,920
<u>STEARNS</u>					
CITY	45,486	509,265		131,838	1,694,468
TOWN	2,415,518	15,606,114		17,816,379	135,822,400
TOTAL	2,461,004	16,115,379		17,948,217	137,516,868
<u>STEELE</u>					
CITY	138,651	141,349			625,098
TOWN	668,362	14,077,545		268,611	72,270,485
TOTAL	807,013	14,218,894		268,611	72,895,583
<u>STEVENS</u>					
CITY		84,420			387,682
TOWN	230,796	18,904,327		56,007	56,463,658
TOTAL	230,796	18,988,747		56,007	56,851,340
<u>SWIFT</u>					
CITY	5,364	203,526			430,210
TOWN	445,849	24,926,444		15,981	72,215,968
TOTAL	451,213	25,129,970		15,981	72,646,178
<u>TODD</u>					
CITY	3,672	67,590			315,574
TOWN	1,345,115	6,723,123	36,522	11,131,470	58,823,338
TOTAL	1,348,787	6,790,713	36,522	11,131,470	59,138,912
<u>TRAVERSE</u>					
CITY		105,786			197,734
TOWN	270,027	25,764,078		295,449	56,519,517
TOTAL	270,027	25,869,864		295,449	56,717,251
<u>WABASHA</u>					
CITY	14,436	256,293		199,395	921,473
TOWN	1,237,745	7,195,103	3,672	2,380,014	50,315,343
TOTAL	1,252,181	7,451,396	3,672	2,579,409	51,236,816
<u>WADENA</u>					
CITY	1,656	49,600	2,556	32,256	233,662
TOWN	565,382	2,811,534	153,613	678,888	15,610,958
TOTAL	567,038	2,861,134	156,169	711,144	15,844,620

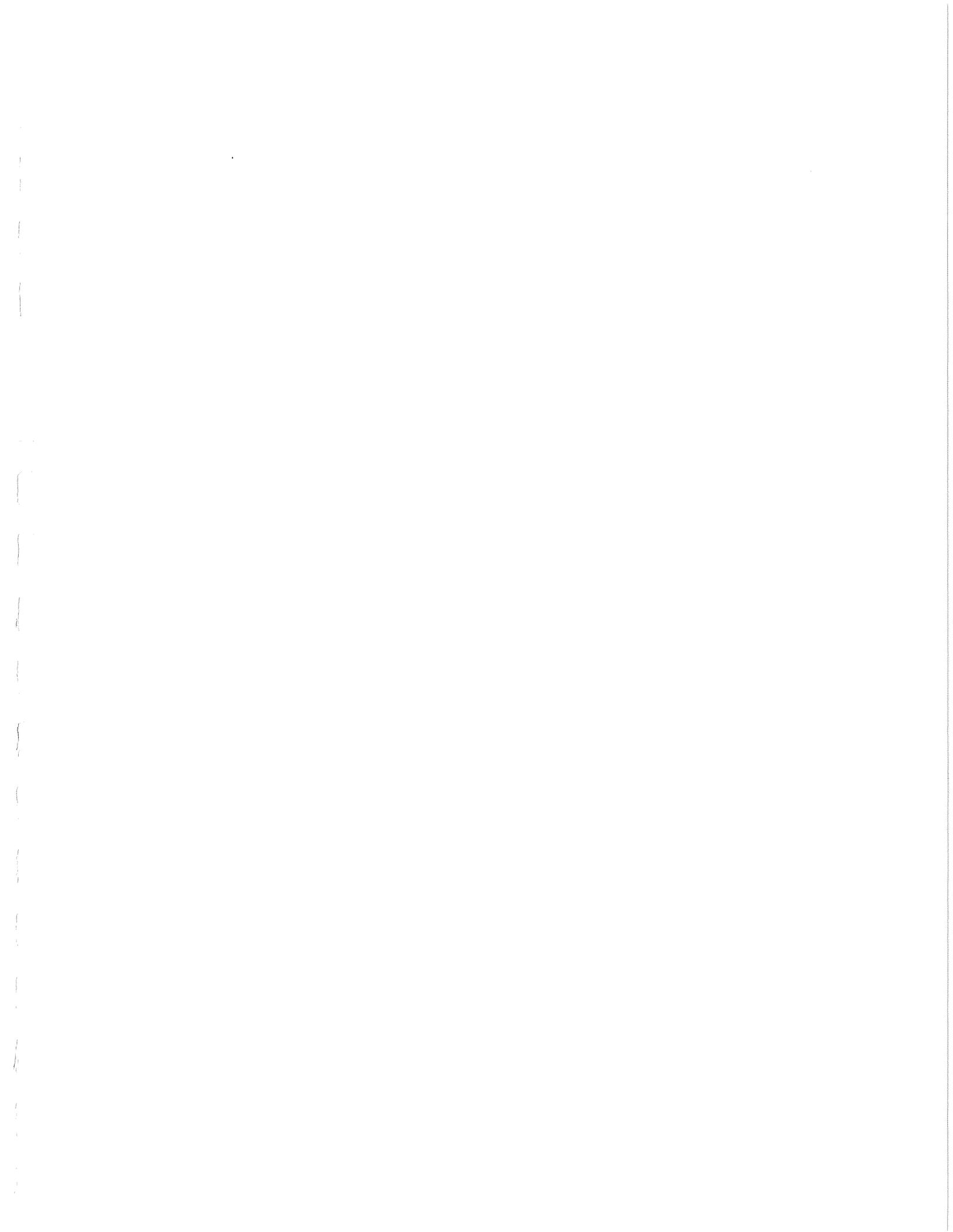


TABLE 32 PART C
 1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
 BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL								NON-HOMESTEAD RESIDENTIAL 1 - 3 UNITS 28%	NON-HOMESTEAD APARTMENTS 4 OR MORE UNITS 34%
	NUMBER OF HOMESTEADS			HOMESTEAD						
	UP TO \$64,000	\$64,000- \$68,000	OVER \$68,000	BLIND/PARA VET DISABLED UP TO \$32,000 5%	UP TO \$64,000 18%	\$64,000-\$68,000 29%	OVER \$68,000 29%			
AITKIN										
CITY	769	11	19	13,540	4,068,810	30,798	53,215	1,036,308	584,970	
TOWN	2,148	61	283	56,825	17,343,738	373,462	1,483,756	1,425,340	42,024	
TOTAL	2,917	72	302	70,365	21,412,548	404,260	1,536,971	2,461,648	626,994	
ANOKA										
CITY	25,937	5,550	15,899	221,455	502,356,360	22,738,707	66,555,281	67,415,516	67,000,298	
TOWN	1,444	346	1,209	8,250	31,173,786	1,910,100	4,425,127	2,979,088	154,768	
TOTAL	27,381	5,896	17,108	229,705	533,530,146	24,648,807	70,980,408	70,394,604	67,155,066	
BECKER										
CITY	2,216	33	122	18,413	14,354,691	143,536	508,428	4,726,111	1,545,334	
TOWN	2,915	113	491	26,883	25,617,535	469,858	1,680,551	3,263,734	253,470	
TOTAL	5,131	146	613	45,296	39,972,226	613,394	2,188,979	7,989,845	1,798,804	
BELTRAMI										
CITY	2,374	25	96	13,191	14,057,539	77,546	181,803	4,702,934	1,910,630	
TOWN	2,714	122	575	18,685	25,594,221	485,552	1,954,391	4,815,468	512,958	
TOTAL	5,088	147	671	31,876	39,651,760	563,098	2,136,194	9,518,402	2,423,588	
BENTON										
CITY	2,629	85	298	20,201	23,950,756	245,732	546,201	5,005,378	9,613,670	
TOWN	1,082	74	281	8,313	12,067,506	323,785	1,032,517	1,722,770	115,294	
TOTAL	3,711	159	579	28,514	36,018,262	569,517	1,578,718	6,728,148	9,728,964	
BIG STONE										
CITY	1,282	11	116	6,385	6,269,642	10,446	17,931	876,569	163,574	
TOWN	124	2	17		842,148	9,889	30,044	100,548	49,540	
TOTAL	1,406	13	133	6,385	7,111,790	20,335	47,975	977,117	213,114	
BLUE EARTH										
CITY	6,179	328	905	55,416	60,856,383	1,265,810	4,178,308	12,390,458	12,336,305	
TOWN	1,413	116	424	8,958	16,893,950	632,375	2,044,675	2,620,597	686,460	
TOTAL	7,592	444	1,329	64,374	77,750,333	1,898,185	6,222,983	15,011,055	13,022,765	
BROWN										
CITY	5,322	122	286	24,055	40,919,423	399,577	1,009,723	5,627,511	1,043,358	
TOWN	348	13	34		3,869,063	49,938	148,741	318,990	44,098	
TOTAL	5,670	135	320	24,055	43,988,486	449,515	1,158,464	5,946,501	1,087,456	
CARLTON										
CITY	4,189	37	43	42,400	25,481,097	76,908	164,488	3,659,950	1,239,088	
TOWN	2,703	41	56	18,400	17,744,814	105,937	205,233	1,437,268	44,958	
TOTAL	6,892	78	99	60,800	43,225,911	182,845	369,721	5,097,218	1,308,648	
CARVER										
CITY	3,295	455	2,947	24,000	67,223,612	3,656,569	26,635,748	11,538,348	10,133,122	
TOWN	523	95	599	2,400	12,737,593	748,403	3,484,170	1,204,006	31,008	
TOTAL	3,818	550	3,546	26,400	79,961,205	4,404,972	30,119,918	12,742,354	10,164,130	
CASS										
CITY	1,423	37	270	21,527	10,848,801	330,745	2,384,786	1,783,124	371,042	
TOWN	3,183	142	490	61,520	28,244,913	575,950	2,374,733	2,547,244	51,612	
TOTAL	4,606	179	760	83,047	39,093,714	906,695	4,759,519	4,330,368	422,654	
CHIPPEWA										
CITY	2,568	27	58	25,206	14,975,370	76,560	134,038	2,724,708	523,396	
TOWN	357	7	21	428	2,403,594	26,985	31,625	452,830	10,540	
TOTAL	2,925	34	79	25,634	17,378,964	103,545	165,663	3,177,538	533,936	
CHISAGO										
CITY	2,619	133	387	16,990	27,250,176	496,988	1,211,390	3,942,083	2,826,352	
TOWN	1,566	163	547	8,000	21,506,034	710,936	2,108,762	3,583,633	347,208	
TOTAL	4,185	296	934	24,990	48,756,210	1,207,924	3,320,152	7,545,716	3,173,560	
CLAY										
CITY	7,197	225	587	51,720	60,764,324	792,527	2,463,623	10,179,673	12,225,210	
TOWN	1,008	69	161	1,183	9,965,133	214,267	532,614	1,295,154	44,676	
TOTAL	8,205	294	748	52,903	70,729,457	1,006,794	2,996,237	11,474,827	12,269,886	
CLEARWATER										
CITY	651	4	16	2,353	2,348,852	2,291	1,421	671,181	283,934	
TOWN	656	6	24		3,608,413	5,452	8,845	566,765	10,540	
TOTAL	1,307	10	40	2,353	5,957,265	7,743	10,266	1,237,946	294,474	
COOK										
CITY	306	5	41	4,250	2,635,605	31,030	88,827	559,062	47,872	
TOWN	626	32	207	5,735	6,903,114	229,806	1,331,836	985,922		
TOTAL	932	37	248	9,985	9,538,719	260,836	1,420,663	1,544,984	47,872	
COTTONWOOD										
CITY	2,480	48	121	7,614	15,353,624	155,527	329,208	2,673,171	433,330	
TOWN	327	19	32	1,395	2,482,488	45,733	191,777	449,904	7,106	
TOTAL	2,807	67	153	9,009	17,836,112	201,260	520,985	3,123,075	440,436	
CROW WING										
CITY	5,588	158	730	80,624	44,616,996	944,516	4,745,272	10,099,446	4,179,484	
TOWN	4,392	199	917	54,269	42,705,138	1,181,716	5,534,328	4,031,076	289,714	
TOTAL	9,980	357	1,647	134,893	87,322,134	2,126,232	10,279,600	14,130,522	4,469,198	
DAKOTA										
CITY	21,301	3,898	23,771	207,390	520,246,578	4,784,673	189,308,278	91,982,296	97,535,630	
TOWN	935	212	1,064	6,400	23,570,059	346,432	6,142,210	2,347,296	421,260	
TOTAL	22,236	4,110	24,835	213,790	543,816,637	5,131,105	195,450,488	94,329,592	97,956,890	
DODGE										
CITY	2,154	27	67	22,841	15,405,424	82,389	183,802	2,089,197	927,078	
TOWN	482	27	86	4,000	4,828,356	106,981	270,846	604,226		
TOTAL	2,636	54	153	26,841	20,233,780	189,370	454,648	2,693,423	927,078	

TABLE 32 PART C
 1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
 BY CITY AND TOWNSHIP

COUNTY	NUMBER OF HOMESTEADS				HOMESTEAD				NON-HOMESTEAD RESIDENTIAL 1 - 3 UNITS 28%	NON-HOMESTEAD APARTMENTS 4 OR MORE UNITS 34%
	UP TO \$64,000	\$64,000- \$68,000	OVER \$68,000	BLIND/PARA VET DISABLED UP TO \$32,000 5%	UP TO \$64,000 18%	\$64,000-\$68,000 29%	OVER \$68,000 29%			
DOUGLAS										
CITY	2,354	53	369	27,116	18,525,024	179,046	568,618	5,772,650	3,867,330	
TOWN	2,123	150	1,045	17,109	29,825,242	998,058	4,162,942	5,512,200	355,623	
TOTAL	4,477	203	1,414	44,225	48,350,266	1,177,104	4,731,560	11,284,850	4,222,953	
FARIBAUT										
CITY	3,552	36	94	39,758	20,307,382	130,631	279,541	3,513,836	584,018	
TOWN	305	7	8	2,027,236	12,764	27,927	322,946	322,946		
TOTAL	3,857	43	102	39,758	22,334,618	143,395	307,468	3,836,782	584,018	
FILLMORE										
CITY	3,262	31	271	18,268	21,334,284	130,216	322,457	2,765,759	479,842	
TOWN	402	4	31	4,400	2,566,116	27,637	79,605	361,452		
TOTAL	3,664	35	302	22,668	23,900,400	157,853	402,062	3,127,211	479,842	
FREEBORN										
CITY	5,989	91	591	37,397	43,101,606	351,248	1,223,366	7,660,110	2,735,606	
TOWN	1,183	50	240	5,838	11,471,615	217,036	768,239	1,886,265	14,620	
TOTAL	7,172	141	831	43,235	54,573,221	568,284	1,991,605	9,546,375	2,750,226	
GOODHUE										
CITY	5,228	267	852	47,498	55,456,136	1,136,481	3,777,077	10,693,735	5,097,314	
TOWN	911	141	686	4,800	17,218,221	866,841	3,578,508	2,295,285	227,834	
TOTAL	6,139	408	1,538	52,298	72,674,357	2,003,322	7,355,585	12,989,020	5,325,148	
GRANT										
CITY	998	12	160	5,119	5,393,188	16,530	34,220	957,962	117,334	
TOWN	173	5	31	1,309,509	6,206	48,256	228,774	228,774		
TOTAL	1,171	17	191	5,119	6,702,697	22,736	82,476	1,186,736	117,334	
HENNEPIN										
CITY	93,260	21,920	128,159	1,732,624	2,564,376,497	160,864,557	1,186,560,154	711,473,767	677,337,475	
TOWN	136	50	205	4,000	4,044,609	275,210	914,834	143,220		
TOTAL	93,396	21,970	128,364	1,736,624	2,568,421,106	161,139,767	1,187,474,988	711,616,987	677,337,475	
HOUSTON										
CITY	2,635	81	282	22,013	21,216,726	197,273	344,172	1,870,820	1,530,476	
TOWN	603	39	128	3,200	6,130,908	131,863	296,844	544,992	101,796	
TOTAL	3,238	120	410	25,213	27,347,634	329,136	641,016	2,415,812	1,632,272	
HUBBARD										
CITY	915	8	106	15,795	5,440,365	28,420	71,978	1,663,270	620,092	
TOWN	2,096	72	463	22,951	18,249,732	323,258	1,413,695	3,557,000	15,912	
TOTAL	3,011	80	569	38,746	23,690,097	351,678	1,485,673	5,220,270	636,004	
ISANTI										
CITY	922	41	186	4,705	9,462,591	168,345	581,857	2,477,090	2,204,390	
TOWN	2,323	117	314	15,465	23,414,856	375,753	829,096	2,897,136	135,694	
TOTAL	3,245	158	500	20,170	32,877,447	544,098	1,410,953	5,374,226	2,340,084	
ITASCA										
CITY	4,307	34	92	41,299	25,219,493	94,888	224,359	3,979,143	2,307,691	
TOWN	6,418	242	761	68,101	55,128,242	1,215,358	4,906,241	3,477,138	281,962	
TOTAL	10,725	276	853	109,400	80,347,735	1,310,246	5,130,600	7,456,281	2,589,653	
JACKSON										
CITY	1,699	47	381	3,783	13,274,312	139,766	235,335	1,873,151	304,810	
TOWN	262	3	40	1,983,592	12,238	73,573	396,885	396,885		
TOTAL	1,961	50	421	3,783	15,257,904	152,004	308,908	2,270,036	304,810	
KANABEC										
CITY	795	14	28	14,658	5,193,495	34,308	51,186	934,976	931,906	
TOWN	1,217	29	60	12,776	8,443,865	70,673	119,105	880,670	92,208	
TOTAL	2,012	43	88	27,434	13,637,360	104,981	170,291	1,815,646	1,024,114	
KANDIYOHI										
CITY	4,188	161	1,009	44,989	43,470,498	762,962	2,696,102	8,131,365	6,349,466	
TOWN	1,594	107	709	13,553	20,002,929	702,293	3,493,979	3,522,663	375,530	
TOTAL	5,782	268	1,718	58,542	63,473,427	1,465,255	6,190,081	11,654,028	6,724,996	
KITTSON										
CITY	885	11	221	2,260	4,472,750	21,344	70,064	840,486	146,574	
TOWN	135	2	5	543,118	1,305	551	127,702	127,702	918	
TOTAL	1,020	13	226	2,260	5,015,868	22,649	70,615	968,188	147,492	
KOOCHICING										
CITY	2,548	3	24	21,534	10,788,381	24,505	62,901	1,727,684	329,800	
TOWN	1,308	8	10	6,291	6,581,223	12,412	20,735	581,196		
TOTAL	3,856	11	34	27,825	17,369,604	36,917	83,636	2,308,880	329,800	
LAC QUI PARLE										
CITY	1,524	7	17	6,360	7,628,301	29,957	79,431	1,331,190	376,567	
TOWN	220	2	2	1,910	1,333,602	19,459	33,582	247,716		
TOTAL	1,744	9	19	8,270	8,961,903	49,416	113,013	1,578,906	376,567	
LAKE										
CITY	1,907	14		11,938	8,594,881	25,955		1,599,812	330,276	
TOWN	1,542	79		5,410	9,738,109	299,078		1,116,304		
TOTAL	3,449	93		17,348	18,332,990	325,033		2,716,116	330,276	
LAKE/WOODS										
CITY	393	1	7	455	1,623,420	9,135	30,218	304,332	31,586	
TOWN	338	11	43	1,600	2,693,934	57,333	266,800	270,326	24,276	
TOTAL	731	12	50	2,055	4,317,354	66,468	297,018	574,658	55,862	
LESUEUR										
CITY	3,559	56	113	22,735	24,931,332	165,213	270,744	3,181,444	982,532	
TOWN	1,241	33	61	5,535	10,026,009	101,181	167,591	765,934	60,010	
TOTAL	4,800	89	174	28,270	34,957,341	266,394	438,335	3,948,378	1,042,542	

TABLE 32 PART C
 1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
 BY CITY AND TOWNSHIP

COUNTY	NUMBER OF HOMESTEADS			NON-AGRICULTURAL HOMESTEAD				NON-HOMESTEAD RESIDENTIAL 1 - 3 UNITS 28%	NON-HOMESTEAD APARTMENTS 4 OR MORE UNITS 34%
	UP TO \$64,000	\$64,000- \$68,000	OVER \$68,000	BLIND/PARA VET DISABLED					
				UP TO \$32,000 5%	UP TO \$64,000 18%	\$64,000-\$68,000 29%	OVER \$68,000 29%		
LINCOLN									
CITY	1,204	3	12	8,062	6,074,015	17,139	39,817	908,495	83,232
TOWN	133		3		695,844	4,060	12,303	104,832	31,960
TOTAL	1,337	3	15	8,062	6,769,859	21,199	52,200	1,013,327	115,192
LYON									
CITY	3,695	126	651	28,721	30,725,723	517,636	1,531,477	5,311,050	4,770,880
TOWN	401	21	90	1,600	3,899,259	86,217	319,986	593,978	
TOTAL	4,096	147	741	30,321	34,624,982	603,853	1,851,463	5,905,028	4,770,880
MCLEOD									
CITY	4,523	192	519	27,508	41,901,739	693,941	2,108,142	6,242,001	3,590,502
TOWN	690	71	282	6,329	9,551,938	356,555	1,176,849	925,455	5,814
TOTAL	5,213	263	801	33,837	51,453,677	1,050,496	3,284,991	7,167,456	3,596,316
MAHOMETH									
CITY	504	4	5	1,990	2,545,614	9,860	7,163	393,008	111,384
TOWN	292	2	2	2,125	1,376,208	3,799	9,338	89,684	
TOTAL	796	6	7	4,115	3,921,822	13,659	16,501	482,692	111,384
MARSHALL									
CITY	1,457	27	95	10,625	7,715,314	65,163	153,265	1,055,697	182,546
TOWN	255	1	6		1,249,344	3,509	21,779	204,764	
TOTAL	1,712	28	101	10,625	8,964,658	68,672	175,044	1,260,461	182,546
MARTIN									
CITY	4,538	114	339	17,594	33,516,524	440,278	1,586,852	6,518,358	1,723,596
TOWN	416	6	27	1,600	2,866,254	33,655	103,791	583,412	4,726
TOTAL	4,954	120	366	19,194	36,382,778	473,933	1,690,643	7,101,770	1,728,322
HEEKER									
CITY	2,484	65	155	23,445	18,877,248	222,778	603,751	3,638,516	1,279,012
TOWN	1,149	48	141	2,815	10,438,758	212,396	575,940	1,225,952	
TOTAL	3,633	113	296	26,260	29,316,006	435,174	1,179,691	4,864,468	1,279,012
HILLE LACS									
CITY	1,732	25	152	22,671	12,268,459	74,414	165,590	2,477,580	1,194,216
TOWN	1,083	35	168	23,649	9,377,306	115,681	259,289	1,141,590	110,194
TOTAL	2,815	60	320	46,320	21,645,765	190,095	424,879	3,619,170	1,304,410
MORRISON									
CITY	2,756	33	250	32,477	18,396,356	91,321	248,531	3,540,912	1,348,712
TOWN	1,544	109	432	12,955	16,962,900	430,580	1,293,690	1,418,769	15,878
TOTAL	4,300	142	682	45,432	35,359,256	521,901	1,542,221	4,959,681	1,364,590
MOHER									
CITY	7,774	160	587	74,149	57,774,508	751,129	3,037,968	6,733,249	3,870,288
TOWN	1,175	69	300	7,645	12,887,713	334,747	1,370,613	1,248,952	174,284
TOTAL	8,949	229	887	81,794	70,662,221	1,085,876	4,408,581	7,982,201	4,044,572
MURRAY									
CITY	1,430	21	239	18,868	9,231,493	40,107	76,531	1,479,207	435,574
TOWN	174	8	97	1,600	2,238,327	89,378	310,706	417,858	
TOTAL	1,604	29	336	20,468	11,469,820	129,485	387,237	1,897,065	435,574
NICOLLET									
CITY	3,463	235	719	33,498	38,044,175	957,988	3,221,147	5,416,258	4,389,298
TOWN	511	44	146	1,600	6,359,743	194,474	618,048	593,628	53,822
TOTAL	3,974	279	865	35,098	44,203,918	1,152,462	3,839,195	6,009,886	4,443,120
NOBLES									
CITY	3,346	79	611	25,886	26,097,900	487,258	2,190,689	5,119,651	2,099,976
TOWN	379	2	14		2,056,725	14,674	59,015	260,946	
TOTAL	3,725	81	625	25,886	28,154,625	501,932	2,249,704	5,380,597	2,099,976
NORMAN									
CITY	1,185	15	226	7,665	6,612,673	34,307	76,792	1,160,915	257,584
TOWN	272	8	21	1,600	1,637,883	12,238	53,099	318,542	
TOTAL	1,457	23	247	9,265	8,250,556	46,545	129,891	1,479,457	257,584
OLMSTED									
CITY	11,989	983	4,487	97,625	165,233,135	5,816,587	29,865,441	41,870,538	30,271,016
TOWN	2,243	216	1,557	6,280	39,063,114	1,958,356	15,428,872	4,290,804	576,096
TOTAL	14,232	1,199	6,044	103,905	204,296,249	7,774,943	45,294,313	46,161,342	30,847,112
OTTER TAIL									
CITY	5,751	39	138	38,028	33,804,438	180,240	572,169	5,599,165	5,112,985
TOWN	3,832	75	343	35,260	30,403,264	528,567	1,850,831	1,945,700	266,560
TOTAL	9,583	114	481	73,288	64,207,702	708,807	2,423,000	7,544,865	5,379,545
PENNINGTON									
CITY	1,923	40	228	6,370	14,097,096	142,535	452,371	2,344,468	1,203,906
TOWN	553	13	77	1,430	4,513,358	54,520	163,299	619,752	34,306
TOTAL	2,476	53	305	7,800	18,610,454	197,055	615,670	2,964,220	1,238,212
PINE									
CITY	1,688	17	54	9,999	9,796,803	53,882	161,878	2,589,634	1,082,526
TOWN	1,631	49	117	11,731	11,770,710	132,067	330,951	1,673,141	176,494
TOTAL	3,319	66	171	21,730	21,567,513	185,949	492,829	4,262,775	1,259,020
PIPESTONE									
CITY	1,978	22	256	15,008	12,075,452	94,958	204,581	1,963,535	396,916
TOWN	117	3	43		1,172,763	29,928	97,005	346,882	
TOTAL	2,095	25	299	15,008	13,248,215	124,886	301,586	2,310,217	396,916
POLK									
CITY	4,820	75	525	37,345	31,624,198	183,034	406,203	5,640,785	3,539,672
TOWN	797	22	140	4,650	6,270,643	93,641	267,032	775,460	
TOTAL	5,617	97	665	41,995	37,894,841	276,675	673,235	6,416,245	3,539,672

TABLE 32 PART C
 1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
 BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL								
	NUMBER OF HOMESTEADS			HOMESTEAD				NON-HOMESTEAD RESIDENTIAL 1 - 3 UNITS	NON-HOMESTEAD APARTMENTS 4 OR MORE UNITS
	UP TO \$64,000	\$64,000- \$68,000	OVER \$68,000	BLIND/PARA VET DISABLED	UP TO \$32,000	UP TO \$64,000	\$64,000-\$68,000		
				5%	18%	29%	29%	28%	34%
POPE									
CITY	1,306	21	143	16,092	8,091,064	53,186	164,749	1,615,376	682,414
TOWN	528	16	127	3,201	5,068,729	103,240	405,363	843,414	
TOTAL	1,834	37	270	19,293	13,159,793	156,426	570,112	2,458,790	682,414
RAMSEY									
CITY	50,940	9,563	44,752	909,870	1,107,506,665	57,733,218	307,526,625	215,235,918	297,960,644
TOWN	578	253	1,353	8,760	24,081,723	1,739,451	8,338,286	3,712,200	
TOTAL	51,518	9,816	46,105	918,630	1,131,588,388	59,472,669	315,864,911	218,948,118	297,960,644
RED LAKE									
CITY	689	1	3	1,180	2,893,572	3,799	11,078	520,184	348,806
TOWN	134	2	1		649,854	3,190	2,146	149,574	
TOTAL	823	3	4	1,180	3,543,426	6,989	13,224	669,760	348,806
REDWOOD									
CITY	3,081	82	206	16,538	20,226,903	271,556	713,560	3,924,458	1,664,606
TOWN	233	6	36	1,090	2,020,860	45,008	258,448	412,860	
TOTAL	3,314	88	242	17,628	22,247,763	316,564	972,008	4,337,318	1,664,606
RENVILLE									
CITY	2,881	62	469	15,366	19,823,499	135,285	281,445	2,835,070	1,580,048
TOWN	240	9	30	1,600	1,898,838	26,274	113,303	324,352	16,048
TOTAL	3,121	71	499	16,966	21,722,337	161,559	394,748	3,159,422	1,596,096
RICE									
CITY	5,657	298	804	66,418	55,907,870	1,073,537	2,917,663	8,258,033	7,234,044
TOWN	1,476	124	470	2,075	18,420,777	611,900	1,885,234	1,594,027	
TOTAL	7,133	422	1,274	68,493	74,328,647	1,685,437	4,802,897	10,452,060	7,234,044
ROCK									
CITY	1,690	45	103	10,120	11,873,448	148,277	341,881	1,531,488	890,698
TOWN	134	9	11		1,004,528	18,212	27,550	148,876	
TOTAL	1,824	54	114	10,120	12,877,974	166,489	369,431	1,680,364	890,698
ROSEAU									
CITY	1,061	20	155	1,420	6,527,975	46,806	176,030	1,077,443	1,160,862
TOWN	655	15	66	2,100	3,974,881	27,855	66,613	664,130	78,642
TOTAL	1,716	35	221	3,520	10,502,856	74,661	242,643	1,741,573	1,239,504
ST LOUIS									
CITY	41,298	441	1,097	333,384	256,337,731	1,832,535	5,218,588	35,798,955	20,392,800
TOWN	13,531	276	611	110,221	95,240,717	1,280,344	2,960,792	7,270,943	269,620
TOTAL	54,829	717	1,708	443,605	351,578,448	3,112,879	8,179,380	43,069,898	20,662,420
SCOTT									
CITY	3,810	903	3,505	40,800	85,656,119	4,627,504	18,432,177	14,665,245	10,249,266
TOWN	720	209	1,123	8,000	22,027,394	1,431,819	5,393,360	2,190,079	699,516
TOTAL	4,530	1,112	4,628	48,800	107,683,513	6,059,323	23,825,537	16,855,324	10,948,782
SHERBURNE									
CITY	2,721	185	607	40,320	31,734,936	819,337	2,823,629	5,872,440	5,994,166
TOWN	2,317	144	517	29,230	26,675,082	699,567	2,738,412	3,710,924	141,542
TOTAL	5,038	329	1,124	69,550	58,410,018	1,518,904	5,562,041	9,583,364	6,135,708
STBLEY									
CITY	2,189	21	49	14,143	13,381,773	59,566	111,737	1,959,374	315,724
TOWN	388	18	61	1,250	3,745,983	72,152	136,097	267,200	11,696
TOTAL	2,577	39	110	17,393	17,127,756	131,718	247,834	2,226,574	327,420
STEARNS									
CITY	11,981	403	1,248	93,026	108,471,584	1,436,751	4,697,298	22,297,327	28,272,734
TOWN	4,795	482	1,782	23,418	65,706,450	2,113,986	7,848,527	6,441,563	1,660,492
TOTAL	16,776	885	3,030	116,444	174,178,034	3,550,737	12,545,825	28,738,890	29,933,226
STEELE									
CITY	5,172	173	379	42,473	45,663,611	524,346	1,563,067	6,701,697	4,154,027
TOWN	655	46	110	3,638	6,482,538	153,120	414,062	501,172	71,060
TOTAL	5,827	219	489	46,111	52,146,149	677,466	1,977,129	7,202,869	4,225,087
STEVENS									
CITY	1,416	7	212	5,589	9,326,763	52,229	131,486	1,977,584	697,340
TOWN	184	10	46		1,752,233	38,454	76,299	167,154	
TOTAL	1,600	17	258	5,589	11,078,996	90,683	207,785	2,144,738	697,340
SWIFT									
CITY	1,891	13	180	19,645	9,872,944	25,752	43,442	1,644,864	610,198
TOWN	306	4	22		1,613,403	12,035	14,877	208,306	7,140
TOTAL	2,197	17	202	19,645	11,486,347	37,787	58,319	1,853,170	617,338
TODD									
CITY	2,507	14	51	22,378	12,276,657	31,668	73,863	1,843,254	343,128
TOWN	1,562	26	138	17,845	10,899,492	90,805	201,745	1,509,463	
TOTAL	4,069	40	189	40,223	23,176,149	122,473	275,608	3,352,717	343,128
TRAVERSE									
CITY	930	7	13	2,725	3,784,752	18,415	61,248	708,708	104,448
TOWN	76	2		1,600	393,174	2,233	1,566	63,168	
TOTAL	1,006	9	13	4,325	4,177,926	20,648	62,814	771,876	104,448
WABASHA									
CITY	2,983	52	121	22,843	21,207,005	159,500	429,780	3,962,409	1,428,170
TOWN	802	52	133	2,115	8,088,547	173,043	410,191	2,051,917	36,720
TOTAL	3,785	104	254	24,958	29,295,552	332,543	839,971	6,014,326	1,464,890
WADENA									
CITY	1,939	14	18	17,671	9,811,056	19,053	38,599	2,109,432	565,658
TOWN	642	6	16	9,718	3,904,821	19,633	60,378	484,652	14,110
TOTAL	2,581	20	34	27,389	13,715,877	38,686	98,977	2,594,084	579,768

TABLE 32 PART C

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL								NON-HOMESTEAD RESIDENTIAL 1 - 3 UNITS 28%	NON-HOMESTEAD APARTMENTS 4 OR MORE UNITS 34%
	NUMBER OF HOMESTEADS			HOMESTEAD						
	UP TO \$64,000	\$64,000- \$68,000	OVER \$68,000	BLIND/PARA VET DISABLED UP TO \$32,000 5%	UP TO \$64,000 18%	\$64,000-\$68,000 29%	OVER \$68,000 29%			
WASECA										
CITY	2,832	88	167	16,588	23,350,343	222,793	586,497	3,944,688	1,865,104	
TOWN	578	30	185	1,600	6,771,528	228,201	956,711	987,924	31,280	
TOTAL	3,410	118	352	18,188	30,121,871	450,994	1,543,208	4,932,612	1,896,384	
WASHINGTON										
CITY	11,057	2,736	11,448	118,773	269,258,489	14,874,926	82,528,132	51,063,631	20,999,719	
TOWN	1,129	924	3,177	23,200	57,121,981	6,276,066	28,474,663	8,247,697	106,114	
TOTAL	12,186	3,660	14,625	141,973	326,380,470	19,150,992	111,002,795	59,311,328	21,105,833	
WATONWAN										
CITY	2,142	20	231	18,027	13,349,700	67,976	115,000	1,798,678	264,554	
TOWN	194	3	25	1,250	1,383,786	20,126	93,380	191,772		
TOTAL	2,336	23	256	19,277	14,733,486	88,102	208,380	1,990,450	264,554	
WILKIN										
CITY	1,144	8	150	8,028	6,453,306	38,628	131,095	1,073,828	464,100	
TOWN	145	3	16		986,149	7,308	22,504	77,980		
TOTAL	1,289	11	166	8,028	7,439,455	45,936	153,599	1,151,808	464,100	
WINONA										
CITY	6,850	191	885	52,104	55,582,686	705,861	2,392,892	8,794,580	6,566,964	
TOWN	1,196	65	365	2,400	13,801,095	370,867	1,800,945	1,833,818	377,128	
TOTAL	8,046	256	1,250	54,504	69,383,781	1,076,728	4,193,837	10,628,398	6,944,092	
WRIGHT										
CITY	4,474	303	677	48,845	47,453,220	957,870	2,411,843	9,335,480	5,428,066	
TOWN	3,883	486	1,770	38,897	59,272,650	2,402,679	8,585,856	5,924,744	543,830	
TOTAL	8,357	789	2,447	87,742	106,725,870	3,360,549	10,997,699	15,260,224	5,971,896	
YELLOW MEDICINE										
CITY	2,056	23	50	9,598	12,327,094	71,978	150,539	2,295,635	382,840	
TOWN	272	10	24	1,515	1,931,607	32,596	84,709	238,630		
TOTAL	2,328	33	74	11,113	14,258,701	104,574	235,248	2,534,265	382,840	
STATEWIDE TOTAL										
CITY	486,336	52,056	257,712	5,503,373	7,229,158,353	297,740,562	1,978,969,852	1,539,904,407	1,419,153,711	
TOWN	108,476	7,042	28,581	902,175	1,161,745,135	34,968,719	151,913,417	134,887,105	10,283,211	
TOTAL	594,812	59,098	286,293	6,405,548	8,390,903,488	332,709,281	2,130,883,269	1,674,791,512	1,429,436,922	

TABLE 32 PART D

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL								
	LAND 28%	GOVERNMENT HOUSING AND FIREPROOF STRUCTURES				COMMERCIAL SEASONAL		VACANT LAND CLASS 40	
		LAND 34%	FHA BLDGS	TITLE II MHFA	TYPE I & II	RECREATIONAL	RESIDENTIAL	NON-COMMERCIAL	COMMERCIAL
			UNDER 10,000 POPULATION	& SEC 8 BLDGS	APTS - 5 OR MORE STORIES	CLASS 3A	CLASS 3		
	10%	20%	25%	12%	21%	40%	40%		
<u>AITKIN</u>									
CITY		25,942	49,700	228,800		26,565	204,680		
TOWN						397,068	29,600		
TOTAL		25,942	49,700	228,800	354,300	423,633	234,280		
<u>ANOKA</u>									
CITY		922,318	54,170	6,368,460			22,993,040	20,237,560	
TOWN							2,503,240	57,920	
TOTAL		922,318	54,170	6,368,460			25,496,280	20,295,480	
<u>BECKER</u>									
CITY		52,054	77,360	658,880	12,720	88,095	71,520	133,120	
TOWN					505,320	985,551	119,680	5,600	
TOTAL		52,054	77,360	658,880	518,040	1,073,646	191,200	138,720	
<u>BELTRAMI</u>									
CITY		81,532	44,160	1,413,200		49,896	492,640	4,800	
TOWN					381,168	846,363	13,280		
TOTAL		81,532	44,160	1,413,200	381,168	896,259	505,920	4,800	
<u>BENTON</u>									
CITY		158,916	31,550	1,160,020		1,386	678,640	916,320	
TOWN						11,550	835,680	4,800	
TOTAL		158,916	31,550	1,160,020		12,936	1,514,320	921,120	
<u>BIG STONE</u>									
CITY		18,666	157,990		2,760	2,709		280	
TOWN									
TOTAL		18,666	157,990		2,760	2,709		280	
<u>BLUE EARTH</u>									
CITY		389,674	190,780	1,695,840	685,575	31,584	1,200,720	636,360	
TOWN						51,765	581,080	57,400	
TOTAL		389,674	190,780	1,695,840	685,575	83,349	1,781,800	693,760	
<u>BROWN</u>									
CITY		124,916	70,950	853,820		924	967,760		
TOWN							40,760		
TOTAL		124,916	70,950	853,820		924	1,008,520		
<u>CARLTON</u>									
CITY		85,578	66,350	747,200		6,960	6,846		
TOWN						10,380	6,027		
TOTAL		85,578	66,350	747,200		17,340	12,873		
<u>CARVER</u>									
CITY		363,630	276,770	1,479,160			5,346,680	1,527,040	
TOWN							44,688	446,840	
TOTAL		363,630	276,770	1,479,160			5,793,520	1,527,040	
<u>CASS</u>									
CITY		23,562	132,890		339,228	1,682,877	136,360		
TOWN					1,214,520	1,808,058	39,680		
TOTAL		23,562	132,890		1,553,748	3,490,935	176,040		
<u>CHIPPEWA</u>									
CITY		53,754	273,100	180,000			47,480		
TOWN							32,280		
TOTAL		53,754	273,100	180,000			79,760		
<u>CHISAGO</u>									
CITY		277,950	313,970	839,520	9,132	48,069	1,475,080	181,720	
TOWN					53,052	139,965	2,903,600	7,240	
TOTAL		277,950	313,970	839,520	62,184	188,034	4,378,680	188,960	
<u>CLAY</u>									
CITY		186,456	107,110	816,080			107,880	90,000	
TOWN							2,877		
TOTAL		186,456	107,110	816,080			2,877	90,000	
<u>CLEARWATER</u>									
CITY		7,752	73,050	104,260			81,160		
TOWN					4,488	13,356	98,560		
TOTAL		7,752	73,050	104,260	4,488	13,356	179,720		
<u>COOK</u>									
CITY		25,568	25,020	114,780			47,640	47,760	
TOWN					225,768	576,891		6,920	
TOTAL		25,568	25,020	114,780	225,768	576,891	47,640	54,680	
<u>COTTONWOOD</u>									
CITY		60,826	156,090	511,600			362,040		
TOWN							15,360		
TOTAL		60,826	156,090	511,600			377,400		
<u>CROW WING</u>									
CITY		99,280	131,380	864,900	291,960	1,465,569	911,641	311,520	
TOWN					723,396	795,669	360,892	211,040	
TOTAL		99,280	131,380	864,900	1,015,356	2,261,238	1,272,533	522,560	
<u>DAKOTA</u>									
CITY		1,280,134		4,865,780	2,511,650		36,407,760	38,877,320	
TOWN							828,680	365,840	
TOTAL		1,280,134		4,865,780	2,511,650		37,236,440	39,243,160	
<u>DODGE</u>									
CITY		59,942	94,890	424,280			384,560		
TOWN							244,840		
TOTAL		59,942	94,890	424,280			629,400		

TABLE 32 PART D
1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

NON-AGRICULTURAL									
COUNTY	GOVERNMENT HOUSING AND FIREPROOF STRUCTURES					COMMERCIAL SEASONAL		VACANT LAND CLASS 48	
	LAND 28%	LAND 34%	FHA BLS UNDER 10,000 POPULATION 10%	TITLE II MHFA & SEC 8 BLDGS 20%	TYPE I & II APTS - 5 OR MORE STORIES 25%	RECREATIONAL CLASS 3A 12%	RESIDENTIAL CLASS 3 21%	NON-COMMERCIAL 40%	COMMERCIAL 40%
DOUGLAS									
CITY		127,806	282,460	814,360		26,808	7,623	245,280	190,680
TOWN						666,420	653,961	1,157,080	53,280
TOTAL		127,806	282,460	814,360		693,228	661,584	1,402,360	243,960
FARIBAULT									
CITY		40,460	136,580	280,060			5,880	245,982	367,722
TOWN								63,648	60,725
TOTAL		40,460	136,580	280,060			5,880	309,630	428,447
FILLMORE									
CITY		114,920	481,900	344,400			13,167	35,720	
TOWN								2,960	440
TOTAL		114,920	481,900	344,400			13,167	38,680	440
FREEBORN									
CITY		130,424	167,570	919,000			7,686	713,080	204,560
TOWN							4,620	244,320	5,920
TOTAL		130,424	167,570	919,000			12,306	957,400	210,480
GOODHUE									
CITY		230,894	346,900	1,131,780			136,416	1,301,920	
TOWN							109,368	896,920	
TOTAL		230,894	346,900	1,131,780			245,784	2,198,840	
GRANT									
CITY		21,386	144,370					63,720	7,840
TOWN						1,740	25,284	15,720	
TOTAL		21,386	144,370			1,740	25,284	79,440	7,840
HENNEPIN									
CITY	165,508	18,323,484	132,640	56,937,120	42,514,480	16,116	123,795	114,138,343	58,736,220
TOWN								174,980	190,160
TOTAL	165,508	18,323,484	132,640	56,937,120	42,514,480	16,116	123,795	114,313,323	58,926,380
HOUSTON									
CITY		33,660	24,000	282,200			4,914	96,360	126,520
TOWN							2,730	127,200	17,640
TOTAL		33,660	24,000	282,200			7,644	223,560	144,160
HUBBARD									
CITY		58,344		646,620		30,024	17,787	260,400	63,200
TOWN						914,580	1,101,219	5,245,080	18,280
TOTAL		58,344		646,620		944,604	1,119,006	5,505,480	81,480
ISANTI									
CITY		200,226	325,930	402,700			4,200	85,640	77,760
TOWN						19,344	38,493		18,920
TOTAL		200,226	325,930	402,700		19,344	42,693	85,640	96,680
ITASCA									
CITY		165,206	595,520	320,000		12,720		853,940	
TOWN						513,539	721,067	73,720	
TOTAL		165,206	595,520	320,000		526,259	721,067	927,660	
JACKSON									
CITY		69,122	215,830	221,980			20,916	175,840	
TOWN								137,360	
TOTAL		69,122	215,830	221,980			20,916	313,200	
KANABEC									
CITY		46,920	59,890	329,400				292,960	
TOWN							111,783	471,760	
TOTAL		46,920	59,890	329,400			111,783	764,720	
KANDIYOHI									
CITY		320,994	378,620	1,215,760		47,268	7,497	775,040	360
TOWN						147,948	55,755	986,960	
TOTAL		320,994	378,620	1,215,760		195,216	63,252	1,762,000	360
KITTSON									
CITY		11,560	82,750	167,140			1,911		
TOWN									
TOTAL		11,560	82,750	167,140			1,911		
KOOCHICING									
CITY		36,907	128,935	421,540		38,484	220,206	305,560	
TOWN						21,732	37,401	121,920	
TOTAL		36,907	128,935	421,540		60,216	257,607	427,480	
LAC QUI PARLE									
CITY		43,401	64,250	365,970				98,000	10,360
TOWN						1,000		11,642	7,080
TOTAL		43,401	64,250	365,970		1,000		109,642	17,440
LAKE									
CITY		27,438		292,980			10,206	199,360	
TOWN						106,812	487,242	91,080	
TOTAL		27,438		292,980		106,812	497,448	290,440	
LAKE/WOODS									
CITY	224	2,890	7,690	115,600				31,800	13,240
TOWN						382,620	320,124		
TOTAL	224	2,890	7,690	115,600		382,620	320,124	31,800	13,240
LESJEUR									
CITY		55,454	196,180	419,600		2,988	39,207	400,400	29,640
TOWN						900	418,404	280,480	4,280
TOTAL		55,454	196,180	419,600		3,888	457,611	680,880	33,920

TABLE 32 PART D
 1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
 BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL								
	GOVERNMENT HOUSING AND FIREPROOF STRUCTURES				COMMERCIAL SEASONAL		VACANT LAND CLASS 48		
	LAND 28%	LAND 34%	FHA BLS UNDER 10,000 POPULATION 10%	TITLE II MHFA & SEC 8 BLDGS 20%	TYPE I & II APTS - 5 OR MORE STORIES 25%	RECREATIONAL CLASS 3A 12%	RESIDENTIAL CLASS 3 21%	NON-COMMERCIAL 40%	COMMERCIAL 40%
<u>LINCUM</u>									
CITY		31,110	110,800	104,300		12,144	420	87,800	
TOWN								180,120	
TOTAL		31,110	110,800	104,300		12,144	420	267,920	
<u>LYON</u>									
CITY	4,984	143,854	163,650	860,120				682,200	534,280
TOWN								63,480	9,920
TOTAL	4,984	143,854	163,650	860,120				745,680	544,200
<u>MCLEOD</u>									
CITY		158,542	201,710	984,040				538,840	149,040
TOWN								187,400	40,040
TOTAL		158,542	201,710	984,040				726,240	189,080
<u>MAHONOMEN</u>									
CITY		8,228	26,980	115,600				30,440	12,960
TOWN						36,672	85,491	17,440	2,240
TOTAL		8,228	26,980	115,600		36,672	85,491	47,880	15,200
<u>MARSHALL</u>									
CITY	896	18,190	136,860	28,540			2,037		
TOWN									
TOTAL	896	18,190	136,860	28,540			2,037		
<u>MARTIN</u>									
CITY		60,792	199,250	769,600			12,138	391,720	201,840
TOWN							11,760	214,760	4,920
TOTAL		60,792	199,250	769,600			23,898	606,480	206,760
<u>MEEKER</u>									
CITY		80,376	257,080	341,980	11,445			537,920	
TOWN								262,680	
TOTAL		80,376	257,080	341,980	11,445			800,600	
<u>MILLE LACS</u>									
CITY		89,012	252,980	708,500		5,868	68,880	255,400	38,440
TOWN						37,524	393,351	392,600	
TOTAL		89,012	252,980	708,500		43,392	462,231	648,000	38,440
<u>MORRISON</u>									
CITY		68,238	906,100					6,480	168,920
TOWN						67,596	175,602	5,200	16,040
TOTAL		68,238	906,100			67,596	175,602	11,680	184,960
<u>MOWER</u>									
CITY		94,520	79,490	711,260				357,280	236,080
TOWN							79,863	209,520	5,040
TOTAL		94,520	79,490	711,260			79,863	566,800	241,120
<u>MURRAY</u>									
CITY		38,080	212,070				5,838	114,480	680
TOWN								383,440	
TOTAL		38,080	212,070				5,838	497,920	680
<u>NICOLLET</u>									
CITY		138,822	132,680	764,140			10,080	779,080	277,040
TOWN								126,000	10,040
TOTAL		138,822	132,680	764,140			10,080	905,080	287,080
<u>NOBLES</u>									
CITY		63,308	139,200	782,540			11,970	503,240	343,080
TOWN							819	89,120	23,440
TOTAL		63,308	139,200	782,540			12,789	592,360	366,520
<u>NORMAN</u>									
CITY		26,554	87,770	293,400			1,092		
TOWN									
TOTAL		26,554	87,770	293,400			1,092		
<u>OLMSTED</u>									
CITY		568,378	187,400	4,582,060			82,950	3,333,080	1,068,800
TOWN							1,407	1,438,260	123,040
TOTAL		568,378	187,400	4,582,060			84,357	4,771,340	1,191,840
<u>OTTER TAIL</u>									
CITY		182,818	259,740	1,781,240		29,652	128,478	495,440	204,200
TOWN						983,508	1,200,696	1,162,524	
TOTAL		182,818	259,740	1,781,240		1,013,160	1,329,174	1,657,964	204,200
<u>PENNINGTON</u>									
CITY		47,056	197,230	178,200			3,822		
TOWN									
TOTAL		47,056	197,230	178,200			3,822		
<u>PINE</u>									
CITY		96,798	202,490	551,180		1,536	39,984	111,440	11,480
TOWN						20,304	140,553	17,320	2,600
TOTAL		96,798	202,490	551,180		21,840	180,537	128,760	14,080
<u>PIPESTONE</u>									
CITY		31,552	29,430	170,560			9,177	150,360	
TOWN								23,000	
TOTAL		31,552	29,430	170,560			9,177	173,360	
<u>POLK</u>									
CITY	2,968	56,270	91,000	1,062,960			19,635	34,320	137,880
TOWN									
TOTAL	2,968	56,270	91,000	1,062,960			19,635	34,320	137,880

TABLE 32 PART D

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL								
	GOVERNMENT HOUSING AND FIREPROOF STRUCTURES					COMMERCIAL SEASONAL		VACANT LAND CLASS 48	
	LAND 28%	LAND 34%	FHA BLS UNDER 10,000 POPULATION 10%	TITLE II MHFA & SEC 8 BLDGS 20%	TYPE I & II APTS - 5 OR MORE STORIES 25%	RECREATIONAL CLASS 3A 12%	RESIDENTIAL CLASS 3 21%	NON-COMMERCIAL 40%	COMMERCIAL 40%
<u>POPE</u>									
CITY		28,458	80,500	276,880		37,644	31,815	245,160	15,120
TOWN						19,800	127,512	142,320	320
TOTAL		28,458	80,500	276,880		57,444	159,327	387,480	15,440
<u>RAMSEY</u>									
CITY	10,836	5,689,798		21,047,180	6,866,625		86,793	15,037,280	14,476,920
TOWN								797,480	
TOTAL	10,836	5,689,798		21,047,180	6,866,625		86,793	15,834,760	14,476,920
<u>RED LAKE</u>									
CITY		10,812	114,740						
TOWN									
TOTAL		10,812	114,740						
<u>REDWOOD</u>									
CITY		79,254	286,130	860,680			7,434	86,480	57,280
TOWN								14,200	
TOTAL		79,254	286,130	860,680			7,434	100,680	57,280
<u>RENVILLE</u>									
CITY		140,386	312,640	82,640			47,250	233,880	
TOWN								29,480	
TOTAL		140,386	312,640	82,640			47,250	263,360	
<u>RICE</u>									
CITY		373,490	49,450	1,829,400			20,517	494,680	397,640
TOWN						66,048	56,049	664,200	3,520
TOTAL		373,490	49,450	1,829,400		66,048	76,566	1,158,880	401,160
<u>ROCK</u>									
CITY		33,796	98,680	428,360			5,649	117,160	108,520
TOWN								26,440	560
TOTAL		33,796	98,680	428,360			5,649	143,600	109,080
<u>ROSEAU</u>									
CITY		25,194	22,820	358,140			1,407	3,440	34,320
TOWN							66,864		
TOTAL		25,194	22,820	358,140			68,271	3,440	34,320
<u>ST LOUIS</u>									
CITY	3,528	675,340	414,873	8,195,052	1,526,825	3,864	131,496	7,761,636	1,729,520
TOWN		2,550	27,580			658,941	1,687,911	1,857,508	351,680
TOTAL	3,528	677,890	442,453	8,195,052	1,526,825	662,805	1,819,407	9,619,144	2,081,200
<u>SCOTT</u>									
CITY		242,658	217,850	1,718,360			14,112	7,298,080	
TOWN							123,942	1,709,600	
TOTAL		242,658	217,850	1,718,360			138,054	9,007,680	
<u>SHERBURNE</u>									
CITY		21,896	30,760	186,000		27,504	96,873	2,447,096	806,760
TOWN						1,512	485,961	3,353,840	253,480
TOTAL		21,896	30,760	186,000		29,016	582,834	5,800,936	1,060,240
<u>SIBLEY</u>									
CITY		54,060	70,190	199,180			7,434	375,560	42,000
TOWN							1,092	77,200	11,280
TOTAL		54,060	70,190	199,180			8,526	452,760	53,280
<u>STEARNS</u>									
CITY		629,816	715,690	1,837,500	254,850		85,092	4,341,520	3,391,080
TOWN						152,064	681,366	5,575,080	383,360
TOTAL		629,816	715,690	1,837,500	254,850	152,064	766,458	9,916,600	3,774,440
<u>STEELE</u>									
CITY		114,070	113,940	1,433,800			8,715		883,760
TOWN									82,040
TOTAL		114,070	113,940	1,433,800			8,715		965,800
<u>STEVENS</u>									
CITY		21,114	146,980	158,060			5,901	89,520	14,600
TOWN							13,986	48,600	2,400
TOTAL		21,114	146,980	158,060			19,887	138,120	17,000
<u>SWIFT</u>									
CITY		56,848	92,110	187,080			9,870	81,040	44,400
TOWN								19,640	18,320
TOTAL		56,848	92,110	187,080			9,870	100,680	62,720
<u>TODD</u>									
CITY		69,938	319,700	437,400		27,648	672	108,560	
TOWN						173,748	206,115	183,160	
TOTAL		69,938	319,700	437,400		201,396	206,787	291,720	
<u>TRAVERSE</u>									
CITY		4,284	84,770	111,580				6,680	440
TOWN						4,800	3,738	4,120	
TOTAL		4,284	84,770	111,580		4,800	3,738	10,800	440
<u>WABASHA</u>									
CITY		22,372	76,930	280,660			8,652	643,240	
TOWN							125,958	1,026,440	
TOTAL		22,372	76,930	280,660			134,610	1,669,680	
<u>WADENA</u>									
CITY		35,700	133,340	264,980		3,636	16,737	289,880	
TOWN								438,520	
TOTAL		35,700	133,340	264,980		3,636	16,737	728,400	

TABLE 32 PART D

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL								
	GOVERNMENT HOUSING AND FIREPROOF STRUCTURES					COMMERCIAL SEASONAL		VACANT LAND CLASS 48	
	LAND 28%	LAND 34%	FHA BLDGS UNDER 10,000 POPULATION 10%	TITLE II MHFA & SEC 8 BLDGS 20%	TYPE I & II APTS - 5 OR MORE STORIES 25%	RECREATIONAL CLASS 3A 12%	RESIDENTIAL CLASS 3 21%	NON-COMMERCIAL 40%	COMMERCIAL 40%
<u>WASECA</u>									
CITY		88,366	163,810	338,360			8,841	410,400	157,520
TOWN						5,340	6,405	494,520	13,960
TOTAL		88,366	163,810	338,360		5,340	15,246	904,920	171,480
<u>WASHINGTON</u>									
CITY		1,380,162	142,490	4,836,400			24,969	24,336,860	8,159,160
TOWN						31,704	167,874	8,402,960	1,118,240
TOTAL		1,380,162	142,490	4,836,400		31,704	192,843	32,739,820	9,277,400
<u>WATONWAN</u>									
CITY		63,240	354,890	185,800				139,480	8,440
TOWN								12,960	2,000
TOTAL		63,240	354,890	185,800				152,440	10,440
<u>WILKIN</u>									
CITY		33,490	53,110	158,800				32,160	69,760
TOWN								5,240	17,120
TOTAL		33,490	53,110	158,800				37,400	86,880
<u>WINONA</u>									
CITY		305,320	169,720	975,440			18,627	650,160	590,840
TOWN							29,400	607,200	26,640
TOTAL		305,320	169,720	975,440			48,027	1,257,360	617,480
<u>WRIGHT</u>									
CITY		354,484	1,283,020	1,121,980			22,890	809,200	517,680
TOWN						58,560	299,523	746,200	24,880
TOTAL		354,484	1,283,020	1,121,980		58,560	322,413	1,555,400	542,560
<u>YELLOW MEDICINE</u>									
CITY		40,528	240,350	219,280			18,627	112,040	114,240
TOWN								28,560	9,560
TOTAL		40,528	240,350	219,280			18,627	140,600	123,800
<u>STATEWIDE TOTAL</u>									
CITY	188,944	36,957,318	15,762,688	151,474,002	54,371,450	983,028	5,086,068	266,797,338	157,796,622
TOWN	---	2,550	27,580	---	---	8,570,784	15,983,441	50,255,214	3,650,165
TOTAL	188,944	36,959,868	15,790,268	151,474,002	54,371,450	9,553,812	21,069,509	317,052,552	161,446,787

TABLE 32 PART E

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL							
	COMMERCIAL LAND AND BUILDINGS		INDUSTRIAL LAND AND BUILDINGS		MINERAL 50%	PUBLIC UTILITY		RAILROAD OPERATING PROPERTY 28% & 43%
	1st \$60,000 MARKET VALUE 28%	OVER \$60,000 MARKET VALUE 43%	1st \$60,000 MARKET VALUE 28%	OVER \$60,000 MARKET VALUE 43%		LAND & BUILDINGS 28% & 43%	MACHINERY 33-1/3%	
AITKIN								
CITY	1,850,380	1,528,564	135,296	323,876		1,591		81,399
TOWN	828,716	303,150	54,404	88,623		297,927	240,433	712,613
TOTAL	2,679,096	1,831,714	189,700	412,499		299,518	240,433	794,012
ANOKA								
CITY	18,505,780	131,656,540	4,458,664	95,262,200		1,531,058	4,586,695	3,244,393
TOWN	569,856	774,344	18,676	32,551		78,905	269,299	77,271
TOTAL	19,075,644	132,430,884	4,477,340	95,294,751		1,609,963	4,855,994	3,321,664
BECKER								
CITY	3,692,388	10,209,619	221,648	2,055,830		86,086	126,398	270,255
TOWN	1,029,000	1,132,083	125,944	107,758		149,335	755,561	851,443
TOTAL	4,721,388	11,341,702	347,592	2,163,588		235,421	881,959	1,121,698
BELTRAMI								
CITY	4,376,960	10,228,668	239,260	865,117		368,497	246,463	421,317
TOWN	1,297,296	936,411	16,800	1,487,671		393,566	1,182,624	530,749
TOTAL	5,674,256	11,165,079	256,060	2,352,788		762,063	1,429,087	952,066
BENTON								
CITY	3,770,816	8,128,677	783,748	12,999,373		349,676	2,011,181	451,014
TOWN	1,117,620	2,383,920	48,104	71,337		301,430	1,406,452	263,676
TOTAL	4,888,436	10,512,597	831,852	13,070,710		651,106	3,417,633	714,690
BIG STONE								
CITY	1,065,008	491,692	55,692	269,337		44,363	177,166	90,601
TOWN	97,776	36,851	14,784	8,858		68,577	201,131	248,643
TOTAL	1,162,784	528,543	70,476	278,195		112,940	378,297	339,244
BLUE EARTH								
CITY	8,321,128	41,035,674	637,728	12,306,428		1,140,315	5,126,528	133,429
TOWN	1,612,688	4,721,615	211,232	2,324,967		1,422,852	1,990,564	158,068
TOTAL	9,933,816	45,757,289	848,960	14,631,395		2,563,167	7,117,092	291,497
BROWN								
CITY	5,060,110	9,692,351	761,684	7,438,355		2,822	6,500	66,847
TOWN	556,864	912,675	178,416	1,436,630		208,258	88,301	106,296
TOTAL	5,616,974	10,605,026	940,100	8,874,985		211,080	94,801	173,143
CARLTON								
CITY	3,232,600	4,394,127	134,400	18,125,059		1,924,853	1,268,399	663,705
TOWN	409,640	610,686	13,216	186,534		6,259,994	5,835,333	1,137,995
TOTAL	3,642,240	5,004,813	147,616	18,311,593		8,184,847	7,103,732	1,801,700
CARVER								
CITY	5,590,424	21,749,529	677,376	12,562,579		44,677	131,332	162,024
TOWN	556,304	1,218,921	16,800	1,970,432		470,273	2,662,007	216,161
TOTAL	6,146,728	22,968,450	694,176	14,533,011		514,950	2,793,339	378,185
CASS								
CITY	2,864,848	2,025,429	16,800	43,473		24,510	22,700	241,574
TOWN	1,227,856	573,663	8,988	3,182		1,338,040	918,625	1,232,767
TOTAL	4,092,704	2,599,092	25,788	46,655		1,362,550	941,325	1,474,341
CHIPPEWA								
CITY	2,943,780	4,085,860	146,160	708,855		1,111,094	2,544,574	130,118
TOWN	439,964	549,196	67,200	905,623		39,970	103,166	403,512
TOTAL	3,383,744	4,635,056	213,360	1,614,478		1,151,064	2,647,740	533,630
CHISAGO								
CITY	3,984,064	5,216,201	413,840	3,059,278		446,082	935,157	276,103
TOWN	593,628	666,457	35,588	36,808		340,362	3,019,303	170,095
TOTAL	4,577,692	5,882,658	449,428	3,096,086		986,444	3,954,460	446,198
CLAY								
CITY	6,429,668	15,577,033	269,560	7,592,179		10,492	43,433	864,429
TOWN	578,004	1,006,974	103,572	2,619,259		66,654	225,900	1,386,105
TOTAL	7,007,672	16,584,007	373,132	10,211,438		77,146	269,333	2,250,534
CLEARWATER								
CITY	1,102,276	403,469				50,813	27,667	121,088
TOWN	130,284	33,067				1,668,103	3,592,398	273,351
TOTAL	1,232,560	436,536				1,718,916	3,620,065	394,439
COOK								
CITY	1,053,724	838,113				56,919	52,066	
TOWN	501,830	1,022,239				56,919	52,066	
TOTAL	1,555,554	1,860,352						
COTTONWOOD								
CITY	2,677,108	2,736,090	296,688	2,591,352		1,118	300	34,443
TOWN	590,044	801,606	108,808	577,490		127,544	238,498	72,154
TOTAL	3,267,152	3,537,696	405,496	3,168,842		128,662	238,798	106,597
CROW WING								
CITY	8,568,728	22,163,447	198,268	2,754,021	48,866	361,286	501,167	1,155,668
TOWN	1,869,672	2,375,450	50,400	138,373	504,560	336,761	1,948,333	509,636
TOTAL	10,438,400	24,538,897	248,668	2,892,394	553,426	696,047	2,449,500	1,665,304
DAKOTA								
CITY	16,963,072	219,420,185	5,075,840	120,265,195		12,301,653	33,786,921	767,615
TOWN	1,121,036	1,649,437	205,576	655,836		69,670	392,403	206,271
TOTAL	18,084,108	221,069,622	5,281,416	120,921,031		12,371,323	34,179,324	973,886
DODGE								
CITY	1,979,432	1,252,633	286,888	2,195,451		5,741	107,432	35,604
TOWN	236,824	205,368	50,400	140,524		23,710	100,233	61,189
TOTAL	2,216,256	1,458,001	337,288	2,335,975		29,451	207,665	96,793

TABLE 32 PART E
 1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
 BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL							
	COMMERCIAL LAND AND BUILDINGS		INDUSTRIAL LAND AND BUILDINGS		MINERAL 50%	PUBLIC UTILITY		RAILROAD OPERATING PROPERTY 28% & 43%
	1st \$60,000 MARKET VALUE 28%	OVER \$60,000 MARKET VALUE 43%	1st \$60,000 MARKET VALUE 28%	OVER \$60,000 MARKET VALUE 43%		LAND & BUILDINGS 28% & 43%	MACHINERY 33-1/3%	
DOUGLAS								
CITY	5,030,184	12,644,558	201,600	2,328,407		604,236	545,628	328,348
TOWN	1,221,472	3,765,553	16,800	118,852		259,621	195,364	620,963
TOTAL	6,251,658	16,412,111	218,400	2,447,259		863,857	940,992	949,311
FARIBAULT								
CITY	3,347,689	3,264,310	469,028	5,052,672		95,730	124,466	110,682
TOWN	229,207	558,024	100,184	552,398		113,189	482,369	260,150
TOTAL	3,576,896	3,823,134	569,212	5,605,070		208,919	606,835	370,832
FILLMORE								
CITY	4,438,140	4,954,503	149,772	545,971		30,802	175,098	
TOWN	632,268	870,836	29,680	18,748		177,676	485,629	
TOTAL	5,070,408	5,825,339	179,452	564,719		208,478	660,727	
FREEBORN								
CITY	5,060,608	12,463,163	695,828	11,739,817		388,178	722,992	121,750
TOWN	700,420	1,338,117	67,256	276,232		499,864	1,320,975	333,538
TOTAL	5,761,028	13,801,280	763,084	12,016,049		888,042	2,043,967	455,288
GOODHUE								
CITY	7,293,384	20,852,722	835,072	16,449,600		27,054,843	96,018,941	224,245
TOWN	1,267,672	3,427,745	97,048	594,518		92,880	200,166	113,133
TOTAL	8,561,056	24,280,467	932,120	17,244,118		27,147,723	96,219,107	337,378
GRANT								
CITY	1,556,688	1,467,031				3,698	18,267	196,381
TOWN	104,188	62,135				81,355	228,666	416,971
TOTAL	1,660,876	1,529,166				85,053	246,933	613,352
HENNEPIN								
CITY	93,359,795	2,272,448,428	32,710,244	822,499,528		19,478,391	29,328,242	11,262,646
TOWN	292,264	675,745	198,128	602,215		2,150	23,800	27,090
TOTAL	93,652,059	2,273,124,173	32,908,372	823,101,743		19,480,541	29,352,042	11,289,736
HOUSTON								
CITY	2,336,768	1,269,446	58,940	271,416		13,065	103,732	22,188
TOWN	319,816	221,579	20,804			31,046	139,267	149,627
TOTAL	2,656,584	1,491,025	79,744	271,416		44,111	242,999	171,815
HUBBARD								
CITY	2,477,468	3,043,670	143,472	164,518		10,836	26,433	14,534
TOWN	982,520	3,846,694	16,800	2,083,608		339,483	1,508,952	291,153
TOTAL	3,459,988	6,890,364	160,272	2,248,126		350,319	1,535,385	305,687
ISANTI								
CITY	2,552,088	5,248,838	100,800	1,291,634		295,999	80,133	99,201
TOWN	668,612	571,341	33,600	409,704		139,363	1,099,656	208,722
TOTAL	3,220,700	5,820,179	134,400	1,701,338		435,362	1,179,789	307,923
ITASCA								
CITY	5,100,079	11,212,508	140,308	12,384,400	355,537	339,184	347,730	500,563
TOWN	1,614,032	1,249,537	96,572	10,834,495	536,673	18,735,975	77,601,125	1,082,611
TOTAL	6,714,111	12,462,045	236,880	23,218,895	892,210	19,075,159	77,948,855	1,583,174
JACKSON								
CITY	1,941,156	2,633,363				12,867	167	37,367
TOWN	326,284	447,544	117,600	1,724,128		475,975	1,260,824	107,921
TOTAL	2,267,440	3,080,907	117,600	1,724,128		488,842	1,260,991	145,288
KANABEC								
CITY	1,618,372	1,950,351	117,600	2,092,638		7,138	51,899	76,798
TOWN	442,904	340,517	31,332	39,517		13,846	23,433	137,802
TOTAL	2,061,276	2,290,868	148,932	2,132,155		20,984	75,332	214,600
KANDIYOHI								
CITY	5,842,816	21,536,292	580,664	4,219,762		348,695	72,066	548,366
TOWN	1,349,292	2,942,705	96,152	378,873		290,437	500,561	766,835
TOTAL	7,192,108	24,478,997	676,816	4,598,635		639,132	572,627	1,315,201
KITTSON								
CITY	1,008,588	673,509	16,800	9,675		77,699	227,664	142,373
TOWN	125,636	121,002				769,330	4,088,828	886,058
TOTAL	1,134,224	794,511	16,800	9,675		847,029	4,316,492	1,028,431
KOOCHICHING								
CITY	1,763,762	2,044,607	16,800	8,116,121		131,481	223,995	538,691
TOWN	196,980	19,049	50,344	394,826		105,380	925,156	1,188,907
TOTAL	1,960,742	2,063,656	67,144	8,510,947		236,861	1,149,151	1,727,598
LAC QUI PARLE								
CITY	1,746,122	1,801,313	152,253	3,619,568		19,952	76,833	30,831
TOWN	349,188	291,755	23,800	1,129,825		100,491	153,121	155,918
TOTAL	2,095,310	2,093,068	176,053	4,749,393		120,443	229,954	186,749
LAKE								
CITY	1,213,184	1,663,455	21,140	124,313		64,360	89,567	136,525
TOWN	198,268	169,635	162,084	1,159,624		462,809	431,995	943,678
TOTAL	1,411,452	1,833,090	183,204	1,283,937		527,169	521,562	1,080,203
LAKE/WOODS								
CITY	532,504	296,829	16,800	142,717		6,837	26,700	58,467
TOWN	70,112	28,896	34,580	198,187		31,218	126,600	198,273
TOTAL	602,616	325,725	51,380	340,904		38,055	153,300	256,740
LESUEUR								
CITY	2,804,256	2,466,480	300,664	4,540,972		124,666	851,702	53,019
TOWN	543,760	332,046	135,940	3,254,498		62,336	169,102	67,338
TOTAL	3,348,016	2,798,526	436,604	7,795,470		187,002	1,020,804	120,357

TABLE 32 PART E

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL							
	COMMERCIAL LAND AND BUILDINGS		INDUSTRIAL LAND AND BUILDINGS		MINERAL 50%	PUBLIC UTILITY		RAILROAD OPERATING PROPERTY 28% & 43%
	1st \$60,000 MARKET VALUE 28%	OVER \$60,000 MARKET VALUE 43%	1st \$60,000 MARKET VALUE 28%	OVER \$60,000 MARKET VALUE 43%		LAND & BUILDINGS 28% & 43%	MACHINERY 33-1/3%	
LINCOLN								
CITY	1,403,892	460,659	104,356	428,667		129,675	32,566	15,523
TOWN	141,680	64,199		16,985		436,222	231,334	49,192
TOTAL	1,545,572	524,858	104,356	445,652		565,897	263,900	64,715
LYON								
CITY	4,167,100	12,556,989	865,480	12,153,477		70,477	241,565	202,186
TOWN	370,496	529,975	16,800	160,433		520,704	637,562	461,777
TOTAL	4,537,596	13,086,964	882,280	12,313,910		591,181	879,127	663,963
MCLEOD								
CITY	5,590,172	11,720,295	501,928	9,362,218		101,682	15,866	144,609
TOWN	840,588	755,381	71,120	583,338		119,626	136,898	197,843
TOTAL	6,430,760	12,475,676	573,048	9,945,556		221,308	152,764	342,452
MAHONEN								
CITY	497,504	223,041				12,900	21,634	37,281
TOWN	208,040	58,265				16,211	103,451	206,013
TOTAL	705,544	281,306				29,111	125,085	243,294
MARSHALL								
CITY	1,857,632	1,387,352				7,912	25,334	150,328
TOWN	235,467	153,467				439,692	2,042,446	861,978
TOTAL	2,093,504	1,540,819				447,604	2,067,780	1,012,306
MARTIN								
CITY	4,863,580	9,245,731	527,548	4,245,304		61,189	93,666	127,353
TOWN	249,816	368,424	75,964	709,629		1,699,208	6,311,304	146,445
TOTAL	5,093,396	9,614,155	603,512	4,954,933		1,760,397	6,404,970	273,798
NEEKER								
CITY	3,457,328	4,088,010	320,628	2,567,487		6,450	68,901	174,365
TOWN	673,904	740,589	7,700			121,733	351,700	337,378
TOTAL	4,131,232	4,828,599	328,328	2,567,487		128,183	420,601	511,743
HILLE LACS								
CITY	2,958,760	4,273,555	329,700	1,914,016		64,672	162,198	44,376
TOWN	688,436	659,405	23,408	52,288		80,203	549,961	87,247
TOTAL	3,647,196	4,932,960	353,108	1,966,304		144,875	712,159	131,623
MORRISON								
CITY	3,817,608	5,136,135				588,412	426,459	351,826
TOWN	1,189,412	946,688				1,795,382	909,326	890,246
TOTAL	5,007,020	6,082,823				2,383,794	1,335,785	1,242,072
MONER								
CITY	5,776,596	15,432,098	100,800	17,384,642		224,589	545,728	153,712
TOWN	876,680	1,777,491	33,600	100,491		159,386	1,090,489	152,590
TOTAL	6,653,276	17,209,589	134,400	17,485,133		383,975	1,636,217	306,302
MURRAY								
CITY	1,665,356	1,387,696	118,608	988,140		8,600	32,766	
TOWN	298,116	295,840	50,400	172,000		70,606	188,365	
TOTAL	1,963,472	1,683,536	169,008	1,160,140		79,206	221,131	
NICOLLET								
CITY	3,583,664	5,514,406	470,400	6,441,959		38,055	80,799	
TOWN	173,656	9,116	117,600	288,917		61,758	124,767	
TOTAL	3,757,320	5,523,522	588,000	6,730,876		99,813	205,566	
NOBLES								
CITY	4,470,564	10,013,582	422,016	4,243,498		34,817	36,600	41,697
TOWN	236,376	390,698	76,272	630,380		73,517	161,032	89,354
TOTAL	4,706,940	10,404,280	498,288	4,873,878		108,334	197,632	131,051
NORMAN								
CITY	1,131,508	693,547	16,800	1,032		56,962		84,538
TOWN	219,268	349,633				100,363	710,693	414,477
TOTAL	1,350,776	1,043,180	16,800	1,032		157,325	710,693	499,015
OLMSTED								
CITY	11,518,948	122,676,291	1,003,632	27,642,249		146,418	259,234	83,490
TOWN	1,795,416	3,710,255	123,508	1,780,501		1,469,475	1,890,135	46,660
TOTAL	13,314,364	126,386,546	1,127,140	29,422,750		1,615,893	2,149,369	130,150
OTTER TAIL								
CITY	6,221,298	13,392,980	349,104	3,249,252		3,592,839	6,571,170	329,165
TOWN	1,484,812	978,594	11,452	4,257		716,165	1,588,005	1,231,219
TOTAL	7,706,110	14,371,574	360,556	3,253,509		4,309,004	8,159,175	1,560,384
PENNINGTON								
CITY	2,647,428	5,792,573	112,616	1,091,383				143,018
TOWN	568,680	235,640				21,169	178,099	244,498
TOTAL	3,216,108	6,028,213	112,616	1,091,383		21,169	178,099	387,516
PINE								
CITY	2,984,520	4,527,298	158,872	365,672		72,465	324,763	197,633
TOWN	512,092	449,651	24,444	20,812		164,180	1,234,354	642,469
TOTAL	3,496,612	4,976,949	183,316	386,484		236,645	1,559,117	840,102
PIPESTONE								
CITY	2,286,732	1,423,515	177,660	723,045		125,246	192,964	148,092
TOWN	134,008	139,922	16,800	426,990		64,113	199,798	364,726
TOTAL	2,420,740	1,563,437	194,460	1,150,035		189,359	392,762	512,818
POLK								
CITY	4,931,336	9,040,844	206,668	3,572,735		115,928	288,766	586,133
TOWN	437,696	1,036,752	65,184	1,935,731		364,055	2,080,050	2,077,201
TOTAL	5,369,032	10,077,596	271,852	5,508,466		479,983	2,368,816	2,663,334

TABLE 32 PART E

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL								RAILROAD OPERATING PROPERTY 28% & 43%
	COMMERCIAL LAND AND BUILDINGS		INDUSTRIAL LAND AND BUILDINGS		MINERAL 50%	PUBLIC UTILITY			
	1st \$60,000 MARKET VALUE 28%	OVER \$60,000 MARKET VALUE 43%	1st \$60,000 MARKET VALUE 28%	OVER \$60,000 MARKET VALUE 43%		LAND & BUILDINGS 28% & 43%	MACHINERY 33-1/3%		
POPE									
CITY	1,857,422	1,394,404	102,928	445,093		16,727	143,733	152,650	
TOWN	222,628	1,405,928	27,356	379,733		34,486	197,065	414,950	
TOTAL	2,080,050	2,800,332	130,284	824,826		51,213	340,798	567,600	
RAMSEY									
CITY	43,742,834	793,310,950	4,679,528	291,886,752		10,968,947	20,588,160	7,934,162	
TOWN	275,436	2,131,037	33,600	326,261		56,717	348,832	167,743	
TOTAL	44,018,270	795,441,987	4,713,128	292,212,993		11,025,664	20,936,992	8,101,905	
RED LAKE									
CITY	747,256	581,102	28,560	102,684		21,672	42,466	64,242	
TOWN	116,536	69,402				110,295	499,668	263,848	
TOTAL	863,792	650,504	28,560	102,684		131,967	542,134	328,090	
REDWOOD									
CITY	3,362,492	4,809,765	497,140	3,397,301		161,856	172,366	23,951	
TOWN	471,576	504,519	53,676	540,424		124,958	184,066	60,974	
TOTAL	3,834,068	5,314,284	550,816	3,937,725		286,814	356,432	84,925	
RENVILLE									
CITY	3,263,652	2,799,945	439,712	2,714,891		109,293	130,599	95,890	
TOWN	421,652	565,020	108,304	5,568,285		223,352	1,106,523	211,783	
TOTAL	3,685,304	3,364,965	548,016	8,283,176		332,645	1,237,122	307,673	
RICE									
CITY	6,580,196	18,213,811	501,704	6,427,812		85,828	426,629	188,289	
TOWN	516,320	439,976				248,779	1,600,485	117,175	
TOTAL	7,096,516	18,653,787	501,704	6,427,812		334,607	2,027,114	305,464	
ROCK									
CITY	1,948,548	2,979,427	227,416	878,490		11,194	35,100	111,628	
TOWN	201,880	696,084	17,080	529,588		42,607	334,866	250,690	
TOTAL	2,150,428	3,675,511	244,496	1,408,078		53,801	369,966	362,318	
ROSEAU									
CITY	1,980,216	3,039,874	71,848	2,938,577		102,284	65,166	134,547	
TOWN	184,940	374,143	16,800	201,971		169,322	830,626	499,230	
TOTAL	2,165,156	3,414,017	88,648	3,140,548		271,606	895,792	633,777	
ST LOUIS									
CITY	23,039,772	73,617,617	2,601,176	25,247,912	3,965,205	7,868,785	21,000,101	5,232,225	
TOWN	1,812,025	2,971,902	445,279	6,756,843	15,618,417	2,664,779	6,580,076	7,681,735	
TOTAL	24,851,797	76,589,519	3,046,455	32,004,755	19,583,622	10,533,564	27,580,177	12,913,960	
SCOTT									
CITY	6,561,380	34,519,626	1,019,144	36,478,921		606,707	5,573,645	115,283	
TOWN	1,133,804	2,021,645	240,940	1,129,739		124,437	491,829	113,993	
TOTAL	7,695,184	36,541,271	1,260,084	37,608,660		731,144	6,065,474	229,276	
SHERBURNE									
CITY	3,245,144	7,067,325	386,456	3,270,150		29,677,304	66,553,601	516,774	
TOWN	1,213,464	1,265,318	56,000	1,114,904		828,481	128,366	613,954	
TOTAL	4,458,608	8,332,643	442,456	4,385,054		30,505,785	66,681,967	1,130,728	
SIBLEY									
CITY	1,882,328	1,081,149	271,488	1,231,606		9,675	89,765	2,580	
TOWN	396,788	472,355	91,364	437,267		22,410	197,433	197,433	
TOTAL	2,279,116	1,553,504	362,852	1,668,873		32,085	287,198	2,580	
STEARNS									
CITY	15,743,084	64,007,650	1,143,184	23,551,831		480,297	1,496,915	1,259,930	
TOWN	3,885,000	5,947,201	237,748	1,743,521		341,937	1,172,456	1,241,999	
TOTAL	19,628,084	69,954,851	1,380,932	25,295,352		822,234	2,669,371	2,501,929	
STEELE									
CITY	4,509,400	12,101,662	424,396	9,633,634		440,277	511,000	117,003	
TOWN	747,446	1,079,214	177,436	1,426,482		314,760	747,935	223,299	
TOTAL	5,256,846	13,180,876	601,832	11,060,116		755,037	1,258,935	340,302	
STEVENS									
CITY	2,161,208	3,609,420	45,528	256,237		27,692	92,667	198,918	
TOWN	287,168	493,683				95,355	127,265	490,114	
TOTAL	2,448,376	4,103,103	45,528	256,237		123,047	219,932	689,032	
SWIFT									
CITY	2,013,844	1,209,074	117,908	382,141		43,258	55,899	259,419	
TOWN	287,616	257,398	33,600	532,254		734,973	1,252,723	497,940	
TOTAL	2,301,460	1,466,472	151,508	914,395		778,231	1,308,622	757,359	
TODD									
CITY	2,288,020	1,501,904	255,332	1,849,516		34,830	84,966	158,799	
TOWN	625,128	206,873	19,880	86,602		121,301	693,595	796,532	
TOTAL	2,913,148	1,708,777	275,212	1,936,118		156,131	778,561	955,331	
TRAVERSE									
CITY	800,086	267,831	28,756	215,559		93,899	22,801	39,689	
TOWN	125,440	47,343				135,781	381,667	89,169	
TOTAL	925,526	315,174	28,756	215,559		229,680	404,468	128,858	
WABASHA									
CITY	3,610,544	6,403,001	67,200	2,439,347		25,531	231,632		
TOWN	412,636	380,937				122,270	395,363		
TOTAL	4,023,180	6,783,938	67,200	2,439,347		147,801	626,995		
WADENA									
CITY	2,248,064	3,521,184	121,716	376,594		24,252	240,798	198,187	
TOWN	158,620	89,655	1,820			270,231	696,827	244,584	
TOTAL	2,406,684	3,610,839	123,536	376,594		294,483	937,625	442,771	

TABLE 32 PART E
1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL							
	COMMERCIAL LAND AND BUILDINGS		INDUSTRIAL LAND AND BUILDINGS		MINERAL 50%	PUBLIC UTILITY		RAILROAD OPERATING PROPERTY 28% & 43%
	1st \$60,000 MARKET VALUE 28%	OVER \$60,000 MARKET VALUE 43%	1st \$60,000 MARKET VALUE 28%	OVER \$60,000 MARKET VALUE 43%		LAND & BUILDINGS 28% & 43%	MACHINERY 33-1/3%	
WASECA								
CITY	3,221,848	4,594,808	231,000	5,526,532		182,357	373,296	38,644
TOWN	291,200	877,415	59,136	457,778		152,515	325,697	71,595
TOTAL	3,513,048	5,472,223	290,136	5,984,310		334,872	698,993	110,239
WASHINGTON								
CITY	12,471,480	79,881,659	319,200	21,435,586		8,035,210	26,727,641	718,690
TOWN	1,359,876	2,783,261	16,800	95,718		79,714	105,199	376,502
TOTAL	13,831,356	82,664,920	336,000	21,531,304		8,114,924	26,832,840	1,095,192
WATONWAN								
CITY	2,313,836	2,111,257	215,908	2,761,245		3,655	12,233	48,031
TOWN	170,520	446,254	50,400	740,331		102,797	192,499	104,705
TOTAL	2,484,356	2,557,511	266,308	3,501,576		106,452	204,732	152,736
WILKIN								
CITY	990,892	987,005	21,452	6,837		6,744	13,800	308,568
TOWN	127,512	389,537				54,515	58,433	849,293
TOTAL	1,118,404	1,376,542	21,452	6,837		61,259	72,233	1,157,861
WINONA								
CITY	7,989,800	21,395,080	1,274,476	15,120,262		710,724	409,929	251,609
TOWN	574,616	672,778	153,328	176,515		158,033	315,865	141,642
TOTAL	8,564,416	22,067,858	1,427,804	15,296,777		868,757	725,794	393,251
WRIGHT								
CITY	8,576,904	18,540,826	584,360	3,659,988		22,286,599	60,545,029	322,543
TOWN	1,543,528	2,083,952	187,460	652,697		4,499,047	14,014,827	564,762
TOTAL	10,120,432	20,624,778	771,820	4,312,685		26,785,646	74,559,856	887,305
YELLOW MEDICINE								
CITY	2,133,684	1,704,993	195,524	1,713,593		87,750	64,333	78,561
TOWN	269,724	293,217	69,132	542,875		79,034	205,167	192,154
TOTAL	2,403,408	1,998,210	264,656	2,256,468		166,784	269,500	270,715
STATEWIDE TOTAL								
CITY	500,151,415	4,301,010,223	73,197,181	1,757,535,554	4,369,608	156,698,019	395,887,517	45,300,738
TOWN	56,167,920	85,809,400	5,468,983	66,885,224	16,659,650	56,907,928	170,293,341	41,356,561
TOTAL	556,319,335	4,386,819,623	78,666,164	1,824,420,778	21,029,258	213,605,947	566,180,858	86,657,299

TABLE 32 PART F

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AGRICULTURAL PROPERTY	TOTAL REAL PROPERTY	TOTAL CLASS 3F		TOTAL CLASS 3G		CLASS 3			STRUCTURES ON LEASED PUBLIC LANDS 20% & 43%
			HMSTD. STRUCT. ON EXEMPT LAND	OWNED HMSTD. ON LEASED LAND	STRUCTURES TOOLS AND ON LEASED MACHINERY PUBLIC LAND 33-1/3% 21%	AGRICULTURAL REAL ESTATE LEASED 18%	TOTAL CLASS 3			
AITKIN										
CITY	10,244,434	12,140,510								
TOWN	24,031,979	84,284,838			564,767	33,453	36,072	634,292		1,400
TOTAL	34,276,413	96,425,348			564,767	33,453	36,072	634,292		19,124
ANOKA										
CITY	1,036,108,503	1,049,909,041			621,522			621,522		
TOWN	45,033,181	54,604,115			4,620			4,620		
TOTAL	1,081,141,684	1,104,513,156			626,142			626,142		
BECKER										
CITY	39,052,486	40,014,230			24,666	1,092	216	25,974		8,874
TOWN	37,079,306	113,277,692	6,138		19,232	32,508	23,706	75,446		2,881
TOTAL	76,131,792	153,291,922	6,138		43,898	33,600	23,922	101,420		11,755
BELTRAMI										
CITY	39,776,153	40,257,053	414		17,966			17,966		36,027
TOWN	40,467,203	69,708,899	14,058		641,527	181,671	17,496	840,694		
TOTAL	80,243,356	109,965,952	14,472		659,493	181,671	17,496	858,660		36,027
BENTON										
CITY	70,823,255	71,228,745								
TOWN	21,714,754	52,602,679			630,227			630,227		
TOTAL	92,538,009	123,831,424			630,227			630,227		
BIG STONE										
CITY	9,720,811	9,917,643								
TOWN	1,659,249	37,934,288			10,366			10,366		
TOTAL	11,380,060	47,851,931			10,366			10,366		
BLUE EARTH										
CITY	164,614,443	165,251,261			369,467			369,467		
TOWN	36,019,246	163,153,906			92,863			92,863		
TOTAL	200,633,689	328,405,167			462,330			462,330		
BROWN										
CITY	74,070,686	74,746,827			19,233			19,233		
TOWN	7,159,030	112,058,718			48,098	4,700		52,798		
TOTAL	81,229,716	186,805,545			67,331	4,700		72,031		
CARLTON										
CITY	61,320,008	62,098,900			30,733			30,733		14,600
TOWN	34,051,017	52,607,047			1,143,057	10,572		1,153,629		
TOTAL	95,371,025	114,705,947			1,173,790	10,572		1,184,362		14,600
CARVER										
CITY	169,122,620	176,600,728								24,252
TOWN	25,810,006	79,247,441			73,232			73,232		1,032
TOTAL	194,932,626	255,848,169			73,232			73,232		25,284
CASS										
CITY	23,294,276	37,329,630	2,016			294		294		
TOWN	42,221,351	113,249,593	108,121		4,905,986	1,105,251	378	6,011,615		6,160
TOTAL	65,515,627	150,579,231	110,137		4,905,986	1,105,545	378	6,011,909		6,160
CHIPPewa										
CITY	30,684,053	31,125,306								
TOWN	5,456,373	80,693,847			53,399			53,399		5,418
TOTAL	36,140,426	111,819,153			53,399			53,399		5,418
CHISAGO										
CITY	53,440,145	58,056,644			11,834	2,268		14,102		4,343
TOWN	36,230,671	66,106,011			3,333			3,333		34,357
TOTAL	89,670,816	124,162,655			15,167	2,268		17,435		38,700
CLAY										
CITY	118,571,397	119,417,904	270							
TOWN	18,042,372	107,953,425	1,584							431,568
TOTAL	136,613,769	227,371,329	1,854				8,895	8,895		431,568
CLEARWATER										
CITY	5,281,567	5,364,618								
TOWN	10,013,622	27,495,742	15,805		75,699	27,048	3,366	106,113		
TOTAL	15,295,189	32,860,360	15,805		75,699	27,048	3,366	106,113		
COOK										
CITY	5,519,251	6,005,288			9,633			9,633		2,838
TOWN	11,899,046	34,151,285			573,427	1,386		574,813		
TOTAL	17,418,297	40,156,573			583,060	1,386		584,446		2,838
COTTONWOOD										
CITY	28,380,129	28,687,007			2,633			2,633		
TOWN	5,714,086	114,491,706			19,265			19,265		
TOTAL	34,094,215	143,178,713			21,898			21,898		
CROW WING										
CITY	104,494,039	144,390,417	24,270		5,067	84,630		89,697		15,007
TOWN	63,618,423	136,283,934	14,655		11,200	184,212		195,412		387
TOTAL	168,112,462	280,674,351	38,925		16,267	268,842		285,109		15,394
DAKOTA										
CITY	1,396,587,970	1,418,523,734			473,263		28,278	501,541		147,404
TOWN	38,328,406	82,689,596			10,565			10,565		
TOTAL	1,434,916,376	1,501,213,330			483,828		28,278	512,106		147,404
DODGE										
CITY	25,537,584	26,254,558						24,462		
TOWN	6,919,505	79,973,496			4,066			17,172		
TOTAL	32,457,089	106,228,054			4,066			41,634		

TABLE 32 PART F

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AGRICULTURAL PROPERTY	TOTAL REAL PROPERTY	TOTAL CLASS 3F		TOTAL CLASS 3G		CLASS 3			STRUCTURES ON LEASED PUBLIC LANDS 28% & 43%
			HMSTD. STRUCT. ON EXEMPT LAND	OWNED ON LEASED LAND	HMSTD. ON LEASED LAND	TOOLS AND MACHINERY 33-1/3%	STRUCTURES ON LEASED PUBLIC LAND 21%	AGRICULTURAL REAL ESTATE LEASED 18%	TOTAL CLASS 3	
DOUGLAS										
CITY	52,319,764	53,220,882								413,037
TOWN	49,800,540	112,910,949	3,960		162,265		6,321		168,586	
TOTAL	102,120,304	166,131,831	3,960		162,265		6,321		168,586	413,037
FARIBAULT										
CITY	38,396,427	39,419,453			48,567				48,567	3,935
TOWN	4,811,567	136,815,978			13,165		14,571		27,736	2,603
TOTAL	43,207,994	176,235,431			61,732		14,571		76,303	6,538
FILLMORE										
CITY	36,335,219	39,639,066			17,167		8,295		25,462	3,784
TOWN	5,257,447	92,017,788			31,568		10,101	270	41,939	34,099
TOTAL	41,592,666	131,656,854			48,735		18,396	270	67,401	37,883
FREEBORN										
CITY	88,443,989	89,070,377			38,366				38,366	7,052
TOWN	19,154,875	145,406,650			125,165				125,165	20,898
TOTAL	107,598,864	234,477,027			163,531				163,531	27,950
GOODHUE										
CITY	248,284,958	251,161,115			71,933		2,772	4,590	79,295	63,528
TOWN	30,990,939	130,417,284			51,865			2,988	54,853	
TOTAL	279,275,897	381,578,399			123,798		2,772	7,578	134,148	63,528
GRANT										
CITY	10,003,734	10,680,616				200		3,060	3,260	
TOWN	2,528,804	54,864,756	6,210		5,966		336	4,968	11,270	
TOTAL	12,532,538	65,545,372	6,210		6,166		336	8,028	14,530	
HENNEPIN										
CITY	8,874,520,054	8,921,635,642			1,970,499				1,970,499	3,372,662
TOWN	7,568,405	10,761,503								
TOTAL	8,882,088,459	8,932,397,145			1,970,499				1,970,499	3,372,662
HOUSTON										
CITY	29,824,689	30,455,767			39,166				39,166	16,168
TOWN	8,239,312	46,871,784			13,199				13,199	3,409
TOTAL	38,064,001	77,327,551			52,365				52,365	19,577
HUBBARD										
CITY	14,797,226	15,234,561			13,166				13,166	774
TOWN	39,930,917	75,610,808	7,308		909,091		166,866	2,070	1,078,027	5,117
TOTAL	54,728,143	90,845,369	7,308		922,257		166,866	2,070	1,091,193	5,891
ISANTI										
CITY	25,664,127	25,803,527			3,433				3,433	
TOWN	30,875,755	66,209,636			15,366				15,366	
TOTAL	56,539,882	92,013,163			18,799				18,799	
ITASCA										
CITY	64,194,568	64,411,401	666		36,332				36,332	16,340
TOWN	178,138,388	228,334,398	76,988		2,291,278		506,898		2,798,176	794
TOTAL	242,332,956	292,745,799	77,174		2,287,610		506,898		2,794,508	17,134
JACKSON										
CITY	21,159,765	21,529,715								
TOWN	7,863,924	127,646,894			46,099		840		46,939	
TOTAL	28,223,689	149,176,609			46,099		840		46,939	
KANABEC										
CITY	13,804,495	14,074,033			9,167		12,572		21,739	5,203
TOWN	11,232,191	36,595,184								
TOTAL	25,036,686	50,669,217			9,167		12,572		21,739	5,203
KANDIYOHI										
CITY	97,349,582	98,806,815			4,767		3,780		8,547	47,206
TOWN	35,626,465	140,941,488	21,970		5,266		23,551		28,817	
TOTAL	132,976,047	239,748,303	21,970		10,033		27,331		37,364	47,206
KITTSON										
CITY	7,973,147	8,341,588						35,802	35,802	2,754
TOWN	6,664,448	57,055,613			49,400			612	50,012	
TOTAL	14,637,595	65,397,201			49,400			36,414	85,814	2,754
KOOCHICHING										
CITY	26,941,894	27,837,223			34,733				34,733	
TOWN	10,263,552	18,107,485	2,970		521,861		83,475		605,336	66,478
TOTAL	37,205,446	45,944,708	2,970		556,594		83,475		640,069	66,478
LAC QUI PARLE										
CITY	17,480,659	17,641,611								
TOWN	3,860,089	71,729,454								
TOTAL	21,340,748	89,371,065								
LAKE										
CITY	14,405,390	14,680,217	540		121,234				121,234	172
TOWN	15,372,108	25,033,613	2,844		36,800		104,622		141,422	
TOTAL	29,777,498	39,713,830	3,384		158,034		104,622		262,656	172
LAKE/WOODS										
CITY	3,251,444	3,381,249	306							14,223
TOWN	4,704,879	17,130,938	6,732		10,733		1,848	22,266	34,847	
TOTAL	7,956,323	20,512,187	7,038		10,733		1,848	22,266	34,847	14,223
LESUEUR										
CITY	41,839,228	42,758,567			6,567				6,567	9,212
TOWN	16,396,344	78,466,844			13,165				13,165	
TOTAL	58,235,572	121,225,411			19,732				19,732	9,212

TABLE 32 PART F

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AGRICULTURAL PROPERTY	TOTAL REAL PROPERTY	TOTAL CLASS 3F TOTAL CLASS 3G		CLASS 3			STRUCTURES ON LEASED PUBLIC LANDS 28% & 43%
			HMSTD. STRUCT. ON EXEMPT LAND	HMSTD. OWNED ON LEASED LAND	TOOLS AND MACHINERY 33-1/3%	STRUCTURES ON LEASED PUBLIC LAND 21%	AGRICULTURAL REAL ESTATE LEASED 18%	
LINCOLN								
CITY	10,052,672	10,350,498						
TOWN	1,968,811	42,639,364			3,833			3,833
TOTAL	12,021,483	52,989,862			3,833			3,833
LYON								
CITY	75,531,849	76,134,015					2,070	2,070
TOWN	7,672,187	84,239,576			103,965	14,700	81,090	199,755
TOTAL	83,204,036	160,373,591			103,965	14,700	83,160	201,825
MCLEOD								
CITY	84,032,775	84,340,941			81,532			81,532
TOWN	14,955,174	88,557,831			13,165		2,214	15,379
TOTAL	98,987,949	172,898,772			94,697		2,214	96,911
MAHONOMEH								
CITY	4,055,587	4,144,333						
TOWN	2,214,977	23,956,546			333	17,430		17,763
TOTAL	6,270,564	28,100,879			333	17,430		17,763
MARSHALL								
CITY	12,797,691	13,043,267			500			500
TOWN	5,212,851	90,339,974			32,367			32,367
TOTAL	18,010,542	103,383,241			32,867			32,867
MARTIN								
CITY	64,582,913	66,856,978			15,700			15,700
TOWN	13,385,668	147,837,856			28,831			28,831
TOTAL	77,968,581	214,694,834			44,531			44,531
MEEKER								
CITY	34,556,720	37,197,616			13,934			13,934
TOWN	14,951,545	100,146,929			40,099			40,099
TOTAL	51,508,265	137,344,545			54,033			54,033
MILLE LACS								
CITY	27,369,287	28,705,535			333,197			333,197
TOWN	13,992,132	48,501,115			2,500			2,500
TOTAL	41,361,419	77,206,650			335,697			335,697
MORRISON								
CITY	35,128,487	37,022,447	2,340		33,800			33,800
TOWN	26,130,264	92,256,053			61,100			61,100
TOTAL	61,258,751	129,278,500	2,340		94,900			94,900
MOWER								
CITY	113,338,086	114,409,866			18,667		19,404	38,071
TOWN	20,509,104	134,851,249			215,232			215,232
TOTAL	133,847,190	249,261,115			233,899		19,404	253,303
MURRAY								
CITY	15,854,094	16,253,474			1,233			1,233
TOWN	4,516,636	92,087,540	3,136		13,165	588	3,438	17,191
TOTAL	20,370,730	108,341,014	3,136		14,398	588	3,438	18,424
NICOLLET								
CITY	71,093,489	71,911,079			5,600		37,984	43,184
TOWN	8,733,169	83,221,230			15,665	24,192	25,164	65,021
TOTAL	79,826,658	155,132,309			21,265	24,192	62,748	108,205
NOBLES								
CITY	57,127,472	57,820,825			3,000			3,000
TOWN	4,162,368	100,854,496			31,865			31,865
TOTAL	61,289,840	158,675,321			34,865			34,865
NORMAN								
CITY	10,543,139	10,652,853					22,968	22,968
TOWN	3,817,796	68,943,046					9,306	9,306
TOTAL	14,360,935	79,595,899					32,274	32,274
OLMSTED								
CITY	446,307,272	447,515,482			164,867			164,867
TOWN	73,702,179	151,645,785			1,033		200,808	201,841
TOTAL	520,009,451	599,161,267			165,900		200,808	366,708
OTTER TAIL								
CITY	82,094,401	84,561,750			333,899	56,595	19,764	410,258
TOWN	44,391,414	184,701,068	22,610		124,552	5,376	166,968	296,896
TOTAL	126,485,815	269,262,818	22,610		458,451	61,971	186,732	707,154
PENNINGTON								
CITY	28,460,072	28,520,398			80,899			80,899
TOWN	6,634,751	35,355,118						
TOTAL	35,094,823	63,875,516			80,899			80,899
PINE								
CITY	23,340,853	26,927,328			3,567			3,567
TOWN	17,323,873	64,141,427				7,385		7,385
TOTAL	40,664,726	91,068,755			3,567	7,385		10,952
PIPESTONE								
CITY	20,218,783	21,013,189			27,267		66,184	93,453
TOWN	3,015,735	45,535,512					32,202	32,202
TOTAL	23,234,518	66,548,701			27,267		98,388	125,655
POLK								
CITY	61,578,680	62,161,951			37,932	6,900		44,832
TOWN	15,406,095	161,231,163	20,916		132,399	116,878		249,277
TOTAL	76,984,775	223,393,114	20,916		170,331	123,778		294,109

TABLE 32 PART F

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL		TOTAL CLASS 3F TOTAL CLASS 3G			CLASS 3			STRUCTURES ON LEASED PUBLIC LANDS 28% & 43%
	NON-AGRICULTURAL PROPERTY	TOTAL REAL PROPERTY	HHSTD. STRUCT. ON EXEMPT LAND	OWNED HHSTD. ON LEASED LAND	TOOLS AND MACHINERY 33-1/3%	STRUCTURES ON LEASED PUBLIC LAND 21%	AGRICULTURAL REAL ESTATE LEASED 18%	TOTAL CLASS 3	
POPE									
CITY	15,451,415	15,981,939	119,424						6,888
TOWN	9,396,045	66,167,271	1,782		13,165			13,165	13,804
TOTAL	24,847,460	82,149,210	121,206		13,165			13,165	20,692
RAMSEY									
CITY	3,223,199,705	3,225,480,838			8,500			8,500	916,349
TOWN	42,017,506	42,621,758							
TOTAL	3,265,217,211	3,268,102,596			8,500			8,500	916,349
RED LAKE									
CITY	5,492,153	5,831,457							
TOWN	1,864,515	25,722,247					14,526	14,526	
TOTAL	7,356,668	31,553,704					17,928	17,928	
REDWOOD									
CITY	40,619,750	41,916,166			27,433			27,433	22,605
TOWN	4,692,659	168,282,803			21,064			21,064	
TOTAL	45,312,409	210,198,969			48,497			48,497	22,605
RENVILLE									
CITY	35,041,491	36,076,361					10,890	10,890	
TOWN	10,615,014	176,346,751			43,831			43,831	
TOTAL	45,656,505	212,423,112			43,831		10,890	54,721	
RICE									
CITY	111,647,011	113,037,031					13,986	13,986	10,182
TOWN	26,226,565	95,901,553			291,496			291,496	
TOTAL	137,873,576	208,938,584			291,496		13,986	305,482	10,182
ROCK									
CITY	21,779,880	22,553,326			1,867			1,867	20,210
TOWN	3,298,959	65,105,251			6,100	1,365		7,465	
TOTAL	25,078,839	87,658,577			7,967	1,365		9,332	20,210
ROSEAU									
CITY	17,768,369	17,858,208				1,218	8,550	9,768	2,100
TOWN	7,158,117	54,656,621	38,894		35,933	13,251	2,916	52,100	11,387
TOTAL	24,926,486	72,514,829	38,894		35,933	14,469	11,466	61,868	13,487
ST LOUIS									
CITY	502,928,920	506,081,362	125,892		3,416,433	35,700		3,452,133	1,266,826
TOWN	156,249,863	222,598,875	249,246		3,186,368	1,892,765		5,079,133	223,999
TOTAL	659,178,783	728,680,237	375,138		6,602,801	1,928,465		8,531,266	1,490,825
SCOTT									
CITY	228,036,877	237,213,068			3,333			3,333	
TOWN	38,840,097	87,162,397			8,533		720	9,253	
TOTAL	266,876,974	324,375,465			11,866		720	12,586	
SHERBURNE									
CITY	161,618,471	166,874,995	3,600		129,766		9,738	139,504	6,493
TOWN	43,310,037	71,831,127	3,978		87,833		57,258	145,091	7,439
TOTAL	204,928,508	238,706,122	7,578		217,599		66,996	284,595	13,932
SIBLEY									
CITY	21,161,332	21,317,926							
TOWN	5,941,567	99,882,895			10,532			10,532	
TOTAL	27,102,899	121,200,819			10,532			10,532	
STEARNS									
CITY	284,207,159	285,901,627			293,230	588		293,818	15,847
TOWN	105,156,168	240,978,568	12,474		536,623	2,763		539,386	280
TOTAL	389,363,327	526,880,195	12,474		829,853	3,351		833,204	16,127
STEELE									
CITY	88,940,878	89,565,976			14,834		24,084	38,918	700
TOWN	12,424,202	84,694,687			269,165		47,718	316,883	
TOTAL	101,365,080	174,260,663			283,999		71,802	355,801	700
STEVENS									
CITY	19,018,836	19,406,518							
TOWN	3,592,711	60,056,369			52,532			52,532	
TOTAL	22,611,547	79,462,887			52,532			52,532	
SWIFT									
CITY	16,769,736	17,199,946			667			667	174,180
TOWN	5,490,225	77,706,193			384,994	5,565	1,476	392,035	320,681
TOTAL	22,259,961	94,906,139			385,661	5,565	1,476	392,702	494,861
TODD									
CITY	21,728,233	22,043,807	504			1,960		1,960	774
TOWN	15,832,284	74,655,622	2,916		103,031	1,008		104,039	7,996
TOTAL	37,560,517	96,699,429	3,420		103,031	2,968		105,999	8,770
TRAVERSE									
CITY	6,356,671	6,554,405					22,405	22,405	2,520
TOWN	1,253,799	57,773,316	6,128				19,932	22,872	1,445
TOTAL	7,610,470	64,327,721	6,128				42,337	45,277	3,965
WABASHA									
CITY	41,018,816	41,940,289				76,024		76,024	
TOWN	13,226,137	63,541,480				81,619		81,619	
TOTAL	54,244,953	105,481,769				157,643		157,643	
WADENA									
CITY	20,016,164	20,249,826							110,394
TOWN	6,413,942	22,024,900	1,224		203,297	420		203,717	2,451
TOTAL	26,430,106	42,274,726	1,224		203,297	420		203,717	112,845

TABLE 32 PART F

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AGRICULTURAL PROPERTY	TOTAL REAL PROPERTY	TOTAL CLASS 3F TOTAL CLASS 3G		CLASS 3			STRUCTURES ON LEASED PUBLIC LANDS 28% & 43%	
			HMSTD. STRUCT. ON EXEMPT LAND	OWNED HMSTD. ON LEASED LAND	TOOLS AND MACHINERY 33-1/3%	STRUCTURES ON LEASED PUBLIC LAND 21%	AGRICULTURAL REAL ESTATE LEASED 18%		TOTAL CLASS 3
WASECA									
CITY	45,321,795	45,550,181			2,467		522	2,989	2,924
TOWN	11,732,805	91,177,289	4,428		37,399	1,470	1,458	40,327	32,637
TOTAL	57,054,600	136,727,470	4,428		39,866	1,470	1,980	43,316	35,561
WASHINGTON									
CITY	627,313,177	649,104,365	8,982		171,132			171,132	499,575
TOWN	112,787,569	132,118,342							275,041
TOTAL	740,100,746	781,222,707	8,982		171,132			171,132	774,616
WATONWAN									
CITY	23,831,930	24,077,289	864		23,300	3,080		26,380	
TOWN	3,512,780	77,303,443			37,898	4,900		42,798	1,075
TOTAL	27,344,730	101,380,732	864		61,198	7,980		69,178	1,075
WILKIN									
CITY	10,851,603	11,557,512					7,704	7,704	148,611
TOWN	2,595,591	72,624,798			8,666		19,620	28,286	
TOTAL	13,447,194	84,182,310			8,666		27,324	35,990	148,611
WINONA									
CITY	123,957,074	125,129,322			18,234	252		18,486	6,760
TOWN	21,042,270	77,623,703	1,098		21,368	2,772		24,140	
TOTAL	144,999,344	202,753,025	1,098		39,602	3,024		42,626	6,760
WRIGHT									
CITY	184,260,827	187,332,219			31,900			31,900	23,091
TOWN	101,444,092	199,784,017		19,674	83,566			83,566	
TOTAL	285,704,919	387,116,236		19,674	115,466			115,466	23,091
YELLOW MEDICINE									
CITY	21,961,187	22,687,647					2,502	2,502	19,995
TOWN	3,978,480	90,750,006					25,038	25,038	731
TOTAL	25,939,667	113,437,653					27,540	27,540	20,726
STATEWIDE TOTAL									
CITY	20,393,997,971	20,645,170,906	290,088	---	9,300,004	298,020	379,291	9,977,315	8,593,819
TOWN	2,072,739,503	7,767,632,465	657,693	19,674	19,410,679	4,706,512	832,092	24,949,283	1,285,689
TOTAL	22,466,736,474	28,412,803,371	947,781	19,674	28,710,683	5,004,532	1,211,383	34,926,598	9,880,508

TABLE 32 PART G

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	CLASS 4						TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAY	ALL OTHER LEASED REAL ESTATE	SYSTEMS OF ELECTRIC UTILITIES	SYSTEMS OF GAS UTILITIES	SYSTEMS OF WATER UTILITIES	ALL OTHER PERSONAL PROPERTY		
	28% & 43%	28% & 43%	28% & 43%	28% & 43%	28% & 43%	TOTAL CLASS 4		
AITKIN								
CITY	18,409	14,616	67,912				102,337	12,242,847
TOWN	14,168	215	1,114,891	111,585			1,259,983	86,179,113
TOTAL	32,577	14,831	1,182,803	111,585			1,362,320	98,421,960
ANOKA								
CITY	15,007	417,234	19,801,117	8,658,772		6,419,556	35,311,686	1,085,842,249
TOWN	2,021		373,227	457,206			832,454	55,441,189
TOTAL	17,028	417,234	20,174,344	9,115,978		6,419,556	36,144,140	1,141,283,438
BECKER								
CITY	182,739	4,508	300,785	403,413		84	900,403	40,940,607
TOWN			1,784,362	463,661		840	2,231,744	115,591,020
TOTAL	182,739	4,508	2,085,147	867,074		924	3,132,147	156,531,627
BELTRAMI								
CITY	123,109	2,150	1,629,915	755,553			2,544,754	42,822,187
TOWN	2,038		1,143,112	3,546,382		3,612	4,695,944	75,259,595
TOTAL	125,947	2,150	2,773,027	4,301,935		3,612	7,242,698	118,081,782
BENTON								
CITY	418,357		1,211,175	836,307			2,465,839	73,694,584
TOWN			1,964,601	1,616,331			3,580,932	56,813,838
TOTAL	418,357		3,175,776	2,452,638			6,046,771	130,508,422
BIG STONE								
CITY	346,386		296,786				643,172	10,560,815
TOWN			297,173				297,173	38,241,827
TOTAL	346,386		593,959				940,345	48,802,642
BLUE EARTH								
CITY		19,894	3,283,295	1,414,784			4,717,975	170,338,703
TOWN		5,152	2,166,770	2,621,280			4,793,202	168,039,971
TOTAL		25,046	5,450,065	4,036,064			9,511,177	338,378,674
BROWN								
CITY	1,372		118,925	235,971			356,268	75,122,328
TOWN			380,137	229,887			610,024	112,721,540
TOTAL	1,372		499,062	465,858			966,292	187,843,868
CARLTON								
CITY	32,033		1,573,069	1,011,906		8,923	2,640,531	64,770,164
TOWN	280		3,365,524	6,456,063			9,821,867	10,975,496
TOTAL	32,313		4,938,593	7,467,969		8,923	12,462,398	128,352,707
CARVER								
CITY	5,628		1,975,308	1,767,416		8,148	3,780,752	180,381,480
TOWN	1,978		940,711	778,446			1,722,167	81,042,860
TOTAL	7,606		2,916,019	2,545,862		8,148	5,502,919	261,424,320
CASS								
CITY	95,541	645	1,215,704	67,768			1,379,640	38,711,600
TOWN	7,263	903	2,880,377	1,088,201		4,004	3,986,908	123,356,237
TOTAL	102,804	1,548	4,096,083	1,155,969		4,004	5,366,568	162,067,845
CHIPPEWA								
CITY	773,957	129	810,408	230,381		10,320	1,830,613	32,955,919
TOWN	213,022		644,660	455,714		43,473	1,356,869	82,104,115
TOTAL	986,979	129	1,455,068	686,095		53,793	3,187,482	115,060,034
CHISAGO								
CITY	189,703		1,939,459	1,114,246			3,247,751	61,318,497
TOWN			3,254,885	1,046,233			4,335,475	70,444,819
TOTAL	189,703		5,194,344	2,160,479			7,583,226	131,763,316
CLAY								
CITY	1,184,647	12,384	490,733	1,212,600		27,176	3,359,108	122,777,282
TOWN	284,402		505,078	776,107			1,565,587	109,529,491
TOTAL	1,469,049	12,384	995,811	1,988,707		27,176	4,924,695	232,306,773
CLEARWATER								
CITY	53,346		148,952	15,910			218,208	5,582,826
TOWN			898,846	5,404,098			6,302,944	33,920,604
TOTAL	53,346		1,047,798	5,420,008			6,521,152	39,503,430
COOK								
CITY			500,365				2,838	6,017,759
TOWN			500,365		9,464	42,054	551,883	35,277,981
TOTAL					9,464	42,054	554,721	41,295,740
COTTONWOOD								
CITY	11,705		112,961	372,023			496,689	29,186,329
TOWN			396,553	15,721,918		4,944	16,123,415	130,634,386
TOTAL	11,705		509,514	16,093,941		4,944	16,620,104	159,820,715
CROW WING								
CITY	1,033,951	2,800	1,625,787	888,251		1,652	3,567,448	148,071,832
TOWN	11,144		2,397,379	242,047			2,650,957	139,144,958
TOTAL	1,045,095	2,800	4,023,166	1,130,298		1,652	6,218,405	287,216,790
DAKOTA								
CITY	70,821	19,780	24,370,637	16,440,336			41,048,978	1,460,074,253
TOWN	6,235		1,076,935	3,633,500			4,716,670	87,416,831
TOTAL	77,056	19,780	25,447,572	20,073,836			45,765,648	1,547,491,084
DODGE								
CITY	2,184		540,080	513,162		47,171	1,102,597	27,381,617
TOWN			201,124	374,487		387	575,998	80,570,732
TOTAL	2,184		741,204	887,649		47,558	1,678,595	107,952,349

TABLE 32 PART G

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 4					TOTAL PERSONAL PROPERTY	TOTAL CLASS 4	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAY	ALL OTHER LEASED REAL ESTATE	SYSTEMS OF ELECTRIC UTILITIES	SYSTEMS OF GAS UTILITIES	SYSTEMS OF WATER UTILITIES				
	28% & 43%	28% & 43%	28% & 43%	28% & 43%	28% & 43%				
DOUGLAS									
CITY	601,683		395,365	489,929			1,900,014	1,900,014	55,120,896
TOWN			249,357	850,974			1,100,331	1,272,877	114,183,826
TOTAL	601,683		644,722	1,340,903			3,000,345	3,172,891	169,304,722
FARIBAULT									
CITY	39,822	76,309	578,466	427,420			1,125,952	1,174,519	40,593,972
TOWN	4,816	16,288	1,354,395	429,077	1,766		1,808,945	1,836,681	138,652,659
TOTAL	44,638	92,597	1,932,861	856,497	1,766		2,934,897	3,011,200	179,246,631
FILLMORE									
CITY	14,878		271,244	626,841			916,747	942,209	40,581,275
TOWN			1,294,429	636,344			1,944,872	2,006,811	94,024,599
TOTAL	14,878		1,565,673	1,263,185			2,881,619	2,949,020	134,605,874
FREEBORN									
CITY	77,099	4,429	1,796,312	640,781			2,525,673	2,564,039	91,634,416
TOWN	51,600		1,451,697	6,671,007			8,195,202	8,320,367	153,727,017
TOTAL	128,699	4,429	3,248,009	7,311,788			10,720,875	10,884,406	245,361,433
GOODHUE									
CITY	4,171	44,478	3,594,013	1,460,396		8,451	5,175,037	5,254,332	256,415,447
TOWN			1,583,376	526,320		2,436	2,112,132	2,166,985	48,024,269
TOTAL	4,171	44,478	5,177,389	1,986,716		10,887	7,287,169	7,421,317	308,999,716
GRANT									
CITY	673,108	21,659	320,036				1,014,803	1,018,063	11,698,679
TOWN			1,823,918	57,820		7,267	1,889,005	1,906,485	56,771,241
TOTAL	673,108	21,659	2,143,954	57,820		7,267	2,903,808	2,924,548	68,469,920
HENNEPIN									
CITY	585,703		98,495,387	46,375,457		3,182	148,832,391	150,802,890	9,072,438,532
TOWN			343,226	65,016			408,242	408,242	11,169,745
TOTAL	585,703		98,838,613	46,440,473		3,182	149,240,633	151,211,132	9,083,608,277
HOUSTON									
CITY	3,225		415,913	433,126			868,432	907,598	31,363,365
TOWN			1,327,926	470,665			1,802,000	1,815,199	48,686,983
TOTAL	3,225		1,743,839	903,791			2,670,432	2,722,797	80,050,348
HUBBARD									
CITY	57,570	5,977	659,391			560	724,272	737,438	15,971,999
TOWN		980	1,285,764	2,911,530		448	4,203,839	5,289,174	80,899,982
TOTAL	57,570	6,957	1,945,155	2,911,530		1,008	4,928,111	6,026,612	96,871,981
ISANTI									
CITY	389,226	5,504	455,000	200,896			1,050,626	1,054,059	26,857,586
TOWN	1,428		243,109	874,607		35,862	1,155,006	1,170,372	67,380,008
TOTAL	390,654	5,504	698,109	1,075,503		35,862	2,205,632	2,224,431	94,237,594
ITASCA									
CITY	351,134		454,927	886,647		1,763	1,710,811	1,747,809	66,159,210
TOWN	15,523		6,042,046	6,762,610		5,469	12,826,442	15,661,126	235,995,524
TOTAL	366,657		6,496,973	7,649,257		7,232	14,537,253	17,408,935	302,154,734
JACKSON									
CITY	323,979		115,455	329,810			769,244	769,244	22,298,959
TOWN	117,906		1,918,819	3,967,739		156,868	6,161,332	6,208,271	133,855,165
TOTAL	441,885		2,034,274	4,297,549		156,868	6,930,576	6,977,515	156,154,124
KANABEC									
CITY	94,157	26,961	45,881	169,721			341,923	363,662	14,437,695
TOWN			91,102	71,079			162,181	162,181	36,757,365
TOTAL	94,157	26,961	136,983	240,800			504,104	525,843	51,195,060
KANDIYOHI									
CITY	527,982		563,658	866,536		129	2,005,511	2,014,058	100,820,873
TOWN	155,096		990,779	1,587,865		1,092	2,734,832	2,785,619	143,727,107
TOTAL	683,078		1,554,437	2,454,401		1,221	4,740,343	4,799,677	244,547,980
KITTSON									
CITY	647,688		614,371				1,264,813	1,300,615	9,642,203
TOWN	51,016		226,898	8,055,091			8,333,005	8,383,017	65,438,630
TOTAL	698,704		841,269	8,055,091			9,597,818	9,683,632	75,080,833
KOOCHICING									
CITY	21,027		851,933	544,023			1,416,983	1,451,716	29,288,939
TOWN						516	66,994	675,300	18,782,785
TOTAL	21,027		851,933	544,023		516	1,483,977	2,127,016	48,071,724
LAC QUI PARLE									
CITY	459,107	16,219	541,241	185,760			1,202,327	1,202,327	18,843,938
TOWN			459,896	159,014			618,910	618,910	72,348,364
TOTAL	459,107	16,219	1,001,137	344,774			1,821,237	1,821,237	91,192,302
LAKE									
CITY	19,651	2,464	349,276	117,936		31,125	520,624	642,398	15,322,615
TOWN	215	3,225	588,141	356,126		16,555	964,262	1,108,528	26,142,141
TOTAL	19,866	5,689	937,417	474,062		47,680	1,484,886	1,750,926	41,464,756
LAKE/WOODS									
CITY	149,343	9,200	28,982	97,468			299,216	299,522	3,680,771
TOWN	1,566	512		245,702			247,780	289,359	17,420,297
TOTAL	150,909	9,712	28,982	343,170			546,996	588,881	21,101,068
LESUEUR									
CITY	16,435		695,800	573,362			1,294,809	1,301,376	44,059,943
TOWN	6,377		1,194,256	953,989			2,154,622	2,167,787	80,634,631
TOTAL	22,812		1,890,056	1,527,351			3,449,431	3,469,163	124,694,574

TABLE 32 PART G

1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 4						TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAY	ALL OTHER LEASED REAL ESTATE	SYSTEMS OF ELECTRIC UTILITIES	SYSTEMS OF GAS UTILITIES	SYSTEMS OF WATER UTILITIES	ALL OTHER PERSONAL PROPERTY		
	28% & 43%	28% & 43%	28% & 43%	28% & 43%	28% & 43%	TOTAL CLASS 4		
LINCOLN								
CITY			255,549			15,781	271,330	271,330
TOWN			641,136	11,624,577			12,265,713	12,269,546
TOTAL			896,685	11,624,577		15,781	12,537,043	12,540,876
LYON								
CITY	1,133,931	13,223	694,453		544,453		2,450,947	2,453,017
TOWN	61,978	100,003	753,365	11,959,792			12,875,138	13,074,893
TOTAL	1,195,909	113,226	1,447,818	12,504,245			15,326,085	15,527,910
MCLEOD								
CITY	460,591	1,344	403,340		380,494	3,779	1,249,548	1,331,080
TOWN	16,968		560,681		424,427	5,271	1,007,347	1,022,726
TOTAL	477,559	1,344	964,021		804,921	9,050	2,256,895	2,353,806
MAHNOMEN								
CITY	322,524		242,937				565,461	565,461
TOWN			301,288	11,137			312,425	330,188
TOTAL	322,524		544,225	11,137			877,886	895,649
MARSHALL								
CITY	798,788	1,484	265,340			1,232	1,066,844	1,067,344
TOWN	98,876	5,292	598,362	7,841,424		44,922	8,588,876	8,621,243
TOTAL	897,664	6,776	863,702	7,841,424		46,154	9,655,720	9,688,587
MARTIN								
CITY	141,212		858,052		215,245		1,215,928	1,231,628
TOWN			853,309	18,391,276			19,244,585	19,273,416
TOTAL	141,212		1,711,361	18,606,521			20,460,513	20,505,044
MEEKER								
CITY	1,088,468		573,650		116,377		1,816,295	1,830,229
TOWN	48,405	2,492	2,226,888		624,850	1,428	2,904,063	2,944,162
TOTAL	1,136,873	2,492	2,800,538		741,227	1,428	4,720,358	4,774,391
MILLE LACS								
CITY	257,072		521,696		221,149		1,032,799	1,365,996
TOWN			616,058		441,554		1,062,279	1,064,779
TOTAL	257,072		1,137,754		662,703		2,095,078	2,430,775
MORRISON								
CITY	328,249		1,204,303		395,200		1,939,152	1,975,292
TOWN		2,296	470,192		3,095,286		3,583,706	3,644,806
TOTAL	328,249	2,296	1,674,495		3,490,486		5,522,858	5,620,098
MOWER								
CITY	483,963		553,453		158,111		1,252,932	1,291,003
TOWN	52,460		2,326,816		831,276	11,094	3,225,817	3,441,049
TOTAL	536,423		2,880,269		989,387	11,094	4,478,749	4,732,052
MURRAY								
CITY		29,280	515,269			946	545,495	546,728
TOWN			296,136	7,361,466		129	7,657,731	7,678,058
TOTAL		29,280	811,405	7,361,466		1,075	8,203,226	8,224,786
NICOLLET								
CITY			798,871		655,178	6,860	1,460,909	1,504,093
TOWN			655,191		847,659		1,502,850	1,567,871
TOTAL			1,454,062		1,502,837	6,860	2,963,759	3,071,964
NOBLES								
CITY	68,071	16,125	117,820		621,982		828,555	831,555
TOWN			462,460		53,608		516,068	547,933
TOTAL	68,071	16,125	580,280		675,590		1,344,623	1,379,488
NORMAN								
CITY	670,015		187,098		89,612		946,725	969,693
TOWN	238,171		272,994		406,522		917,687	926,993
TOTAL	908,186		460,092		496,134		1,864,412	1,896,686
OLMSTED								
CITY			904,965	3,813,240	353,202	428,667	5,500,074	5,664,941
TOWN			1,400,123	1,650,899			3,197,781	3,399,622
TOTAL			2,305,088	5,464,139	353,202	428,667	8,697,855	9,064,563
OTTER TAIL								
CITY	492,257	13,898	2,935,782		360,942	3,136	3,819,321	4,229,579
TOWN	71,380	54,350	1,470,028		1,235,408		2,850,021	3,169,527
TOTAL	563,637	68,248	4,405,810		1,596,350	3,136	6,669,342	7,399,106
PENNINGTON								
CITY	687,586		59,232		467,225	2,580	1,216,623	1,297,522
TOWN	59,899		226,653		4,156,853		4,443,405	4,443,405
TOTAL	747,485		285,885		4,624,078	2,580	5,660,028	5,740,927
PINE								
CITY	451,909		1,383,826		508,647	4,859	2,349,241	2,352,808
TOWN			4,209,945		1,295,805		5,505,750	5,513,135
TOTAL	451,909		5,593,771		1,804,452	4,859	7,854,991	7,865,943
PIPESTONE								
CITY	515,891	60,861	926,310		27,434		1,530,496	1,623,949
TOWN	36,378		544,754		218,973		800,105	832,307
TOTAL	552,269	60,861	1,471,064		246,407		2,330,601	2,456,256
POLK								
CITY	843,462	822,695	2,002,290		402,781	10,500	4,534,086	4,578,918
TOWN	268,609	103,777	1,849,038		3,058,736		24,915	5,325,075
TOTAL	1,112,071	926,472	3,871,328		3,461,517	10,500	31,915	9,859,161

TABLE 32 PART G
1985 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 4					TOTAL CLASS 4	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY	
	STRUCTURES ON RAILROAD RIGHT OF WAY	ALL OTHER LEASED REAL ESTATE	SYSTEMS OF ELECTRIC UTILITIES	SYSTEMS OF GAS UTILITIES	SYSTEMS OF WATER UTILITIES				ALL OTHER PERSONAL PROPERTY
	28% & 43%	28% & 43%	28% & 43%	28% & 43%	28% & 43%				
POPE									
CITY	352,648	60,875	612,337	210,607					
TOWN			2,152,855	516,235		1,243,435	1,362,859	17,344,798	
TOTAL	352,648	60,875	2,765,192	726,922		2,682,894	2,697,841	68,865,112	
RAMSEY									
CITY			38,324,201	29,044,565		60,287,115	68,295,615	3,293,776,453	
TOWN			155,144	475,021		630,165	630,165	43,251,923	
TOTAL			38,481,345	29,519,586		68,917,280	68,925,780	3,337,028,376	
RED LAKE									
CITY	347,629		316,480	495,489		1,159,598	1,174,124	7,005,581	
TOWN			136,310	2,443,763		9,324	2,589,397	28,315,046	
TOTAL	347,629		452,790	2,939,252		9,324	3,768,995	35,320,627	
REDHOOD									
CITY	38,098	4,515	587,827	289,549		942,594	970,027	42,886,193	
TOWN	8,385		362,907	156,606		527,898	548,962	168,831,765	
TOTAL	46,483	4,515	950,734	446,155		1,470,492	1,518,989	211,717,958	
RENVILLE									
CITY	847,491	11,305	663,176	281,826		1,824,642	1,835,532	37,911,893	
TOWN	110,540	2,924	1,202,010	1,294,914	20,844	2,610,388	2,654,219	179,000,970	
TOTAL	958,031	14,229	1,865,186	1,576,740	20,844	4,435,030	4,489,751	216,912,863	
RICE									
CITY	114,660		928,671	2,739,345		3,792,058	3,806,844	116,843,875	
TOWN			1,351,408	3,419,695		4,771,103	5,062,599	100,964,152	
TOTAL	114,660		2,280,079	6,159,040		8,563,961	8,869,443	217,808,027	
ROCK									
CITY	172,163		169,506	146,028		507,907	509,774	23,063,100	
TOWN			306,319	70,735		377,054	384,519	65,489,770	
TOTAL	172,163		475,825	216,763		884,961	894,293	88,552,870	
ROSEAU									
CITY	462,121		127,376	144,424		736,021	745,789	18,603,997	
TOWN	75,078		1,978,867	299,568		2,364,880	2,455,874	57,112,495	
TOTAL	537,199		2,106,223	443,992		3,100,901	3,201,663	75,716,492	
ST. LOUIS									
CITY	820,526	51,342	17,876,433	1,847,796	9,761	21,874,943	25,452,988	531,534,350	
TOWN			12,946,311	5,101,649		18,271,959	23,600,338	246,199,213	
TOTAL	820,526	51,342	30,822,744	6,949,445	9,761	40,146,922	49,053,326	777,733,563	
SCOTT									
CITY	11,558	15,904	3,621,447	1,917,125		5,566,034	5,569,367	242,782,435	
TOWN		1,736	1,208,429	871,898		2,082,063	2,091,316	89,253,713	
TOTAL	11,558	17,640	4,829,876	2,789,023		7,648,097	7,660,683	332,036,148	
SHERBURNE									
CITY	42,183	38,724	3,402,504	549,368		4,039,272	4,182,376	171,057,371	
TOWN			3,688,213	1,044,857		4,740,509	4,889,578	76,720,705	
TOTAL	42,183	38,724	7,090,717	1,594,225		8,779,781	9,071,954	247,778,076	
SIBLEY									
CITY			352,114	264,523		5,124	621,761	21,939,688	
TOWN			192,178	1,019,005		16,324	1,227,507	101,120,934	
TOTAL			544,292	1,283,528		21,448	1,849,268	123,060,619	
STEARNS									
CITY	1,111,971		5,092,148	2,447,604		224	8,667,794	294,843,239	
TOWN	12,887	1,008	4,362,375	1,065,140		280	5,441,970	244,972,398	
TOTAL	1,124,858	1,008	9,454,523	3,512,744		504	14,109,764	541,835,637	
STEELE									
CITY	177,698		169,407	150,057		497,862	536,780	90,102,756	
TOWN	30,001	35,118	1,254,800	4,640,594	23,067	5,983,580	6,300,463	90,995,150	
TOTAL	207,699	35,118	1,424,207	4,790,651	23,067	6,481,442	6,837,243	181,097,906	
STEVENS									
CITY	542,393		757,230	234,129		5,768	1,539,520	20,946,038	
TOWN			436,338	1,435,800		11,816	1,883,954	61,992,855	
TOTAL	542,393		1,193,568	1,669,929		17,584	3,423,474	82,938,893	
SHIFT									
CITY	1,317,972	1,372	244,111	238,908		1,976,543	1,977,210	19,177,156	
TOWN	4,386		847,990	1,297,552		2,470,609	2,862,444	80,568,837	
TOTAL	1,322,358	1,372	1,092,101	1,536,460		4,447,152	4,839,654	99,745,993	
TODD									
CITY	124,929		835,658	270,960		952	1,233,273	23,279,544	
TOWN	12,180		336,824	1,408,108	81,730	781	1,847,619	76,610,196	
TOTAL	137,109		1,172,482	1,679,068	81,730	1,733	3,080,892	99,889,740	
TRAVERSE									
CITY	55,966	12,335	356,930			6,188	433,939	456,344	
TOWN	31,850	2,408	837,324	908,792		2,240	1,784,061	59,586,377	
TOTAL	87,816	14,743	1,194,256	908,792		8,428	2,218,000	66,597,126	
HABASHA									
CITY			1,139,156	176,730		1,315,886	1,391,910	43,332,199	
TOWN			567,471	138,963		706,434	788,053	64,329,533	
TOTAL			1,706,627	315,693		2,022,320	2,179,963	107,661,732	
HADENA									
CITY	292,595		483,092	214,084		4,118	1,104,283	21,354,109	
TOWN			316,970	1,605,749		2,666	1,927,836	24,157,677	
TOTAL	292,595		800,062	1,819,833		6,784	3,032,119	45,511,786	

TABLE 32 PART 6

1986 ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 4					ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 4	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAY 28% & 43%	ALL OTHER LEASED REAL ESTATE 28% & 43%	SYSTEMS OF ELECTRIC UTILITIES 28% & 43%	SYSTEMS OF GAS UTILITIES 28% & 43%	SYSTEMS OF WATER UTILITIES 28% & 43%				
WASECA									
CITY	41,796		341,450	332,218		516	718,904	721,893	46,272,074
TOWN	172	3,698	284,135	2,823,797		5,117	3,149,556	3,194,311	94,371,600
TOTAL	41,968	3,698	625,585	3,156,015		5,633	3,868,460	3,916,204	140,643,674
WASHINGTON									
CITY	452,671	3,096	14,208,778	8,033,978			23,198,098	23,378,212	672,482,577
TOWN	860	559	2,830,647	1,606,609			4,713,716	4,713,716	136,832,058
TOTAL	453,531	3,655	17,039,425	9,640,587			27,911,814	28,091,928	809,314,635
WATONWAN									
CITY	7,818		171,441	268,952			448,211	475,455	24,552,744
TOWN		3,976	1,625,503	415,122		16,985	2,062,661	2,105,459	79,408,902
TOTAL	7,818	3,976	1,796,944	684,074		16,985	2,510,872	2,580,914	103,961,646
WILKIN									
CITY	485,920		152,261	66,938			853,730	861,434	12,418,946
TOWN	68,818	3,136	805,218	234,178			1,111,350	1,139,636	73,764,434
TOTAL	554,738	3,136	957,479	301,116			1,965,080	2,001,070	86,183,380
WINONA									
CITY	8,072		2,227,258	1,577,915			3,820,005	3,838,491	128,967,813
TOWN		1,400	399,642	255,966			657,148	682,386	78,306,089
TOTAL	8,072	1,400	2,626,900	1,833,881		140	4,477,153	4,520,877	207,273,902
WRIGHT									
CITY	203,349	1,247	2,390,585	887,163			3,526,578	3,558,478	190,890,497
TOWN			4,325,701	617,712		21,143	4,945,004	5,048,244	204,832,261
TOTAL	203,349	1,247	6,716,286	1,504,875		22,734	8,471,582	8,606,722	395,722,958
YELLOW MEDICINE									
CITY	379,819		674,541	139,565			1,213,920	1,216,422	23,904,069
TOWN			889,287	419,439			1,309,457	1,334,495	92,084,501
TOTAL	379,819		1,563,828	559,004			2,523,377	2,550,917	115,988,570
STATEWIDE TOTAL									
CITY	26,771,918	1,866,965	284,388,015	152,312,906	373,463	7,110,236	481,417,322	491,684,725	21,136,855,631
TOWN	2,257,175	351,448	115,312,419	191,774,716	91,194	505,683	311,579,324	337,205,974	8,104,838,439
TOTAL	29,029,093	2,218,413	399,700,434	344,087,622	464,657	7,615,919	792,996,646	828,890,699	29,241,694,070

SECTION IV

Current Year - Taxes Payable 1986

Part A: By Taxing District

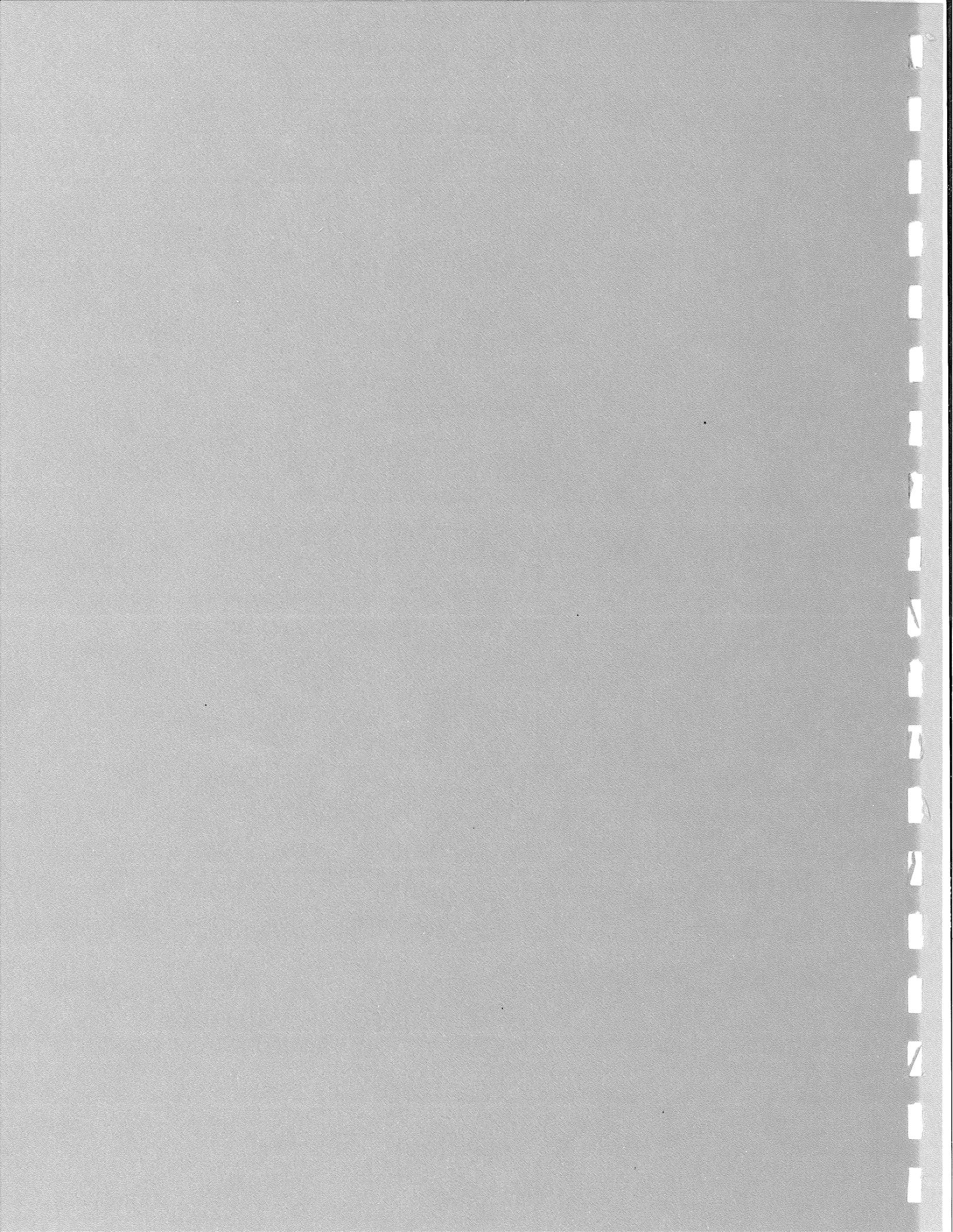


TABLE 33
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
 1985 ASSESSMENT - PAYABLE 1986

	AITKIN	ANDKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
<u>Assessed Values*</u>							
Real	\$ 96,426,248	\$ 1,104,513,156	\$ 153,291,922	\$ 109,965,952	\$ 123,827,387	\$ 47,851,877	\$ 328,405,167
Personal	1,996,612	36,770,282	3,239,705	8,115,830	6,676,998	950,765	9,973,507
✓ TOTAL	\$ 98,422,860	\$ 1,141,283,438	\$ 156,531,627	\$ 118,081,782	\$ 130,504,385	\$ 48,802,642	\$ 338,378,674
<u>Average Rate of Taxation**</u>							
✓ Mills	98.555	106.264	91.906	118.897	102.855	104.339	101.950
<u>Levy Including Special Assessment</u>							
County	\$ 3,636,730	\$ 29,037,507	\$ 4,586,529	\$ 5,124,272	\$ 3,849,543	\$ 1,778,857	\$ 9,559,650
City	372,487	24,952,330	1,478,590	1,614,323	2,567,162	920,273	7,762,887
Town	766,491	664,380	943,803	534,638	349,086	188,003	984,090
School District***	4,985,254	58,977,212	7,648,890	7,077,224	6,659,543	2,242,221	16,227,655
Special District****	16,736	4,344,149	198,510	61,063	114,271	34,246	45,659
Tax Increment Financing	0	2,884,121	8,423	0	333,064	0	1,477,069
Contribution	0	8,976,263	0	0	0	0	0
Power Line	0	0	0	0	10,519	0	0
TOTAL	\$ 9,777,698	\$ 129,835,962	\$ 14,864,745	\$ 14,411,520	\$ 13,883,188	\$ 5,163,600	\$ 36,057,010
<u>Levy Excluding Special Assessment</u>							
✓ County	\$ 3,636,730	\$ 29,037,507	\$ 4,585,458	\$ 5,096,372	\$ 3,849,543	\$ 1,775,666	\$ 9,123,743
City	301,465	16,477,327	1,062,936	1,270,345	2,106,942	851,886	6,654,989
Town	759,880	580,751	940,357	534,532	349,086	188,003	968,707
School District***	4,985,254	58,977,212	7,648,890	7,077,224	6,659,543	2,242,221	16,227,655
Special District****	16,736	4,344,149	140,137	61,063	114,271	34,246	45,659
Tax Increment Financing	0	2,884,121	8,423	0	333,064	0	1,477,069
Contribution	0	8,976,263	0	0	0	0	0
Power Line	0	0	0	0	10,519	0	0
TOTAL	\$ 9,700,065	\$ 121,277,330	\$ 14,386,201	\$ 14,039,536	\$ 13,422,968	\$ 5,092,022	\$ 34,497,822
<u>54% Homestead Credit</u>							
Agricultural	\$ 236,945	\$ 596,022	\$ 779,597	\$ 534,912	\$ 696,490	\$ 321,755	\$ 1,050,179
Non-Agricultural	1,412,520	31,190,525	2,048,886	2,478,755	2,056,944	585,673	4,728,053
Tax Increment Financing	0	109,513	0	0	7,709	0	11,218
TOTAL	\$ 1,649,465	\$ 31,896,060	\$ 2,828,483	\$ 3,013,667	\$ 2,761,143	\$ 907,428	\$ 5,789,450
<u>Agricultural Aid Credit</u>							
36%	\$ 266,161	\$ 230,778	\$ 713,704	\$ 306,988	\$ 622,442	\$ 453,312	\$ 1,946,933
26%	252,842	137,853	424,221	206,196	113,825	431,874	1,032,565
15%	449,455	33,712	294,037	126,166	11,125	12,508	6,471
TOTAL	\$ 968,458	\$ 402,343	\$ 1,431,962	\$ 639,350	\$ 747,392	\$ 897,694	\$ 2,985,969
<u>Taconite Tax Credit*****</u>							
	\$ 453,025	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Disaster Credit</u>							
Tax Increment Financing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Wetlands Credit	\$ 0	\$ 0	\$ 16,339	\$ 228	\$ 7,256	\$ 9,912	\$ 3,852
Native Prairie Credit	0	0	209	0	0	22,621	864
Power Line Credit	0	0	0	0	4,270	0	0
Agricultural Preserves Credit	0	6,675	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	3,749	0
TOTAL	\$ 0	\$ 6,675	\$ 16,548	\$ 228	\$ 11,526	\$ 36,282	\$ 4,716
<u>NET TAX PAYABLE</u>	\$ 6,629,117	\$ 88,972,252	\$ 10,109,208	\$ 10,386,291	\$ 9,902,907	\$ 3,250,618	\$ 25,717,687

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
1985 ASSESSMENT - PAYABLE 1986

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
<u>Assessed Values*</u>							
Real	\$ 186,805,545	\$ 114,705,947	\$ 255,848,169	\$ 150,579,231	\$ 111,819,153	\$ 124,162,655	\$ 227,371,329
Personal	1,038,323	13,646,760	5,576,151	11,488,614	3,240,881	7,600,661	4,935,444
TOTAL	\$ 187,843,868	\$ 128,352,707	\$ 261,424,320	\$ 162,067,845	\$ 115,060,034	\$ 131,763,316	\$ 232,306,773
<u>Average Rate of Taxation**</u>							
Mills	81.386	137.903	114.686	92.446	89.609	119.645	105.170
<u>Levy Including Special Assessment</u>							
County	\$ 3,994,626	\$ 6,974,814	\$ 7,956,796	\$ 5,724,259	\$ 4,000,544	\$ 5,767,607	\$ 6,914,329
City	3,152,747	2,371,600	6,239,561	934,843	1,522,306	1,994,801	5,808,869
Town	635,041	966,161	949,889	963,742	621,280	741,140	591,079
School District***	7,700,399	7,322,559	13,966,871	7,504,261	4,835,196	7,627,140	12,508,393
Special District****	45,166	155,720	595,685	15,723	18,956	21,817	586,344
Tax Increment Financing	75,090	36,204	1,488,889	2,400	99,074	102,141	629,765
Contribution	0	0	1,443,375	0	0	0	0
Power Line	0	29,559	0	0	0	34,824	0
TOTAL	\$ 15,603,069	\$ 17,856,617	\$ 32,641,066	\$ 15,145,228	\$ 11,097,356	\$ 16,289,470	\$ 27,038,779
<u>Levy Excluding Special Assessment</u>							
County	\$ 3,793,040	\$ 6,974,814	\$ 7,884,104	\$ 5,724,259	\$ 3,497,594	\$ 5,750,838	\$ 6,456,751
City	3,039,139	2,284,089	3,785,000	780,055	1,238,754	1,487,280	3,823,581
Town	635,041	929,951	817,760	955,881	620,824	740,773	547,076
School District***	7,700,399	7,322,559	13,966,871	7,504,261	4,835,196	7,627,140	12,508,393
Special District****	45,166	123,042	595,685	15,723	18,956	21,817	466,138
Tax Increment Financing	75,090	36,204	1,488,889	2,400	99,074	102,141	629,765
Contribution	0	0	1,443,375	0	0	0	0
Power Line	0	29,559	0	0	0	34,824	0
TOTAL	\$ 15,287,875	\$ 17,700,218	\$ 29,981,694	\$ 14,982,579	\$ 10,310,398	\$ 15,764,813	\$ 24,431,704
<u>54% Homestead Credit</u>							
Agricultural	\$ 854,230	\$ 621,875	\$ 1,008,819	\$ 372,928	\$ 591,431	\$ 928,844	\$ 810,308
Non-Agricultural	2,476,994	3,224,906	4,897,491	2,029,013	1,029,216	3,115,039	4,418,519
Tax Increment Financing	0	142	24,823	0	991	1,997	25,066
TOTAL	\$ 3,331,224	\$ 3,846,923	\$ 5,931,133	\$ 2,401,941	\$ 1,621,638	\$ 4,045,880	\$ 5,253,893
<u>Agricultural Aid Credit</u>							
36%	\$ 1,535,462	\$ 266,810	\$ 1,236,300	\$ 216,421	\$ 1,094,523	\$ 512,575	\$ 1,097,626
26%	570,271	140,833	296,757	140,964	735,003	137,005	1,081,780
15%	0	63,986	7,347	651,263	0	80,042	4,024
TOTAL	\$ 2,105,733	\$ 471,629	\$ 1,540,404	\$ 1,008,648	\$ 1,829,526	\$ 729,622	\$ 2,183,430
<u>Taconite Tax Credit*****</u>							
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Disaster Credit</u>							
Tax Increment Financing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Wetlands Credit	\$ 5,864	\$ 0	\$ 3,521	\$ 0	\$ 891	\$ 0	\$ 3,686
Native Prairie Credit	0	0	0	0	4,212	0	9,024
Power Line Credit	0	1,341	0	0	0	13,352	0
Agricultural Preserves Credit	0	0	386,437	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	819,187
TOTAL	\$ 5,864	\$ 1,341	\$ 389,958	\$ 0	\$ 5,103	\$ 13,352	\$ 831,897
<u>NET TAX PAYABLE</u>	\$ 9,845,054	\$ 13,380,325	\$ 22,120,189	\$ 11,571,990	\$ 6,854,131	\$ 10,975,959	\$ 16,162,484

TABLE 33
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
 1985 ASSESSMENT - PAYABLE 1986

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
<u>Assessed Values*</u>							
Real	\$ 32,860,360	\$ 40,156,573	\$ 143,178,713	\$ 280,674,351	\$ 1,501,213,330	\$ 106,228,054	\$ 166,131,831
Personal	6,643,070	1,139,167	16,642,002	6,542,439	46,277,754	1,724,295	3,172,891
TOTAL	\$ 39,503,430	\$ 41,295,740	\$ 159,820,715	\$ 287,216,790	\$ 1,547,491,084	\$ 107,952,349	\$ 169,304,722
<u>Average Rate of Taxation**</u>							
Mills	108.491	87.345	69.557	90.754	108.802	98.433	95.886
<u>Levy Including Special Assessment</u>							
County	\$ 1,753,350	\$ 1,835,640	\$ 2,781,966	\$ 7,923,637	\$ 30,317,631	\$ 3,220,337	\$ 5,712,540
City	210,679	289,850	1,553,420	3,964,794	48,117,749	1,905,019	1,746,545
Town	221,819	41,516	708,979	1,225,541	746,980	652,189	1,647,470
School District***	2,059,754	1,513,213	6,323,286	13,207,030	84,110,200	5,074,683	7,723,954
Special District****	75,703	6,609	16,532	288,658	4,889,055	605	37,072
Tax Increment Financing	0	0	57,229	20,740	4,061,824	72,007	51,485
Contribution	0	0	0	0	13,263,752	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 4,321,305	\$ 3,686,828	\$ 11,441,412	\$ 26,630,400	\$ 185,507,191	\$ 10,924,840	\$ 16,919,066
<u>Levy Excluding Special Assessment</u>							
County	\$ 1,749,854	\$ 1,817,640	\$ 2,709,122	\$ 7,923,637	\$ 30,313,134	\$ 3,219,524	\$ 5,405,468
City	186,378	228,008	1,301,423	3,431,447	31,024,769	1,607,643	1,707,558
Town	214,070	41,516	708,979	1,194,516	707,377	652,189	1,308,398
School District***	2,059,754	1,513,213	6,323,286	13,207,030	84,110,200	5,074,683	7,723,954
Special District****	75,703	6,609	16,532	288,658	4,888,888	0	37,072
Tax Increment Financing	0	0	57,229	20,740	4,061,824	72,007	51,485
Contribution	0	0	0	0	13,263,752	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 4,285,759	\$ 3,606,986	\$ 11,116,571	\$ 26,066,028	\$ 168,369,944	\$ 10,626,046	\$ 16,233,935
<u>54% Homestead Credit</u>							
Agricultural	\$ 426,739	\$ 6,209	\$ 609,541	\$ 280,101	\$ 729,147	\$ 706,085	\$ 860,792
Non-Agricultural	370,507	486,279	957,222	4,495,628	32,592,544	1,351,005	2,616,895
Tax Increment Financing	0	0	99	0	176,933	103	1,196
TOTAL	\$ 797,246	\$ 492,488	\$ 1,566,862	\$ 4,775,729	\$ 33,498,624	\$ 2,057,193	\$ 3,478,883
<u>Agricultural Aid Credit</u>							
36%	\$ 257,864	\$ 2,931	\$ 1,143,685	\$ 199,331	\$ 982,376	\$ 1,208,121	\$ 786,746
26%	149,684	22,154	856,770	157,590	673,893	579,706	234,566
15%	27,262	160,359	188	825,838	6,179	0	197,414
TOTAL	\$ 434,810	\$ 185,444	\$ 2,000,643	\$ 1,182,759	\$ 1,662,448	\$ 1,787,827	\$ 1,218,726
<u>Taconite Tax Credit*****</u>							
	\$ 0	\$ 248,084	\$ 0	\$ 508,117	\$ 0	\$ 0	\$ 0
<u>Disaster Credit</u>							
Tax Increment Financing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Wetlands Credit	\$ 74	\$ 0	\$ 1,639	\$ 0	\$ 15,393	\$ 0	\$ 10,146
Native Prairie Credit	0	0	8,179	0	0	574	1,360
Power Line Credit	0	0	0	0	0	0	0
Agricultural Preserves Credit	0	0	0	0	122,105	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
TOTAL	\$ 74	\$ 0	\$ 9,818	\$ 0	\$ 137,498	\$ 574	\$ 11,506
<u>NET TAX PAYABLE</u>							
	\$ 3,053,629	\$ 2,680,970	\$ 7,539,248	\$ 19,599,423	\$ 133,071,374	\$ 6,780,452	\$ 11,524,820

TABLE 33
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
 1985 ASSESSMENT - PAYABLE 1986

	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
<u>Assessed Values*</u>							
Real	\$ 176,246,778	\$ 131,656,854	\$ 234,477,027	\$ 381,578,399	\$ 65,545,372	\$ 8,932,397,145	\$ 77,327,551
Personal	2,999,128	2,949,020	10,884,406	7,421,317	2,924,548	151,211,132	2,722,797
TOTAL	\$ 179,245,906	\$ 134,605,874	\$ 245,361,433	\$ 388,999,716	\$ 68,469,920	\$ 9,083,608,277	\$ 80,050,348
<u>Average Rate of Taxation**</u>							
Mills	80.255	99.368	88.980	87.510	76.615	108.360	106.604
<u>Levy Including Special Assessment</u>							
County	\$ 3,580,192	\$ 3,515,143	\$ 6,504,380	\$ 7,148,714	\$ 1,535,161	\$ 227,103,187	\$ 2,756,421
City	2,869,370	2,172,928	3,651,974	9,435,907	583,832	223,243,956	1,427,510
Town	850,496	1,285,244	1,024,250	1,629,838	227,100	114,565	723,751
School District***	7,831,437	6,510,052	12,043,679	15,851,093	3,055,772	399,839,132	3,955,003
Special District****	150,653	0	5,258	443,811	24,403	40,921,373	1,102
Tax Increment Financing	43,997	123,641	28,191	576,514	0	52,906,353	25,286
Contribution	0	0	0	0	0	81,850,952	0
Power Line	0	0	0	0	10,896	31,286	0
TOTAL	\$ 15,326,145	\$ 13,607,008	\$ 23,257,732	\$ 35,085,877	\$ 5,437,164	\$ 1,026,010,804	\$ 8,889,073
<u>Levy Excluding Special Assessment</u>							
County	\$ 3,192,763	\$ 3,514,018	\$ 5,768,844	\$ 7,148,714	\$ 1,448,006	\$ 227,103,187	\$ 2,756,421
City	2,316,155	1,942,572	2,987,505	8,410,548	479,618	181,531,628	1,074,404
Town	850,419	1,285,244	998,769	1,610,755	227,100	114,565	722,599
School District***	7,831,437	6,510,052	12,043,679	15,851,093	3,055,772	399,839,132	3,955,003
Special District****	150,653	0	5,258	443,811	24,403	40,921,373	0
Tax Increment Financing	43,997	123,641	28,191	576,514	0	52,906,353	25,286
Contribution	0	0	0	0	0	81,850,952	0
Power Line	0	0	0	0	10,896	31,286	0
TOTAL	\$ 14,385,424	\$ 13,375,527	\$ 21,832,246	\$ 34,041,435	\$ 5,245,795	\$ 984,298,476	\$ 8,533,713
<u>54% Homestead Credit</u>							
Agricultural	\$ 836,415	\$ 1,250,564	\$ 1,040,316	\$ 1,219,870	\$ 436,774	\$ 552,706	\$ 772,941
Non-Agricultural	1,375,879	1,554,009	3,095,005	3,708,810	371,859	153,135,793	1,707,946
Tax Increment Financing	5,220	1,804	0	3,342	0	1,569,982	2,256
TOTAL	\$ 2,217,514	\$ 2,806,377	\$ 4,135,321	\$ 4,932,022	\$ 808,633	\$ 155,258,481	\$ 2,483,143
<u>Agricultural Aid Credit</u>							
36%	\$ 1,578,611	\$ 1,617,372	\$ 1,927,575	\$ 1,637,849	\$ 586,455	\$ 575,272	\$ 844,985
26%	1,083,915	614,714	860,688	492,803	443,365	566,574	202,003
15%	2,698	3,665	602	13,076	16,372	0	2,507
TOTAL	\$ 2,665,224	\$ 2,235,751	\$ 2,788,845	\$ 2,143,728	\$ 1,046,192	\$ 1,141,846	\$ 1,049,495
<u>Taconite Tax Credit*****</u>							
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Disaster Credit</u>							
Tax Increment Financing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Wetlands Credit	\$ 1,554	\$ 0	\$ 7,028	\$ 83	\$ 14,805	\$ 0	\$ 0
Native Prairie Credit	118	565	0	740	443	0	0
Power Line Credit	0	0	0	0	10,696	20,914	0
Agricultural Preserves Credit	0	0	0	0	0	60,745	0
Enterprise Zone Credit	0	0	0	0	0	28,128	0
TOTAL	\$ 1,672	\$ 565	\$ 7,028	\$ 823	\$ 25,944	\$ 109,787	\$ 0
<u>NET TAX PAYABLE</u>	\$ 9,501,014	\$ 8,332,834	\$ 14,901,052	\$ 26,964,862	\$ 3,365,026	\$ 827,788,362	\$ 5,001,075

TABLE 33
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
 1985 ASSESSMENT - PAYABLE 1986

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON
<u>Assessed Values*</u>							
Real	\$ 90,845,369	\$ 92,013,973	\$ 284,745,799	\$ 149,176,613	\$ 50,669,217	\$ 239,748,303	\$ 65,397,201
Personal	6,026,612	2,224,431	17,408,935	6,977,515	525,843	4,799,677	9,683,632
TOTAL	\$ 96,871,981	\$ 94,238,404	\$ 302,154,734	\$ 156,154,128	\$ 51,195,060	\$ 244,547,980	\$ 75,080,833
<u>Average Rate of Taxation**</u>							
Mills	94.181	130.447	107.432	75.522	116.224	90.323	86.041
<u>Levy Including Special Assessment</u>							
County	\$ 3,228,651	\$ 5,261,553	\$ 13,378,325	\$ 3,170,678	\$ 2,584,884	\$ 7,695,975	\$ 2,027,276
City	361,293	831,378	4,024,385	1,322,982	419,909	3,623,012	581,713
Town	491,822	609,584	2,013,383	840,734	207,005	1,215,328	375,497
School District***	5,138,154	5,543,313	13,036,227	6,572,262	2,816,433	11,082,144	3,846,913
Special District****	16,178	14,730	223,242	32,036	8,115	84,223	94,556
Tax Increment Financing	0	220,248	18,820	88,811	19,324	437,684	22,783
Contribution	0	0	0	0	0	0	0
Power Line	0	0	25,301	0	0	3,401	0
TOTAL	\$ 9,236,098	\$ 12,480,806	\$ 32,719,683	\$ 12,027,503	\$ 6,055,670	\$ 24,141,767	\$ 6,948,738
<u>Levy Excluding Special Assessment</u>							
County	\$ 3,228,651	\$ 5,254,242	\$ 13,376,025	\$ 3,084,837	\$ 2,535,322	\$ 6,694,447	\$ 1,706,683
City	248,978	653,517	3,768,387	1,177,304	364,549	2,665,677	427,759
Town	491,500	607,111	2,013,383	837,814	206,345	1,120,753	375,497
School District***	5,138,154	5,543,313	13,036,227	6,572,262	2,816,433	11,082,144	3,846,913
Special District****	16,178	14,730	222,878	32,036	8,115	84,223	80,365
Tax Increment Financing	0	220,248	18,820	88,811	19,324	437,684	22,783
Contribution	0	0	0	0	0	0	0
Power Line	0	0	25,301	0	0	3,401	0
TOTAL	\$ 9,123,461	\$ 12,293,161	\$ 32,461,021	\$ 11,793,064	\$ 5,950,088	\$ 22,088,329	\$ 6,460,000
<u>54% Homestead Credit</u>							
Agricultural	\$ 279,166	\$ 1,275,014	\$ 280,703	\$ 737,865	\$ 644,302	\$ 955,935	\$ 380,419
Non-Agricultural	1,238,334	2,216,151	5,127,678	921,578	862,184	3,421,345	323,906
Tax Increment Financing	0	0	1,971	1,887	255	5,783	0
TOTAL	\$ 1,517,500	\$ 3,491,165	\$ 5,410,352	\$ 1,661,330	\$ 1,506,741	\$ 4,383,063	\$ 704,325
<u>Agricultural Aid Credit</u>							
36%	\$ 146,191	\$ 542,158	\$ 154,919	\$ 1,379,326	\$ 380,631	\$ 1,383,171	\$ 397,883
26%	78,360	159,727	186,596	1,021,086	133,692	673,231	738,359
15%	274,650	49,679	350,773	3,567	67,765	152,542	1,752
TOTAL	\$ 499,201	\$ 751,564	\$ 692,288	\$ 2,403,979	\$ 582,088	\$ 2,208,944	\$ 1,137,994
<u>Taconite Tax Credit*****</u>							
	\$ 0	\$ 0	\$ 2,506,376	\$ 0	\$ 0	\$ 0	\$ 0
<u>Disaster Credit</u>							
Tax Increment Financing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Wetlands Credit	\$ 73	\$ 2,393	\$ 0	\$ 1,946	\$ 1,237	\$ 24,981	\$ 87
Native Prairie Credit	0	0	0	114	0	5,453	192
Power Line Credit	0	0	3,908	0	0	1,801	0
Agricultural Preserves Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
TOTAL	\$ 73	\$ 2,393	\$ 3,908	\$ 2,060	\$ 1,237	\$ 32,235	\$ 279
<u>NET TAX PAYABLE</u>	\$ 7,106,687	\$ 8,048,039	\$ 23,848,097	\$ 7,725,695	\$ 3,860,022	\$ 15,464,087	\$ 4,617,402

TABLE 33
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
 1985 ASSESSMENT - PAYABLE 1986

	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE/WOODS	LE SUEUR	LINCOLN	LYON
<u>Assessed Values*</u>							
Real	\$ 45,944,708	\$ 89,372,612	\$ 39,713,830	\$ 20,512,187	\$ 121,225,411	\$ 52,979,980	\$ 160,366,808
Personal	2,127,016	1,821,237	1,750,926	588,881	3,469,163	12,540,876	15,527,910
TOTAL	\$ 48,071,724	\$ 91,193,849	\$ 41,464,756	\$ 21,101,068	\$ 124,694,574	\$ 65,520,856	\$ 175,894,718
<u>Average Rate of Taxation**</u>							
Mills	162.934	81.467	153.594	115.197	107.763	82.901	83.498
<u>Levy Including Special Assessment</u>							
County	\$ 2,561,668	\$ 1,935,855	\$ 3,238,633	\$ 1,106,083	\$ 5,006,273	\$ 2,404,582	\$ 3,997,859
City	1,796,750	982,533	844,107	182,728	1,647,416	515,392	2,888,838
Town	0	474,367	277,613	162,971	503,367	358,473	391,321
School District***	3,544,575	4,232,856	1,945,730	1,006,309	6,466,992	2,600,297	7,201,842
Special District****	188,688	122,519	6,953	10,750	16,433	52,072	36,444
Tax Increment Financing	0	67,142	78,820	0	139,845	0	729,903
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 8,091,681	\$ 7,815,272	\$ 6,391,856	\$ 2,468,841	\$ 13,780,326	\$ 5,930,815	\$ 15,246,207
<u>Levy Excluding Special Assessment</u>							
County	\$ 2,543,599	\$ 1,765,773	\$ 3,238,633	\$ 1,078,032	\$ 4,663,389	\$ 1,936,797	\$ 3,845,250
City	1,724,635	856,630	820,969	180,100	1,647,416	484,190	2,483,673
Town	0	473,612	277,613	162,971	503,367	358,360	391,321
School District***	3,544,575	4,232,856	1,945,730	1,006,309	6,466,992	2,600,297	7,201,842
Special District****	19,727	33,313	6,953	3,376	16,433	52,072	34,830
Tax Increment Financing	0	67,142	78,820	0	139,845	0	729,903
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 7,832,536	\$ 7,429,326	\$ 6,368,718	\$ 2,430,788	\$ 13,437,442	\$ 5,431,716	\$ 14,686,819
<u>54% Homestead Credit</u>							
Agricultural	\$ 189,747	\$ 662,794	\$ 6,433	\$ 145,295	\$ 829,919	\$ 480,449	\$ 617,825
Non-Agricultural	1,512,786	523,760	1,509,581	282,878	2,241,826	408,674	1,902,227
Tax Increment Financing	0	0	0	0	1,403	0	2,029
TOTAL	\$ 1,702,533	\$ 1,186,554	\$ 1,516,014	\$ 428,173	\$ 3,073,148	\$ 889,123	\$ 2,522,081
<u>Agricultural Aid Credit</u>							
36%	\$ 87,405	\$ 873,032	\$ 1,499	\$ 93,946	\$ 1,235,191	\$ 555,448	\$ 863,009
26%	66,510	579,395	80,230	125,948	390,848	349,433	652,699
15%	50,394	0	105,676	55,386	62,357	6,275	31
TOTAL	\$ 204,309	\$ 1,452,427	\$ 187,405	\$ 275,280	\$ 1,688,396	\$ 911,156	\$ 1,515,739
<u>Taconite Tax Credit*****</u>							
	\$ 3,549	\$ 0	\$ 690,107	\$ 0	\$ 0	\$ 0	\$ 0
<u>Disaster Credit</u>							
Tax Increment Financing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Wetlands Credit	\$ 0	\$ 3,418	\$ 0	\$ 0	\$ 174	\$ 6,760	\$ 5,083
Native Prairie Credit	0	5,367	0	0	0	7,564	2,264
Power Line Credit	2,167	0	0	2,443	0	0	0
Agricultural Preserves Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
TOTAL	\$ 2,167	\$ 8,785	\$ 0	\$ 2,443	\$ 174	\$ 14,324	\$ 7,347
<u>NET TAX PAYABLE</u>							
	\$ 5,919,978	\$ 4,781,560	\$ 3,975,192	\$ 1,724,892	\$ 8,675,724	\$ 3,617,113	\$ 10,641,652

TABLE 33
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
 1985 ASSESSMENT - PAYABLE 1986

	MCLEOD	MAHONMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
<u>Assessed Values*</u>							
Real	\$ 172,898,772	\$ 28,100,879	\$ 103,383,241	\$ 214,694,834	\$ 137,339,195	\$ 77,206,650	\$ 129,278,500
Personal	2,353,806	895,649	9,688,587	20,505,044	4,774,391	2,430,775	5,620,098
TOTAL	\$ 175,252,578	\$ 28,996,528	\$ 113,071,828	\$ 235,199,878	\$ 142,113,586	\$ 79,637,425	\$ 134,898,598
<u>Average Rate of Taxation**</u>							
Mills	107.367	119.807	80.891	81.082	82.151	117.494	110.205
<u>Levy Including Special Assessment</u>							
County	\$ 5,422,967	\$ 1,335,989	\$ 3,104,753	\$ 4,718,335	\$ 3,029,423	\$ 3,177,904	\$ 5,285,436
City	4,515,749	256,118	409,141	3,205,381	1,501,602	1,089,003	1,580,100
Town	554,120	181,970	741,998	780,501	1,043,819	301,806	882,546
School District***	8,537,090	1,710,346	5,607,586	11,059,332	6,360,408	4,762,650	7,495,646
Special District****	112,968	71,606	220,466	561,572	72,264	12,934	13,218
Tax Increment Financing	752,899	0	0	51,242	49,809	311,853	0
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	12,575	4,308	0
TOTAL	\$ 19,895,793	\$ 3,556,029	\$ 10,083,944	\$ 20,376,363	\$ 12,069,900	\$ 9,660,458	\$ 15,256,946
<u>Levy Excluding Special Assessment</u>							
County	\$ 5,220,119	\$ 1,320,791	\$ 2,167,248	\$ 4,425,084	\$ 2,933,032	\$ 3,165,864	\$ 5,285,436
City	3,691,453	189,466	409,141	2,717,576	1,237,887	799,454	1,201,872
Town	553,648	181,770	741,998	779,681	1,039,734	299,837	870,338
School District***	8,537,090	1,710,346	5,607,586	11,059,332	6,360,408	4,762,650	7,495,646
Special District****	61,125	71,606	220,466	37,562	41,309	12,934	13,218
Tax Increment Financing	752,899	0	0	51,242	49,809	311,853	0
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	12,575	4,308	0
TOTAL	\$ 18,816,334	\$ 3,473,979	\$ 9,146,439	\$ 19,070,477	\$ 11,674,754	\$ 9,356,900	\$ 14,866,510
<u>54% Homestead Credit</u>							
Agricultural	\$ 1,041,308	\$ 291,047	\$ 822,244	\$ 761,556	\$ 921,614	\$ 805,575	\$ 1,450,913
Non-Agricultural	3,283,075	281,687	460,305	2,181,527	1,462,397	1,416,591	2,206,103
Tax Increment Financing	12,337	0	0	0	3,308	872	0
TOTAL	\$ 4,336,720	\$ 572,734	\$ 1,282,549	\$ 2,943,083	\$ 2,387,319	\$ 2,223,038	\$ 3,657,016
<u>Agricultural Aid Credit</u>							
36%	\$ 1,512,841	\$ 359,813	\$ 831,035	\$ 1,461,229	\$ 1,248,019	\$ 497,068	\$ 1,208,518
26%	374,668	305,901	1,031,554	1,229,521	458,810	104,059	242,600
15%	895	23,258	1,832	1,582	82,698	127,691	155,663
TOTAL	\$ 1,888,404	\$ 688,972	\$ 1,864,421	\$ 2,692,332	\$ 1,789,527	\$ 728,818	\$ 1,606,781
<u>Taconite Tax Credit*****</u>							
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Disaster Credit</u>							
Tax Increment Financing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Wetlands Credit	\$ 472	\$ 14,145	\$ 3,440	\$ 8,485	\$ 8,639	\$ 447	\$ 10,291
Native Prairie Credit	0	342	0	368	0	0	140
Power Line Credit	0	0	0	0	10,588	3,430	0
Agricultural Preserves Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
TOTAL	\$ 472	\$ 14,487	\$ 3,440	\$ 8,853	\$ 19,227	\$ 3,877	\$ 10,431
<u>NET TAX PAYABLE</u>	\$ 12,590,738	\$ 2,197,786	\$ 5,996,029	\$ 13,426,209	\$ 7,478,681	\$ 6,401,167	\$ 9,592,282

TABLE 33
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
 1985 ASSESSMENT - PAYABLE 1986

	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
<u>Assessed Values*</u>							
Real	\$ 249,261,115	\$ 108,341,014	\$ 155,120,829	\$ 158,675,321	\$ 79,595,899	\$ 599,161,321	\$ 269,262,818
Personal	4,732,052	8,224,785	3,071,964	1,379,488	1,896,686	9,064,563	7,399,106
TOTAL	\$ 253,993,167	\$ 116,565,800	\$ 158,192,793	\$ 160,054,809	\$ 81,492,585	\$ 608,225,884	\$ 276,661,924
<u>Average Rate of Taxation**</u>							
Mills	95.801	67.783	98.424	87.695	88.822	110.290	97.544
<u>Levy Including Special Assessment</u>							
County	\$ 7,321,644	\$ 2,239,214	\$ 4,079,415	\$ 3,609,879	\$ 2,645,105	\$ 19,562,212	\$ 8,141,822
City	4,290,639	791,436	3,572,322	2,573,428	772,141	14,218,782	2,994,512
Town	1,166,190	633,205	527,117	671,576	509,235	1,358,666	2,310,420
School District***	11,782,765	4,502,576	8,543,142	7,084,023	3,889,394	32,837,335	13,313,029
Special District****	41,787	14,976	26,063	615,393	199,104	0	523,771
Tax Increment Financing	54,096	0	28,852	88,917	36,868	1,256,651	164,147
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 24,657,121	\$ 8,181,407	\$ 16,776,911	\$ 14,643,216	\$ 8,051,847	\$ 69,233,646	\$ 27,447,701
<u>Levy Excluding Special Assessment</u>							
County	\$ 7,265,899	\$ 2,042,304	\$ 3,871,565	\$ 3,544,128	\$ 2,175,489	\$ 19,514,748	\$ 8,141,822
City	4,023,456	709,295	2,573,214	2,573,265	623,415	12,114,931	2,709,060
Town	1,164,872	631,993	527,117	671,576	314,096	1,357,308	2,226,173
School District***	11,782,765	4,502,576	8,543,142	7,084,023	3,889,394	32,837,335	13,313,029
Special District****	41,787	14,976	26,063	74,168	199,104	0	432,609
Tax Increment Financing	54,096	0	28,852	88,917	36,868	1,256,651	164,147
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 24,332,875	\$ 7,901,144	\$ 15,569,953	\$ 14,036,077	\$ 7,238,366	\$ 67,080,973	\$ 26,986,840
<u>54% Homestead Credit</u>							
Agricultural	\$ 1,003,801	\$ 652,075	\$ 649,838	\$ 739,311	\$ 496,168	\$ 1,279,423	\$ 2,049,273
Non-Agricultural	4,124,324	583,251	2,695,023	1,678,954	532,178	12,362,252	3,555,659
Tax Increment Financing	947	0	0	0	0	5,086	0
TOTAL	\$ 5,129,072	\$ 1,235,326	\$ 3,344,861	\$ 2,418,265	\$ 1,028,346	\$ 13,646,761	\$ 5,604,932
<u>Agricultural Aid Credit</u>							
36%	\$ 1,834,030	\$ 913,390	\$ 1,452,196	\$ 1,163,735	\$ 653,718	\$ 1,383,906	\$ 1,782,578
26%	892,896	634,490	483,697	906,924	845,057	517,397	659,168
15%	0	23,452	151	0	392	7,185	523,143
TOTAL	\$ 2,726,926	\$ 1,571,332	\$ 1,936,044	\$ 2,070,659	\$ 1,499,167	\$ 1,908,488	\$ 2,964,889
<u>Taconite Tax Credit*****</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Disaster Credit</u>							
Tax Increment Financing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Wetlands Credit	\$ 1,735	\$ 2,863	\$ 5,439	\$ 4,527	\$ 3,884	\$ 0	\$ 8,288
Native Prairie Credit	0	10,067	300	184	2,807	0	2,808
Power Line Credit	0	0	0	0	0	0	0
Agricultural Preserves Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
TOTAL	\$ 1,735	\$ 12,930	\$ 5,739	\$ 4,711	\$ 6,691	\$ 0	\$ 11,096
<u>NET TAX PAYABLE</u>	\$ 16,475,142	\$ 5,081,556	\$ 10,283,309	\$ 9,542,442	\$ 4,704,162	\$ 51,525,724	\$ 18,405,923

TABLE 33
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
 1985 ASSESSMENT - PAYABLE 1986

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
<u>Assessed Values*</u>							
Real	\$ 63,875,516	\$ 91,068,755	\$ 66,548,701	\$ 223,393,114	\$ 82,149,210	\$ 3,268,102,596	\$ 31,553,704
Personal	5,740,927	7,865,943	2,456,256	10,174,186	4,060,700	68,925,780	3,765,923
TOTAL	\$ 69,616,443	\$ 98,934,698	\$ 69,004,957	\$ 233,567,300	\$ 86,209,910	\$ 3,337,028,376	\$ 35,320,627
<u>Average Rate of Taxation**</u>							
Mills	102.291	118.853	91.768	102.413	80.517	116.482	104.910
<u>Levy Including Special Assessment</u>							
County	\$ 2,556,754	\$ 4,621,439	\$ 2,395,605	\$ 6,959,529	\$ 1,885,125	\$ 97,502,171	\$ 1,458,897
City	1,137,023	730,569	897,664	4,963,952	793,980	87,156,203	463,953
Town	191,488	641,425	305,570	1,463,612	500,477	1,235,529	156,799
School District***	3,476,240	5,726,683	2,832,069	11,769,192	3,689,259	160,562,985	1,790,360
Special District****	146,830	81,317	142,583	849,547	162,947	15,051,753	74,396
Tax Increment Financing	0	16,871	16,773	137,544	0	13,257,037	37,070
Contribution	0	0	0	0	0	28,181,159	0
Power Line	0	45,789	0	0	13,303	0	0
TOTAL	\$ 7,508,335	\$ 11,864,093	\$ 6,591,264	\$ 26,143,376	\$ 7,045,091	\$ 402,946,837	\$ 3,981,475
<u>Levy Excluding Special Assessment</u>							
County	\$ 2,192,222	\$ 4,621,439	\$ 2,393,157	\$ 6,152,164	\$ 1,841,248	\$ 97,502,171	\$ 1,235,964
City	1,137,023	674,098	778,579	3,647,092	734,497	74,343,156	410,897
Town	168,789	640,837	305,414	1,453,662	500,087	343,306	156,799
School District***	3,476,240	5,726,683	2,832,069	11,769,192	3,689,259	160,562,985	1,790,360
Special District****	146,830	33,003	6,473	760,784	162,947	14,513,129	74,396
Tax Increment Financing	0	16,871	16,773	137,544	0	13,257,037	37,070
Contribution	0	0	0	0	0	28,181,159	0
Power Line	0	45,789	0	0	13,303	0	0
TOTAL	\$ 7,121,104	\$ 11,758,720	\$ 6,332,465	\$ 23,920,438	\$ 6,941,341	\$ 388,702,943	\$ 3,705,486
<u>54% Homestead Credit</u>							
Agricultural	\$ 420,218	\$ 915,851	\$ 432,511	\$ 1,230,599	\$ 613,300	\$ 28,944	\$ 318,037
Non-Agricultural	1,134,893	1,401,798	775,419	2,565,356	686,502	69,871,302	268,244
Tax Increment Financing	0	0	0	2,726	0	425,948	0
TOTAL	\$ 1,555,111	\$ 2,317,649	\$ 1,207,930	\$ 3,798,681	\$ 1,299,802	\$ 70,325,194	\$ 586,281
<u>Agricultural Aid Credit</u>							
36%	\$ 392,652	\$ 580,248	\$ 588,481	\$ 1,613,539	\$ 696,461	\$ 15,099	\$ 344,674
26%	304,913	226,345	438,381	1,930,625	360,491	41,565	292,884
15%	71	284,393	0	56,680	64,798	3,708	0
TOTAL	\$ 697,636	\$ 1,090,986	\$ 1,026,862	\$ 3,600,844	\$ 1,121,750	\$ 60,372	\$ 637,558
<u>Taconite Tax Credit*****</u>							
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Disaster Credit</u>							
Tax Increment Financing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Wetlands Credit	\$ 9,134	\$ 0	\$ 300	\$ 7,243	\$ 19,686	\$ 0	\$ 260
Native Prairie Credit	0	0	2,309	3,554	3,524	0	831
Power Line Credit	0	14,913	0	0	11,608	0	0
Agricultural Preserves Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	182,912	0	3,048	0
TOTAL	\$ 9,134	\$ 14,913	\$ 2,609	\$ 193,709	\$ 34,818	\$ 3,048	\$ 1,091
<u>NET TAX PAYABLE</u>	\$ 4,859,223	\$ 8,335,172	\$ 4,095,064	\$ 16,327,204	\$ 4,484,971	\$ 318,313,329	\$ 2,480,556

TABLE 33
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
 1985 ASSESSMENT - PAYABLE 1986

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST LOUIS	SCOTT
<u>Assessed Values*</u>							
Real	\$ 210,198,969	\$ 212,425,341	\$ 208,938,584	\$ 87,662,609	\$ 72,514,829	\$ 728,680,237	\$ 324,375,369
Personal	1,518,989	4,489,751	8,869,443	894,293	3,201,663	49,053,326	7,660,683
TOTAL	\$ 211,717,958	\$ 216,915,092	\$ 217,808,027	\$ 88,556,902	\$ 75,716,492	\$ 777,733,563	\$ 332,036,052
<u>Average Rate of Taxation**</u>							
Mills	66.449	63.573	112.621	81.267	89.001	160.112	114.756
<u>Levy Including Special Assessment</u>							
County	\$ 3,923,665	\$ 3,256,418	\$ 6,506,792	\$ 2,223,639	\$ 1,745,594	\$ 48,565,835	\$ 10,600,395
City	2,142,210	2,209,772	5,302,697	594,251	681,559	29,025,869	7,515,144
Town	754,452	807,639	814,459	546,609	296,718	3,172,711	469,457
School District***	7,757,277	8,016,019	12,375,484	3,809,518	4,283,799	40,693,109	16,801,158
Special District****	19,872	64,826	194,557	184,089	176,734	200,957	1,201,475
Tax Increment Financing	32,255	75,773	383,338	90,074	0	3,832,004	1,445,555
Contribution	0	0	0	0	0	0	2,880,923
Power Line	0	0	0	0	16,746	94,050	0
TOTAL	\$ 14,629,731	\$ 14,430,447	\$ 25,577,327	\$ 7,448,180	\$ 7,201,150	\$ 125,584,535	\$ 40,914,107
<u>Levy Excluding Special Assessment</u>							
County	\$ 3,682,725	\$ 3,014,048	\$ 6,447,150	\$ 2,200,696	\$ 1,551,981	\$ 48,562,873	\$ 10,522,303
City	1,822,358	1,811,594	4,344,424	542,554	412,892	27,991,677	4,918,786
Town	753,942	807,639	784,723	545,109	296,718	3,149,956	468,229
School District***	7,757,277	8,016,019	12,375,484	3,809,518	4,283,799	40,693,109	16,801,158
Special District****	19,872	64,826	194,557	8,759	176,734	200,957	1,066,144
Tax Increment Financing	32,255	75,773	383,338	90,074	0	3,832,004	1,445,555
Contribution	0	0	0	0	0	0	2,880,923
Power Line	0	0	0	0	16,746	94,050	0
TOTAL	\$ 14,068,429	\$ 13,789,899	\$ 24,529,676	\$ 7,196,710	\$ 6,738,870	\$ 124,524,626	\$ 38,103,098
<u>54% Homestead Credit</u>							
Agricultural	\$ 865,145	\$ 1,077,905	\$ 1,120,146	\$ 471,996	\$ 694,406	\$ 400,507	\$ 1,119,402
Non-Agricultural	1,154,960	1,145,829	4,692,894	643,981	552,445	28,602,720	6,458,865
Tax Increment Financing	803	1,617	16,757	0	0	214,147	142,993
TOTAL	\$ 2,020,908	\$ 2,225,351	\$ 5,829,797	\$ 1,115,977	\$ 1,246,851	\$ 29,217,374	\$ 7,721,260
<u>Agricultural Aid Credit</u>							
36%	\$ 1,658,495	\$ 1,709,802	\$ 1,410,069	\$ 712,159	\$ 562,333	\$ 178,262	\$ 973,671
26%	1,211,889	1,036,479	362,447	656,875	482,225	524,821	349,033
15%	0	1,755	40,498	0	16,136	666,113	20,857
TOTAL	\$ 2,870,384	\$ 2,748,036	\$ 1,813,014	\$ 1,369,034	\$ 1,060,694	\$ 1,369,196	\$ 1,343,561
<u>Taconite Tax Credit*****</u>							
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,367,922	\$ 0
<u>Disaster Credit</u>							
Tax Increment Financing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Wetlands Credit	\$ 251	\$ 0	\$ 10,426	\$ 0	\$ 135	\$ 0	\$ 8,575
Native Prairie Credit	1,334	0	210	814	0	0	0
Power Line Credit	0	0	0	0	5,755	8,039	0
Agricultural Preserves Credit	0	0	0	0	0	0	29,957
Enterprise Zone Credit	0	0	0	0	0	0	0
TOTAL	\$ 1,585	\$ 0	\$ 10,636	\$ 814	\$ 5,890	\$ 8,039	\$ 38,532
<u>NET TAX PAYABLE</u>	\$ 9,175,552	\$ 8,816,512	\$ 16,876,229	\$ 4,710,885	\$ 4,425,435	\$ 87,562,095	\$ 28,999,745

TABLE 33
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
 1985 ASSESSMENT - PAYABLE 1986

	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
<u>Assessed Values*</u>							
Real	\$ 238,706,122	\$ 121,200,819	\$ 526,880,195	\$ 174,260,663	\$ 79,462,887	\$ 94,906,139	\$ 96,698,349
Personal	9,071,954	1,859,800	14,955,442	6,837,243	3,476,006	4,839,854	3,190,311
TOTAL	\$ 247,778,076	\$ 123,060,619	\$ 541,835,637	\$ 181,097,906	\$ 82,938,893	\$ 99,745,993	\$ 99,888,660
<u>Average Rate of Taxation**</u>							
Mills	89.885	82.179	106.146	93.070	81.049	81.176	114.404
<u>Levy Including Special Assessment</u>							
County	\$ 5,640,315	\$ 3,379,527	\$ 15,614,905	\$ 4,456,200	\$ 2,059,743	\$ 3,046,756	\$ 4,269,206
City	3,633,774	1,491,437	11,337,891	4,818,578	1,035,486	889,786	824,859
Town	911,330	697,956	3,009,105	835,552	259,788	532,207	680,980
School District***	12,494,559	5,175,816	28,716,178	7,776,360	3,492,923	4,017,932	5,793,899
Special District****	182,032	51,516	561,189	0	451	18,724	9,972
Tax Increment Financing	296,931	84,432	581,001	185,362	36,049	217,950	30,856
Contribution	0	0	0	0	0	0	0
Power Line	21,002	0	19,940	0	1,227	0	0
TOTAL	\$ 23,179,943	\$ 10,880,684	\$ 59,840,209	\$ 18,072,052	\$ 6,885,667	\$ 8,723,355	\$ 11,609,772
<u>Levy Excluding Special Assessment</u>							
County	\$ 5,620,545	\$ 2,899,747	\$ 15,484,972	\$ 4,306,862	\$ 1,994,546	\$ 2,461,482	\$ 4,087,089
City	2,785,106	1,203,578	9,177,589	3,862,326	937,408	848,966	824,859
Town	871,379	697,853	2,972,618	723,798	259,788	531,894	680,980
School District***	12,494,559	5,175,816	28,716,178	7,776,360	3,492,923	4,017,932	5,793,899
Special District****	182,032	51,516	561,189	0	211	18,724	9,972
Tax Increment Financing	296,931	84,432	581,001	185,362	36,049	217,950	30,856
Contribution	0	0	0	0	0	0	0
Power Line	21,002	0	19,940	0	1,227	0	0
TOTAL	\$ 22,271,554	\$ 10,112,942	\$ 57,513,487	\$ 16,854,708	\$ 6,722,152	\$ 8,096,948	\$ 11,427,655
<u>54% Homestead Credit</u>							
Agricultural	\$ 777,450	\$ 899,458	\$ 2,272,482	\$ 811,130	\$ 456,901	\$ 596,826	\$ 1,353,198
Non-Agricultural	3,439,614	1,037,652	10,241,902	3,011,080	643,026	655,658	1,512,141
Tax Increment Financing	1,069	4,884	7,354	8,938	1,149	24,943	0
TOTAL	\$ 4,218,133	\$ 1,941,994	\$ 12,521,738	\$ 3,831,148	\$ 1,101,076	\$ 1,277,427	\$ 2,865,339
<u>Agricultural Aid Credit</u>							
36%	\$ 309,760	\$ 1,510,434	\$ 2,641,396	\$ 1,274,545	\$ 671,397	\$ 888,621	\$ 1,119,612
26%	169,522	556,591	500,867	357,752	499,418	677,242	249,346
15%	70,526	0	195,894	2,982	610	174	147,637
TOTAL	\$ 549,808	\$ 2,067,025	\$ 3,338,157	\$ 1,635,279	\$ 1,171,425	\$ 1,566,037	\$ 1,516,595
<u>Taconite Tax Credit*****</u>							
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Disaster Credit</u>							
Tax Increment Financing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Wetlands Credit	\$ 21,588	\$ 2,901	\$ 918	\$ 0	\$ 8,592	\$ 41,637	\$ 416
Native Prairie Credit	0	0	0	0	459	5,356	0
Power Line Credit	5,512	0	18,007	0	951	0	0
Agricultural Preserves Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
TOTAL	\$ 27,100	\$ 2,901	\$ 18,925	\$ 0	\$ 10,002	\$ 46,993	\$ 416
<u>NET TAX PAYABLE</u>	\$ 17,476,513	\$ 6,101,022	\$ 41,634,667	\$ 11,388,281	\$ 4,439,649	\$ 5,206,491	\$ 7,045,305

TABLE 33
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
 1985 ASSESSMENT - PAYABLE 1986

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<u>Assessed Values*</u>							
Real	\$ 64,327,721	\$ 105,481,769	\$ 42,274,726	\$ 136,727,470	\$ 781,222,707	\$ 101,380,732	\$ 84,182,310
Personal	2,269,405	2,179,963	3,237,060	3,916,204	28,091,928	2,580,914	2,001,070
TOTAL	\$ 66,597,126	\$ 107,661,732	\$ 45,511,786	\$ 140,643,674	\$ 809,314,635	\$ 103,961,646	\$ 86,183,380
<u>Average Rate of Taxation**</u>							
Mills	75.060	100.350	123.164	84.032	109.892	79.282	80.487
<u>Levy Including Special Assessment</u>							
County	\$ 1,655,836	\$ 3,074,140	\$ 2,624,876	\$ 3,957,062	\$ 22,359,848	\$ 2,553,705	\$ 2,552,130
City	593,137	2,037,806	818,088	1,803,072	18,142,390	1,191,080	763,226
Town	156,500	680,573	186,384	475,770	1,604,533	440,415	308,362
School District***	2,778,036	5,338,802	2,262,217	5,901,944	43,465,954	4,196,639	3,728,043
Special District****	3,095	751	9,507	19,687	3,924,529	17,095	38,599
Tax Increment Financing	16,244	64,655	0	2,642	296,339	40,283	31,260
Contribution	0	0	0	0	4,587,866	0	0
Power Line	5,175	0	0	0	23,363	0	0
TOTAL	\$ 5,208,023	\$ 11,196,727	\$ 5,901,072	\$ 12,160,177	\$ 94,404,822	\$ 8,439,217	\$ 7,421,620
<u>Levy Excluding Special Assessment</u>							
County	\$ 1,528,934	\$ 3,074,140	\$ 2,476,541	\$ 3,851,348	\$ 22,359,848	\$ 2,500,486	\$ 2,263,804
City	510,805	1,645,006	671,064	1,567,200	13,182,628	1,047,818	566,544
Town	156,500	680,460	186,081	475,770	1,347,292	439,968	308,362
School District***	2,778,036	5,338,802	2,262,217	5,901,944	43,465,954	4,196,639	3,728,043
Special District****	3,095	751	9,507	19,687	3,674,259	17,095	38,599
Tax Increment Financing	16,244	64,655	0	2,642	296,339	40,283	31,260
Contribution	0	0	0	0	4,587,866	0	0
Power Line	5,175	0	0	0	23,363	0	0
TOTAL	\$ 4,998,789	\$ 10,803,814	\$ 5,605,410	\$ 11,818,591	\$ 88,937,549	\$ 8,242,289	\$ 6,936,612
<u>54% Homestead Credit</u>							
Agricultural	\$ 303,215	\$ 680,229	\$ 442,750	\$ 618,445	\$ 260,102	\$ 529,635	\$ 384,340
Non-Agricultural	308,477	1,723,284	962,059	1,624,232	19,662,853	850,591	462,663
Tax Increment Financing	0	0	0	16	20,569	0	1,307
TOTAL	\$ 611,692	\$ 2,403,513	\$ 1,404,809	\$ 2,242,693	\$ 19,943,524	\$ 1,380,226	\$ 848,310
<u>Agricultural Aid Credit</u>							
36%	\$ 446,735	\$ 988,440	\$ 287,011	\$ 1,201,973	\$ 447,670	\$ 991,961	\$ 574,788
26%	629,749	267,284	112,738	520,150	464,403	550,162	890,546
15%	2,748	26,285	12,785	4,050	57,165	1,649	0
TOTAL	\$ 1,079,232	\$ 1,282,009	\$ 412,534	\$ 1,726,173	\$ 969,238	\$ 1,543,772	\$ 1,465,334
<u>Taconite Tax Credit*****</u>							
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Disaster Credit</u>							
Tax Increment Financing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Wetlands Credit	\$ 0	\$ 0	\$ 0	\$ 25,637	\$ 1,482	\$ 7,553	\$ 2,867
Native Prairie Credit	2,070	76	0	0	0	433	21,477
Power Line Credit	4,875	0	0	0	13,001	0	0
Agricultural Preserves Credit	0	0	0	0	44,663	0	0
Enterprise Zone Credit	0	0	0	0	0	0	40,907
TOTAL	\$ 6,945	\$ 76	\$ 0	\$ 25,637	\$ 59,146	\$ 7,986	\$ 65,251
<u>NET TAX PAYABLE</u>	\$ 3,300,920	\$ 7,118,216	\$ 3,788,067	\$ 7,824,088	\$ 67,965,641	\$ 5,310,305	\$ 4,557,717

TABLE 33
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
 1985 ASSESSMENT - PAYABLE 1986

	WINONA	WRIGHT	YELLOW MEDICINE	STATEWIDE TOTAL
<u>Assessed Values*</u>				
Real	\$ 202,753,025	\$ 387,116,121	\$ 113,437,653	\$ 28,412,785,417
Personal	4,520,877	8,606,722	2,550,917	828,878,681
TOTAL	\$ 207,273,902	\$ 395,722,843	\$ 115,988,570	\$ 29,241,664,098
<u>Average Rate of Taxation**</u>				
Mills	106.132	87.882	79.103	105.465
<u>Levy Including Special Assessment</u>				
County	\$ 5,917,143	\$ 7,949,651	\$ 3,150,819	\$ 824,330,475
City	5,265,925	5,650,174	1,073,917	629,644,574
Town	1,042,739	2,169,855	517,301	66,450,490
School District***	9,859,151	19,476,906	4,795,384	1,389,754,370
Special District****	30,304	623,297	236,741	80,787,312
Tax Increment Financing	448,339	859,139	117,079	92,355,076
Contribution	0	0	0	141,184,290
Power Line	0	17,481	0	420,745
TOTAL	\$ 22,563,601	\$ 36,746,503	\$ 9,891,241	\$ 3,224,927,332
<u>Levy Excluding Special Assessment</u>				
County	\$ 5,917,066	\$ 7,861,470	\$ 2,726,165	\$ 810,617,146
City	4,733,673	3,911,219	966,924	508,483,053
Town	1,009,841	2,027,206	517,301	63,647,207
School District***	9,859,151	19,476,906	4,795,384	1,389,754,370
Special District****	30,304	623,297	52,187	77,495,740
Tax Increment Financing	448,339	859,139	117,079	92,355,076
Contribution	0	0	0	141,184,290
Power Line	0	17,481	0	420,745
TOTAL	\$ 21,998,374	\$ 34,776,718	\$ 9,175,040	\$ 3,083,957,627
<u>54% Homestead Credit</u>				
Agricultural	\$ 823,870	\$ 1,873,854	\$ 737,486	\$ 63,112,885
Non-Agricultural	4,140,317	5,434,398	801,413	509,294,717
Tax Increment Financing	1,861	67,758	4,320	2,927,431
TOTAL	\$ 4,966,048	\$ 7,376,010	\$ 1,543,219	\$ 575,335,033
<u>Agricultural Aid Credit</u>				
36%	\$ 1,105,590	\$ 1,304,076	\$ 1,130,079	\$ 76,575,126
26%	308,006	249,594	711,618	42,497,211
15%	3,924	202,069	0	7,008,592
TOTAL	\$ 1,417,520	\$ 1,755,739	\$ 1,841,697	\$ 126,080,929
<u>Taconite Tax Credit*****</u>				
	\$ 0	\$ 0	\$ 0	\$ 10,777,180
<u>Disaster Credit</u>				
Tax Increment Financing	\$ 0	\$ 0	\$ 0	\$ 0
All Other	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>				
Wetlands Credit	\$ 0	\$ 4,879	\$ 382	\$ 395,940
Native Prairie Credit	162	0	847	130,335
Power Line Credit	0	13,313	0	170,884
Agricultural Preserves Credit	0	0	0	650,582
Enterprise Zone Credit	0	0	0	1,077,931
TOTAL	\$ 162	\$ 18,192	\$ 1,229	\$ 2,425,672
<u>NET TAX PAYABLE</u>				
	\$ 15,614,644	\$ 25,626,777	\$ 5,788,895	\$ 2,369,338,813

* Includes tax increment financing values where there are tax increment financing levies.

** The average rate of taxation is exclusive of special assessments.

*** Includes Area Vocational Technical Institutes (AVTI) namely, #287, #916 and #917.

**** Includes:
 Hospital Districts
 Metropolitan Council
 Metropolitan Transit
 Mosquito Control
 Watershed Districts
 Housing & Redevelopment Authorities
 Sanitary Sewer Districts
 County Park District
 Port Authorities
 Regional Development Commissions

***** Includes the following amount of Supplementary Homestead Credit:

Aitkin	\$924
Itasca	\$239,927
St. Louis	\$96,077
	<u>\$336,928</u>

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

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

The following list is not a complete digest of all the levies. It is merely a general index to the nature of each category as found on the abstract. Tables 34 through 38 are patterned after the design of the abstract column headings.

County Levies

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General.	General revenue, county or regional jail construction, other county buildings, public employees' retirement and social security funds, employees on leave from the state, ambulance service, health department and county controlled hospital districts, mental health services, nursing homes, cattle testing, agricultural societies and extension committees, civil defense, correction centers, probation services, sheltered workshops, senior citizen recreation programs, historical societies, insect and weed control, solid waste programs, parks and monuments, voting machines,
Indebtedness.	General obligation, state loans, debt portion of other levies.
Road and Bridge	Road and bridge, repair and maintenance.
Welfare	General assistance, aid to dependent children, aid to blind and disabled persons, medical assistance, administration expense, purchase and delivery of social services.
County and/or Regional Library. . .	County library, contracts for library service.

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

County Special Assessments. See (*) after City/Town Special Assessments.

CITY/TOWNSHIP LEVIES

Column	Heading	Items Included Within Column	Heading
General Revenue - Tort		Tort liability insurance.	
General Revenue - All Other.		All other regular and general fund purposes, relief for paid and volunteer firemen, police security funds, airports, ambulance and health services, civil defense, aquatic vegetation, water pollution, insect control, fire and police protection, community correction and activity centers, dump grounds and sewage disposal, commemorative purposes, parks, recreation, musical entertainment, library, cemetery, voting machines.	
Indebtedness.		General obligations, state loans, hospitals, parking facilities, water, sewer bonds, indebtedness of dissolved villages, and all other debt within any fund.	
Road and Bridge.		Road work, road drainage, bridge repairs.	
Miscellaneous.		Advertising, comprehensive planning, judgments, state post-audit expense, permanent improvement and replacement fund.	
City/Township Special Assessments. .		See (*) below.	

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

SCHOOL DISTRICT LEVIES

Each of the following categories relate directly to the type of school property tax levy reported on the form entitled "Levy Limitation and Certification - 1985 Payable 1986".

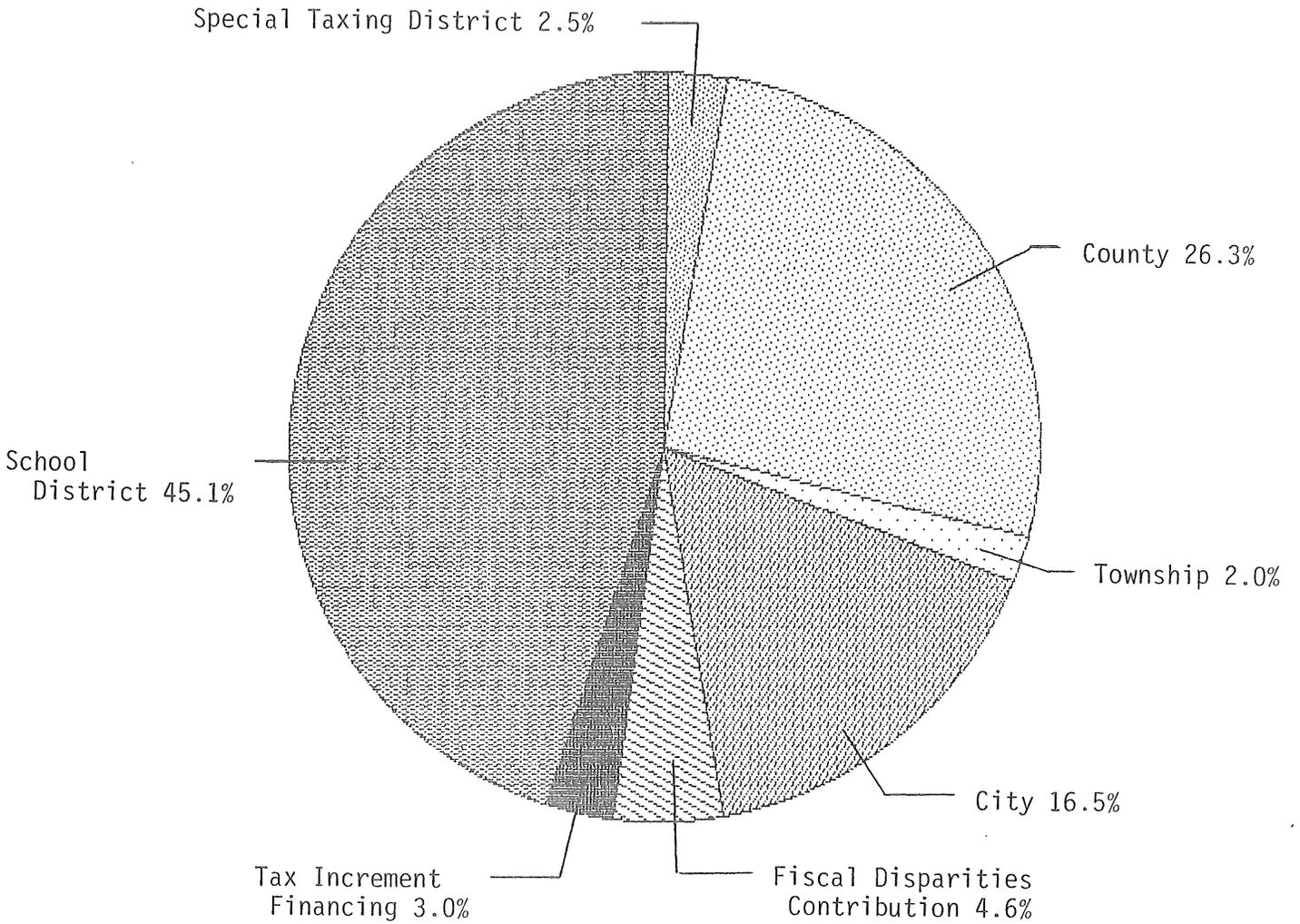
Column Heading	Items Included Within Column Heading
Maintenance.	Administration, operation and maintenance of school programs and buildings, includes salaries, fuel and supplies.
Transportation	Transportation costs, including bus service.
Community Service.	Community oriented activities, not limited to any age group.
Capital Expenditure.	Equipment and capital improvements not covered by bond issues.
Indebtedness	Debt service payments on general obligation bonds, state loans. Most debt is incurred due to a building program.
Area Vocational Technical Institute	
Debt Service.	Debt Service payments on AVTI bonds.
Maintenance	All vocational school costs except debt.
Intermediate Area Vocational Technical Institutes	
#287 - Suburban Hennepin County	
#916 - Ramsey-Washington County	
#917 - Dakota County	
These three intermediate AVTIs share an overlapping taxing authority with their K-12 component school districts.	
Debt	Debt service payments on AVTI bonds.
Maintenance.	All vocational school costs except debt.

SPECIAL TAXING DISTRICT LEVIES

Although special taxing districts exist with great variance among the counties, general categories are established in this section of the abstract. If special taxing districts exist in a county, the levies are entered separately for tort liability, all other revenue and debt. There are 14 main categories of special taxing districts as described in "1985 Tax Levy Authorizations and Limitations" as prepared and published by the Department of Revenue.

1. Hospital Districts
2. Housing and Redevelopment Authorities
3. Metropolitan Airports Commission
4. Metropolitan Council
5. Metropolitan Mosquito Control Commission
6. Metropolitan Transit Commission
7. Park Districts
8. Port Authorities
9. Regional Development Commissions
10. Regional Railroad Authorities
11. Regional Sanitary Sewer Districts
12. Sanitary District
13. St. Cloud Metropolitan Transit Commission
14. Watershed District

TOTAL REAL AND PERSONAL PROPERTY TAX
BY TAXING DISTRICT
PAYABLE 1986



NOTE: Total Gross Tax = \$3,083,957,627 excluding special assessments of \$140,969,705.
Power line not shown because it is less than .1% of total.

TABLE 34
 COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE
 PAYABLE 1986

<u>COUNTY</u>	<u>GENERAL REVENUE</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>WELFARE</u>	<u>COUNTY AND/OR REGIONAL LIBRARY</u>	<u>MISCELLANEOUS</u>	<u>TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>COUNTY SPECIAL ASSESSMENTS</u>	<u>TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS</u>
AITKIN	1,529,492	228,339	508,844	1,311,975	58,067		3,636,730		3,636,730
ANOKA	12,379,339	1,152,182	5,533,167	7,253,226	2,719,533		29,037,507		29,037,507
BECKER	1,796,047		750,086	1,966,279	73,035		4,585,458	1,071	4,586,529
BELTRAMI	1,743,676		741,349	2,561,318	50,017		5,096,372	27,900	5,124,272
BENTON	1,580,438		851,985	1,289,007	128,105		3,849,543		3,849,543
BIG STONE	697,878		537,317	517,308	23,160		1,775,666	3,191	1,778,857
BLUE EARTH	2,707,331		2,880,005	3,166,701	190,503	179,182	9,123,743	435,907	9,559,650
BROWN	1,718,679		1,069,827	1,004,530			3,793,040	201,586	3,994,626
CARLTON	2,819,579	85,667	1,196,880	2,836,205	36,459		6,974,814		6,974,814
CARVER	3,515,080	345,300	1,237,465	2,786,242			7,884,104	72,692	7,956,796
CASS	2,420,022		814,451	2,415,000	74,772		5,724,259		5,724,259
CHIPPEWA	1,255,678		1,115,812	985,998	140,098		3,497,594	502,950	4,000,544
CHISAGO	2,766,807		1,583,977	1,318,807	81,235		5,750,838	16,769	5,767,607
CLAY	2,667,736		1,036,947	2,647,984	104,076		6,456,751	457,578	6,914,329
CLEARWATER	715,111	19,988	336,143	595,174		83,433	1,749,854	3,496	1,753,350
COOK	922,185	89,033	404,372	313,851	47,907	40,287	1,817,640	18,000	1,835,640
COTTONWOOD	1,090,974		775,627	842,518			2,709,122	72,844	2,781,966
CROW WING	3,410,716	44,208	1,294,085	2,904,441	110,021	160,141	7,923,637		7,923,637
DAKOTA	8,307,910		2,697,551	14,022,393	2,098,927	3,186,262	30,313,134	4,497	30,317,631
DODGE	1,388,226		950,061	852,151	29,078		3,219,524	813	3,220,337
DOUGLAS	2,190,196	420,241	807,729	1,885,439	101,849		5,405,468	307,072	5,712,540
FARIBAULT	1,127,971		1,094,891	849,910	119,984		3,192,763	387,429	3,580,192
FILLMORE	1,381,564	19,766	1,166,263	946,419			3,514,018	1,125	3,515,143
FREEBORN	2,293,253		1,200,057	2,200,355	68,735	6,432	5,768,844	735,536	6,504,380

TABLE 34

COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE
PAYABLE 1986

<u>COUNTY</u>	<u>GENERAL REVENUE</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>WELFARE</u>	<u>COUNTY AND/OR REGIONAL LIBRARY</u>	<u>MISCELLANEOUS</u>	<u>TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>COUNTY SPECIAL ASSESSMENTS</u>	<u>TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS</u>
GOODHUE	2,623,549	73,119	2,078,397	2,097,152	93,488	182,992	7,148,714		7,148,714
GRANT	638,207		475,017	334,780			1,448,006	87,155	1,535,161
HENNEPIN	100,501,433	7,409,139		104,173,283	15,018,876		227,103,187		227,103,187
HOUSTON	1,499,669		597,520	659,228			2,756,421		2,756,421
HUBBARD	1,399,026		702,128	1,127,493			3,228,651		3,228,651
ISANTI	2,256,382	269,700	1,071,025	1,657,125			5,254,242	7,311	5,261,553
ITASCA	4,661,828		3,525,271	5,134,144	54,762		13,376,025	2,300	13,378,325
JACKSON	1,205,951	12,895	901,356	885,816	78,812		3,084,837	85,841	3,170,678
KANABEC	985,662	94,950	582,576	872,128			2,535,322	49,562	2,584,884
KANDIYOHI	1,920,563	77,082	1,830,201	2,728,129	98,347	40,102	6,694,447	1,001,528	7,695,975
KITTSON	783,227		465,096	458,355			1,706,683	320,593	2,027,276
KOOCHICHING	448,094	160,125	724,179	1,193,109		18,084	2,543,599	18,069	2,561,668
LAC QUI PARLE	749,253		544,499	472,019			1,765,773	170,082	1,935,855
LAKE	1,267,147		887,165	1,084,314			3,238,633		3,238,633
LAKE OF THE WOODS	448,819	21,523	214,386	326,855	9,845	56,600	1,078,032	28,051	1,106,083
LESUEUR	1,926,428	174,969	1,258,914	1,140,659	162,408		4,663,389	342,884	5,006,273
LINCOLN	768,559	174,284	523,510	470,438			1,936,797	467,785	2,404,582
LYON	1,604,718		899,937	1,232,947	107,639		3,845,250	152,609	3,997,859
MCLEOD	1,576,028	235,189	1,499,100	1,846,804	62,982		5,220,119	202,848	5,422,967
MAHNOMEN	632,413	13,628	236,030	438,716			1,320,791	15,198	1,335,989
MARSHALL	776,349		774,767	616,126			2,167,248	937,505	3,104,753
MARTIN	1,683,173	11,735	1,270,008	1,206,627	253,530		4,425,084	293,251	4,718,335
MEEKER	1,124,354		799,068	951,810	57,793		2,933,032	96,391	3,029,423
MILLE LACS	950,051		946,412	1,211,811	56,394	1,188	3,165,864	12,040	3,177,904

TABLE 34
 COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE
 PAYABLE 1986

<u>COUNTY</u>	<u>GENERAL REVENUE</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>WELFARE</u>	<u>COUNTY AND/OR REGIONAL LIBRARY</u>	<u>MISCELLANEOUS</u>	<u>TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>COUNTY SPECIAL ASSESSMENTS</u>	<u>TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS</u>
MORRISON	1,970,850		1,279,138	1,936,449	98,992		5,285,436		5,285,436
MOWER	2,079,620		2,100,154	2,965,674	120,439		7,265,899	55,745	7,321,644
MURRAY	760,035	83,928	650,459	547,876			2,042,304	196,910	2,239,214
NICOLLET	1,709,427	252,235	930,289	917,651	61,952		3,871,565	207,850	4,079,415
NOBLES	1,520,388		678,558	1,134,914	210,255		3,544,128	65,751	3,609,879
NORMAN	820,984		816,924	537,578			2,175,489	469,616	2,645,105
OLMSTED	7,754,931	140,960	3,312,703	6,580,009	339,859	1,386,239	19,514,748	47,464	19,562,212
OTTER TAIL	2,902,798	476,550	1,491,017	3,154,279	117,154		8,141,822		8,141,822
PENNINGTON	768,635	65,994	547,531	810,057			2,192,222	364,532	2,556,754
PINE	1,204,240	216,500	1,054,067	2,003,823	62,782	80,006	4,621,439		4,621,439
PIPESTONE	801,435	200,082	767,559	624,073			2,393,157	2,448	2,395,605
POLK	1,760,896		1,644,591	2,602,965	143,697		6,152,164	807,365	6,959,529
POPE	687,321	117,850	480,867	522,156	33,049		1,841,248	43,877	1,885,125
RAMSEY	48,361,518	5,234,888		41,027,299	2,878,317		97,502,171		97,502,171
RED LAKE	409,881		504,983	321,097			1,235,964	222,933	1,458,897
REDWOOD	1,738,359		1,010,376	892,640	41,338		3,682,725	240,940	3,923,665
RENVILLE	858,264		901,499	1,249,561		4,716	3,014,048	242,370	3,256,418
RICE	2,487,013	33,501	1,257,680	2,543,926	125,012		6,447,150	59,642	6,506,792
ROCK	1,042,709		667,124	442,122	48,737		2,200,696	22,943	2,223,639
ROSEAU	543,539		488,468	499,950		20,019	1,551,981	193,613	1,745,594
ST. LOUIS	9,776,845		5,952,171	32,653,997	179,788		48,562,873	2,962	48,565,835
SCOTT	4,028,215	77,777	2,533,340	3,504,292	373,931	4,715	10,522,303	78,092	10,600,395
SHERBURNE	2,200,244		1,000,243	2,250,242	169,804		5,620,545	19,770	5,640,315
SIBLEY	1,176,154		1,024,605	698,984			2,899,747	479,780	3,379,527

TABLE 34

COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE
PAYABLE 1986

<u>COUNTY</u>	<u>GENERAL REVENUE</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>WELFARE</u>	<u>COUNTY AND/OR REGIONAL LIBRARY</u>	<u>MISCELLANEOUS</u>	<u>TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>COUNTY SPECIAL ASSESSMENTS</u>	<u>TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS</u>
STEARNS	5,629,691	1,552,053	2,951,688	4,950,272	401,233		15,484,972	129,933	15,614,905
STEELE	2,239,836		766,352	1,245,547	55,118		4,306,862	149,338	4,456,200
STEVENS	807,003		563,333	602,980	21,226		1,994,546	65,197	2,059,743
SWIFT	1,077,890		661,810	686,286	26,681	8,809	2,461,482	585,274	3,046,756
TODD	1,296,891		1,084,097	1,403,189	104,353	198,546	4,087,089	182,117	4,269,206
TRAVERSE	584,342		624,848	294,827		24,913	1,528,934	126,902	1,655,836
WABASHA	1,370,876		853,128	850,128			3,074,140		3,074,140
WADENA	1,087,459	46,010	424,988	901,316	16,757		2,476,541	148,335	2,624,876
WASECA	1,992,780		708,461	1,035,552	114,544		3,851,348	105,714	3,957,062
WASHINGTON	12,153,825	825,462	2,322,942	5,763,054	1,294,499		22,359,848		22,359,848
WATONMAN	998,184		750,113	542,099	210,084		2,500,486	53,219	2,553,705
WILKIN	967,880		718,047	577,874			2,263,804	288,326	2,552,130
WINDONA	2,716,832	101,921	1,222,105	1,876,189			5,917,066	77	5,917,143
WRIGHT	2,866,174		1,995,555	2,624,614	375,110		7,861,470	88,181	7,949,651
YELLOW MEDICINE	936,368		1,030,499	700,124		59,166	2,726,165	424,654	3,150,819
STATE TOTAL	328,947,105	20,558,775	101,163,767	324,268,764	29,935,147	5,741,832	810,617,146	13,713,329	824,330,475

TABLE 35
CITY TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL CITY LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>CITY SPECIAL ASSESSMENTS</u>	<u>TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS</u>
AITKIN		246,467	54,995			301,465	71,022	372,487
ANOKA		15,591,760	885,500			16,477,327	8,475,003	24,952,330
BECKER		679,811	97,318	50,777	235,021	1,062,936	415,654	1,478,590
BELTRAMI		916,380	350,462	3,500		1,270,345	343,978	1,614,323
BENTON		1,449,818	529,671	65,913	61,527	2,106,942	460,220	2,567,162
BIG STONE		724,895	106,453	1,700	18,829	851,886	68,387	920,273
BLUE EARTH		4,686,561	736,821	6,224	1,225,338	6,654,989	1,107,698	7,762,887
BROWN		1,697,376	1,115,187	226,561		3,039,139	113,608	3,152,747
CARLTON		1,769,292	320,958		193,822	2,284,089	87,511	2,371,600
CARVER		3,075,781	690,114	18,768	281	3,785,000	2,454,561	6,239,561
CASS		715,876	39,971	22,197	2,001	780,055	154,788	934,843
CHIPPEWA		941,103	286,027		11,614	1,238,754	283,552	1,522,306
CHISAGO		1,061,977	397,797	7,196	20,294	1,487,280	507,521	1,994,801
CLAY	6,000	2,499,568	1,318,000			3,823,561	1,985,288	5,808,869
CLEARWATER		103,677	31,200		51,498	186,378	24,301	210,679
COOK			193,231	34,776		228,008	61,842	289,850
COTTONWOOD		490,961	628,117	83,609	98,719	1,301,423	251,997	1,553,420
CROW WING	10,006	2,306,108	643,150	13,496	458,673	3,431,447	533,347	3,964,794
DAKOTA		24,167,923	6,847,803		8,950	31,024,769	17,092,980	48,117,749
DODGE	24,998	1,022,978	321,778	8,915	228,962	1,607,643	297,376	1,905,019
DOUGLAS		1,298,140	392,108	8,099	9,201	1,707,558	38,987	1,746,545
FARIBAULT		1,587,964	571,341		156,832	2,316,155	553,215	2,869,370
FILLMORE		1,232,948	672,232		37,377	1,942,572	230,356	2,172,928
FREEBORN		2,759,776	150,637	17,354	59,724	2,987,505	664,469	3,651,974

TABLE 35

CITY TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

COUNTY						TOTAL CITY LEVY	CITY	TOTAL CITY LEVY
	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	EXCLUDING SPECIAL ASSESSMENTS	SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS
GOODHUE		6,569,621	1,527,236	61,352	252,312	8,410,548	1,025,359	9,435,907
GRANT		430,265	36,346		12,999	479,618	104,214	583,832
HENNEPIN		154,236,076	26,676,005		619,269	181,531,628	41,712,328	223,243,956
HOUSTON			651,523	422,874		1,074,404	353,106	1,427,510
HUBBARD		84,805	148,559	15,610		248,978	112,315	361,293
ISANTI		524,832	103,081	25,600		653,517	177,861	831,378
ITASCA		3,100,481	606,293		61,600	3,768,387	255,998	4,024,385
JACKSON		674,528	319,655	30,015	153,094	1,177,304	145,678	1,322,982
KANABEC			186,447	178,101		364,549	55,360	419,909
KANDIYOHI		2,169,803	424,758	46,374	24,724	2,665,677	957,335	3,623,012
KITTSON		294,186	132,966		600	427,759	153,954	581,713
KOOCHICHING		1,172,162	206,726		345,740	1,724,635	72,115	1,796,750
LAC QUI PARLE		738,670	64,636	1,999	51,318	856,630	125,903	982,533
LAKE		761,384	59,582			820,969	23,138	844,107
LAKE OF THE WOODS		180,100				180,100	2,628	182,728
LESUEUR		1,300,372	240,876	70,196	35,959	1,647,416		1,647,416
LINCOLN		263,047	188,735	25,008	7,395	484,190	31,202	515,392
LYON		2,202,609	280,035		1,015	2,483,673	405,165	2,888,838
MCLEOD		2,248,426	1,192,618	250,392		3,691,453	824,296	4,515,749
MAHNOMEN		129,497	59,968			189,466	66,652	256,118
MARSHALL	333,319	2,626	73,188			409,141		409,141
MARTIN		1,982,409	735,160			2,717,576	487,805	3,205,381
MEEKER		932,400	264,530	4,354	36,596	1,237,887	263,715	1,501,602
MILLE LACS	635,007	13,834	150,608			799,454	289,549	1,089,003

TABLE 35

CITY TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

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COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL CITY LEVY EXCLUDING SPECIAL ASSESSMENTS	CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
MORRISON		802,835	397,529	1,500		1,201,872	378,228	1,580,100
MOWER		3,147,726	875,711			4,023,456	267,183	4,290,639
MURRAY	7,007	489,052	195,309	8,599	9,316	709,295	82,141	791,436
NICOLLET		2,101,128	451,031	21,049		2,573,214	999,108	3,572,322
NOBLES	12,462	1,338,720	1,202,726	19,348		2,573,265	163	2,573,428
NORMAN		447,049	176,364			623,415	148,726	772,141
OLMSTED		4,306,221	682,245		7,126,440	12,114,931	2,103,851	14,218,782
OTTER TAIL		2,274,238	427,732	7,074	4	2,709,060	285,452	2,994,512
PENNINGTON		846,756	290,264			1,137,023		1,137,023
PINE	498,274	110,140	36,473	29,201		674,098	56,471	730,569
PIPESTONE		531,747	172,045	35,005	39,777	778,579	119,085	897,664
POLK		3,573,105	23,523	29,527	20,926	3,647,092	1,316,860	4,963,952
POPE	587,764	89,979	6,000	47,736	3,008	734,497	59,483	793,980
RAMSEY		54,262,928	20,066,234		13,880	74,343,156	12,813,047	87,156,203
RED LAKE		273,890	137,004			410,897	53,056	463,953
REDWOOD		1,346,736	475,605			1,822,358	319,852	2,142,210
RENVILLE		1,135,613	481,102	59,950	134,915	1,811,594	398,178	2,209,772
RICE			3,320,901	968,190	55,318	4,344,424	958,273	5,302,697
ROCK		372,455	8,464	25,010	136,617	542,554	51,697	594,251
ROSEAU	245,956	149,960			16,971	412,892	268,667	681,559
ST. LOUIS		21,712,589	3,996,262	2,000	2,280,763	27,991,677	1,034,192	29,025,869
SCOTT		4,055,086	784,901	19,126	59,632	4,918,786	2,596,358	7,515,144
SHERBURNE		1,827,886	929,558		27,649	2,785,106	848,668	3,633,774
SIBLEY		831,464	372,103			1,203,578	287,859	1,491,437

TABLE 35

CITY TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL CITY LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>CITY SPECIAL ASSESSMENTS</u>	<u>TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS</u>
STEARNS		6,066,162	2,552,753	59,387	499,242	9,177,589	2,160,302	11,337,891
STEELE		2,544,466	870,755	53,069	394,027	3,862,326	956,252	4,818,578
STEVENS		749,376	174,027		14,002	937,408	98,078	1,035,486
SWIFT		204,088	238,113	294,837	111,914	848,966	40,820	889,786
TODD	520	473,072	193,618	83,719	73,913	824,859		824,859
TRAVERSE		233,398	179,824		97,579	510,805	82,332	593,137
WABASHA		973,782	666,812		4,402	1,645,006	392,800	2,037,806
WADENA		488,858	155,882	18,721	7,596	671,064	147,024	818,088
WASECA		1,095,562	396,677	54,177	20,775	1,567,200	235,872	1,803,072
WASHINGTON		10,443,757	2,685,017	53,061	712	13,182,628	4,959,762	18,142,390
WATONWAN		662,949	384,865			1,047,818	143,262	1,191,080
WILKIN		463,304	73,032		30,200	566,544	196,682	763,226
WINONA		4,188,512	349,124	175,819	20,199	4,733,673	532,252	5,265,925
WRIGHT	1,506,902		1,382,200	187,438	834,642	3,911,219	1,738,955	5,650,174
YELLOW MEDICINE		732,037	216,207		18,670	966,924	106,993	1,073,917
STATE TOTAL	3,868,215	386,385,899	97,738,394	3,954,503	16,534,373	508,483,053	121,161,521	629,644,574

TABLE 36
TOWN TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENTS</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
AITKIN		227,481		532,333		759,880	6,611	766,491
ANOKA		552,743	28,005			580,751	83,629	664,380
BECKER		260,546		679,712		940,357	3,446	943,803
BELTRAMI		168,677		365,792		534,532	106	534,638
BENTON		135,683		213,380		349,086		349,086
BIG STONE		21,402		148,728	17,852	188,003		188,003
BLUE EARTH		44,254		853,511	70,903	968,707	15,383	984,090
BROWN		156,061		477,236	1,710	635,041		635,041
CARLTON		264,865	67,168	597,867		929,951	36,210	966,161
CARVER		224,851	44,914	547,955		817,760	132,129	949,889
CASS		395,226		560,590		955,881	7,427	963,308
CHIPPEWA		241,687		343,392	35,694	620,824	456	621,280
CHISAGO		304,486		436,261		740,773	367	741,140
CLAY		181,469		365,534		547,076	44,003	591,079
CLEARWATER		27,731		112,022	74,269	214,070	7,749	221,819
COOK			37,016		4,497	41,516		41,516
COTTONWOOD		97,823		611,110		708,979		708,979
CROW WING		440,573		753,879		1,194,516	31,025	1,225,541
DAKOTA		288,593	14,871	300,382	103,495	707,377	39,603	746,980
DODGE		75,634		576,538		652,189		652,189
DOUGLAS		536,132	203,855	550,656	17,689	1,308,398	339,072	1,647,470
FARIBAUT		161,849	1,829	686,703		850,419	77	850,496
FILLMORE		340,939	5,207	938,991		1,285,244		1,285,244
FREEBORN		170,912		827,792		998,769	25,481	1,024,250

TABLE 36

TOWN TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENTS</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
GOODHUE		315,544		1,283,828	11,304	1,610,755	19,083	1,629,838
GRANT		72,990		154,084		227,100		227,100
HENNEPIN		114,565				114,565		114,565
HOUSTON			169,199		553,322	722,599	1,152	723,751
HUBBARD		164,561		325,715	1,184	491,500	322	491,822
ISANTI		211,336	6,001	389,745		607,111	2,473	609,584
ITASCA		865,574	239,943	907,771		2,013,383		2,013,383
JACKSON		56,248		778,503	3,038	837,814	2,920	840,734
KANABEC			53,317	12,501	140,498	206,345	660	207,005
KANDIYOHI		379,100		730,809	10,763	1,120,753	94,575	1,215,328
KITTSOON		76,598		287,646	11,202	375,497		375,497
LAC QUI PARLE		86,608		359,636	27,305	473,612	755	474,367
LAKE		70,037		207,570		277,613		277,613
LAKE OF THE WOODS		20,112		142,836		162,971		162,971
LESUEUR		223,393		276,528	3,398	503,367		503,367
LINCOLN		71,860		286,455		358,360	113	358,473
LYON		97,672		293,619		391,321		391,321
MCLEOD		211,205		342,393		553,648	472	554,120
MAHNOMEN		32,377		149,366		181,770	200	181,970
MARSHALL	151,546	59,000		525,421	5,875	741,998		741,998
MARTIN				779,681		779,681	820	780,501
MEEKER		92,376	4,021	820,324	122,936	1,039,734	4,085	1,043,819
MILLE LACS	49,192	63,207		187,399		299,837	1,969	301,806
MORRISON		348,430		521,838		870,338	12,208	882,546

TABLE 36

TOWN TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENTS</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
MOWER		214,029	40,000	910,780		1,164,872	1,318	1,166,190
MURRAY		229,476		402,469		631,993	1,212	633,205
NICOLLET		69,133		457,966		527,117		527,117
NOBLES		133,462		538,052		671,576		671,576
NORMAN		52,650			261,423	314,096	195,139	509,235
OLMSTED		131,880	1,067	917,441	306,836	1,357,308	1,358	1,358,666
OTTER TAIL		576,201	2,899	1,646,935		2,226,173	84,247	2,310,420
PENNINGTON		53,476		115,291		168,789	22,699	191,488
PINE	237,032		403,738			640,837	588	641,425
PIPESTONE		72,327		233,058		305,414	1,156	306,570
POLK		342,064		1,111,459		1,453,662	9,950	1,463,612
POPE	97,055		357,360	45,611		500,067	390	500,477
RAMSEY		330,508	12,794			343,306	892,223	1,235,529
RED LAKE		22,601		122,150	12,027	156,799		156,799
REDWOOD				753,942		753,942	510	754,452
RENVILLE		267,469		540,101		807,639		807,639
RICE			287,705		496,970	784,723	29,736	814,459
ROCK		132,303	16,788	336,898	59,090	545,109	1,500	546,609
ROSEAU	72,026		224,615			296,718		296,718
ST. LOUIS		1,954,165	25,795	1,168,258	1,655	3,149,956	22,755	3,172,711
SCOTT		171,801		296,386		468,229	1,228	469,457
SHERBURNE		310,367		560,979		871,379	39,951	911,330
SIBLEY		218,427	1,499	439,031	38,829	697,853	103	697,956
STEARNS		853,294	17,104	2,039,619	62,474	2,972,616	36,487	3,009,105

TABLE 36

TOWN TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENTS</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
STEELE		130,456		569,285	24,025	723,798	111,754	835,552
STEVENS		49,573		203,089	7,095	259,788		259,788
SWIFT		88,310		426,264	17,268	531,894	313	532,207
TODD		261,659		419,253		680,980		680,980
TRAVERSE		11,961		144,528		156,500		156,500
WABASHA		195,252		485,154		680,460	113	680,573
WADENA		67,772		118,289		186,081	303	186,384
WASECA		81,466		394,273		475,770		475,770
WASHINGTON		473,988	146,294	726,976		1,347,292	257,241	1,604,533
WATONWAN		86,001		348,946	5,000	439,968	447	440,415
WILKIN		92,763		215,553		308,362		308,362
WINONA		298,043	8,999	702,744		1,009,841	32,898	1,042,739
WRIGHT	216,865		12,001	1,572,481	225,775	2,027,206	142,649	2,169,855
YELLOW MEDICINE		77,570		439,681		517,301		517,301
STATE TOTAL	823,716	17,002,857	2,434,004	40,646,974	2,735,401	63,647,207	2,802,849	66,450,056

TABLE 37

SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1986

COUNTY	MAINTENANCE	TRANSPORTATION	COMMUNITY SERVICE	CAPITAL EXPENDITURE	INDEBTEDNESS	AREA VOCATIONAL TECHNICAL		TOTAL SCHOOL DISTRICT LEVY EXCLUDING AVTI	AVTI - NO. 287, 916 AND 917		TOTAL SCHOOL DISTRICT LEVY INCLUDING AVTI
						DEBT SERVICE	MAINTENANCE		DEBT	MAINTENANCE	
AITKIN	3,721,215	129,873	61,598	145,967	926,592			4,985,245			4,985,245
ANOKA	43,096,202	4,107,786	1,298,886	5,667,000	4,586,779			58,756,653	16,530	203,876	58,977,060
BECKER	5,386,428	453,229	114,343	930,644	764,223			7,648,866			7,648,866
BELTRAMI	4,271,006	379,283	109,334	856,182	1,427,238	10,484	23,664	7,077,191			7,077,191
BENTON	4,657,325	464,034	155,604	713,246	669,320			6,659,529			6,659,529
BIG STONE	1,690,571	129,996	61,000	253,511	107,138			2,242,216			2,242,216
BLUE EARTH	12,730,067	996,516	435,950	1,210,890	854,187			16,227,610			16,227,610
BROWN	5,899,106	792,689	147,295	564,652	296,636			7,700,378			7,700,378
CARLTON	4,538,768	496,780	165,719	1,084,549	1,036,726			7,322,541			7,322,541
CARVER	9,983,863	949,701	244,889	980,133	1,760,502			13,919,087		47,743	13,966,830
CASS	5,654,283	528,160	98,940	632,481	583,881	6,005	491	7,504,241			7,504,241
CHIPPEWA	3,828,305	258,817	113,301	490,598	144,166			4,835,187			4,835,187
CHISAGO	4,605,350	494,573	178,082	951,817	1,397,296			7,627,118			7,627,118
CLAY	9,095,957	793,672	254,959	1,256,311	1,107,467			12,508,365			12,508,365
CLEARWATER	1,517,857	152,049	48,065	302,546	39,234			2,059,750			2,059,750
COOK	1,513,213							1,513,213			1,513,213
COTTONWOOD	5,235,546	361,150	48,495	340,471	337,606			6,323,268			6,323,268
CROW WING	10,210,075	801,397	185,313	909,325	1,096,707		4,175	13,206,992			13,206,992
DAKOTA	58,816,527	5,219,445	1,567,974	6,241,569	10,146,633			81,992,146	260,782	1,857,052	84,109,980
DODGE	3,518,315	244,202	108,879	585,578	617,696			5,074,670			5,074,670
DOUGLAS	5,689,115	469,816	188,677	714,976	650,205		11,142	7,723,931			7,723,931
FARIBAULT	6,503,914	520,814	171,499	541,364	93,829			7,831,420			7,831,420

TABLE 37

SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1986

COUNTY	MAINTENANCE	TRANSPORTATION	COMMUNITY SERVICE	CAPITAL EXPENDITURE	INDEBTEDNESS	AREA VOCATIONAL TECHNICAL		TOTAL SCHOOL DISTRICT LEVY EXCLUDING AVTI	AVTI - NO. 287, 916 AND 917		TOTAL SCHOOL DISTRICT LEVY INCLUDING AVTI
						DEBT SERVICE	MAINTENANCE		DEBT	MAINTENANCE	
FILLMORE	4,823,102	402,575	172,921	694,076	417,364			6,510,037			6,510,037
FREEBORN	8,981,499	691,404	206,822	1,175,884	877,279	61,651	49,108	12,043,646			12,043,646
GOODHUE	12,990,463	1,069,312	328,044	1,049,801	399,484		10,412	15,847,516	436	3,107	15,851,059
GRANT	2,524,642	185,036	60,594	170,699	114,792			3,055,762			3,055,762
HENNEPIN	317,322,279	25,384,978	6,945,398	21,258,789	21,037,426	316,257		392,265,127		7,572,811	399,837,938
HOUSTON	2,879,300	304,456	64,170	478,374	228,693			3,954,993			3,954,993
HUBBARD	3,565,950	337,757	48,178	549,297	633,856	953	2,151	5,138,142			5,138,142
ISANTI	3,365,231	384,362	105,706	764,074	923,928			5,543,301			5,543,301
ITASCA	11,284,691	957,027	180,012	193,554	420,929			13,036,212			13,036,212
JACKSON	5,035,409	390,444	126,039	384,422	635,934			6,572,248			6,572,248
KANABEC	1,729,830	135,417	51,294	425,504	474,368	5	9	2,816,427			2,816,427
KANDIYOHI	7,802,526	818,681	217,083	884,428	1,309,304		50,089	11,082,110			11,082,110
KITTSON	3,107,531	219,592	61,203	202,815	255,764			3,846,904			3,846,904
KOOCHICHING	2,521,741	299,556	88,317	533,740	101,211			3,544,565			3,544,565
LAC QUI PARLE	3,114,605	236,436	100,148	382,671	398,985			4,232,845			4,232,845
LAKE	1,945,730							1,945,730			1,945,730
LAKE OF THE WOODS	762,863	68,765	5,001	103,632	66,045			1,006,307			1,006,307
LESUEUR	4,662,651	374,392	101,046	397,037	931,852			6,466,978			6,466,978
LINCOLN	2,055,386	180,599	61,158	230,092	73,056			2,600,292			2,600,292
LYON	5,519,907	593,684	135,702	577,872	374,659			7,201,822			7,201,822
MCLEOD	6,014,416	562,033	141,872	847,126	918,177	39,341	14,103	8,537,068			8,537,068
MAHNOMEN	990,970	100,985	4,472	188,131	425,784			1,710,343			1,710,343

TABLE 37

SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1986

COUNTY	MAINTENANCE	TRANSPORTATION	COMMUNITY SERVICE	CAPITAL EXPENDITURE	INDEBTEDNESS	AREA VOCATIONAL DEBT SERVICE	TECHNICAL MAINTENANCE	TOTAL SCHOOL DISTRICT LEVY	AVTI - NO. 287, 916 AND 917		TOTAL SCHOOL DISTRICT LEVY
								EXCLUDING AVTI	DEBT	MAINTENANCE	INCLUDING AVTI
MARSHALL	4,332,815	294,876	39,554	404,765	530,656	936	3,971	5,607,573			5,607,573
MARTIN	8,689,570	895,564	205,016	772,100	497,059			11,059,309			11,059,309
MEEKER	4,715,568	486,981	148,814	614,294	392,324	1,773	636	6,360,390			6,360,390
MILLE LACS	2,836,673	315,117	106,002	686,912	817,934			4,762,638			4,762,638
MORRISON	4,599,978	528,510	143,667	935,667	1,287,801		1	7,495,624			7,495,624
MOWER	9,327,386	707,749	250,164	1,235,868	159,443	102,125		11,782,734			11,782,734
MURRAY	3,664,351	311,341	91,657	353,976	81,242			4,502,567			4,502,567
NICOLLET	6,128,658	603,415	210,960	655,900	944,187			8,543,119			8,543,119
NOBLES	5,082,610	455,143	153,697	501,823	890,730			7,084,003			7,084,003
NORMAN	2,927,541	237,811	97,288	334,131	292,612			3,889,383			3,889,383
OLMSTED	25,011,770	1,998,401	533,870	2,876,695	2,095,338		321,110	32,837,183			32,837,183
OTTER TAIL	9,769,444	946,693	273,063	1,446,048	877,752			13,312,999			13,312,999
PENNINGTON	2,479,010	279,265	91,432	490,782	73,916	11,787	50,036	3,476,227			3,476,227
PINE	3,368,782	292,603	112,966	746,883	1,148,444	21,601	35,393	5,726,671			5,726,671
PIPESTONE	2,266,855	188,708	64,029	269,929	42,544			2,832,063			2,832,063
POLK	8,760,733	651,485	156,287	1,047,442	1,106,934		46,284	11,769,163			11,769,163
POPE	2,903,533	275,423	125,552	313,432	71,293		19	3,689,253			3,689,253
RAMSEY	122,840,570	10,486,027	3,857,972	10,417,736	11,307,063		48,157	158,957,526	120,383	1,484,724	160,562,632
RED LAKE	1,292,624	145,462	41,345	197,292	112,825	98	710	1,790,356			1,790,356
REDWOOD	6,342,844	523,131	132,062	603,037	156,187			7,757,260			7,757,260
RENVILLE	6,489,329	491,450	132,948	510,609	390,229	1,056	379	8,015,999			8,015,999
RICE	8,327,165	728,794	305,760	1,125,511	1,888,218			12,375,447			12,375,447

TABLE 37

SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1986

COUNTY	MAINTENANCE	TRANSPORTATION	COMMUNITY SERVICE	CAPITAL EXPENDITURE	INDEBTEDNESS	TOTAL SCHOOL DISTRICT LEVY EXCLUDING AVTI		AVTI - NO. 287, 916 AND 917		TOTAL SCHOOL DISTRICT LEVY INCLUDING AVTI
						AREA VOCATIONAL DEBT SERVICE	TECHNICAL MAINTENANCE	DEBT	MAINTENANCE	
ROCK	3,005,405	259,128	73,380	319,562	152,036		3,809,510			3,809,510
ROSEAU	2,894,953	303,460	50,655	417,166	617,555		4,283,789			4,283,789
ST. LOUIS	30,067,862	2,129,357	677,129	4,164,429	3,630,585	23,657	40,693,019			40,693,019
SCOTT	11,607,598	1,197,294	277,049	1,336,303	2,307,974		16,726,218	8,985	65,909	16,801,112
SHERBURNE	7,651,211	1,015,673	216,762	1,136,533	2,474,349		12,494,528			12,494,528
SIBLEY	3,967,485	402,521	129,758	412,517	263,523		5,175,804			5,175,804
STEARNS	20,711,052	1,859,361	684,780	2,746,734	2,714,187		28,716,113			28,716,113
STEELE	6,057,726	509,499	169,846	688,750	350,516		7,776,337			7,776,337
STEVENS	2,768,532	202,513	92,888	312,704	116,277		3,492,913			3,492,913
SWIFT	3,171,991	223,731	76,100	300,534	245,566		4,017,922			4,017,922
TODD	3,361,424	311,969	128,331	813,793	1,118,642	59,727	5,793,885			5,793,885
TRAVERSE	2,210,853	178,690	49,208	142,320	196,959		2,778,030			2,778,030
WABASHA	3,544,266	321,973	100,377	570,546	800,531	36	5,338,791	1,061		5,338,791
WADENA	1,549,029	125,147	40,329	381,134	151,118	15,453	2,262,210			2,262,210
WASECA	4,523,297	420,302	139,719	523,464	295,143		5,901,925			5,901,925
WASHINGTON	31,133,479	3,004,643	803,065	3,608,531	4,128,408		42,678,126	59,975	727,734	43,465,835
WATONWAN	3,358,864	282,096	102,629	299,216	153,823		4,196,627			4,196,627
WILKIN	2,940,235	295,293	62,038	292,158	138,309		3,728,033			3,728,033
WINONA	7,134,764	810,643	280,594	994,941	616,778	17,238	9,859,123	4,165		9,859,123
WRIGHT	13,128,419	1,508,585	425,896	1,921,603	2,492,353		19,476,856			19,476,856
YELLOW MEDICINE	3,731,132	268,024	120,096	396,808	279,317		4,795,376			4,795,376
STATE TOTAL	1,045,841,115	89,915,323	26,938,714	105,186,403	108,071,638	690,184	1,377,320,612	677,266		1,389,750,660

TABLE 38

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

TYPE OF SPECIAL TAXING DIST	TORT	OTHER	DEBT	TOTAL
AITKIN				
ARROWHEAD REG DEV COMM	\$ -0-	\$ 16,730	\$ -0-	\$ 16,730
Total	\$ -0-	\$ 16,730	\$ -0-	\$ 16,730
ANOKA				
COON CREEK WATERSHED DIST	\$ -0-	\$ 117,327	\$ -0-	\$ 117,327
RICE CREEK WATERSHED DIST	384	35,808	-0-	36,192
ANOKA HRA	-0-	24,757	-0-	24,757
COLUMBIA HGTS HRA	-0-	32,176	-0-	32,176
COON RAPIDS HRA	-0-	94,240	-0-	94,240
NORTH SUBURBAN HOSPITAL	-0-	40,939	-0-	40,939
METRO COUNCIL	-0-	511,164	78,713	589,877
METRO MOSQUITO CONTROL	-0-	448,301	-0-	448,301
REG TRANSIT BOARD AREA	-0-	69,781	-0-	69,781
REG TRANSIT BOARD DIST	-0-	2,700,624	190,295	2,890,919
BLAINE TIF	-0-	-0-	248,244	248,244
HILL TOP TIF	-0-	-0-	22,032	22,032
CIRCLE PINES TIF	-0-	-0-	3,784	3,784
COON RAPIDS TIF	-0-	-0-	359,366	359,366
ANOKA TIF	-0-	-0-	164,156	164,156
COLUMBIA HEIGHTS TIF	-0-	-0-	1,001,261	1,001,261
FRIDLEY TIF	-0-	-0-	978,679	978,679
HAM LAKE TIF	-0-	-0-	73,833	73,833
RAMSEY TIF	-0-	-0-	1,225	1,225
SPRING LAKE PARK TIF	-0-	-0-	31,541	31,541
Total	\$ 384	\$ 4,075,117	\$ 3,153,129	\$ 7,228,630
BECKER				
BUFFALO-RED RIVER MTRSHED	\$ -0-	\$ 46,575	\$ -0-	\$ 46,575
CORMORANT WATERSHED	-0-	4,389	-0-	4,389
PELICAN WATERSHED	-0-	53,643	-0-	53,643
WILD RICE WATERSHED DIST.	-0-	35,532	-0-	35,532
DETROIT LAKES TIF	-0-	-0-	8,423	8,423
Total	\$ -0-	\$ 140,139	\$ 8,423	\$ 148,562
BELTRAMI				
RED LAKE WATERSHED DIST	\$ -0-	\$ 41,255	\$ -0-	\$ 41,255
ROSEAU RIVER WATERSHED	-0-	89	-0-	89
HEADWATERS REG DEV COMM	-0-	19,719	-0-	19,719
Total	\$ -0-	\$ 61,063	\$ -0-	\$ 61,063
BENTON				
ST CLOUD HRA	\$ -0-	\$ 9,755	\$ -0-	\$ 9,755
ST CLOUD METRO TRANSIT	-0-	104,516	-0-	104,516
FOLEY TIF	-0-	-0-	19,042	19,042
ST CLOUD TIF	-0-	-0-	53,816	53,816
SAUK RAPIDS TIF	-0-	-0-	260,206	260,206
Total	\$ -0-	\$ 114,271	\$ 333,064	\$ 447,335
BIG STONE				
UPPER MN RIVER WATERSHED	\$ -0-	\$ 25,951	\$ -0-	\$ 25,951
UPPER MINN VALLEY RDC	-0-	8,295	-0-	8,295
Total	\$ -0-	\$ 34,246	\$ -0-	\$ 34,246

TYPE OF SPECIAL TAXING DIST	TORT	OTHER	DEBT	TOTAL
BLUE EARTH				
REGION 9 REG DEV COMM	\$ -0-	\$ 45,607	\$ -0-	\$ 45,607
GOOD THUNDER TIF	-0-	-0-	11,074	11,074
LAKE CRYSTAL TIF	-0-	-0-	36,386	36,386
HADISON LAKE TIF	-0-	-0-	725	725
HANKATO TIF	-0-	-0-	1,345,203	1,345,203
HAPLETON TIF	-0-	-0-	7,295	7,295
LINE TWP TIF	-0-	-0-	21,686	21,686
RAPIDAN TWP TIF	-0-	-0-	54,700	54,700
Total	\$ -0-	\$ 45,607	\$ 1,477,069	\$ 1,522,676
BROWN				
NEW ULM HRA	\$ -0-	\$ 17,845	\$ -0-	\$ 17,845
REGION 9 REG DEV COMM	-0-	27,319	-0-	27,319
HANSKA TIF	-0-	-0-	5,616	5,616
SLEEPY EYE TIF	-0-	-0-	18,710	18,710
SPRINGFIELD TIF	-0-	-0-	50,764	50,764
Total	\$ -0-	\$ 45,164	\$ 75,090	\$ 120,254
CARLTON				
MOOSE LAKE HOSPITAL DIST	\$ -0-	\$ -0-	\$ 94,984	\$ 94,984
ARROWHEAD REG DEV COMM	-0-	21,743	-0-	21,743
MOOSE LAKE-WINDEMERE AREA	-0-	6,316	-0-	6,316
BARNUM TIF	-0-	-0-	6,835	6,835
CLOQUET TIF	-0-	-0-	24,837	24,837
MOOSE LAKE TIF	-0-	-0-	4,532	4,532
Total	\$ -0-	\$ 28,059	\$ 131,188	\$ 159,247
CARVER				
BUFFALO CREEK WATERSHED	\$ -0-	\$ 339	\$ -0-	\$ 339
WATERSHED DISTRICT NO 2	-0-	8,826	-0-	8,826
WATERSHED DISTRICT NO 3	-0-	3,620	-0-	3,620
WATERSHED DISTRICT NO 4	-0-	6,302	-0-	6,302
CHASKA HRA	-0-	12,521	-0-	12,521
METRO COUNCIL	-0-	126,034	20,297	146,331
METRO MOSQUITO CONTROL	-0-	67,790	-0-	67,790
REG TRANSIT BOARD AREA	-0-	-0-	46,981	46,981
REG TRANSIT BOARD DIST	-0-	277,815	25,162	302,977
CHANHASSEN TIF	-0-	-0-	973,498	973,498
CHASKA TIF	-0-	-0-	101,016	101,016
MACONIA TIF	-0-	-0-	346,134	346,134
NEW GERMANY TIF	-0-	-0-	12	12
WATERTOWN TIF	-0-	-0-	68,229	68,229
Total	\$ -0-	\$ 503,247	\$ 1,581,329	\$ 2,084,576
CASS				
REGION 5 REG DEV COMM	\$ -0-	\$ 15,713	\$ -0-	\$ 15,713
REMER TIF	-0-	-0-	2,400	2,400
Total	\$ -0-	\$ 15,713	\$ 2,400	\$ 18,113
CHIPPEWA				
UPPER MINN VALLEY RDC	\$ -0-	\$ 18,953	\$ -0-	\$ 18,953
GRANITE FALLS TIF	-0-	-0-	15,433	15,433
MONTEVIDEO TIF	-0-	-0-	83,641	83,641
Total	\$ -0-	\$ 18,953	\$ 99,074	\$ 118,027

TABLE 38

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

TYPE OF SPECIAL TAXING DIST	TORT	OTHER	DEBT	TOTAL
<u>CHISAGO</u>				
EAST CENTRAL REG DEV COMM	\$ -0-	\$ 21,815	\$ -0-	\$ 21,815
RUSH CITY TIF	-0-	-0-	98,938	98,938
NORTH BRANCH TIF	-0-	-0-	3,203	3,203
Total	\$ -0-	\$ 21,815	\$ 102,141	\$ 123,956
<u>CLAY</u>				
BUFFALO-RED RIVER WTRSHED	\$ -0-	\$ 365,115	\$ -0-	\$ 365,115
WILD RICE WATERSHED DIST	-0-	55,792	-0-	55,792
MOORHEAD HRA	-0-	45,232	-0-	45,232
MOORHEAD TIF	-0-	-0-	629,765	629,765
Total	\$ -0-	\$ 466,139	\$ 629,765	\$ 1,095,904
<u>CLEARWATER</u>				
RED LAKE WATERSHED DIST	\$ -0-	\$ 60,637	\$ -0-	\$ 60,637
WILD RICE WATERSHED DIST	-0-	8,505	-0-	8,505
HEADWATERS REG DEV COMM	-0-	6,560	-0-	6,560
Total	\$ -0-	\$ 75,702	\$ -0-	\$ 75,702
<u>COOK</u>				
ARROWHEAD REG DEV COMM	\$ -0-	\$ 6,609	\$ -0-	\$ 6,609
Total	\$ -0-	\$ 6,609	\$ -0-	\$ 6,609
<u>COTTONWOOD</u>				
MIDDLE DES MOINES WTRSHED	\$ -0-	\$ 605	\$ -0-	\$ 605
REGION 8 REG DEV COMM	-0-	15,925	-0-	15,925
MOUNTAIN LAKE TIF	-0-	-0-	14,222	14,222
WINDOM TIF	-0-	-0-	43,007	43,007
Total	\$ -0-	\$ 16,530	\$ 57,229	\$ 73,759
<u>CROW WING</u>				
THIRTY LAKES WATERSHED	\$ -0-	\$ 21,340	\$ -0-	\$ 21,340
BRAINERD HRA	-0-	15,921	-0-	15,921
CUYUNA RANGE HOSP DIST	-0-	-0-	225,020	225,020
REGION 5 REG DEV COMM	-0-	26,406	-0-	26,406
BAXTER TIF	-0-	-0-	20,740	20,740
Total	\$ -0-	\$ 63,667	\$ 245,760	\$ 309,427
<u>DAKOTA</u>				
WATERSHED DISTRICT NO 2	\$ -0-	\$ 22,179	\$ -0-	\$ 22,179
SOUTH ST PAUL HRA	-0-	19,973	-0-	19,973
METRO COUNCIL	-0-	728,334	103,762	832,096
METRO MOSQUITO CONTROL	-0-	643,709	-0-	643,709
REG TRANSIT BOARD AREA	-0-	91,262	-0-	91,262
REG TRANSIT BOARD DIST	-0-	2,994,658	285,020	3,279,678
FARMINGTON TIF	-0-	-0-	187,338	187,338
HASTINGS TIF	-0-	-0-	232,892	232,892
MENDOTA HEIGHTS TIF	-0-	-0-	359,498	359,498
ROSEMOUNT TIF	-0-	-0-	172,026	172,026
SO ST PAUL TIF	-0-	-0-	1,230,688	1,230,688
APPLE VALLEY TIF	-0-	-0-	200,240	200,240
BURNSVILLE TIF	-0-	-0-	72,775	72,775
INVER GROVE HEIGHTS TIF	-0-	-0-	919,837	919,837
DAKOTA COUNTY HRA TIF	-0-	-0-	423,604	423,604
LAKEVILLE TIF	-0-	-0-	262,926	262,926
Total	\$ -0-	\$ 4,500,115	\$ 4,450,606	\$ 8,950,721

TYPE OF SPECIAL TAXING DIST	TORT	OTHER	DEBT	TOTAL
<u>DODGE</u>				
DODGE CENTER TIF	\$ -0-	\$ -0-	\$ 72,007	\$ 72,007
Total	\$ -0-	\$ -0-	\$ 72,007	\$ 72,007
<u>DOUGLAS</u>				
ALEXANDRIA LAKE AREA	\$ -0-	\$ 37,073	\$ -0-	\$ 37,073
ALEXANDRIA TIF	-0-	-0-	40,229	40,229
OSAKIS TIF	-0-	-0-	11,256	11,256
Total	\$ -0-	\$ 37,073	\$ 51,485	\$ 88,558
<u>FARIBAULT</u>				
DIST UNITED HOSPITAL A	\$ -0-	\$ 3,115	\$ -0-	\$ 3,115
DIST UNITED HOSP UNINC B	-0-	8,713	-0-	8,713
DIST UNITED HOSPITAL	-0-	-0-	49,472	49,472
DIST UNITED HOSP UNINC	-0-	-0-	59,851	59,851
REGION 9 REG DEV COMM	-0-	29,507	-0-	29,507
BLUE EARTH TIF	-0-	-0-	11,127	11,127
NELLS TIF	-0-	-0-	26,826	26,826
WINNEBAGO TIF	-0-	-0-	6,044	6,044
Total	\$ -0-	\$ 41,335	\$ 153,320	\$ 194,655
<u>FILLMORE</u>				
CHATFIELD TIF	\$ -0-	\$ -0-	\$ 11,132	\$ 11,132
RUSHFORD TIF	-0-	-0-	105,788	105,788
PRESTON TIF	-0-	-0-	3,154	3,154
HABEL TIF	-0-	-0-	29	29
SPRING VALLEY TIF	-0-	-0-	3,538	3,538
Total	\$ -0-	\$ -0-	\$ 123,641	\$ 123,641
<u>FREEBORN</u>				
TURTLE CREEK WATERSHED	\$ -0-	\$ 5,258	\$ -0-	\$ 5,258
ALBERT LEA TIF	-0-	-0-	25,694	25,694
HOLLANDALE TIF	-0-	-0-	2,497	2,497
Total	\$ -0-	\$ 5,258	\$ 28,191	\$ 33,449
<u>GOODHUE</u>				
BEAR VALLEY WATERSHED	\$ -0-	\$ 602	\$ -0-	\$ 602
BELLE CREEK WATERSHED	-0-	5,923	-0-	5,923
RED WING HRA	-0-	132,060	-0-	132,060
CANNON FALLS HOSP DIST	-0-	-0-	305,225	305,225
KENYON TIF	-0-	-0-	4,846	4,846
PINE ISLAND TIF	-0-	-0-	17,044	17,044
CANNON FALLS TIF	-0-	-0-	28,455	28,455
RED WING TIF	-0-	-0-	457,749	457,749
ZUMBROTA TIF	-0-	-0-	68,420	68,420
Total	\$ -0-	\$ 138,585	\$ 881,739	\$ 1,020,324
<u>GRANT</u>				
COMM HOSPITAL DIST	\$ -0-	\$ -0-	\$ 24,403	\$ 24,403
Total	\$ -0-	\$ -0-	\$ 24,403	\$ 24,403

TABLE 38

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

TYPE OF SPECIAL TAXING DIST	TORT	OTNER	DEBT	TOTAL
<u>HENNEPIN</u>				
RICE CREEK WATERSHED DIST	\$ -0-	\$ 1,910	\$ -0-	\$ 1,910
WATERSHED DISTRICT NO 1	-0-	538,575	-0-	538,575
WATERSHED DISTRICT NO 2	-0-	55,173	-0-	55,173
WATERSHED DISTRICT NO 3	-0-	201,841	-0-	201,841
WATERSHED DISTRICT NO 4	-0-	71,586	-0-	71,586
BLOOMINGTON HRA	-0-	292,008	-0-	292,008
BROOKLYN CENTER HRA	-0-	64,357	-0-	64,357
BROOKLYN PARK HRA	-0-	85,656	-0-	85,656
CRYSTAL HRA	-0-	44,588	-0-	44,588
PLYMOUTH HRA	-0-	26,143	-0-	26,143
RICHFIELD HRA	-0-	77,765	-0-	77,765
ST ANTHONY HRA	-0-	6,547	-0-	6,547
METRO COUNCIL	-0-	3,711,216	609,414	4,320,630
METRO MOSQUITO CONTROL	-0-	4,707,679	-0-	4,707,679
REG TRANSIT BOARD AREA	-0-	54,813	-0-	54,813
REG TRANSIT BOARD DIST	-0-	22,755,766	1,743,015	24,498,781
HENN REG SUBURB PARK DIST	-0-	5,881,911	-0-	5,881,911
CHANHASSEN TIF	-0-	-0-	487,779	487,779
BROOKLYN PARK TIF	-0-	-0-	1,532,005	1,532,005
DEEPAVEN TIF	-0-	-0-	88,622	88,622
BLOOMINGTON HRA TIF	-0-	-0-	742,458	742,458
EDEN PRAIRIE TIF	-0-	-0-	4,200,103	4,200,103
EDINA TIF	-0-	-0-	1,420,223	1,420,223
MAPLE PLAIN TIF	-0-	-0-	65,740	65,740
PLYMOUTH TIF	-0-	-0-	381,409	381,409
GOLDEN VALLEY TIF	-0-	-0-	1,844,291	1,844,291
CRYSTAL TIF	-0-	-0-	337,272	337,272
HOPKINS TIF	-0-	-0-	722,095	722,095
LONG LAKE TIF	-0-	-0-	122,576	122,576
MINNETONKA TIF	-0-	-0-	649,050	649,050
MAPLE GROVE TIF	-0-	-0-	345,164	345,164
RICHFIELD TIF	-0-	-0-	1,293,750	1,293,750
NEW HOPE TIF	-0-	-0-	790,417	790,417
ROBBINSDALE TIF	-0-	-0-	914,143	914,143
ST LOUIS PARK TIF	-0-	-0-	1,574,048	1,574,048
ST ANTHONY TIF	-0-	-0-	16,063	16,063
WAYZATA TIF	-0-	-0-	261,359	261,359
BROOKLYN CENTER TIF	-0-	-0-	433,471	433,471
MINNEAPOLIS TIF	-0-	-0-	34,680,881	34,680,881
ROGERS TIF	-0-	-0-	3,434	3,434
Total	\$ -0-	\$38,577,534	\$55,258,782	\$93,836,316
<u>HOUSTON</u>				
LA CRESCENT TIF	\$ -0-	\$ -0-	\$ 24,904	\$ 24,904
CALEDONIA TIF	-0-	-0-	382	382
Total	\$ -0-	\$ -0-	\$ 25,286	\$ 25,286
<u>HUBBARD</u>				
HEADWATERS REG DEV COMM	\$ -0-	\$ 16,178	\$ -0-	\$ 16,178
Total	\$ -0-	\$ 16,178	\$ -0-	\$ 16,178
<u>ISANTI</u>				
EAST CENTRAL REG DEV COMM	\$ -0-	\$ 14,728	\$ -0-	\$ 14,728
CAMBRIDGE TIF	-0-	-0-	220,248	220,248
Total	\$ -0-	\$ 14,728	\$ 220,248	\$ 234,976

TYPE OF SPECIAL TAXING DIST	TORT	OTHER	DEBT	TOTAL
<u>ITASCA</u>				
RED LAKE WATERSHED	\$ -0-	\$ 484	\$ -0-	\$ 484
NORTH ITASCA HOSPITAL	-0-	40,453	130,332	170,785
ARROWHEAD REG DEV COMM	-0-	51,608	-0-	51,608
GRAND RAPIDS TIF	-0-	-0-	6,892	6,892
BOVEY TIF	-0-	-0-	11,928	11,928
Total	\$ -0-	\$ 92,545	\$ 149,152	\$ 241,697
<u>JACKSON</u>				
MIDDLE DES MOINES WTRSHD	\$ -0-	\$ 14,943	\$ -0-	\$ 14,943
REGION 8 REG DEV COMM	-0-	17,093	-0-	17,093
JACKSON TIF	-0-	-0-	88,811	88,811
Total	\$ -0-	\$ 32,036	\$ 88,811	\$ 120,847
<u>KANABEC</u>				
EAST CENTRAL REG DEV COMM	\$ -0-	\$ 8,116	\$ -0-	\$ 8,116
MORA TIF	-0-	-0-	14,858	14,858
OGILVIE TIF	-0-	-0-	4,466	4,466
Total	\$ -0-	\$ 8,116	\$ 19,324	\$ 27,440
<u>KANDIYOHI</u>				
BUFFALO CREEK WATERSHED	\$ -0-	\$ -0-	\$ 814	\$ 814
NO FORK-CROW RIVER WTRSHD	-0-	-0-	5,421	5,421
WILLMAR HRA	-0-	-0-	38,363	38,363
REGION 6E REG DEV COMM	-0-	-0-	39,625	39,625
SPICER TIF	-0-	-0-	772	772
NEW LONDON TIF	-0-	-0-	32,382	32,382
WILLMAR TIF	-0-	-0-	404,530	404,530
Total	\$ -0-	\$ -0-	\$ 521,907	\$ 521,907
<u>KITTSOM</u>				
JOE RIVER WATERSHED DIST	\$ -0-	\$ 22,358	\$ -0-	\$ 22,358
ROSEAU RIVER WATERSHED	-0-	1,127	-0-	1,127
TWO RIVERS WATERSHED DIST	-0-	45,872	-0-	45,872
REGION 1 REG DEV COMM	-0-	11,011	-0-	11,011
HALLOCK TIF	-0-	-0-	1,594	1,594
KARLSTAD TIF	-0-	-0-	21,189	21,189
Total	\$ -0-	\$ 80,368	\$ 22,783	\$ 103,151
<u>KOOCHICING</u>				
RED LAKE WATERSHED DIST	\$ -0-	\$ 2,452	\$ -0-	\$ 2,452
NORTH ITASCA HOSPITAL	-0-	9,216	-0-	9,216
ARROWHEAD REG DEV COMM	-0-	8,025	-0-	8,025
Total	\$ -0-	\$ 19,693	\$ -0-	\$ 19,693
<u>LAC QUI PARLE</u>				
LAC QUI PARLE-YELLOW BANK	\$ -0-	\$ 17,911	\$ -0-	\$ 17,911
UPPER MINN VALLEY RDC	-0-	15,399	-0-	15,399
DAWSON TIF	-0-	-0-	65,690	65,690
MADISON TIF	-0-	-0-	1,423	1,423
BOYD TIF	-0-	-0-	29	29
Total	\$ -0-	\$ 33,310	\$ 67,142	\$ 100,452

TABLE 38

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

TYPE OF SPECIAL TAXING DIST	TORT	OTHER	DEBT	TOTAL
<u>LAKE</u>				
ARROWHEAD REG DEV COMM	\$ -0-	\$ 6,953	\$ -0-	\$ 6,953
LAKE CO UNORG #2 TIF	-0-	-0-	72,369	72,369
SILVER CREEK TWP TIF	-0-	-0-	6,451	6,451
Total	\$ -0-	\$ 6,953	\$ 78,820	\$ 85,773
<u>LAKE OF THE WOODS</u>				
HEADWATERS RFG DEV COMM	\$ -0-	\$ 3,379	\$ -0-	\$ 3,379
Total	\$ -0-	\$ 3,379	\$ -0-	\$ 3,379
<u>LE SUEUR</u>				
REGION 9 REG DEV COMM	\$ -0-	\$ 16,434	\$ -0-	\$ 16,434
LE CENTER TIF	-0-	-0-	6,312	6,312
LE SUEUR TIF	-0-	-0-	133,533	133,533
Total	\$ -0-	\$ 16,434	\$ 139,845	\$ 156,279
<u>LINCOLN</u>				
LAC QUI PARLE-YELLOW BANK	\$ -0-	\$ 2,067	\$ -0-	\$ 2,067
YELLOW MEDICINE RIVER	-0-	23,799	-0-	23,799
LINCOLN COUNTY HRA	-0-	20,310	-0-	20,310
REGION 8 REG DEV COMM	-0-	5,897	-0-	5,897
Total	\$ -0-	\$ 52,073	\$ -0-	\$ 52,073
<u>LYON</u>				
YELLOW MEDICINE RIVER	\$ -0-	\$ -0-	\$ 19,494	\$ 19,494
REGION 8 REG DEV COMM	-0-	15,334	-0-	15,334
COTTONWOOD TIF	-0-	-0-	44,311	44,311
MARSHALL TIF	-0-	-0-	685,592	685,592
Total	\$ -0-	\$ 15,334	\$ 749,397	\$ 764,731
<u>MCLEOD</u>				
BUFFALO CREEK WATERSHED	\$ -0-	\$ 23,854	\$ -0-	\$ 23,854
HIGH ISLAND WATERSHED	-0-	9,312	-0-	9,312
REGION 6E REG DEV COMM	-0-	27,959	-0-	27,959
GLENCOE TIF	-0-	-0-	141,703	141,703
WINSTED TIF	-0-	-0-	30,958	30,958
HUTCHINSON TIF	-0-	-0-	580,238	580,238
Total	\$ -0-	\$ 61,125	\$ 752,899	\$ 814,024
<u>MAHNOMEN</u>				
RED LAKE WATERSHED DIST	\$ -0-	\$ 832	\$ -0-	\$ 832
SANDHILL WATERSHED DIST	-0-	3,226	-0-	3,226
WILD RICE WATERSHED DIST	-0-	62,621	-0-	62,621
HEADWATERS REG DEV COMM	-0-	4,927	-0-	4,927
Total	\$ -0-	\$ 71,606	\$ -0-	\$ 71,606

TYPE OF SPECIAL TAXING DIST	TORT	OTHER	DEBT	TOTAL
<u>MARSHALL</u>				
MIDDLE RIVER-SNAKE RIVER	\$ -0-	\$ 167,048	\$ -0-	\$ 167,048
RED LAKE WATERSHED DIST	-0-	36,317	-0-	36,317
ROSEAU RIVER WATERSHED	-0-	142	-0-	142
REGION 1 REG DEV COMM	-0-	16,959	-0-	16,959
Total	\$ -0-	\$ 220,466	\$ -0-	\$ 220,466
<u>MARTIN</u>				
REGION 9 REG DEV COMM	\$ -0-	\$ 37,562	\$ -0-	\$ 37,562
TRIMONT TIF	-0-	-0-	7,642	7,642
TRUMAN TIF	-0-	-0-	29,421	29,421
FAIRMONT TIF	-0-	-0-	9,049	9,049
DUNNELL TIF	-0-	-0-	5,130	5,130
Total	\$ -0-	\$ 37,562	\$ 51,242	\$ 88,804
<u>MEEKER</u>				
NO FORK-CROW RIVER WTRSHD	\$ -0-	\$ 6,928	\$ -0-	\$ 6,928
CLEARWATER RIVER WTRSHED	-0-	10,199	-0-	10,199
REGION 6E REG DEV COMM	-0-	24,326	-0-	24,326
LITCHFIELD TIF	-0-	-0-	24,944	24,944
WATYNS TIF	-0-	-0-	16,195	16,195
DASSEL TIF	-0-	-0-	8,670	8,670
Total	\$ -0-	\$ 41,453	\$ 49,809	\$ 91,262
<u>MILLE LACS</u>				
EAST CENTRAL REG DEV COMM	\$ -0-	\$ 12,936	\$ -0-	\$ 12,936
PRINCETON TIF	-0-	-0-	256,548	256,548
MILACA TIF	-0-	-0-	55,305	55,305
Total	\$ -0-	\$ 12,936	\$ 311,853	\$ 324,789
<u>MORRISON</u>				
REGION 5 REG DEV COMM	\$ -0-	\$ 13,219	\$ -0-	\$ 13,219
Total	\$ -0-	\$ 13,219	\$ -0-	\$ 13,219
<u>MOWER</u>				
TURTLE CREEK WATERSHED	\$ -0-	\$ 6,495	\$ -0-	\$ 6,495
MOWER COUNTY HRA	-0-	35,289	-0-	35,289
AUSTIN TIF	-0-	-0-	54,096	54,096
Total	\$ -0-	\$ 41,784	\$ 54,096	\$ 95,880
<u>MURRAY</u>				
MIDDLE DES MOINES WTRSHD	\$ -0-	\$ 3,318	\$ -0-	\$ 3,318
REGION 8 REG DEV COMM	-0-	11,656	-0-	11,656
Total	\$ -0-	\$ 14,974	\$ -0-	\$ 14,974
<u>NICOLLET</u>				
REGION 9 REG DEV COMM	\$ -0-	\$ 26,063	\$ -0-	\$ 26,063
NORTH MANKATO TIF	-0-	-0-	17,276	17,276
NICOLLET TIF	-0-	-0-	9,096	9,096
LAFAYETTE TIF	-0-	-0-	1,719	1,719
ST PETER TIF	-0-	-0-	761	761
Total	\$ -0-	\$ 26,063	\$ 28,852	\$ 54,915

TABLE 38

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

TYPE OF SPECIAL TAXING DIST	TORT	OTHER	DEBT	TOTAL
<u>NOBLES</u>				
KANARANZI-LITTLE ROCK WS	\$ -0-	\$ 14,500	\$ -0-	\$ 14,500
MIDDLE DES MOINES WTRSHED	-0-	13,164	-0-	13,164
OKABENA-OCHEDEA WATERSHED	-0-	30,574	-0-	30,574
REGION 8 REG DEV COMM	-0-	15,929	-0-	15,929
WORTHINGTON TIF	-0-	-0-	77,465	77,465
ADRIAN TIF	-0-	-0-	11,452	11,452
Total	\$ -0-	\$ 74,167	\$ 88,917	\$ 163,084
<u>NORMAN</u>				
SANDHILL WATERSHED DIST	\$ -0-	\$ 3,647	\$ -0-	\$ 3,647
WILD RICE WATERSHED DIST	-0-	183,272	-0-	183,272
REGION 1 REG DEV COMM	-0-	12,180	-0-	12,180
ADA TIF	-0-	-0-	25,044	25,044
HALSTAD TIF	-0-	-0-	11,824	11,824
Total	\$ -0-	\$ 199,099	\$ 36,868	\$ 235,967
<u>OLMSTED</u>				
ROCHESTER TIF	\$ -0-	\$ -0-	\$ 1,199,792	\$ 1,199,792
STEWARTVILLE TIF	-0-	-0-	51,301	51,301
BYRON TIF	-0-	-0-	5,558	5,558
Total	\$ -0-	\$ -0-	\$ 1,256,651	\$ 1,256,651
<u>OTTER TAIL</u>				
BUFFALO-RED RIVER WTRSHED	\$ -0-	\$ 6,487	\$ -0-	\$ 6,487
WADENA HRA	-0-	11	-0-	11
PARKERS PRAIRIE HOSP DIST	-0-	3,023	5,084	8,107
PELICAN VALLEY HEALTH	-0-	64,940	103,677	168,617
PERHAM HOSPITAL DIST	-0-	102,822	146,569	249,391
FERGUS FALLS TIF	-0-	-0-	164,147	164,147
Total	\$ -0-	\$ 177,283	\$ 419,477	\$ 596,760
<u>PENNINGTON</u>				
MIDDLE RIVER-SNAKE RIVER	\$ -0-	\$ 2,842	\$ -0-	\$ 2,842
RED LAKE WATERSHED DIST	-0-	133,963	-0-	133,963
REGION 1 REG DEV COMM	-0-	10,025	-0-	10,025
Total	\$ -0-	\$ 146,830	\$ -0-	\$ 146,830
<u>PINE</u>				
EAST CENTRAL REG DEV COMM	\$ -0-	\$ 16,436	\$ -0-	\$ 16,436
MOOSE LAKE-WINDEMERE AREA	-0-	16,570	-0-	16,570
SANDSTONE TIF	-0-	-0-	16,871	16,871
Total	\$ -0-	\$ 33,006	\$ 16,871	\$ 49,877
<u>PIPESTONE</u>				
REGION 8 REG DEV COMM	\$ -0-	\$ 6,472	\$ -0-	\$ 6,472
PIPESTONE TIF	-0-	-0-	16,773	16,773
Total	\$ -0-	\$ 6,472	\$ 16,773	\$ 23,245

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TYPE OF SPECIAL TAXING DIST	TORT	OTHER	DEBT	TOTAL
<u>POLK</u>				
MIDDLE RIVER-SNAKE RIVER	\$ -0-	\$ 60,149	\$ -0-	\$ 60,149
RED LAKE WATERSHED DIST	-0-	329,150	-0-	329,150
SANDHILL WATERSHED DIST	-0-	24,509	-0-	24,509
WILD RICE WATERSHED DIST	-0-	4,966	-0-	4,966
REGION 1 REG DEV COMM	-0-	34,891	-0-	34,891
CROOKSTON TIF	-0-	-0-	119,031	119,031
EAST GRAND FORKS TIF	-0-	-0-	7,054	7,054
GULLY TIF	-0-	-0-	4,895	4,895
FOSSTON TIF	-0-	-0-	6,564	6,564
AMB SERV DIST	-0-	237,116	-0-	237,116
Total	\$ -0-	\$ 760,781	\$ 137,544	\$ 898,325
<u>POPE</u>				
NO FORK-CROW RIVER WTRSHD	\$ -0-	\$ 5,968	\$ -0-	\$ 5,968
GLACIAL RIDGE HOSPITAL	-0-	114,060	35,165	149,225
WESTERN POPE CO HOSPITAL	-0-	7,757	-0-	7,757
Total	\$ -0-	\$ 127,785	\$ 35,165	\$ 162,950
<u>RAMSEY</u>				
RAMSEY-WASHINGTON METRO	\$ -0-	\$ 115,181	\$ -0-	\$ 115,181
RICE CREEK WATERSHED DIST	1,312	121,946	-0-	123,258
VALLEY BRANCH WATERSHED	-0-	9,062	-0-	9,062
ST ANTHONY HRA	-0-	3,544	-0-	3,544
ST PAUL HRA	-0-	864,147	-0-	864,147
NORTH SUBURBAN HOSPITAL	-0-	6,462	-0-	6,462
METRO COUNCIL	-0-	1,428,246	231,609	1,659,855
METRO MOSQUITO CONTROL	-0-	1,261,964	-0-	1,261,964
REG TRANSIT BOARD DIST	-0-	8,903,448	679,980	9,583,428
ST PAUL PORT AUTHORITY	-0-	-0-	885,906	885,906
ST PAUL TIF	-0-	-0-	12,395,472	12,395,472
NORTH ST PAUL TIF	-0-	-0-	107,009	107,009
FALCON HEIGHTS TIF	-0-	-0-	231,389	231,389
ROSEVILLE TIF	-0-	-0-	185,168	185,168
BLAINE TIF	-0-	-0-	41,125	41,125
NEW BRIGHTON TIF	-0-	-0-	214,196	214,196
WHITE BEAR LAKE TIF	-0-	-0-	81,683	81,683
ST ANTHONY TIF	-0-	-0-	944	944
VADNAIS HEIGHTS TIF	-0-	-0-	51	51
Total	\$ 1,312	\$12,714,000	\$15,054,532	\$27,769,844
<u>RED LAKE</u>				
RED LAKE WATERSHED DIST	\$ -0-	\$ 69,134	\$ -0-	\$ 69,134
REGION 1 REG DEV COMM	-0-	5,262	-0-	5,262
RED LAKE FALLS TIF	-0-	-0-	37,070	37,070
Total	\$ -0-	\$ 74,396	\$ 37,070	\$ 111,466
<u>REDWOOD</u>				
REGION 8 REG DEV COMM	\$ -0-	\$ 19,872	\$ -0-	\$ 19,872
REDWOOD FALLS TIF	-0-	-0-	30,060	30,060
WALNUT GROVE TIF	-0-	-0-	992	992
LAMBERTON TIF	-0-	-0-	1,203	1,203
Total	\$ -0-	\$ 19,872	\$ 32,255	\$ 52,127
<u>RENVILLE</u>				
BUFFALO CREEK WATERSHED	\$ -0-	\$ 23,872	\$ -0-	\$ 23,872
HIGH ISLAND WATERSHED	-0-	5,285	-0-	5,285
REGION 6E REG DEV COMM	-0-	35,671	-0-	35,671
BIRD ISLAND TIF	-0-	-0-	48,255	48,255
OLIVIA TIF	-0-	-0-	27,518	27,518
Total	\$ -0-	\$ 64,828	\$ 75,773	\$ 140,601

TABLE 38

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

TYPE OF SPECIAL TAXING DIST	TORT	OTHER	DEBT	TOTAL
<u>RICE</u>				
FARIBAULT HRA	\$ -0-	\$ 45,981	\$ -0-	\$ 45,981
RICE COUNTY HOSP DIST #1	-0-	43,028	105,547	148,575
NORTHFIELD TIF	-0-	-0-	107,256	107,256
FARIBAULT TIF	-0-	-0-	273,940	273,940
MORRISTOWN TIF	-0-	-0-	2,142	2,142
Total	\$ -0-	\$ 89,009	\$ 488,885	\$ 577,894
<u>ROCK</u>				
REGION 8 REG DEV COMM	\$ -0-	\$ 8,754	\$ -0-	\$ 8,754
LUVERNE TIF	-0-	-0-	90,074	90,074
Total	\$ -0-	\$ 8,754	\$ 90,074	\$ 98,828
<u>ROSEAU</u>				
RED LAKE WATERSHED DIST	\$ -0-	\$ 314	\$ -0-	\$ 314
ROSEAU RIVER WATERSHED	-0-	95,887	-0-	95,887
TWO RIVERS WATERSHED DIST	-0-	34,567	-0-	34,567
ROSEAU AREA HOSPITAL	-0-	-0-	35,014	35,014
REGION 1 REG DEV COMM	-0-	10,952	-0-	10,952
Total	\$ -0-	\$ 141,720	\$ 35,014	\$ 176,734
<u>ST. LOUIS</u>				
DULUTH HRA	\$ -0-	\$ 55,629	\$ -0-	\$ 55,629
MT IRON HRA	-0-	5,066	-0-	5,066
VIRGINIA HRA	-0-	11,858	-0-	11,858
ARROWHEAD REG DEV COMM	-0-	128,406	-0-	128,406
MT IRON TIF	-0-	-0-	42,002	42,002
DULUTH TIF	-0-	-0-	3,046,714	3,046,714
EVELETH TIF	-0-	-0-	104,105	104,105
PROCTOR TIF	-0-	-0-	8,965	8,965
VIRGINIA DEV DIST TIF	-0-	-0-	448,449	448,449
AURORA TIF	-0-	-0-	35,251	35,251
HIBBING TIF	-0-	-0-	146,518	146,518
Total	\$ -0-	\$ 200,959	\$ 3,832,004	\$ 4,032,963
<u>SCOTT</u>				
PRIOR LAKE-SPRING LAKE WS	\$ -0-	\$ 134,078	\$ -0-	\$ 134,078
WATERSHED DISTRICT NO 2	-0-	26,416	-0-	26,416
SCOTT COUNTY HRA	-0-	51,939	-0-	51,939
SHAKOPEE HRA	-0-	23,885	-0-	23,885
REGION 9 REG DEV COMM	-0-	1,149	-0-	1,149
METRO COUNCIL	-0-	146,991	23,740	170,731
METRO MOSQUITO CONTROL	-0-	128,854	-0-	128,854
REG TRANSIT BOARD AREA	-0-	36,025	-0-	36,025
REG TRANSIT BOARD DIST	-0-	447,511	45,331	492,842
NEW PRAGUE CITY TIF	-0-	-0-	101,055	101,055
JORDAN TIF	-0-	-0-	36,238	36,238
SHAKOPEE TIF	-0-	-0-	758,211	758,211
SAVAGE TIF	-0-	-0-	549,125	549,125
PRIOR LAKE TIF	-0-	-0-	926	926
Total	\$ -0-	\$ 996,848	\$ 1,514,626	\$ 2,511,474

TYPE OF SPECIAL TAXING DIST	TORT	OTHER	DEBT	TOTAL
<u>SHERBURNE</u>				
ELK RIVER HRA	\$ -0-	\$ 5,011	\$ -0-	\$ 5,011
ST CLOUD HRA	-0-	4,394	-0-	4,394
MONTICELLO-BIG LAKE HOSP	-0-	74,890	70,166	145,056
MONTICELLO-BIG LAKE DEBT	-0-	-0-	1,380	1,380
ST CLOUD MET TRANS ANNEX	-0-	26,189	-0-	26,189
BECKER TIF	-0-	-0-	27,782	27,782
BIG LAKE TIF	-0-	-0-	40,175	40,175
PRINCETON TIF	-0-	-0-	228,974	228,974
Total	\$ -0-	\$ 110,484	\$ 368,477	\$ 478,961
<u>SIBLEY</u>				
DUFFALO CREEK WATERSHED	\$ -0-	\$ 1,186	\$ -0-	\$ 1,186
HIGH ISLAND WATERSHED	-0-	31,114	-0-	31,114
REGION 9 REG DEV COMM	-0-	19,220	-0-	19,220
GAYLORD TIF	-0-	-0-	71,716	71,716
ARLINGTON TIF	-0-	-0-	12,716	12,716
Total	\$ -0-	\$ 51,520	\$ 84,432	\$ 135,952
<u>STEARNS</u>				
NO FORK-CROW RIVER WTRSHD	\$ -0-	\$ 60,595	\$ -0-	\$ 60,595
CLEARWATER RIVER WTRSHD	-0-	12,326	-0-	12,326
ST CLOUD HRA	-0-	62,429	-0-	62,429
GLACIAL RIDGE HOSPITAL	-0-	4,323	1,333	5,656
ST CLOUD METRO TRANSIT	-0-	420,188	-0-	420,188
KIMBALL TIF	-0-	-0-	237	237
BROOKEN TIF	-0-	-0-	1,361	1,361
COLD SPRING TIF	-0-	-0-	914	914
SARTELL TIF	-0-	-0-	65,880	65,880
ST CLOUD TIF	-0-	-0-	509,726	509,726
ALBANY TIF	-0-	-0-	2,883	2,883
Total	\$ -0-	\$ 559,861	\$ 582,334	\$ 1,142,195
<u>STEELE</u>				
BLOOMING PRAIRIE TIF	\$ -0-	\$ -0-	\$ 2,998	\$ 2,998
OMATONNA TIF	-0-	-0-	182,364	182,364
Total	\$ -0-	\$ -0-	\$ 185,362	\$ 185,362
<u>STEVENS</u>				
UPPER MN RIVER WATERSHED	\$ -0-	\$ 211	\$ -0-	\$ 211
MORRIS TIF	-0-	-0-	33,908	33,908
CHOKIO TIF	-0-	-0-	2,141	2,141
Total	\$ -0-	\$ 211	\$ 36,049	\$ 36,260
<u>SWIFT</u>				
UPPER MN RIVER WATERSHED	\$ -0-	\$ 2,083	\$ -0-	\$ 2,083
UPPER MINN VALLEY RDC	-0-	16,641	-0-	16,641
APPLETON TIF	-0-	-0-	62,059	62,059
BENSON TIF	-0-	-0-	155,891	155,891
Total	\$ -0-	\$ 18,724	\$ 217,950	\$ 236,674
<u>TODD</u>				
REGION 5 REG DEV COMM	\$ -0-	\$ 9,966	\$ -0-	\$ 9,966
LONG PRAIRIE TIF	-0-	-0-	30,856	30,856
Total	\$ -0-	\$ 9,966	\$ 30,856	\$ 40,822

TABLE 38

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1986

TYPE OF SPECIAL TAXING DIST	TORT	OTHER	DEBT	TOTAL
<u>TRAVERSE</u>				
UPPER MN RIVER WATERSHED	\$ -0-	\$ 3,096	\$ -0-	\$ 3,096
BROWNS VALLEY TIF	-0-	-0-	16,244	16,244
Total	\$ -0-	\$ 3,096	\$ 16,244	\$ 19,340
<u>WABASHA</u>				
BEAR VALLEY WATERSHED	\$ -0-	\$ 751	\$ -0-	\$ 751
LAKE CITY TIF	-0-	-0-	64,655	64,655
Total	\$ -0-	\$ 751	\$ 64,655	\$ 65,406
<u>WADENA</u>				
WADENA HRA	\$ -0-	\$ 4,908	\$ -0-	\$ 4,908
REGION 5 REG DEV COMM	-0-	4,596	-0-	4,596
Total	\$ -0-	\$ 9,504	\$ -0-	\$ 9,504
<u>WASECA</u>				
REGION 9 REG DEV COMM	\$ -0-	\$ 19,685	\$ -0-	\$ 19,685
WASECA TIF	-0-	-0-	268	268
WALDORF TIF	-0-	-0-	2,374	2,374
Total	\$ -0-	\$ 19,685	\$ 2,642	\$ 22,327
<u>WASHINGTON</u>				
CARNELIAN-MARINE WTRSHED	\$ -0-	\$ 19,710	\$ -0-	\$ 19,710
RAMSEY-WASHINGTON METRO	-0-	19,886	-0-	19,886
RICE CREEK WATERSHED DIST	181	16,956	-0-	17,137
VALLEY BRANCH WATERSHED	-0-	138,847	-0-	138,847
WASHINGTON COUNTY HRA	-0-	113,018	-0-	113,018
METRO COUNCIL	-0-	421,517	769,724	1,191,241
METRO MOSQUITO CONTROL	-0-	347,441	-0-	347,441
REG TRANSIT BOARD AREA	-0-	76,898	-0-	76,898
REG TRANSIT BOARD DIST	-0-	1,615,217	134,479	1,749,696
FOREST LAKE TIF	-0-	-0-	54,632	54,632
WASHINGTON CO TIF	-0-	-0-	88,102	88,102
MAHTOMEDI TIF	-0-	-0-	49,982	49,982
WOODBURY TIF	-0-	-0-	78,781	78,781
ST PAUL PARK TIF	-0-	-0-	9,854	9,854
STILLWATER TIF	-0-	-0-	8,814	8,814
NEWPORT TIF	-0-	-0-	3,740	3,740
COTTAGE GROVE TIF	-0-	-0-	2,434	2,434
Total	\$ 181	\$ 2,769,490	\$ 1,200,542	\$ 3,970,213
<u>WATONWAN</u>				
REGION 9 REG DEV COMM	\$ -0-	\$ 17,095	\$ -0-	\$ 17,095
MADELIA TIF	-0-	-0-	40,283	40,283
Total	\$ -0-	\$ 17,095	\$ 40,283	\$ 57,378
<u>WILKIN</u>				
BUFFALO-RED RIVER WTRSHED	\$ -0-	\$ 38,599	\$ -0-	\$ 38,599
BRECKENRIDGE TIF	-0-	-0-	31,260	31,260
Total	\$ -0-	\$ 38,599	\$ 31,260	\$ 69,859

TYPE OF SPECIAL TAXING DIST	TORT	OTHER	DEBT	TOTAL
<u>WINONA</u>				
WINONA PORT AUTHORITY	\$ -0-	\$ 30,304	\$ -0-	\$ 30,304
WINONA PORT AUTH TIF	-0-	-0-	432,527	432,527
ST CHARLES TIF	-0-	-0-	15,812	15,812
Total		30,304	448,339	478,643
<u>WRIGHT</u>				
CLEARWATER RIVER WTRSHED	\$ -0-	\$ 25,934	\$ -0-	\$ 25,934
MONTICELLO-BIG LAKE HOSP	-0-	308,406	-0-	308,406
MONTICELLO-BIG LAKE DEBT	-0-	-0-	288,952	288,952
ALBERTVILLE TIF	-0-	-0-	87,847	87,847
MONTICELLO TIF	-0-	-0-	68,146	68,146
DELANO TIF	-0-	-0-	65,521	65,521
BUFFALO TIF	-0-	-0-	417,047	417,047
COKATO TIF	-0-	-0-	43,051	43,051
ANNANDALE TIF	-0-	-0-	153,837	153,837
MONTROSE TIF	-0-	-0-	4,924	4,924
ROCKFORD TIF	-0-	-0-	12,251	12,251
MAPLE LAKE TIF	-0-	-0-	6,515	6,515
Total	\$ -0-	\$ 334,340	\$ 1,148,091	\$ 1,482,431
<u>YELLOW MEDICINE</u>				
LAC QUI PARLE-YELLOW BANK	\$ -0-	\$ 4,959	\$ -0-	\$ 4,959
YELLOW MEDICINE RIVER	-0-	24,729	-0-	24,729
UPPER MINN VALLEY RDC	-0-	22,499	-0-	22,499
GRANITE FALLS TIF	-0-	-0-	98,076	98,076
CLARKSFIELD TIF	-0-	-0-	18,772	18,772
CANBY TIF	-0-	-0-	231	231
Total	\$ -0-	\$ 52,187	\$ 117,079	\$ 169,266
<u>STATEWIDE TOTAL</u>				
	\$ 1,877	\$69,842,632	\$100,014,395	\$169,858,904

SECTION IV

Part B: By Use Classification

TABLE 39
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1986

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
AGRICULTURAL							
Farm							
Homestead	\$ 1,243,406	\$ 91,500,085	\$ 3,188,775	\$ 1,415,523	\$ 2,286,553	\$ 1,914,357	\$ 6,926,922
Non-Homestead	414,471	9599,002	971,340	532,620	351,340	1,175,575	3,577,882
Total	\$ 1,657,877	\$ 92,099,087	\$ 4,160,115	\$ 1,948,143	\$ 2,637,893	\$ 3,089,932	\$ 10,504,804
Timber	563,842	98,175	70,353	132,900	0	0	0
Seas/Rec. Residential	3,812,881	9250,100	2,459,710	1,113,418	81,084	87,748	43,389
Total Agricultural	\$ 6,034,600	\$ 92,357,362	\$ 6,690,178	\$ 3,194,461	\$ 2,718,977	\$ 3,177,680	\$ 10,548,193
NON-AGRICULTURAL							
Residential							
Homestead	\$ 2,320,877	\$ 966,637,388	\$ 4,049,484	\$ 5,041,725	\$ 4,012,050	\$ 1,151,789	\$ 9,710,937
Non-Homestead	254,813	97,442,729	786,790	1,170,963	724,958	154,654	1,728,380
Total	\$ 2,575,690	\$ 974,080,117	\$ 4,836,274	\$ 6,212,688	\$ 4,737,008	\$ 1,306,443	\$ 11,439,317
Apartments	98,142	97,989,973	268,308	524,006	1,286,936	56,638	1,894,675
Vacant Land	26,298	94,899,182	32,843	69,168	260,014	33	278,363
Seas/Rec. Commercial	75,497	90	138,764	142,079	1,216	989	8,215
Commercial Land & Buildings	484,730	916,220,281	1,646,485	2,225,435	1,689,588	278,503	6,470,874
Industrial Land & Buildings	67,999	910,784,845	259,133	323,118	1,588,626	61,109	1,760,879
Public Utility	56,194	9693,568	102,255	262,622	417,110	58,730	1,036,219
Mineral	0	90	0	0	0	0	0
Railroad Operating Property	78,835	9346,977	104,806	112,701	75,571	33,964	29,712
Total Non-Agricultural	\$ 3,463,385	\$ 115,014,943	\$ 7,388,868	\$ 9,871,817	\$ 10,056,069	\$ 1,796,409	\$ 22,918,254
TOTAL REAL PROPERTY	\$ 9,497,985	\$ 9117,372,385	\$ 14,079,046	\$ 13,066,278	\$ 12,775,046	\$ 4,974,089	\$ 33,466,447
TOTAL PERSONAL PROPERTY	202,080	93,905,025	307,155	973,258	647,922	117,933	1,031,375
TOTAL REAL & PERSONAL PROPERTY	\$ 9,700,065	\$ 121,277,330	\$ 14,386,201	\$ 14,039,536	\$ 13,422,968	\$ 5,092,022	\$ 34,497,822
AGRICULTURAL							
Farm							
Homestead	\$ 5,008,889	\$ 91,531,696	\$ 4,983,244	\$ 1,003,774	\$ 3,859,290	\$ 2,633,984	\$ 4,906,222
Non-Homestead	1,816,525	9271,796	1,255,661	330,342	2,252,496	536,448	2,978,814
Total	\$ 6,825,414	\$ 1,803,492	\$ 6,238,905	\$ 1,334,116	\$ 6,111,786	\$ 3,170,432	\$ 7,885,036
Timber	0	9296,715	0	155,614	0	3,359	0
Seas/Rec. Residential	0	9482,823	132,373	6,146,585	0	784,622	27,353
Total Agricultural	\$ 6,825,414	\$ 2,583,030	\$ 6,371,278	\$ 7,636,315	\$ 6,111,786	\$ 3,958,413	\$ 7,912,389
NON-AGRICULTURAL							
Residential							
Homestead	\$ 4,729,086	\$ 96,188,369	\$ 13,610,248	\$ 4,177,650	\$ 1,926,164	\$ 6,460,468	\$ 8,750,715
Non-Homestead	622,849	9729,027	1,517,896	434,079	343,967	914,185	1,360,223
Total	\$ 5,351,935	\$ 6,917,396	\$ 15,128,144	\$ 4,611,729	\$ 2,270,131	\$ 7,374,653	\$ 10,110,938
Apartments	226,837	9317,007	1,453,967	65,790	118,480	588,034	1,608,210
Vacant Land	106,832	90	881,272	17,951	7,496	539,518	23,423
Seas/Rec. Commercial	100	94,015	4,081	448,190	0	29,560	228
Commercial Land & Buildings	1,687,998	91,237,027	3,373,787	719,805	873,654	1,315,284	2,762,018
Industrial Land & Buildings	975,290	92,573,931	1,739,794	7,520	176,954	441,800	1,181,111
Public Utility	19,946	92,073,191	348,725	220,135	376,387	564,933	33,401
Mineral	0	90	0	0	0	0	0
Railroad Operating Property	13,510	9246,083	41,725	145,184	47,268	51,908	244,711
Total Non-Agricultural	\$ 8,382,448	\$ 13,368,658	\$ 22,971,495	\$ 6,236,304	\$ 3,870,378	\$ 10,985,690	\$ 15,964,040
TOTAL REAL PROPERTY	\$ 15,207,862	\$ 915,951,680	\$ 29,342,773	\$ 13,872,619	\$ 9,982,156	\$ 14,864,103	\$ 23,876,429
TOTAL PERSONAL PROPERTY	80,013	91,748,538	638,911	1,109,960	328,242	900,710	555,275
TOTAL REAL & PERSONAL PROPERTY	\$ 15,287,875	\$ 17,700,218	\$ 29,981,684	\$ 14,982,579	\$ 10,310,398	\$ 15,764,813	\$ 24,431,704
AGRICULTURAL							
Farm							
Homestead	\$ 1,208,980	\$ 914,613	\$ 4,063,138	\$ 799,027	\$ 4,058,817	\$ 4,673,050	\$ 3,071,079
Non-Homestead	389,716	9600	2,708,098	173,035	2,435,087	1,607,104	790,649
Total	\$ 1,598,696	\$ 15,213	\$ 6,771,236	\$ 972,062	\$ 6,493,904	\$ 6,280,154	\$ 3,861,728
Timber	71,137	985,692	0	406,837	5,186	0	0
Seas/Rec. Residential	191,079	91,792,362	1,253	8,031,076	53,934	0	1,802,573
Total Agricultural	\$ 1,860,912	\$ 1,893,267	\$ 6,772,489	\$ 9,409,975	\$ 6,553,024	\$ 6,280,154	\$ 5,664,301
NON-AGRICULTURAL							
Residential							
Homestead	\$ 689,370	\$ 91,017,562	\$ 1,820,037	\$ 9,199,301	\$ 81,336,231	\$ 2,611,149	\$ 5,296,813
Non-Homestead	147,649	9145,866	304,143	1,401,499	10,325,659	341,835	1,133,456
Total	\$ 837,019	\$ 1,163,428	\$ 2,124,180	\$ 10,600,800	\$ 91,661,890	\$ 2,952,984	\$ 6,430,269
Apartments	62,514	924,856	118,463	599,888	11,743,943	210,154	589,519
Vacant Land	21,262	911,702	38,195	179,971	8,295,683	75,720	157,151
Seas/Rec. Commercial	1,807	965,946	262	281,305	0	1,956	122,798
Commercial Land & Buildings	219,171	9346,757	648,496	3,531,596	26,066,893	489,491	2,390,233
Industrial Land & Buildings	0	90	345,013	345,972	13,771,335	369,921	289,929
Public Utility	533,009	98,923	23,028	272,396	5,164,204	27,494	182,591
Mineral	0	90	0	49,499	0	0	0
Railroad Operating Property	44,365	90	8,282	168,776	105,609	10,508	88,967
Total Non-Agricultural	\$ 1,719,147	\$ 1,621,612	\$ 3,305,919	\$ 16,030,203	\$ 156,809,557	\$ 4,138,228	\$ 10,251,457
TOTAL REAL PROPERTY	\$ 3,580,059	\$ 93,514,879	\$ 10,078,408	\$ 25,440,178	\$ 163,362,581	\$ 10,418,382	\$ 15,915,758
TOTAL PERSONAL PROPERTY	705,700	922,107	1,038,163	625,850	5,007,363	207,664	318,177
TOTAL REAL & PERSONAL PROPERTY	\$ 4,285,759	\$ 3,606,986	\$ 11,116,571	\$ 26,066,028	\$ 168,369,944	\$ 10,626,046	\$ 16,233,935
AGRICULTURAL							
Farm							
Homestead	\$ 1,208,980	\$ 914,613	\$ 4,063,138	\$ 799,027	\$ 4,058,817	\$ 4,673,050	\$ 3,071,079
Non-Homestead	389,716	9600	2,708,098	173,035	2,435,087	1,607,104	790,649
Total	\$ 1,598,696	\$ 15,213	\$ 6,771,236	\$ 972,062	\$ 6,493,904	\$ 6,280,154	\$ 3,861,728
Timber	71,137	985,692	0	406,837	5,186	0	0
Seas/Rec. Residential	191,079	91,792,362	1,253	8,031,076	53,934	0	1,802,573
Total Agricultural	\$ 1,860,912	\$ 1,893,267	\$ 6,772,489	\$ 9,409,975	\$ 6,553,024	\$ 6,280,154	\$ 5,664,301
NON-AGRICULTURAL							
Residential							
Homestead	\$ 689,370	\$ 91,017,562	\$ 1,820,037	\$ 9,199,301	\$ 81,336,231	\$ 2,611,149	\$ 5,296,813
Non-Homestead	147,649	9145,866	304,143	1,401,499	10,325,659	341,835	1,133,456
Total	\$ 837,019	\$ 1,163,428	\$ 2,124,180	\$ 10,600,800	\$ 91,661,890	\$ 2,952,984	\$ 6,430,269
Apartments	62,514	924,856	118,463	599,888	11,743,943	210,154	589,519
Vacant Land	21,262	911,702	38,195	179,971	8,295,683	75,720	157,151
Seas/Rec. Commercial	1,807	965,946	262	281,305	0	1,956	122,798
Commercial Land & Buildings	219,171	9346,757	648,496	3,531,596	26,066,893	489,491	2,390,233
Industrial Land & Buildings	0	90	345,013	345,972	13,771,335	369,921	289,929
Public Utility	533,009	98,923	23,028	272,396	5,164,204	27,494	182,591
Mineral	0	90	0	49,499	0	0	0
Railroad Operating Property	44,365	90	8,282	168,776	105,609	10,508	88,967
Total Non-Agricultural	\$ 1,719,147	\$ 1,621,612	\$ 3,305,919	\$ 16,030,203	\$ 156,809,557	\$ 4,138,228	\$ 10,251,457
TOTAL REAL PROPERTY	\$ 3,580,059	\$ 93,514,879	\$ 10,078,408	\$ 25,440,178	\$ 163,362,581	\$ 10,418,382	\$ 15,915,758
TOTAL PERSONAL PROPERTY	705,700	922,107	1,038,163	625,850	5,007,363	207,664	318,177
TOTAL REAL & PERSONAL PROPERTY	\$ 4,285,759	\$ 3,606,986	\$ 11,116,571	\$ 26,066,028	\$ 168,369,944	\$ 10,626,046	\$ 16,233,935

TABLE 39
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1986

	FARIBAULT	FILLMORE	FRESEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
AGRICULTURAL							
Farms							
Homestead	\$ 5,546,896	\$ 6,041,772	\$ 6,497,729	\$ 5,976,309	\$ 2,556,596	\$ 2,561,361	\$ 3,163,898
Non-Homestead	3,618,046	2,008,348	2,961,663	1,751,081	1,059,504	2,136,583	662,492
Total	\$ 9,164,942	\$ 8,050,120	\$ 9,459,392	\$ 7,727,390	\$ 3,616,100	\$ 4,697,944	\$ 3,826,390
Timber	0	23	0	18,313	0	3,234	1,056
Seas/Rec. Residential	17,993	26,482	4,049	117,137	115,902	787,572	17,167
Total Agricultural	\$ 9,182,935	\$ 8,076,623	\$ 9,463,441	\$ 7,862,840	\$ 3,732,002	\$ 5,488,750	\$ 3,844,613
NON-AGRICULTURAL							
Residential							
Homestead	\$ 2,616,441	\$ 2,980,999	\$ 5,980,854	\$ 7,552,464	\$ 691,642	\$ 425,849,372	\$ 3,272,547
Non-Homestead	441,894	380,156	1,007,365	1,214,217	123,312	77,938,637	280,021
Total	\$ 3,058,335	\$ 3,361,155	\$ 6,988,219	\$ 8,766,681	\$ 814,954	\$ 503,788,009	\$ 3,552,568
Apartments	128,013	176,576	443,301	693,735	30,800	87,645,370	230,930
Vacant Land	83,450	4,655	123,684	195,702	8,970	18,811,524	41,052
Seas/Rec. Commercial	750	1,642	1,242	22,715	2,146	15,177	840
Commercial Land & Buildings	854,514	1,297,873	2,121,137	3,038,633	343,125	252,567,686	485,570
Industrial Land & Buildings	709,652	83,320	1,420,434	1,755,920	0	92,940,260	46,319
Public Utility	69,024	83,471	273,581	11,012,621	23,130	5,333,586	29,933
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	30,641	0	38,902	29,703	50,655	1,241,273	17,546
Total Non-Agricultural	\$ 4,934,379	\$ 5,008,692	\$ 11,410,500	\$ 25,515,710	\$ 1,273,860	\$ 962,342,885	\$ 4,404,758
TOTAL REAL PROPERTY	\$ 14,117,314	\$ 13,085,317	\$ 20,873,941	\$ 33,378,550	\$ 5,005,862	\$ 967,831,635	\$ 8,249,371
TOTAL PERSONAL PROPERTY	268,110	290,210	958,305	662,085	239,933	16,466,841	284,342
TOTAL REAL & PERSONAL PROPERTY	\$ 14,385,424	\$ 13,375,527	\$ 21,832,246	\$ 34,041,435	\$ 5,245,795	\$ 984,298,476	\$ 8,533,713
AGRICULTURAL							
Farms							
Homestead	\$ 738,881	\$ 3,345,546	\$ 744,677	\$ 4,902,212	\$ 1,852,048	\$ 4,988,528	\$ 2,104,032
Non-Homestead	186,382	670,452	74,575	3,335,897	347,421	2,179,642	2,035,712
Total	\$ 925,263	\$ 4,015,998	\$ 819,252	\$ 8,238,109	\$ 2,199,469	\$ 7,168,170	\$ 4,139,744
Timber	71,116	30,452	0	160,000	0	0	0
Seas/Rec. Residential	2,411,267	474,827	2,920,016	24,990	522,073	1,470,302	11,726
Total Agricultural	\$ 3,407,646	\$ 4,521,277	\$ 4,343,946	\$ 8,263,099	\$ 2,881,542	\$ 8,638,472	\$ 4,151,470
NON-AGRICULTURAL							
Residential							
Homestead	\$ 2,415,110	\$ 4,521,846	\$ 10,099,393	\$ 1,777,989	\$ 1,636,941	\$ 6,937,314	\$ 616,513
Non-Homestead	493,737	707,083	940,737	251,708	216,614	1,155,596	113,948
Total	\$ 2,908,847	\$ 5,228,929	\$ 11,040,130	\$ 2,029,697	\$ 1,853,555	\$ 8,092,910	\$ 730,461
Apartments	125,904	458,710	498,959	95,681	184,520	872,814	51,746
Vacant Land	530,528	25,164	126,054	30,818	88,263	167,079	0
Seas/Rec. Commercial	187,911	7,442	126,388	2,461	12,007	24,916	229
Commercial Land & Buildings	939,330	1,250,156	2,446,893	594,217	537,607	3,104,132	230,007
Industrial Land & Buildings	241,246	249,946	2,856,335	125,620	286,414	518,010	3,368
Public Utility	169,983	214,063	8,813,569	124,123	13,218	108,943	369,793
Mineral	0	0	132,370	0	0	0	0
Railroad Operating Property	32,365	40,671	202,565	11,549	25,879	120,653	88,347
Total Non-Agricultural	\$ 5,136,114	\$ 7,475,081	\$ 26,231,263	\$ 3,014,166	\$ 3,001,463	\$ 13,009,457	\$ 1,473,951
TOTAL REAL PROPERTY	\$ 8,543,760	\$ 11,996,358	\$ 30,595,209	\$ 11,277,265	\$ 5,883,005	\$ 21,647,929	\$ 5,625,421
TOTAL PERSONAL PROPERTY	579,701	296,803	1,865,812	515,799	67,083	440,400	834,579
TOTAL REAL & PERSONAL PROPERTY	\$ 9,123,461	\$ 12,293,161	\$ 32,461,021	\$ 11,793,064	\$ 5,950,088	\$ 22,088,329	\$ 6,460,000
AGRICULTURAL							
Farms							
Homestead	\$ 475,278	\$ 3,200,478	\$ 14,796	\$ 503,431	\$ 3,966,159	\$ 2,064,937	\$ 3,168,361
Non-Homestead	139,433	1,782,281	0	296,618	1,629,935	1,096,984	2,175,358
Total	\$ 614,711	\$ 4,982,759	\$ 14,796	\$ 800,049	\$ 5,596,094	\$ 3,161,921	\$ 5,343,719
Timber	86,768	0	308,414	81,781	37	0	0
Seas/Rec. Residential	422,009	364	1,046,297	494,348	484,457	41,865	209
Total Agricultural	\$ 1,124,288	\$ 4,983,123	\$ 1,369,507	\$ 1,376,178	\$ 6,080,588	\$ 3,203,786	\$ 5,343,928
NON-AGRICULTURAL							
Residential							
Homestead	\$ 2,898,508	\$ 980,993	\$ 2,953,573	\$ 569,463	\$ 4,274,652	\$ 763,793	\$ 3,709,512
Non-Homestead	395,192	169,342	442,453	72,714	489,081	113,216	591,604
Total	\$ 3,293,700	\$ 1,150,335	\$ 3,396,026	\$ 642,177	\$ 4,763,733	\$ 877,009	\$ 4,301,116
Apartments	178,048	96,549	118,339	25,377	217,897	39,122	594,079
Vacant Land	74,195	13,758	46,250	6,521	83,949	24,700	126,885
Seas/Rec. Commercial	43,194	72	81,907	77,663	45,929	1,787	0
Commercial Land & Buildings	757,287	449,716	573,764	129,550	760,368	229,532	1,758,539
Industrial Land & Buildings	1,598,917	512,842	211,769	47,551	940,316	63,669	1,304,417
Public Utility	176,737	29,376	150,409	22,055	149,785	73,256	114,892
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	249,502	14,556	159,598	29,942	13,409	6,071	54,255
Total Non-Agricultural	\$ 6,371,660	\$ 2,267,204	\$ 4,738,062	\$ 980,844	\$ 6,975,386	\$ 1,315,146	\$ 8,254,183
TOTAL REAL PROPERTY	\$ 7,495,948	\$ 7,250,327	\$ 6,107,569	\$ 2,357,022	\$ 13,055,974	\$ 4,518,932	\$ 13,598,111
TOTAL PERSONAL PROPERTY	336,588	178,999	261,149	73,766	381,468	912,784	1,088,708
TOTAL REAL & PERSONAL PROPERTY	\$ 7,832,536	\$ 7,429,326	\$ 6,368,718	\$ 2,430,788	\$ 13,437,442	\$ 5,431,716	\$ 14,686,819
AGRICULTURAL							
Farms							
Homestead	\$ 475,278	\$ 3,200,478	\$ 14,796	\$ 503,431	\$ 3,966,159	\$ 2,064,937	\$ 3,168,361
Non-Homestead	139,433	1,782,281	0	296,618	1,629,935	1,096,984	2,175,358
Total	\$ 614,711	\$ 4,982,759	\$ 14,796	\$ 800,049	\$ 5,596,094	\$ 3,161,921	\$ 5,343,719
Timber	86,768	0	308,414	81,781	37	0	0
Seas/Rec. Residential	422,009	364	1,046,297	494,348	484,457	41,865	209
Total Agricultural	\$ 1,124,288	\$ 4,983,123	\$ 1,369,507	\$ 1,376,178	\$ 6,080,588	\$ 3,203,786	\$ 5,343,928
NON-AGRICULTURAL							
Residential							
Homestead	\$ 2,898,508	\$ 980,993	\$ 2,953,573	\$ 569,463	\$ 4,274,652	\$ 763,793	\$ 3,709,512
Non-Homestead	395,192	169,342	442,453	72,714	489,081	113,216	591,604
Total	\$ 3,293,700	\$ 1,150,335	\$ 3,396,026	\$ 642,177	\$ 4,763,733	\$ 877,009	\$ 4,301,116
Apartments	178,048	96,549	118,339	25,377	217,897	39,122	594,079
Vacant Land	74,195	13,758	46,250	6,521	83,949	24,700	126,885
Seas/Rec. Commercial	43,194	72	81,907	77,663	45,929	1,787	0
Commercial Land & Buildings	757,287	449,716	573,764	129,550	760,368	229,532	1,758,539
Industrial Land & Buildings	1,598,917	512,842	211,769	47,551	940,316	63,669	1,304,417
Public Utility	176,737	29,376	150,409	22,055	149,785	73,256	114,892
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	249,502	14,556	159,598	29,942	13,409	6,071	54,255
Total Non-Agricultural	\$ 6,371,660	\$ 2,267,204	\$ 4,738,062	\$ 980,844	\$ 6,975,386	\$ 1,315,146	\$ 8,254,183
TOTAL REAL PROPERTY	\$ 7,495,948	\$ 7,250,327	\$ 6,107,569	\$ 2,357,022	\$ 13,055,974	\$ 4,518,932	\$ 13,598,111
TOTAL PERSONAL PROPERTY	336,588	178,999	261,149	73,766	381,468	912,784	1,088,708
TOTAL REAL & PERSONAL PROPERTY	\$ 7,832,536	\$ 7,429,326	\$ 6,368,718	\$ 2,430,788	\$ 13,437,442	\$ 5,431,716	\$ 14,686,819

TABLE 39
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1986

	MCLEOD	MAHMONEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
AGRICULTURAL							
Farm							
Homestead	\$ 5,042,051	\$ 1,714,245	\$ 3,877,002	\$ 4,916,583	\$ 4,466,809	\$ 2,324,455	\$ 4,804,513
Non-Homestead	1,314,914	583,065	2,751,821	4,419,740	1,446,459	470,707	880,200
Total	\$ 6,356,965	\$ 2,297,310	\$ 6,628,823	\$ 9,336,323	\$ 5,913,268	\$ 2,795,162	\$ 5,684,713
Timber	140	43,209	26,244	0	0	0	1,915
Seas/Rec. Residential	6,681	159,697	12,472	11,494	624,687	1,056,802	1,387,819
Total Agricultural	\$ 6,363,786	\$ 2,500,216	\$ 6,667,539	\$ 9,347,817	\$ 6,537,955	\$ 3,851,964	\$ 7,074,447
NON-AGRICULTURAL							
Residential							
Homestead	\$ 6,766,234	\$ 537,744	\$ 867,616	\$ 4,259,377	\$ 2,804,042	\$ 2,743,381	\$ 4,297,038
Non-Homestead	891,073	67,417	124,052	782,721	458,530	450,584	600,203
Total	\$ 7,657,307	\$ 605,161	\$ 991,668	\$ 5,042,098	\$ 3,262,572	\$ 3,193,965	\$ 4,897,241
Apartments	639,097	38,880	34,997	311,930	193,036	316,937	301,031
Vacant Land	109,583	8,712	0	82,815	71,136	80,549	25,683
Seas/Rec. Commercial	0	13,212	140	2,383	0	51,011	24,053
Commercial Land & Buildings	2,387,014	138,595	371,840	1,650,527	847,656	1,147,604	1,373,402
Industrial Land & Buildings	1,324,527	0	0	600,047	271,560	316,032	0
Public Utility	37,236	18,514	196,611	539,096	43,739	95,730	409,125
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	35,837	29,089	83,095	23,893	42,853	13,857	136,776
Total Non-Agricultural	\$ 12,190,601	\$ 852,163	\$ 1,679,151	\$ 8,252,789	\$ 4,732,552	\$ 5,215,685	\$ 7,167,311
TOTAL REAL PROPERTY	\$ 18,554,387	\$ 3,352,379	\$ 8,346,690	\$ 17,600,606	\$ 11,270,507	\$ 9,067,649	\$ 14,241,758
TOTAL PERSONAL PROPERTY	261,947	121,600	799,749	1,469,871	404,247	289,251	624,752
TOTAL REAL & PERSONAL PROPERTY	\$ 18,816,334	\$ 3,473,979	\$ 9,146,439	\$ 19,070,477	\$ 11,674,754	\$ 9,356,900	\$ 14,866,510

	HOVER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
AGRICULTURAL							
Farm							
Homestead	\$ 6,578,411	\$ 3,308,008	\$ 4,956,314	\$ 3,993,689	\$ 3,050,607	\$ 5,777,634	\$ 6,895,316
Non-Homestead	2,756,573	2,038,752	1,480,454	3,087,096	2,308,014	1,744,602	2,094,477
Total	\$ 9,334,986	\$ 5,346,767	\$ 6,436,768	\$ 7,080,785	\$ 5,358,701	\$ 7,522,236	\$ 8,989,793
Timber	0	0	0	0	2,606	0	0
Seas/Rec. Residential	0	167,384	0	0	0	15,581	4,152,777
Total Agricultural	\$ 9,334,986	\$ 5,514,151	\$ 6,436,768	\$ 7,080,785	\$ 5,361,307	\$ 7,537,817	\$ 13,142,570
NON-AGRICULTURAL							
Residential							
Homestead	\$ 8,224,717	\$ 1,104,563	\$ 5,511,005	\$ 3,440,145	\$ 1,017,615	\$ 28,697,000	\$ 6,827,684
Non-Homestead	869,911	175,129	667,359	600,629	175,116	3,230,843	795,192
Total	\$ 9,094,628	\$ 1,279,692	\$ 6,178,364	\$ 4,040,774	\$ 1,192,731	\$ 33,927,843	\$ 7,622,876
Apartments	556,302	67,634	619,054	355,393	85,798	4,150,700	826,547
Vacant Land	85,124	35,982	130,415	105,543	0	660,519	183,598
Seas/Rec. Commercial	6,552	571	1,183	1,378	140	9,714	215,621
Commercial Land & Buildings	2,614,834	334,169	1,055,788	1,712,532	283,369	15,956,047	2,387,799
Industrial Land & Buildings	2,008,915	111,959	813,292	567,131	2,166	3,483,535	398,974
Public Utility	184,752	21,113	29,481	25,533	69,325	359,428	1,306,592
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	30,669	0	0	11,096	43,487	14,097	153,129
Total Non-Agricultural	\$ 14,581,776	\$ 1,851,128	\$ 8,827,577	\$ 6,819,380	\$ 1,677,816	\$ 58,561,883	\$ 13,887,136
TOTAL REAL PROPERTY	\$ 23,916,762	\$ 7,365,271	\$ 15,264,345	\$ 13,900,165	\$ 7,038,323	\$ 66,099,700	\$ 26,229,706
TOTAL PERSONAL PROPERTY	416,113	535,873	305,608	135,912	200,043	981,273	757,134
TOTAL REAL & PERSONAL PROPERTY	\$ 24,332,875	\$ 7,901,144	\$ 15,569,953	\$ 14,036,077	\$ 7,238,366	\$ 67,080,973	\$ 26,986,840

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAHSEY	RED LAKE
AGRICULTURAL							
Farm							
Homestead	\$ 1,796,773	\$ 2,646,237	\$ 2,123,868	\$ 7,153,130	\$ 2,747,635	\$ 93,244	\$ 1,457,052
Non-Homestead	718,974	622,497	1,484,623	5,465,507	975,977	160,816	831,893
Total	\$ 2,515,747	\$ 3,268,734	\$ 3,608,491	\$ 12,618,637	\$ 3,723,612	\$ 254,060	\$ 2,288,945
Timber	0	275,367	0	959	0	477	0
Seas/Rec. Residential	468	2,253,049	0	454,373	485,249	56,371	0
Total Agricultural	\$ 2,516,215	\$ 5,797,150	\$ 3,608,491	\$ 13,073,969	\$ 4,208,861	\$ 310,908	\$ 2,288,945
NON-AGRICULTURAL							
Residential							
Homestead	\$ 2,211,349	\$ 2,699,476	\$ 1,478,064	\$ 4,971,856	\$ 1,311,250	\$ 174,139,822	\$ 501,119
Non-Homestead	340,854	526,214	243,070	838,400	238,568	26,171,260	92,595
Total	\$ 2,552,203	\$ 3,225,690	\$ 1,721,134	\$ 5,810,256	\$ 1,549,818	\$ 200,311,082	\$ 593,714
Apartments	201,384	281,153	68,705	636,851	123,189	39,500,852	73,151
Vacant Land	0	18,124	18,640	22,181	38,788	3,351,293	0
Seas/Rec. Commercial	466	22,862	1,004	2,723	16,515	10,774	0
Commercial Land & Buildings	1,100,137	1,091,252	430,585	2,029,105	478,500	97,424,985	219,856
Industrial Land & Buildings	146,864	76,980	135,962	667,662	90,611	34,986,747	21,333
Public Utility	17,272	221,774	56,191	268,337	36,778	3,786,178	65,809
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	38,987	104,125	46,631	262,825	49,037	987,532	33,951
Total Non-Agricultural	\$ 4,057,313	\$ 5,041,960	\$ 2,478,852	\$ 9,699,940	\$ 2,383,236	\$ 380,359,443	\$ 1,007,814
TOTAL REAL PROPERTY	\$ 6,573,528	\$ 10,839,110	\$ 6,087,343	\$ 22,773,909	\$ 6,592,097	\$ 380,670,351	\$ 3,296,579
TOTAL PERSONAL PROPERTY	547,576	919,610	245,122	1,146,529	349,244	8,032,592	408,727
TOTAL REAL & PERSONAL PROPERTY	\$ 7,121,104	\$ 11,758,720	\$ 6,332,465	\$ 23,920,438	\$ 6,941,341	\$ 388,702,943	\$ 3,705,486

TABLE 39
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1986

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST LOUIS	SCOTT
AGRICULTURAL							
Farm							
Homestead	\$ 5,548,777	\$ 6,250,787	\$ 5,270,986	\$ 2,509,744	\$ 2,829,624	\$ 896,527	\$ 4,271,786
Non-Homestead	4,161,945	3,125,947	1,267,242	2,346,698	966,219	167,313	1,427,471
Total	\$ 9,710,722	\$ 9,376,734	\$ 6,538,228	\$ 4,856,442	\$ 3,795,843	\$ 1,063,840	\$ 5,699,257
Timber	0	0	0	0	13,958	1,885,748	0
Seas/Rec. Residential	0	11,690	295,471	0	131,205	6,034,803	235,524
Total Agricultural	\$ 9,710,722	\$ 9,388,424	\$ 6,833,699	\$ 4,856,442	\$ 3,941,006	\$ 8,984,391	\$ 5,934,781
NON-AGRICULTURAL							
Residential							
Homestead	\$ 2,218,382	\$ 2,149,987	\$ 9,676,596	\$ 1,225,601	\$ 1,062,104	\$ 59,342,228	\$ 16,118,824
Non-Homestead	485,951	308,563	1,283,232	153,713	171,846	7,230,132	2,011,483
Total	\$ 2,624,333	\$ 2,458,550	\$ 10,959,828	\$ 1,379,314	\$ 1,233,950	\$ 66,572,360	\$ 18,130,307
Apartments	272,243	212,100	1,202,904	132,879	170,577	5,510,251	1,577,793
Vacant Land	14,365	25,157	180,039	23,131	3,946	1,965,863	1,059,405
Seas/Rec. Commercial	700	4,752	14,209	504	6,652	318,057	14,232
Commercial Land & Buildings	834,097	649,687	3,233,142	516,088	580,298	17,652,329	5,141,145
Industrial Land & Buildings	424,661	611,101	874,988	145,103	326,784	5,749,989	4,559,857
Public Utility	50,412	98,525	238,927	32,951	112,791	5,699,620	776,868
Mineral	0	0	0	0	0	2,842,856	0
Railroad Operating Property	6,044	21,199	34,591	31,233	57,184	1,901,245	25,419
Total Non-Agricultural	\$ 4,226,855	\$ 4,073,071	\$ 16,738,628	\$ 2,261,283	\$ 2,492,182	\$ 108,213,578	\$ 31,285,026
TOTAL REAL PROPERTY	\$ 13,937,577	\$ 13,461,495	\$ 23,572,327	\$ 7,117,645	\$ 6,433,188	\$ 117,197,961	\$ 37,219,807
TOTAL PERSONAL PROPERTY	130,852	328,404	957,349	79,065	305,682	7,326,665	883,291
TOTAL REAL & PERSONAL PROPERTY	\$ 14,068,429	\$ 13,789,899	\$ 24,529,676	\$ 7,196,710	\$ 6,738,870	\$ 124,524,626	\$ 38,103,098
AGRICULTURAL							
Farm							
Homestead	\$ 2,071,288	\$ 5,070,502	\$ 9,409,270	\$ 4,307,051	\$ 2,652,748	\$ 3,452,866	\$ 4,309,998
Non-Homestead	597,497	1,818,367	1,734,349	1,128,658	1,337,461	1,868,774	890,632
Total	\$ 2,668,785	\$ 6,888,869	\$ 11,143,619	\$ 5,435,709	\$ 3,990,209	\$ 5,321,640	\$ 5,200,630
Timber	757	0	0	0	0	0	4,073
Seas/Rec. Residential	578,963	0	1,674,794	20,214	4,059	1,158	1,164,018
Total Agricultural	\$ 3,248,505	\$ 6,888,869	\$ 12,818,413	\$ 5,455,923	\$ 3,994,268	\$ 5,322,798	\$ 6,368,721
NON-AGRICULTURAL							
Residential							
Homestead	\$ 6,967,031	\$ 1,978,440	\$ 20,547,218	\$ 5,853,937	\$ 1,217,507	\$ 1,270,662	\$ 2,904,732
Non-Homestead	1,037,499	262,338	3,210,343	785,046	238,254	208,613	413,707
Total	\$ 8,004,530	\$ 2,240,779	\$ 23,757,561	\$ 6,638,983	\$ 1,455,761	\$ 1,479,275	\$ 3,318,439
Apartments	717,486	79,347	3,847,589	658,613	116,251	111,120	157,200
Vacant Land	712,975	57,819	1,462,670	185,903	15,645	17,142	35,163
Seas/Rec. Commercial	59,484	937	87,005	986	1,673	1,195	40,724
Commercial Land & Buildings	1,424,124	430,819	10,224,898	2,000,734	708,043	414,295	611,698
Industrial Land & Buildings	577,985	220,848	3,100,010	1,253,042	33,845	101,468	285,925
Public Utility	6,582,906	28,880	370,830	188,405	29,569	152,569	107,073
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	110,454	297	259,048	29,498	57,662	64,526	114,104
Total Non-Agricultural	\$ 18,189,944	\$ 3,058,926	\$ 43,189,611	\$ 10,876,164	\$ 2,418,449	\$ 2,341,590	\$ 4,670,926
TOTAL REAL PROPERTY	\$ 21,438,449	\$ 9,947,795	\$ 55,928,024	\$ 16,332,087	\$ 6,412,717	\$ 7,664,388	\$ 11,039,047
TOTAL PERSONAL PROPERTY	833,185	165,147	1,585,463	522,621	309,435	432,560	388,608
TOTAL REAL & PERSONAL PROPERTY	\$ 22,271,554	\$ 10,112,942	\$ 57,513,487	\$ 16,854,708	\$ 6,722,152	\$ 8,096,948	\$ 11,427,655
AGRICULTURAL							
Farm							
Homestead	\$ 2,044,104	\$ 3,612,313	\$ 1,268,830	\$ 4,192,855	\$ 1,688,385	\$ 3,502,255	\$ 2,803,607
Non-Homestead	1,741,209	793,743	387,981	1,653,029	1,836,080	1,664,050	2,432,157
Total	\$ 3,785,313	\$ 4,406,056	\$ 1,656,811	\$ 5,845,884	\$ 3,524,465	\$ 5,166,305	\$ 5,235,764
Timber	0	343	17,475	0	3,585	0	0
Seas/Rec. Residential	19,077	227,250	88,374	31,035	799,307	11,772	0
Total Agricultural	\$ 3,804,390	\$ 4,633,649	\$ 1,762,660	\$ 5,876,919	\$ 4,327,357	\$ 5,178,077	\$ 5,235,764
NON-AGRICULTURAL							
Residential							
Homestead	\$ 590,387	\$ 3,305,723	\$ 1,815,055	\$ 3,151,376	\$ 50,296,458	\$ 1,600,676	\$ 893,201
Non-Homestead	106,865	642,484	344,230	486,872	6,565,930	211,498	135,082
Total	\$ 697,252	\$ 3,948,207	\$ 2,159,285	\$ 3,638,248	\$ 56,862,388	\$ 1,812,174	\$ 1,028,283
Apartments	45,303	213,834	137,507	256,547	3,124,897	95,767	89,500
Vacant Land	1,165	164,555	90,832	100,488	4,584,857	17,334	13,748
Seas/Rec. Commercial	540	11,777	2,619	1,824	23,283	0	0
Commercial Land & Buildings	165,593	1,232,862	802,018	900,297	10,690,475	531,606	281,313
Industrial Land & Buildings	32,165	291,104	71,398	618,733	2,466,215	373,200	3,333
Public Utility	55,737	74,601	140,123	95,885	3,654,847	22,344	9,589
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	9,221	0	52,187	9,528	118,632	12,678	96,207
Total Non-Agricultural	\$ 1,006,976	\$ 5,936,940	\$ 3,455,969	\$ 5,621,550	\$ 81,525,594	\$ 2,865,103	\$ 1,521,973
TOTAL REAL PROPERTY	\$ 4,811,366	\$ 10,570,589	\$ 5,218,629	\$ 11,498,469	\$ 85,852,951	\$ 8,043,180	\$ 6,757,737
TOTAL PERSONAL PROPERTY	187,423	233,225	386,781	320,122	3,084,598	199,109	178,875
TOTAL REAL & PERSONAL PROPERTY	\$ 4,998,789	\$ 10,803,814	\$ 5,605,410	\$ 11,818,591	\$ 88,937,549	\$ 8,242,289	\$ 6,936,612
AGRICULTURAL							
Farm							
Homestead	\$ 2,044,104	\$ 3,612,313	\$ 1,268,830	\$ 4,192,855	\$ 1,688,385	\$ 3,502,255	\$ 2,803,607
Non-Homestead	1,741,209	793,743	387,981	1,653,029	1,836,080	1,664,050	2,432,157
Total	\$ 3,785,313	\$ 4,406,056	\$ 1,656,811	\$ 5,845,884	\$ 3,524,465	\$ 5,166,305	\$ 5,235,764
Timber	0	343	17,475	0	3,585	0	0
Seas/Rec. Residential	19,077	227,250	88,374	31,035	799,307	11,772	0
Total Agricultural	\$ 3,804,390	\$ 4,633,649	\$ 1,762,660	\$ 5,876,919	\$ 4,327,357	\$ 5,178,077	\$ 5,235,764
NON-AGRICULTURAL							
Residential							
Homestead	\$ 590,387	\$ 3,305,723	\$ 1,815,055	\$ 3,151,376	\$ 50,296,458	\$ 1,600,676	\$ 893,201
Non-Homestead	106,865	642,484	344,230	486,872	6,565,930	211,498	135,082
Total	\$ 697,252	\$ 3,948,207	\$ 2,159,285	\$ 3,638,248	\$ 56,862,388	\$ 1,812,174	\$ 1,028,283
Apartments	45,303	213,834	137,507	256,547	3,124,897	95,767	89,500
Vacant Land	1,165	164,555	90,832	100,488	4,584,857	17,334	13,748
Seas/Rec. Commercial	540	11,777	2,619	1,824	23,283	0	0
Commercial Land & Buildings	165,593	1,232,862	802,018	900,297	10,690,475	531,606	281,313
Industrial Land & Buildings	32,165	291,104	71,398	618,733	2,466,215	373,200	3,333
Public Utility	55,737	74,601	140,123	95,885	3,654,847	22,344	9,589
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	9,221	0	52,187	9,528	118,632	12,678	96,207
Total Non-Agricultural	\$ 1,006,976	\$ 5,936,940	\$ 3,455,969	\$ 5,621,550	\$ 81,525,594	\$ 2,865,103	\$ 1,521,973
TOTAL REAL PROPERTY	\$ 4,811,366	\$ 10,570,589	\$ 5,218,629	\$ 11,498,469	\$ 85,852,951	\$ 8,043,180	\$ 6,757,737
TOTAL PERSONAL PROPERTY	187,423	233,225	386,781	320,122	3,084,598	199,109	178,875
TOTAL REAL & PERSONAL PROPERTY	\$ 4,998,789	\$ 10,803,814	\$ 5,605,410	\$ 11,818,591	\$ 88,937,549	\$ 8,242,289	\$ 6,936,612

TABLE 39
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1986

	WINONA	WRIGHT	YELLOW MEDICINE	STATEWIDE TOTAL	PERCENT DISTRIBUTION
AGRICULTURAL					
Farm					
Homestead	\$ 4,163,108	\$ 5,785,578	\$ 4,031,002	\$ 296,372,996	9.61 %
Non-Homestead	1,041,084	1,101,548	2,247,756	130,691,388	4.24
Total	\$ 5,204,192	\$ 6,887,126	\$ 6,278,758	\$ 427,064,384	13.85 %
Timber	401	0	0	5,442,939	0.18
Seas/Rec. Residential	31,424	1,732,303	0	62,643,560	2.03
Total Agricultural	\$ 5,235,017	\$ 8,619,429	\$ 6,278,758	\$ 495,150,883	16.06 %
NON-AGRICULTURAL					
Residential					
Homestead	\$ 0,231,084	\$ 11,154,210	\$ 1,511,356	\$ 1,213,331,204	39.33 %
Non-Homestead	1,185,967	1,449,665	268,929	188,982,210	6.13
Total	\$ 9,417,051	\$ 12,603,875	\$ 1,780,285	\$ 1,402,313,414	45.46 %
Apartments	962,735	856,960	89,116	192,774,030	6.25
Vacant Land	200,757	189,524	28,467	52,635,913	1.71
Seas/Rec. Commercial	4,620	32,891	2,261	2,994,653	0.10
Commercial Land & Buildings	3,524,249	2,996,837	448,945	550,178,938	17.84
Industrial Land & Buildings	1,935,487	472,609	246,812	213,772,763	6.93
Public Utility	170,642	8,152,265	37,993	74,503,575	2.41
Mineral	0	0	0	3,027,348	0.10
Railroad Operating Property	42,169	81,135	21,749	9,755,400	0.32
Total Non-Agricultural	\$ 16,257,710	\$ 25,386,096	\$ 2,655,628	\$ 2,501,953,411	81.12 %
TOTAL REAL PROPERTY	\$ 21,493,727	\$ 34,005,525	\$ 8,934,386	\$ 2,997,104,294	97.18 %
TOTAL PERSONAL PROPERTY	504,647	771,193	240,654	86,853,333	2.82
TOTAL REAL & PERSONAL PROPERTY	\$ 21,998,374	\$ 34,776,718	\$ 9,175,040	\$ 3,083,957,627	100.00 %

TABLE 40
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
PAYABLE 1986

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BUFF STONE	BLUE EARTH
AGRICULTURAL							
Farm							
Homestead	\$ 546,665	\$ 669,647	\$ 1,512,221	\$ 527,240	\$ 928,892	\$ 982,638	\$ 3,775,298
Non-Homestead	324,759	460,527	732,069	407,123	264,914	867,812	2,695,124
Total	\$ 871,424	\$ 1,130,174	\$ 2,244,290	\$ 934,363	\$ 1,193,806	\$ 1,850,450	\$ 6,470,422
Timber	416,755	5,760	52,108	98,356	0	0	0
Seas/Rec. Residential	3,363,426	216,388	2,165,673	987,252	69,959	75,240	36,918
Total Agricultural	\$ 4,651,605	\$ 1,352,322	\$ 4,462,071	\$ 2,019,971	\$ 1,263,765	\$ 1,925,690	\$ 6,507,340
NON-AGRICULTURAL							
Residential							
Homestead	\$ 632,924	\$ 35,337,350	\$ 2,000,598	\$ 2,562,970	\$ 1,947,397	\$ 566,116	\$ 4,971,666
Non-Homestead	254,813	7,442,729	786,790	1,170,963	724,958	154,654	1,728,380
Total	\$ 887,737	\$ 42,780,079	\$ 2,787,388	\$ 3,733,933	\$ 2,672,355	\$ 720,770	\$ 6,700,046
Apartments	98,142	7,989,973	268,308	524,006	1,286,936	56,638	1,894,675
Vacant Land	26,298	4,899,182	32,843	69,168	259,818	33	278,363
Seas/Rec. Commercial	75,497	0	138,764	142,079	1,216	989	8,215
Commercial Land & Buildings	484,730	16,220,281	1,646,485	2,225,435	1,689,588	275,604	6,470,874
Industrial Land & Buildings	67,999	10,784,845	259,133	323,118	1,588,626	60,267	1,760,879
Public Utility	56,194	693,568	102,255	262,622	417,110	58,730	1,036,219
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	78,835	346,977	104,806	112,701	75,571	33,964	29,712
Total Non-Agricultural	\$ 1,775,432	\$ 83,714,985	\$ 5,339,982	\$ 7,393,062	\$ 7,991,220	\$ 1,206,995	\$ 18,178,983
TOTAL REAL PROPERTY	\$ 6,427,037	\$ 85,067,227	\$ 9,802,053	\$ 9,413,033	\$ 9,254,985	\$ 3,132,685	\$ 24,686,323
TOTAL PERSONAL PROPERTY	202,000	3,985,025	307,155	973,258	647,922	117,933	1,031,364
TOTAL REAL & PERSONAL PROPERTY	\$ 6,629,117	\$ 89,072,252	\$ 10,109,208	\$ 10,386,291	\$ 9,902,907	\$ 3,250,618	\$ 25,717,687
AGRICULTURAL							
Farm							
Homestead	\$ 2,504,435	\$ 630,220	\$ 2,392,670	\$ 387,603	\$ 2,010,058	\$ 1,174,053	\$ 2,661,157
Non-Homestead	1,355,152	219,217	914,401	256,618	1,675,668	407,527	2,221,437
Total	\$ 3,859,587	\$ 849,437	\$ 3,307,071	\$ 644,221	\$ 3,685,726	\$ 1,581,580	\$ 4,882,594
Timber	0	219,911	0	115,196	0	2,470	0
Seas/Rec. Residential	0	418,837	125,026	5,495,322	0	704,580	23,329
Total Agricultural	\$ 3,859,587	\$ 1,488,185	\$ 3,432,097	\$ 6,254,739	\$ 3,685,726	\$ 2,288,630	\$ 4,905,923
NON-AGRICULTURAL							
Residential							
Homestead	\$ 2,252,092	\$ 2,963,321	\$ 8,687,934	\$ 2,148,637	\$ 895,957	\$ 3,343,432	\$ 4,307,130
Non-Homestead	622,849	729,027	1,517,896	434,079	343,967	914,185	1,360,223
Total	\$ 2,874,941	\$ 3,692,348	\$ 10,205,830	\$ 2,582,716	\$ 1,239,924	\$ 4,257,617	\$ 5,667,353
Apartments	226,837	317,007	1,453,967	65,790	118,480	588,034	1,608,210
Vacant Land	106,832	0	881,272	17,951	7,496	537,483	23,423
Seas/Rec. Commercial	100	4,015	4,081	448,190	0	29,560	228
Commercial Land & Buildings	1,687,998	1,237,027	3,373,787	719,805	873,654	1,315,284	2,171,668
Industrial Land & Buildings	975,290	2,573,931	1,739,794	7,520	176,954	441,800	969,214
Public Utility	19,946	2,073,191	348,725	220,135	376,387	564,933	33,401
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	13,510	246,083	41,725	145,184	47,268	51,988	244,711
Total Non-Agricultural	\$ 5,985,454	\$ 10,143,682	\$ 18,049,181	\$ 4,207,291	\$ 2,840,163	\$ 7,786,619	\$ 10,718,208
TOTAL REAL PROPERTY	\$ 9,765,041	\$ 11,631,787	\$ 21,481,278	\$ 10,462,030	\$ 6,525,809	\$ 10,075,249	\$ 15,624,131
TOTAL PERSONAL PROPERTY	80,013	1,748,538	638,911	1,109,960	328,242	900,710	538,353
TOTAL REAL & PERSONAL PROPERTY	\$ 9,845,054	\$ 13,380,325	\$ 22,120,189	\$ 11,571,990	\$ 6,854,131	\$ 10,975,959	\$ 16,162,484
AGRICULTURAL							
Farm							
Homestead	\$ 484,227	\$ 3,009	\$ 2,138,365	\$ 279,502	\$ 2,177,002	\$ 2,575,397	\$ 1,360,366
Non-Homestead	298,606	444	2,013,057	135,331	1,795,303	1,210,271	607,752
Total	\$ 782,833	\$ 3,453	\$ 4,151,422	\$ 414,833	\$ 3,972,305	\$ 3,785,668	\$ 1,968,118
Timber	52,639	63,695	0	301,072	3,871	0	0
Seas/Rec. Residential	163,817	1,632,093	1,065	7,205,238	47,755	0	1,605,159
Total Agricultural	\$ 999,289	\$ 1,699,151	\$ 4,152,487	\$ 7,921,143	\$ 4,023,931	\$ 3,785,668	\$ 3,573,277
NON-AGRICULTURAL							
Residential							
Homestead	\$ 318,863	\$ 285,662	\$ 862,716	\$ 4,221,528	\$ 48,566,754	\$ 1,260,041	\$ 2,678,722
Non-Homestead	147,649	145,866	304,143	1,401,499	10,325,659	341,835	1,133,456
Total	\$ 466,512	\$ 431,528	\$ 1,166,859	\$ 5,623,027	\$ 58,892,413	\$ 1,601,876	\$ 3,812,178
Apartments	62,514	24,856	118,463	599,888	11,743,943	210,154	589,519
Vacant Land	21,262	11,702	38,195	179,971	8,295,683	75,720	157,151
Seas/Rec. Commercial	1,807	65,946	262	281,305	0	1,956	122,798
Commercial Land & Buildings	219,171	346,757	648,496	3,531,596	26,066,893	489,491	2,390,233
Industrial Land & Buildings	0	0	345,013	345,972	13,771,335	369,921	289,929
Public Utility	533,009	8,923	23,028	272,396	5,164,204	27,494	182,591
Mineral	0	0	0	49,499	0	0	0
Railroad Operating Property	44,365	0	8,282	168,776	105,609	10,588	88,967
Total Non-Agricultural	\$ 1,348,640	\$ 889,712	\$ 2,348,598	\$ 11,052,430	\$ 124,040,080	\$ 2,787,120	\$ 7,633,366
TOTAL REAL PROPERTY	\$ 2,347,929	\$ 2,588,863	\$ 6,501,085	\$ 18,973,573	\$ 128,064,011	\$ 6,572,788	\$ 11,206,643
TOTAL PERSONAL PROPERTY	705,700	92,107	1,038,163	625,850	5,007,363	207,664	318,177
TOTAL REAL & PERSONAL PROPERTY	\$ 3,053,629	\$ 2,680,970	\$ 7,539,248	\$ 19,599,423	\$ 133,071,374	\$ 6,780,452	\$ 11,524,820
AGRICULTURAL							
Farm							
Homestead	\$ 484,227	\$ 3,009	\$ 2,138,365	\$ 279,502	\$ 2,177,002	\$ 2,575,397	\$ 1,360,366
Non-Homestead	298,606	444	2,013,057	135,331	1,795,303	1,210,271	607,752
Total	\$ 782,833	\$ 3,453	\$ 4,151,422	\$ 414,833	\$ 3,972,305	\$ 3,785,668	\$ 1,968,118
Timber	52,639	63,695	0	301,072	3,871	0	0
Seas/Rec. Residential	163,817	1,632,093	1,065	7,205,238	47,755	0	1,605,159
Total Agricultural	\$ 999,289	\$ 1,699,151	\$ 4,152,487	\$ 7,921,143	\$ 4,023,931	\$ 3,785,668	\$ 3,573,277
NON-AGRICULTURAL							
Residential							
Homestead	\$ 318,863	\$ 285,662	\$ 862,716	\$ 4,221,528	\$ 48,566,754	\$ 1,260,041	\$ 2,678,722
Non-Homestead	147,649	145,866	304,143	1,401,499	10,325,659	341,835	1,133,456
Total	\$ 466,512	\$ 431,528	\$ 1,166,859	\$ 5,623,027	\$ 58,892,413	\$ 1,601,876	\$ 3,812,178
Apartments	62,514	24,856	118,463	599,888	11,743,943	210,154	589,519
Vacant Land	21,262	11,702	38,195	179,971	8,295,683	75,720	157,151
Seas/Rec. Commercial	1,807	65,946	262	281,305	0	1,956	122,798
Commercial Land & Buildings	219,171	346,757	648,496	3,531,596	26,066,893	489,491	2,390,233
Industrial Land & Buildings	0	0	345,013	345,972	13,771,335	369,921	289,929
Public Utility	533,009	8,923	23,028	272,396	5,164,204	27,494	182,591
Mineral	0	0	0	49,499	0	0	0
Railroad Operating Property	44,365	0	8,282	168,776	105,609	10,588	88,967
Total Non-Agricultural	\$ 1,348,640	\$ 889,712	\$ 2,348,598	\$ 11,052,430	\$ 124,040,080	\$ 2,787,120	\$ 7,633,366
TOTAL REAL PROPERTY	\$ 2,347,929	\$ 2,588,863	\$ 6,501,085	\$ 18,973,573	\$ 128,064,011	\$ 6,572,788	\$ 11,206,643
TOTAL PERSONAL PROPERTY	705,700	92,107	1,038,163	625,850	5,007,363	207,664	318,177
TOTAL REAL & PERSONAL PROPERTY	\$ 3,053,629	\$ 2,680,970	\$ 7,539,248	\$ 19,599,423	\$ 133,071,374	\$ 6,780,452	\$ 11,524,820

TABLE 40
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
PAYABLE 1986

	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREERORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
AGRICULTURAL							
Fara							
Homestead	\$ 2,957,620	\$ 3,038,670	\$ 3,403,469	\$ 3,014,015	\$ 1,336,445	\$ 1,384,534	\$ 1,485,315
Non-Homestead	2,705,709	1,528,240	2,220,336	1,366,744	787,117	1,566,950	521,418
Total	\$ 5,664,329	\$ 4,566,910	\$ 5,623,805	\$ 4,380,759	\$ 2,123,562	\$ 2,951,484	\$ 2,006,733
Timber	0	18	0	13,599	0	2,368	784
Seas/Rec. Residential	15,295	22,817	3,447	104,061	99,530	767,766	14,660
Total Agricultural	\$ 5,679,624	\$ 4,589,745	\$ 5,627,252	\$ 4,498,419	\$ 2,223,092	\$ 3,721,518	\$ 2,022,177
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,235,342	\$ 1,425,186	\$ 2,885,849	\$ 3,840,312	\$ 319,783	\$ 271,143,597	\$ 1,562,345
Non-Homestead	441,894	380,156	1,007,365	1,214,217	123,312	77,938,637	280,021
Total	\$ 1,677,236	\$ 1,805,342	\$ 3,893,214	\$ 5,054,529	\$ 443,095	\$ 349,082,234	\$ 1,842,366
Apartments	128,013	176,576	443,301	693,735	30,880	87,645,370	230,930
Vacant Land	83,450	4,655	123,684	195,702	8,970	18,802,440	41,052
Seas/Rec. Commercial	750	1,642	1,242	22,715	2,146	15,177	840
Commercial Land & Buildings	854,514	1,297,873	2,121,137	3,038,633	343,125	252,545,120	485,570
Industrial Land & Buildings	709,652	83,320	1,428,434	1,755,920	0	92,934,703	46,319
Public Utility	69,024	83,471	273,581	11,012,621	23,130	5,333,586	29,933
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	38,641	0	38,902	29,703	50,655	1,241,273	17,546
Total Non-Agricultural	\$ 3,553,280	\$ 3,452,879	\$ 8,315,493	\$ 21,803,558	\$ 902,001	\$ 807,599,903	\$ 2,694,358
TOTAL REAL PROPERTY	\$ 9,232,904	\$ 8,042,624	\$ 13,942,747	\$ 26,301,977	\$ 3,125,093	\$ 811,321,521	\$ 4,716,733
TOTAL PERSONAL PROPERTY	268,110	290,210	958,305	662,885	239,933	16,466,841	284,342
TOTAL REAL & PERSONAL PROPERTY	\$ 9,501,014	\$ 8,332,834	\$ 14,901,052	\$ 26,964,862	\$ 3,365,026	\$ 827,788,362	\$ 5,001,075
AGRICULTURAL							
Fara							
Homestead	\$ 296,924	\$ 1,511,444	\$ 166,659	\$ 2,605,618	\$ 803,673	\$ 2,487,380	\$ 1,110,903
Non-Homestead	143,037	533,149	55,101	2,492,154	277,495	1,636,219	1,511,901
Total	\$ 439,961	\$ 2,044,593	\$ 221,760	\$ 5,097,772	\$ 1,081,168	\$ 4,123,599	\$ 2,622,804
Timber	52,628	22,565	445,984	0	118,439	0	0
Seas/Rec. Residential	2,136,617	425,148	2,569,243	21,423	454,388	1,317,760	9,974
Total Agricultural	\$ 2,629,206	\$ 2,492,306	\$ 3,236,987	\$ 5,119,195	\$ 1,653,915	\$ 5,441,359	\$ 2,632,778
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,176,776	\$ 2,395,695	\$ 2,593,543	\$ 854,524	\$ 774,502	\$ 3,510,186	\$ 292,607
Non-Homestead	493,737	707,083	948,737	251,708	216,614	1,135,596	113,948
Total	\$ 1,670,513	\$ 3,102,778	\$ 3,542,280	\$ 1,106,232	\$ 991,116	\$ 4,645,782	\$ 406,555
Apartments	125,904	458,710	498,959	95,681	184,520	872,814	51,746
Vacant Land	538,528	25,164	125,939	30,818	88,263	167,078	0
Seas/Rec. Commercial	187,911	7,442	126,388	2,461	12,007	24,916	229
Commercial Land & Buildings	939,330	1,250,156	2,446,893	594,217	537,607	3,184,132	230,007
Industrial Land & Buildings	241,246	249,946	2,856,335	125,620	286,414	518,010	3,368
Public Utility	169,983	214,063	8,813,569	124,123	13,218	108,943	369,793
Mineral	0	0	132,370	0	0	0	0
Railroad Operating Property	32,365	40,671	202,565	11,549	25,879	120,653	88,347
Total Non-Agricultural	\$ 3,897,780	\$ 5,258,938	\$ 18,745,298	\$ 2,090,701	\$ 2,139,024	\$ 9,582,328	\$ 1,158,045
TOTAL REAL PROPERTY	\$ 6,526,986	\$ 7,751,236	\$ 21,982,285	\$ 7,209,896	\$ 3,792,939	\$ 15,023,687	\$ 3,782,823
TOTAL PERSONAL PROPERTY	579,791	296,883	1,865,812	515,739	67,883	440,400	834,379
TOTAL REAL & PERSONAL PROPERTY	\$ 7,106,687	\$ 8,048,039	\$ 23,848,097	\$ 7,725,635	\$ 3,860,822	\$ 15,464,087	\$ 4,617,402
AGRICULTURAL							
Fara							
Homestead	\$ 181,607	\$ 1,526,022	\$ 3,918	\$ 229,807	\$ 1,900,929	\$ 938,009	\$ 1,564,467
Non-Homestead	106,796	1,332,731	0	224,018	1,239,041	824,258	1,638,372
Total	\$ 288,403	\$ 2,858,753	\$ 3,918	\$ 453,825	\$ 3,139,970	\$ 1,762,267	\$ 3,202,839
Timber	64,832	0	228,530	68,375	29	0	0
Seas/Rec. Residential	372,415	364	940,621	438,962	422,100	35,590	178
Total Agricultural	\$ 724,850	\$ 2,859,117	\$ 1,173,069	\$ 953,162	\$ 3,562,099	\$ 1,797,857	\$ 3,203,017
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,385,392	\$ 457,233	\$ 756,485	\$ 286,583	\$ 2,031,423	\$ 355,119	\$ 1,005,256
Non-Homestead	395,192	169,342	442,453	72,714	489,081	113,216	591,604
Total	\$ 1,780,584	\$ 626,575	\$ 1,198,938	\$ 359,297	\$ 2,520,504	\$ 468,335	\$ 2,396,860
Apartments	178,048	96,549	118,339	25,377	217,897	39,122	594,079
Vacant Land	74,191	13,758	46,250	6,521	83,949	14,700	126,885
Seas/Rec. Commercial	43,194	72	81,907	77,663	45,929	1,787	0
Commercial Land & Buildings	757,287	449,716	573,764	129,558	760,368	229,532	1,758,539
Industrial Land & Buildings	1,598,917	512,842	211,769	47,551	940,316	63,669	1,304,417
Public Utility	176,737	29,376	150,409	22,055	149,785	73,256	114,892
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	249,582	14,556	159,598	29,942	13,409	6,071	54,255
Total Non-Agricultural	\$ 4,858,540	\$ 1,743,444	\$ 2,540,974	\$ 697,964	\$ 4,732,157	\$ 906,472	\$ 6,349,927
TOTAL REAL PROPERTY	\$ 5,585,390	\$ 4,602,561	\$ 3,714,043	\$ 1,651,126	\$ 8,294,256	\$ 2,704,329	\$ 9,552,944
TOTAL PERSONAL PROPERTY	336,588	178,999	261,149	73,766	381,468	912,784	1,088,708
TOTAL REAL & PERSONAL PROPERTY	\$ 5,921,978	\$ 4,781,560	\$ 3,975,192	\$ 1,724,892	\$ 8,675,724	\$ 3,617,113	\$ 10,641,652
AGRICULTURAL							
Fara							
Homestead	\$ 181,607	\$ 1,526,022	\$ 3,918	\$ 229,807	\$ 1,900,929	\$ 938,009	\$ 1,564,467
Non-Homestead	106,796	1,332,731	0	224,018	1,239,041	824,258	1,638,372
Total	\$ 288,403	\$ 2,858,753	\$ 3,918	\$ 453,825	\$ 3,139,970	\$ 1,762,267	\$ 3,202,839
Timber	64,832	0	228,530	68,375	29	0	0
Seas/Rec. Residential	372,415	364	940,621	438,962	422,100	35,590	178
Total Agricultural	\$ 724,850	\$ 2,859,117	\$ 1,173,069	\$ 953,162	\$ 3,562,099	\$ 1,797,857	\$ 3,203,017
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,385,392	\$ 457,233	\$ 756,485	\$ 286,583	\$ 2,031,423	\$ 355,119	\$ 1,005,256
Non-Homestead	395,192	169,342	442,453	72,714	489,081	113,216	591,604
Total	\$ 1,780,584	\$ 626,575	\$ 1,198,938	\$ 359,297	\$ 2,520,504	\$ 468,335	\$ 2,396,860
Apartments	178,048	96,549	118,339	25,377	217,897	39,122	594,079
Vacant Land	74,191	13,758	46,250	6,521	83,949	14,700	126,885
Seas/Rec. Commercial	43,194	72	81,907	77,663	45,929	1,787	0
Commercial Land & Buildings	757,287	449,716	573,764	129,558	760,368	229,532	1,758,539
Industrial Land & Buildings	1,598,917	512,842	211,769	47,551	940,316	63,669	1,304,417
Public Utility	176,737	29,376	150,409	22,055	149,785	73,256	114,892
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	249,582	14,556	159,598	29,942	13,409	6,071	54,255
Total Non-Agricultural	\$ 4,858,540	\$ 1,743,444	\$ 2,540,974	\$ 697,964	\$ 4,732,157	\$ 906,472	\$ 6,349,927
TOTAL REAL PROPERTY	\$ 5,585,390	\$ 4,602,561	\$ 3,714,043	\$ 1,651,126	\$ 8,294,256	\$ 2,704,329	\$ 9,552,944
TOTAL PERSONAL PROPERTY	336,588	178,999	261,149	73,766	381,468	912,784	1,088,708
TOTAL REAL & PERSONAL PROPERTY	\$ 5,921,978	\$ 4,781,560	\$ 3,975,192	\$ 1,724,892	\$ 8,675,724	\$ 3,617,113	\$ 10,641,652

TABLE 40
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
PAYABLE 1986

	<u>MCLEOD</u>	<u>MAHONON</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>NEENER</u>	<u>MILLE LACS</u>	<u>NORRISON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,436,921	\$ 903,636	\$ 1,901,027	\$ 2,561,286	\$ 2,176,718	\$ 1,002,455	\$ 2,090,086
Non-Homestead	990,790	433,510	2,046,303	3,313,878	1,088,890	382,396	682,659
Total	\$ 3,427,711	\$ 1,337,146	\$ 3,947,330	\$ 5,875,164	\$ 3,265,608	\$ 1,384,851	\$ 2,772,745
Timber	105	32,125	19,464	0	0	0	1,421
Seas/Rec. Residential	5,786	136,439	10,640	9,912	541,989	929,111	1,232,156
Total Agricultural	\$ 3,433,602	\$ 1,505,710	\$ 3,977,434	\$ 5,885,076	\$ 3,807,597	\$ 2,313,962	\$ 4,006,322
NON-AGRICULTURAL							
Residential							
Homestead	\$ 3,470,822	\$ 256,057	\$ 407,311	\$ 2,077,850	\$ 1,338,337	\$ 1,325,918	\$ 2,090,935
Non-Homestead	891,073	67,417	124,052	782,721	458,530	450,584	600,203
Total	\$ 4,361,895	\$ 323,474	\$ 531,363	\$ 2,860,571	\$ 1,796,867	\$ 1,776,502	\$ 2,691,138
Apartments	639,097	38,880	34,997	311,930	193,036	316,937	301,031
Vacant Land	109,583	8,712	0	82,815	71,126	80,281	25,683
Seas/Rec. Commercial	0	13,212	140	2,383	0	51,011	24,053
Commercial Land & Buildings	2,387,014	138,595	371,840	1,650,527	847,656	1,147,604	1,373,402
Industrial Land & Buildings	1,324,527	0	0	600,047	271,560	316,032	0
Public Utility	37,236	18,514	196,611	539,096	43,739	95,730	409,125
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	35,837	29,089	83,895	23,893	42,853	13,857	136,776
Total Non-Agricultural	\$ 8,895,189	\$ 570,476	\$ 1,218,846	\$ 6,071,262	\$ 3,266,837	\$ 3,797,954	\$ 4,961,288
TOTAL REAL PROPERTY	\$ 12,328,791	\$ 2,076,186	\$ 5,196,280	\$ 11,956,338	\$ 7,074,434	\$ 6,111,916	\$ 8,967,530
TOTAL PERSONAL PROPERTY	261,947	121,600	799,743	1,469,871	404,247	289,251	624,752
TOTAL REAL & PERSONAL PROPERTY	\$ 12,590,738	\$ 2,197,786	\$ 5,996,029	\$ 13,426,209	\$ 7,478,681	\$ 6,401,167	\$ 9,592,282
AGRICULTURAL							
Farm							
Homestead	\$ 3,534,238	\$ 1,610,989	\$ 2,722,300	\$ 1,966,196	\$ 1,639,723	\$ 2,998,926	\$ 2,895,056
Non-Homestead	2,068,286	1,522,893	1,122,696	2,299,908	1,717,214	1,342,584	1,592,622
Total	\$ 5,602,524	\$ 3,133,882	\$ 3,844,996	\$ 4,266,104	\$ 3,356,937	\$ 4,341,510	\$ 4,487,678
Timber	0	0	0	0	1,952	0	0
Seas/Rec. Residential	0	143,932	151	0	392	8,396	3,629,634
Total Agricultural	\$ 5,602,524	\$ 3,277,814	\$ 3,845,147	\$ 4,266,104	\$ 3,359,281	\$ 4,349,906	\$ 8,117,312
NON-AGRICULTURAL							
Residential							
Homestead	\$ 4,099,446	\$ 521,312	\$ 2,815,982	\$ 1,761,191	\$ 485,437	\$ 16,329,662	\$ 3,272,025
Non-Homestead	869,911	175,129	667,359	600,629	175,116	5,230,843	795,192
Total	\$ 4,969,357	\$ 696,441	\$ 3,483,341	\$ 2,361,820	\$ 660,553	\$ 21,560,505	\$ 4,067,217
Apartments	556,302	67,634	619,054	355,393	85,798	4,150,700	826,547
Vacant Land	85,124	35,982	130,415	105,543	0	660,519	183,598
Seas/Rec. Commercial	6,552	571	1,183	1,378	140	9,714	215,621
Commercial Land & Buildings	2,614,834	334,169	1,055,788	1,712,532	283,369	15,956,047	2,387,799
Industrial Land & Buildings	2,008,915	111,959	813,292	567,131	2,166	3,483,535	398,974
Public Utility	184,752	21,113	29,481	25,533	69,325	359,428	1,386,592
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	30,669	0	0	11,096	43,487	14,097	153,129
Total Non-Agricultural	\$ 10,456,505	\$ 1,267,869	\$ 6,132,554	\$ 5,140,426	\$ 1,144,838	\$ 46,194,545	\$ 9,531,477
TOTAL REAL PROPERTY	\$ 16,059,029	\$ 4,545,683	\$ 9,977,701	\$ 9,406,530	\$ 4,504,119	\$ 50,544,451	\$ 17,648,789
TOTAL PERSONAL PROPERTY	416,113	535,873	305,608	135,912	200,043	981,273	757,134
TOTAL REAL & PERSONAL PROPERTY	\$ 16,475,142	\$ 5,081,556	\$ 10,283,309	\$ 9,542,442	\$ 4,704,162	\$ 51,525,724	\$ 18,405,923
AGRICULTURAL							
Farm							
Homestead	\$ 852,599	\$ 1,102,983	\$ 1,037,973	\$ 3,771,980	\$ 1,289,470	\$ 49,198	\$ 712,269
Non-Homestead	536,231	500,412	1,108,536	4,061,211	729,081	119,417	619,990
Total	\$ 1,388,830	\$ 1,603,395	\$ 2,146,509	\$ 7,833,191	\$ 2,018,551	\$ 168,615	\$ 1,332,259
Timber	0	203,359	0	710	0	312	0
Seas/Rec. Residential	397	1,968,656	0	397,693	420,451	52,663	0
Total Agricultural	\$ 1,389,227	\$ 3,775,410	\$ 2,146,509	\$ 8,231,594	\$ 2,439,002	\$ 221,590	\$ 1,332,259
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,076,456	\$ 1,297,678	\$ 702,645	\$ 2,483,774	\$ 624,748	\$ 103,842,572	\$ 232,875
Non-Homestead	340,854	526,214	243,070	838,400	238,568	26,171,260	92,595
Total	\$ 1,417,310	\$ 1,823,892	\$ 945,715	\$ 3,242,174	\$ 863,316	\$ 130,013,832	\$ 325,470
Apartments	201,384	281,153	68,705	636,851	123,189	39,500,852	73,151
Vacant Land	0	18,114	18,640	22,181	38,779	3,351,293	0
Seas/Rec. Commercial	466	22,862	1,004	2,723	16,515	10,774	0
Commercial Land & Buildings	1,100,137	1,091,252	438,585	1,915,063	478,500	97,422,763	219,856
Industrial Land & Buildings	146,864	76,980	135,962	614,253	90,611	34,985,923	21,333
Public Utility	17,272	221,774	56,191	268,337	36,778	3,786,178	65,809
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	38,987	104,125	46,631	262,825	49,037	987,532	33,951
Total Non-Agricultural	\$ 2,922,420	\$ 3,640,152	\$ 1,703,433	\$ 6,964,407	\$ 1,696,725	\$ 310,059,147	\$ 795,578
TOTAL REAL PROPERTY	\$ 4,311,647	\$ 7,415,562	\$ 3,849,942	\$ 15,196,001	\$ 4,135,727	\$ 310,280,737	\$ 2,071,829
TOTAL PERSONAL PROPERTY	547,576	919,610	245,122	1,131,203	349,244	8,032,592	408,727
TOTAL REAL & PERSONAL PROPERTY	\$ 4,859,223	\$ 8,335,172	\$ 4,095,064	\$ 16,327,204	\$ 4,484,971	\$ 318,313,329	\$ 2,480,556
AGRICULTURAL							
Farm							
Homestead	\$ 852,599	\$ 1,102,983	\$ 1,037,973	\$ 3,771,980	\$ 1,289,470	\$ 49,198	\$ 712,269
Non-Homestead	536,231	500,412	1,108,536	4,061,211	729,081	119,417	619,990
Total	\$ 1,388,830	\$ 1,603,395	\$ 2,146,509	\$ 7,833,191	\$ 2,018,551	\$ 168,615	\$ 1,332,259
Timber	0	203,359	0	710	0	312	0
Seas/Rec. Residential	397	1,968,656	0	397,693	420,451	52,663	0
Total Agricultural	\$ 1,389,227	\$ 3,775,410	\$ 2,146,509	\$ 8,231,594	\$ 2,439,002	\$ 221,590	\$ 1,332,259
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,076,456	\$ 1,297,678	\$ 702,645	\$ 2,483,774	\$ 624,748	\$ 103,842,572	\$ 232,875
Non-Homestead	340,854	526,214	243,070	838,400	238,568	26,171,260	92,595
Total	\$ 1,417,310	\$ 1,823,892	\$ 945,715	\$ 3,242,174	\$ 863,316	\$ 130,013,832	\$ 325,470
Apartments	201,384	281,153	68,705	636,851	123,189	39,500,852	73,151
Vacant Land	0	18,114	18,640	22,181	38,779	3,351,293	0
Seas/Rec. Commercial	466	22,862	1,004	2,723	16,515	10,774	0
Commercial Land & Buildings	1,100,137	1,091,252	438,585	1,915,063	478,500	97,422,763	219,856
Industrial Land & Buildings	146,864	76,980	135,962	614,253	90,611	34,985,923	21,333
Public Utility	17,272	221,774	56,191	268,337	36,778	3,786,178	65,809
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	38,987	104,125	46,631	262,825	49,037	987,532	33,951
Total Non-Agricultural	\$ 2,922,420	\$ 3,640,152	\$ 1,703,433	\$ 6,964,407	\$ 1,696,725	\$ 310,059,147	\$ 795,578
TOTAL REAL PROPERTY	\$ 4,311,647	\$ 7,415,562	\$ 3,849,942	\$ 15,196,001	\$ 4,135,727	\$ 310,280,737	\$ 2,071,829
TOTAL PERSONAL PROPERTY	547,576	919,610	245,122	1,131,203	349,244	8,032,592	408,727
TOTAL REAL & PERSONAL PROPERTY	\$ 4,859,223	\$ 8,335,172	\$ 4,095,064	\$ 16,327,204	\$ 4,484,971	\$ 318,313,329	\$ 2,480,556

TABLE 40
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
PAYABLE 1986

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST LOUIS	SCOTT
AGRICULTURAL							
Farm							
Homestead	\$ 2,868,205	\$ 3,211,708	\$ 2,664,710	\$ 1,251,815	\$ 1,332,925	\$ 200,606	\$ 2,129,361
Non-Homestead	3,105,403	2,340,840	970,220	1,762,784	721,700	126,780	1,089,258
Total	\$ 5,973,608	\$ 5,552,548	\$ 3,634,930	\$ 3,014,599	\$ 2,054,625	\$ 327,386	\$ 3,218,619
Timber	0	0	0	0	0	1,401,321	0
Seas/Rec. Residential	0	9,935	254,973	0	115,869	5,368,690	214,667
Total Agricultural	\$ 5,973,608	\$ 5,562,483	\$ 3,889,903	\$ 3,014,599	\$ 2,180,016	\$ 7,097,397	\$ 3,433,286
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,062,619	\$ 1,002,541	\$ 4,966,945	\$ 581,620	\$ 509,659	\$ 24,269,016	\$ 9,516,966
Non-Homestead	405,951	300,563	1,283,232	153,713	171,846	7,230,132	2,011,483
Total	\$ 1,468,570	\$ 1,303,104	\$ 6,250,177	\$ 735,333	\$ 681,505	\$ 31,499,148	\$ 11,528,449
Apartments	272,243	212,100	1,202,904	132,879	170,577	5,510,251	1,577,793
Vacant Land	14,365	25,157	180,039	23,131	3,946	1,964,538	1,059,405
Seas/Rec. Commercial	700	4,752	14,209	504	6,652	318,857	14,232
Commercial Land & Buildings	834,097	649,687	3,233,142	516,087	580,298	17,652,329	5,141,145
Industrial Land & Buildings	424,661	611,101	874,988	145,103	326,784	5,749,989	4,559,857
Public Utility	50,412	98,525	230,927	32,951	112,791	5,699,620	776,868
Mineral	0	0	0	0	0	2,842,856	0
Railroad Operating Property	6,044	21,199	34,591	31,233	57,184	1,981,245	25,419
Total Non-Agricultural	\$ 3,071,092	\$ 2,925,625	\$ 12,028,977	\$ 1,617,221	\$ 1,939,737	\$ 73,138,033	\$ 24,683,168
TOTAL REAL PROPERTY	\$ 9,044,700	\$ 8,488,108	\$ 15,918,880	\$ 4,631,820	\$ 4,119,753	\$ 80,235,430	\$ 28,116,454
TOTAL PERSONAL PROPERTY	130,852	328,404	957,349	79,065	305,682	7,326,665	883,291
TOTAL REAL & PERSONAL PROPERTY	\$ 9,175,552	\$ 8,816,512	\$ 16,876,229	\$ 4,710,885	\$ 4,425,435	\$ 87,562,095	\$ 28,999,745
AGRICULTURAL							
Farm							
Homestead	\$ 942,946	\$ 2,540,532	\$ 4,369,322	\$ 2,141,527	\$ 1,360,844	\$ 1,732,112	\$ 1,781,928
Non-Homestead	442,536	1,378,953	1,340,627	850,755	991,647	1,379,846	697,184
Total	\$ 1,385,482	\$ 3,919,485	\$ 5,709,949	\$ 2,992,282	\$ 2,352,491	\$ 3,111,958	\$ 2,479,112
Timber	563	0	0	0	0	0	3,019
Seas/Rec. Residential	508,437	0	1,478,900	17,232	3,449	984	1,016,381
Total Agricultural	\$ 1,894,482	\$ 3,919,485	\$ 7,188,849	\$ 3,009,514	\$ 2,355,940	\$ 3,112,942	\$ 3,498,512
NON-AGRICULTURAL							
Residential							
Homestead	\$ 3,526,348	\$ 935,904	\$ 10,297,962	\$ 2,833,919	\$ 573,332	\$ 590,061	\$ 1,392,591
Non-Homestead	1,037,499	262,339	3,210,343	785,046	238,254	208,613	413,707
Total	\$ 4,563,847	\$ 1,198,243	\$ 13,508,305	\$ 3,618,965	\$ 811,586	\$ 798,674	\$ 1,806,298
Apartments	717,486	79,347	3,847,589	658,613	116,251	111,120	157,280
Vacant Land	712,640	57,819	1,462,670	105,903	15,645	17,142	35,163
Seas/Rec. Commercial	59,484	937	87,005	986	1,673	1,195	40,724
Commercial Land & Buildings	1,424,124	430,819	10,224,898	2,000,734	708,043	414,295	611,698
Industrial Land & Buildings	577,985	220,048	3,100,010	1,253,042	33,845	101,468	285,925
Public Utility	6,582,906	28,880	370,830	188,405	29,569	152,569	107,073
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	110,454	297	239,048	29,498	57,662	64,526	114,104
Total Non-Agricultural	\$ 14,748,926	\$ 2,016,390	\$ 32,860,355	\$ 7,856,146	\$ 1,774,274	\$ 1,680,989	\$ 3,158,183
TOTAL REAL PROPERTY	\$ 16,643,408	\$ 5,935,875	\$ 40,049,204	\$ 10,865,660	\$ 4,130,214	\$ 4,773,931	\$ 6,656,697
TOTAL PERSONAL PROPERTY	833,105	165,147	1,585,463	522,621	309,435	432,560	388,608
TOTAL REAL & PERSONAL PROPERTY	\$ 17,476,513	\$ 6,101,022	\$ 41,634,667	\$ 11,388,281	\$ 4,439,649	\$ 5,206,491	\$ 7,045,305
AGRICULTURAL							
Farm							
Homestead	\$ 1,110,106	\$ 1,853,099	\$ 515,288	\$ 2,238,610	\$ 945,898	\$ 1,843,973	\$ 1,562,415
Non-Homestead	1,288,563	617,015	303,565	1,241,069	1,353,667	1,242,588	1,799,306
Total	\$ 2,398,669	\$ 2,470,114	\$ 818,853	\$ 3,479,679	\$ 2,299,565	\$ 3,086,561	\$ 3,361,721
Timber	0	256	12,934	0	2,658	0	0
Seas/Rec. Residential	16,329	200,965	75,589	26,985	742,142	10,123	0
Total Agricultural	\$ 2,414,998	\$ 2,671,335	\$ 907,376	\$ 3,506,664	\$ 3,044,365	\$ 3,096,684	\$ 3,361,721
NON-AGRICULTURAL							
Residential							
Homestead	\$ 281,910	\$ 1,582,439	\$ 852,996	\$ 1,527,128	\$ 30,613,036	\$ 750,085	\$ 429,231
Non-Homestead	106,865	642,484	344,230	486,872	6,565,930	211,498	135,082
Total	\$ 388,775	\$ 2,224,923	\$ 1,197,226	\$ 2,014,000	\$ 37,178,966	\$ 961,583	\$ 564,313
Apartments	45,303	213,834	137,507	256,547	3,124,897	95,767	89,500
Vacant Land	1,165	164,555	90,832	100,488	4,579,363	17,334	13,748
Seas/Rec. Commercial	540	11,777	2,619	1,824	23,283	0	0
Commercial Land & Buildings	165,593	1,232,862	802,018	900,297	10,690,475	531,606	244,110
Industrial Land & Buildings	32,165	291,104	71,398	618,733	2,466,215	373,200	2,962
Public Utility	55,737	74,601	140,123	95,885	3,654,847	22,344	9,589
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	9,221	0	52,187	9,528	118,632	12,678	96,207
Total Non-Agricultural	\$ 698,499	\$ 4,213,656	\$ 2,493,910	\$ 3,997,302	\$ 61,836,678	\$ 2,014,512	\$ 1,020,429
TOTAL REAL PROPERTY	\$ 3,113,497	\$ 6,884,991	\$ 3,401,286	\$ 7,503,966	\$ 64,881,043	\$ 5,111,196	\$ 4,382,150
TOTAL PERSONAL PROPERTY	187,423	233,225	386,781	320,122	3,084,598	199,109	175,567
TOTAL REAL & PERSONAL PROPERTY	\$ 3,300,920	\$ 7,118,216	\$ 3,788,067	\$ 7,824,088	\$ 67,965,641	\$ 5,310,305	\$ 4,557,717
AGRICULTURAL							
Farm							
Homestead	\$ 1,110,106	\$ 1,853,099	\$ 515,288	\$ 2,238,610	\$ 945,898	\$ 1,843,973	\$ 1,562,415
Non-Homestead	1,288,563	617,015	303,565	1,241,069	1,353,667	1,242,588	1,799,306
Total	\$ 2,398,669	\$ 2,470,114	\$ 818,853	\$ 3,479,679	\$ 2,299,565	\$ 3,086,561	\$ 3,361,721
Timber	0	256	12,934	0	2,658	0	0
Seas/Rec. Residential	16,329	200,965	75,589	26,985	742,142	10,123	0
Total Agricultural	\$ 2,414,998	\$ 2,671,335	\$ 907,376	\$ 3,506,664	\$ 3,044,365	\$ 3,096,684	\$ 3,361,721
NON-AGRICULTURAL							
Residential							
Homestead	\$ 281,910	\$ 1,582,439	\$ 852,996	\$ 1,527,128	\$ 30,613,036	\$ 750,085	\$ 429,231
Non-Homestead	106,865	642,484	344,230	486,872	6,565,930	211,498	135,082
Total	\$ 388,775	\$ 2,224,923	\$ 1,197,226	\$ 2,014,000	\$ 37,178,966	\$ 961,583	\$ 564,313
Apartments	45,303	213,834	137,507	256,547	3,124,897	95,767	89,500
Vacant Land	1,165	164,555	90,832	100,488	4,579,363	17,334	13,748
Seas/Rec. Commercial	540	11,777	2,619	1,824	23,283	0	0
Commercial Land & Buildings	165,593	1,232,862	802,018	900,297	10,690,475	531,606	244,110
Industrial Land & Buildings	32,165	291,104	71,398	618,733	2,466,215	373,200	2,962
Public Utility	55,737	74,601	140,123	95,885	3,654,847	22,344	9,589
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	9,221	0	52,187	9,528	118,632	12,678	96,207
Total Non-Agricultural	\$ 698,499	\$ 4,213,656	\$ 2,493,910	\$ 3,997,302	\$ 61,836,678	\$ 2,014,512	\$ 1,020,429
TOTAL REAL PROPERTY	\$ 3,113,497	\$ 6,884,991	\$ 3,401,286	\$ 7,503,966	\$ 64,881,043	\$ 5,111,196	\$ 4,382,150
TOTAL PERSONAL PROPERTY	187,423	233,225	386,781	320,122	3,084,598	199,109	175,567
TOTAL REAL & PERSONAL PROPERTY	\$ 3,300,920	\$ 7,118,216	\$ 3,788,067	\$ 7,824,088	\$ 67,965,641	\$ 5,310,305	\$ 4,557,717

TABLE 40
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
PAYABLE 1986

	WINONA	WRIGHT	YELLOW MEDICINE	STATEWIDE TOTAL	PERCENT DISTRIBUTION
AGRICULTURAL					
Farm					
Homestead	0 2,133,232	0 2,565,870	0 2,012,514	0 146,233,668	6.17 %
Non-Homestead	833,436	875,594	1,685,832	98,293,573	4.15
Total	0 2,966,668	0 3,441,464	0 3,698,346	0 244,527,241	10.32 %
Timber	297	0	0	4,032,002	0.17
Seas/Rec. Residential	27,500	1,530,234	0	55,616,248	2.35
Total Agricultural	0 2,994,465	0 4,971,698	0 3,698,346	0 304,175,491	12.84 %
NON-AGRICULTURAL					
Residential					
Homestead	0 4,088,906	0 5,652,054	0 705,623	0 690,785,472	29.15 %
Non-Homestead	1,185,967	1,449,665	268,929	188,982,210	7.98
Total	0 5,274,873	0 7,101,719	0 974,552	0 879,767,682	37.13 %
Apartments	962,735	856,960	89,116	192,774,030	8.14
Vacant Land	200,757	189,470	28,467	52,615,973	2.22
Seas/Rec. Commercial	4,620	32,891	2,261	2,994,653	0.13
Commercial Land & Buildings	3,524,249	2,996,837	448,945	549,409,655	23.19
Industrial Land & Buildings	1,935,487	472,609	246,812	213,499,863	9.01
Public Utility	170,642	8,152,265	37,993	74,503,575	3.14
Mineral	0	0	0	3,024,725	0.13
Railroad Operating Property	42,169	81,135	21,749	9,755,400	0.41
Total Non-Agricultural	0 12,115,532	0 19,883,886	0 1,849,895	0 1,978,345,556	83.50 %
TOTAL REAL PROPERTY	0 15,109,997	0 24,855,584	0 5,548,241	0 2,282,521,047	96.34 %
TOTAL PERSONAL PROPERTY	504,647	771,193	240,654	86,817,766	3.66
TOTAL REAL & PERSONAL PROPERTY	0 15,614,644	0 25,626,777	0 5,788,895	0 2,369,338,813	100.00 %

SECTION IV

Part C: Miscellaneous Data

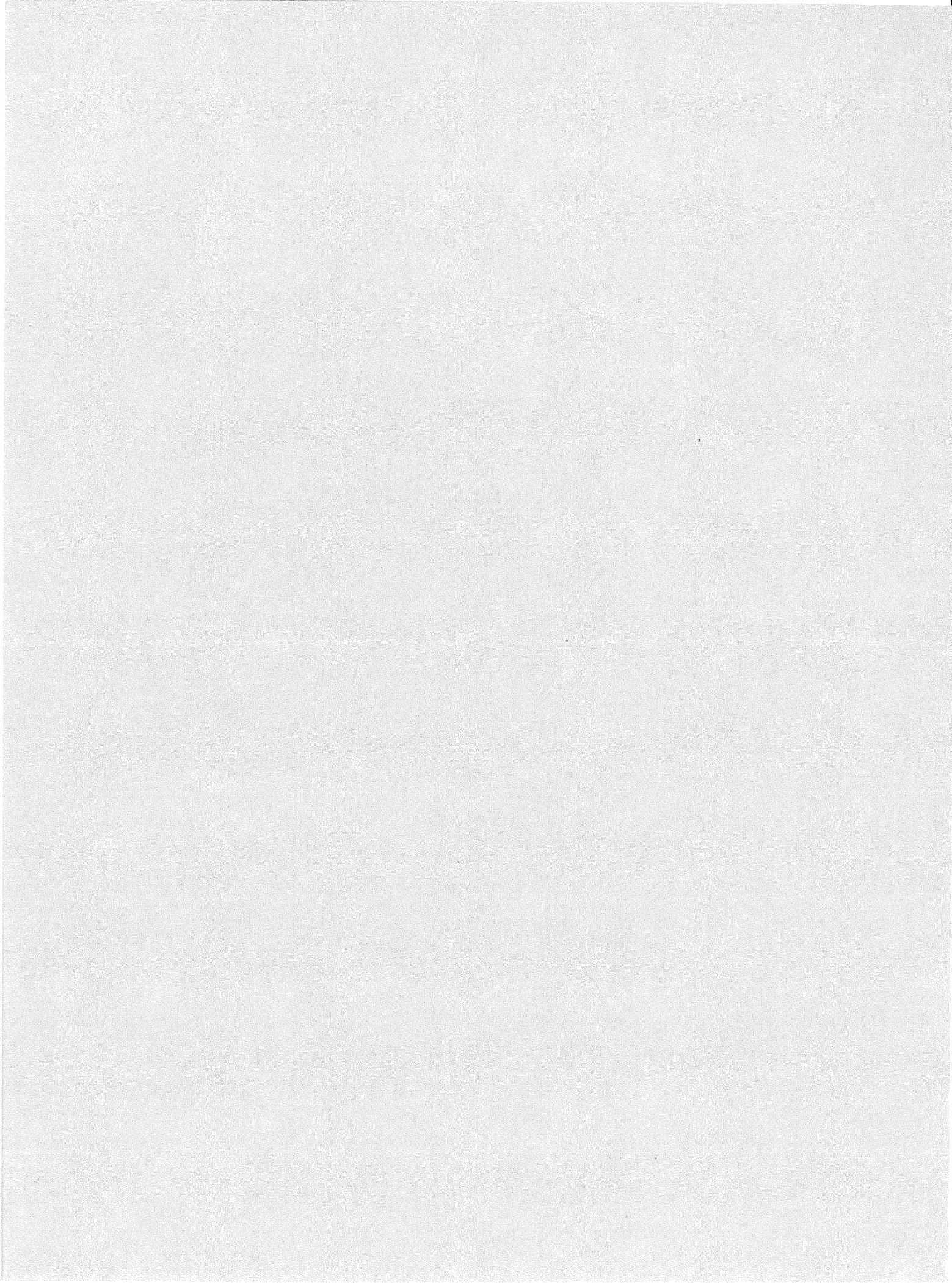


TABLE 41 PART A
 ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT, AGRICULTURAL CREDIT,
 DISASTER CREDIT, WETLANDS CREDIT, NATIVE PRAIRIE CREDIT, POWER LINE CREDIT
 AGRICULTURAL PRESERVE CREDIT AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP
 1985 ASSESSMENT - TAXES PAYABLE 1986

ASSESSED VALUES						
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL ASSESSED VALUE	TOTAL TAXES LEVIED	AVERAGE RATE OF TAX	HOMESTEAD CREDIT AMOUNT *
AITKIN						
CITY	12,140,510	102,337	12,242,847	1,429,125	116.731	334,772
TOWN	84,285,738	1,894,275	86,180,013	8,270,940	95.973	1,767,718
TOTAL	96,426,248	1,996,612	98,422,860	9,700,065	98.555	2,102,490
ANOKA						
CITY	1,049,909,041	35,933,208	1,085,842,249	115,892,036	106.730	29,919,252
TOWN	54,604,115	837,074	55,441,189	5,385,294	97.135	1,976,808
TOTAL	1,104,513,156	36,770,282	1,141,283,438	121,277,330	106.264	31,896,060
BECKER						
CITY	40,014,230	926,377	40,940,607	4,316,223	105.426	831,040
TOWN	113,277,692	2,313,328	115,591,020	10,069,978	87.117	1,997,443
TOTAL	153,291,922	3,239,705	156,531,627	14,386,201	91.906	2,828,483
BELTRAMI						
CITY	40,257,053	2,565,134	42,822,187	5,752,347	134.331	1,002,004
TOWN	69,708,899	5,550,696	75,259,595	8,287,189	110.115	2,011,463
TOTAL	109,965,952	8,115,830	118,081,782	14,039,536	118.897	3,013,667
BENTON						
CITY	71,224,475	2,477,191	73,701,666	8,483,484	115.106	1,481,861
TOWN	52,602,912	4,199,807	56,802,719	4,939,484	86.959	1,279,282
TOTAL	123,827,387	6,676,998	130,504,385	13,422,968	102.855	2,761,143
BIG STONE						
CITY	9,917,643	643,172	10,560,815	1,767,076	167.324	547,121
TOWN	37,934,234	307,593	38,241,827	3,324,946	86.945	360,307
TOTAL	47,851,877	950,765	48,802,642	5,092,022	104.339	907,428
BLUE EARTH						
CITY	165,251,261	5,087,442	170,338,703	20,565,839	120.735	3,944,942
TOWN	163,153,906	4,886,065	168,039,971	13,931,983	82.909	1,844,508
TOTAL	328,405,167	9,973,507	338,378,674	34,497,822	101.950	5,789,450
BROWN						
CITY	74,746,827	375,501	75,122,328	7,996,520	106.447	2,365,646
TOWN	112,058,718	662,822	112,721,540	7,291,355	64.685	965,578
TOTAL	186,805,545	1,038,323	187,843,868	15,287,875	81.386	3,331,224
CARLTON						
CITY	62,098,900	2,671,264	64,770,164	9,266,627	143.069	1,960,682
TOWN	52,607,047	10,975,496	63,582,543	8,433,591	132.640	1,886,241
TOTAL	114,705,947	13,646,760	128,352,707	17,700,218	137.903	3,846,923
CARVER						
CITY	176,600,728	3,780,752	180,381,480	21,650,707	120.027	4,256,569
TOWN	79,247,441	1,795,399	81,042,840	8,330,977	102.797	1,676,564
TOTAL	255,848,169	5,576,151	261,424,320	29,981,684	114.686	5,933,133
CASS						
CITY	37,329,638	1,381,970	38,711,608	3,951,403	102.073	643,141
TOWN	113,249,593	10,106,644	123,356,237	11,031,174	89.425	1,758,800
TOTAL	150,579,231	11,488,614	162,067,845	14,982,579	92.446	2,401,941
CHIPPewa						
CITY	31,125,306	1,830,613	32,955,919	3,688,624	111.926	925,400
TOWN	80,693,847	1,410,268	82,104,115	6,621,774	80.651	696,238
TOTAL	111,819,153	3,240,881	115,060,034	10,310,398	89.609	1,621,638
CHISAGO						
CITY	58,056,644	3,261,853	61,318,497	7,756,360	126.493	1,925,254
TOWN	66,106,011	4,338,808	70,444,819	8,008,453	113.684	2,120,626
TOTAL	124,162,655	7,600,661	131,763,316	15,764,813	119.645	4,045,880
CLAY						
CITY	119,417,904	3,359,378	122,777,282	14,851,999	120.967	3,956,153
TOWN	107,953,425	1,576,066	109,529,491	9,579,705	87.462	1,299,740
TOTAL	227,371,329	4,935,444	232,306,773	24,431,704	105.170	5,253,893
CLEARWATER						
CITY	5,364,618	218,208	5,582,826	738,692	132.315	168,342
TOWN	27,495,742	6,424,862	33,920,604	3,547,067	104.570	628,904
TOTAL	32,860,360	6,643,070	39,503,430	4,285,759	108.491	797,246
COOK						
CITY	6,005,288	12,471	6,017,759	701,501	116.572	238,604
TOWN	34,151,285	1,126,696	35,277,981	2,905,485	82.360	501,968
TOTAL	40,156,573	1,139,167	41,295,740	3,606,986	87.345	740,572
COTTONWOOD						
CITY	28,687,007	499,322	29,186,329	3,026,338	103.690	872,625
TOWN	114,491,706	16,142,680	130,634,386	8,090,233	61.930	694,237
TOTAL	143,178,713	16,642,002	159,820,715	11,116,571	69.557	1,566,862
CROW WING						
CITY	144,390,417	3,681,415	148,071,832	14,429,286	97.448	2,714,239
TOWN	136,283,934	2,861,024	139,144,958	11,636,742	83.630	2,569,607
TOTAL	280,674,351	6,542,439	287,216,790	26,066,028	90.754	5,283,846

TABLE 41 PART A
 ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT, AGRICULTURAL CREDIT,
 DISASTER CREDIT, WETLANDS CREDIT, NATIVE PRAIRIE CREDIT, POWER LINE CREDIT,
 AGRICULTURAL PRESERVE CREDIT AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP
 1985 ASSESSMENT - TAXES PAYABLE 1986

ASSESSED VALUES						
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL ASSESSED VALUE	TOTAL TAXES LEVIED	AVERAGE RATE OF TAX	HOMESTEAD CREDIT AMOUNT *
DAKOTA						
CITY	1,418,523,734	41,550,519	1,460,074,253	160,076,632	109.636	31,656,208
TOWN	82,689,596	4,727,235	87,416,831	8,293,312	94.871	1,842,416
TOTAL	1,501,213,330	46,277,754	1,547,491,084	168,369,944	108.802	33,498,624
DODGE						
CITY	26,254,558	1,127,059	27,381,617	3,789,075	138.380	1,130,395
TOWN	79,973,496	597,236	80,570,732	6,836,971	84.857	926,798
TOTAL	106,228,054	1,724,295	107,952,349	10,626,046	98.433	2,057,193
DOUGLAS						
CITY	53,220,882	1,900,014	55,120,896	6,006,733	108.974	1,106,362
TOWN	112,910,949	1,272,877	114,183,826	10,227,202	89.568	2,372,521
TOTAL	166,131,831	3,172,891	169,304,722	16,233,935	95.886	3,478,883
FARIBAUT						
CITY	39,419,453	1,174,519	40,593,972	4,881,604	120.254	1,322,151
TOWN	136,827,325	1,824,609	138,651,934	9,503,820	68.544	895,363
TOTAL	176,246,778	2,999,128	179,245,906	14,385,424	80.255	2,217,514
FILLMORE						
CITY	39,639,066	942,209	40,581,275	5,036,327	124.105	1,508,552
TOWN	92,017,788	2,006,811	94,024,599	8,339,200	88.692	1,297,825
TOTAL	131,656,854	2,949,020	134,605,874	13,375,527	99.368	2,806,377
FREEBORN						
CITY	89,070,377	2,564,039	91,634,416	10,176,052	111.051	2,583,191
TOWN	145,406,650	8,320,367	153,727,017	11,656,194	75.824	1,552,130
TOTAL	234,477,027	10,884,406	245,361,433	21,832,246	88.980	4,135,321
GOODHUE						
CITY	251,161,115	5,254,332	256,415,447	23,896,935	93.196	2,993,418
TOWN	130,417,284	2,166,985	132,584,269	10,144,500	76.514	1,938,604
TOTAL	381,578,399	7,421,317	388,999,716	34,041,435	87.510	4,932,022
GRANT						
CITY	10,680,616	1,018,063	11,698,679	1,271,853	108.718	324,261
TOWN	54,864,756	1,906,485	56,771,241	3,973,942	69.999	484,372
TOTAL	65,545,372	2,924,548	68,469,920	5,245,795	76.615	808,633
HENNEPIN						
CITY	8,921,635,642	150,802,890	9,072,438,532	983,073,298	108.358	154,951,410
TOWN	10,761,503	408,242	11,169,745	1,225,178	109.687	307,071
TOTAL	8,932,397,145	151,211,132	9,083,608,277	984,298,476	108.360	155,258,481
HOUSTON						
CITY	30,455,767	907,598	31,363,365	3,757,943	119.820	1,379,505
TOWN	46,871,784	1,815,199	48,686,983	4,775,770	98.091	1,103,638
TOTAL	77,327,551	2,722,797	80,050,348	8,533,713	106.604	2,483,143
HUBBARD						
CITY	15,234,561	737,438	15,971,999	1,551,034	97.110	294,533
TOWN	75,610,808	5,289,174	80,899,982	7,572,427	93.602	1,222,967
TOTAL	90,845,369	6,026,612	96,871,981	9,123,461	94.181	1,517,500
ISANTI						
CITY	25,803,527	1,054,059	26,857,586	3,806,095	141.714	686,129
TOWN	66,210,446	1,170,372	67,380,818	8,487,066	125.957	2,805,036
TOTAL	92,013,973	2,224,431	94,238,404	12,293,161	130.447	3,491,165
ITASCA						
CITY	64,411,401	1,747,809	66,159,210	9,599,225	145.093	2,969,530
TOWN	220,334,398	15,661,126	235,995,524	22,861,796	96.874	4,947,198
TOTAL	284,745,799	17,408,935	302,154,734	32,461,021	107.432	7,916,728
JACKSON						
CITY	21,529,715	769,244	22,298,959	2,654,854	119.057	855,893
TOWN	127,646,898	6,208,271	133,855,169	9,138,210	68.269	805,437
TOTAL	149,176,613	6,977,515	156,154,128	11,793,064	75.522	1,661,330
KANABEC						
CITY	14,074,033	363,662	14,437,695	1,845,640	127.835	366,137
TOWN	36,595,184	162,181	36,757,365	4,104,448	111.663	1,140,604
TOTAL	50,669,217	525,843	51,195,060	5,950,088	116.224	1,506,741
KANDIYOHI						
CITY	98,806,815	2,014,058	100,820,873	10,275,539	101.919	2,447,069
TOWN	140,941,488	2,785,619	143,727,107	11,812,790	82.189	1,935,994
TOTAL	239,748,303	4,799,677	244,547,980	22,088,329	90.323	4,383,063
KITSON						
CITY	8,341,588	1,300,615	9,642,203	1,189,875	123.403	305,557
TOWN	57,055,613	8,383,017	65,438,630	5,270,125	80.535	398,768
TOTAL	65,397,201	9,683,632	75,080,833	6,460,000	86.041	704,325
KOOCHICING						
CITY	27,837,223	1,451,716	29,288,939	5,456,858	186.311	1,063,716
TOWN	18,107,485	675,300	18,782,785	2,375,678	126.482	642,366
TOTAL	45,944,708	2,127,016	48,071,724	7,832,536	162.934	1,706,082

TABLE 41 PART A
 ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT, AGRICULTURAL CREDIT,
 DISASTER CREDIT, WETLANDS CREDIT, NATIVE PRAIRIE CREDIT, POWER LINE CREDIT
 AGRICULTURAL PRESERVE CREDIT AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP
 1985 ASSESSMENT - TAXES PAYABLE 1986

ASSESSED VALUES						
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL ASSESSED VALUE	TOTAL TAXES LEVIED	AVERAGE RATE OF TAX	HOMESTEAD CREDIT AMOUNT *
LAC QUI PARLE						
CITY	17,641,611	1,202,327	18,843,938	2,136,245	113.365	471,259
TOWN	71,731,001	618,910	72,349,911	5,293,081	73.159	715,295
TOTAL	89,372,612	1,821,237	91,193,849	7,429,326	81.467	1,186,554
LAKE						
CITY	14,680,217	642,398	15,322,615	2,765,711	180.499	1,180,556
TOWN	25,033,613	1,108,528	26,142,141	3,603,007	137.824	1,025,565
TOTAL	39,713,830	1,750,926	41,464,756	6,368,718	153.594	2,206,121
LAKE/WOODS						
CITY	3,381,249	299,522	3,680,771	529,891	143.962	125,331
TOWN	17,130,938	289,359	17,420,297	1,900,897	109.120	302,842
TOTAL	20,512,187	588,881	21,101,068	2,430,788	115.197	428,173
LESUEUR						
CITY	42,758,567	1,301,376	44,059,943	5,667,268	128.626	1,717,230
TOWN	78,466,844	2,167,787	80,634,631	7,770,174	96.363	1,355,918
TOTAL	121,225,411	3,469,163	124,694,574	13,437,442	107.763	3,073,148
LINCOLN						
CITY	10,340,616	271,330	10,611,946	1,226,601	115.587	384,393
TOWN	42,639,364	12,269,546	54,908,910	4,205,115	76.583	504,730
TOTAL	52,979,980	12,540,876	65,520,856	5,431,716	82.901	889,123
LYON						
CITY	76,130,796	2,453,017	78,583,813	8,032,287	102.213	1,759,407
TOWN	84,236,012	13,074,893	97,310,905	6,654,532	68.384	762,674
TOTAL	160,366,808	15,527,910	175,894,718	14,686,819	83.498	2,522,081
MCLEOD						
CITY	84,340,941	1,331,080	85,672,021	11,080,065	129.331	2,826,148
TOWN	88,557,831	1,022,726	89,580,557	7,736,269	86.361	1,510,572
TOTAL	172,898,772	2,353,806	175,252,578	18,816,334	107.367	4,336,720
MAHNOMEN						
CITY	4,144,333	565,461	4,709,794	693,025	147.146	198,320
TOWN	23,956,546	330,188	24,286,734	2,780,954	114.505	374,414
TOTAL	28,100,879	895,649	28,996,528	3,473,979	119.807	572,734
MARSHALL						
CITY	13,043,267	1,067,344	14,110,611	1,399,403	99.174	407,413
TOWN	90,339,974	8,621,243	98,961,217	7,747,036	78.284	875,136
TOTAL	103,383,241	9,688,587	113,071,828	9,146,439	80.891	1,282,549
MARTIN						
CITY	66,856,978	1,231,628	68,088,606	7,750,402	113.828	2,085,838
TOWN	147,837,856	19,273,416	167,111,272	11,320,075	67.740	857,245
TOTAL	214,694,834	20,505,044	235,199,878	19,070,477	81.082	2,943,083
MEEKER						
CITY	37,195,206	1,830,229	39,025,435	3,823,247	97.968	1,022,527
TOWN	100,143,989	2,944,162	103,088,151	7,851,507	76.163	1,364,792
TOTAL	137,339,195	4,774,391	142,113,586	11,674,754	82.151	2,387,319
MILLE LACS						
CITY	28,705,535	1,365,996	30,071,531	4,041,180	134.386	877,524
TOWN	48,501,115	1,064,779	49,565,894	5,315,720	107.246	1,345,514
TOTAL	77,206,650	2,430,775	79,637,425	9,356,900	117.494	2,223,038
MORRISON						
CITY	37,022,447	1,975,292	38,997,739	4,951,367	126.965	1,311,948
TOWN	92,256,053	3,644,806	95,900,859	9,915,143	103.390	2,345,068
TOTAL	129,278,500	5,620,098	134,898,598	14,866,510	110.205	3,657,016
MOWER						
CITY	114,409,866	1,291,003	115,700,869	13,100,289	113.226	3,544,550
TOWN	134,851,249	3,441,049	138,292,298	11,232,586	81.224	1,584,522
TOTAL	249,261,115	4,732,052	253,993,167	24,332,875	95.801	5,129,072
MURRAY						
CITY	16,253,474	546,728	16,800,202	1,657,178	98.640	508,006
TOWN	92,087,540	7,678,058	99,765,598	6,243,966	62.586	727,320
TOTAL	108,341,014	8,224,786	116,565,800	7,901,144	67.783	1,235,326
NICOLLET						
CITY	71,899,599	1,504,093	73,403,692	8,327,702	113.451	2,392,039
TOWN	83,221,230	1,567,871	84,789,101	7,242,251	85.415	952,822
TOTAL	155,120,829	3,071,964	158,192,793	15,569,953	98.424	3,344,861
NOBLES						
CITY	57,820,825	831,555	58,652,380	6,672,972	113.772	1,603,284
TOWN	100,854,496	547,933	101,402,429	7,363,105	72.613	814,981
TOTAL	158,675,321	1,379,488	160,054,809	14,036,077	87.695	2,418,265
NORMAN						
CITY	10,652,853	969,693	11,622,546	1,510,529	129.965	461,125
TOWN	68,943,046	926,993	69,870,039	5,727,837	81.978	567,221
TOTAL	79,595,899	1,896,686	81,492,585	7,238,366	88.822	1,028,346

TABLE 41 PART A
 ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT, AGRICULTURAL CREDIT,
 DISASTER CREDIT, WETLANDS CREDIT, NATIVE PRAIRIE CREDIT, POWER LINE CREDIT
 AGRICULTURAL PRESERVE CREDIT AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP
 1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	ASSESSED VALUES		TOTAL ASSESSED VALUE	TOTAL TAXES LEVIED	AVERAGE RATE OF TAX	HOMESTEAD CREDIT AMOUNT *
	REAL PROPERTY	PERSONAL PROPERTY				
OLMSTED						
CITY	447,515,498	5,664,941	453,180,439	52,151,660	115.079	10,214,583
TOWN	151,645,823	3,399,622	155,045,445	14,929,313	96.290	3,432,178
TOTAL	599,161,321	9,064,563	608,225,884	67,080,973	110.290	13,646,761
OTTER TAIL						
CITY	84,561,750	4,229,579	88,791,329	9,737,503	109.667	2,060,535
TOWN	184,701,068	3,169,527	187,870,595	17,249,337	91.815	3,544,397
TOTAL	269,262,818	7,399,106	276,661,924	26,986,840	97.544	5,604,932
PENNINGTON						
CITY	28,520,398	1,297,522	29,817,920	3,638,976	122.040	919,322
TOWN	35,355,118	4,443,405	39,798,523	3,482,128	87.494	635,789
TOTAL	63,875,516	5,740,927	69,616,443	7,121,104	102.291	1,555,111
PINE						
CITY	26,927,328	2,352,808	29,280,136	3,776,851	128.990	773,299
TOWN	64,141,427	5,513,135	69,654,562	7,981,869	114.592	1,544,350
TOTAL	91,068,755	7,865,943	98,934,698	11,758,720	118.853	2,317,649
PIPESTONE						
CITY	21,013,189	1,623,949	22,637,138	2,488,534	109.931	734,997
TOWN	45,535,512	832,307	46,367,819	3,843,931	82.901	472,933
TOTAL	66,548,701	2,456,256	69,004,957	6,332,465	91.768	1,207,930
POLK						
CITY	62,161,951	4,578,918	66,740,869	9,042,483	135.486	2,274,309
TOWN	161,231,163	5,595,268	166,826,431	14,877,955	89.182	1,524,372
TOTAL	223,393,114	10,174,186	233,567,300	23,920,438	102.413	3,798,681
POPE						
CITY	15,981,939	1,362,859	17,344,798	1,893,359	109.160	483,165
TOWN	66,167,271	2,697,841	68,865,112	5,047,982	73.302	816,637
TOTAL	82,149,210	4,060,700	86,209,910	6,941,341	80.517	1,299,802
RAMSEY						
CITY	3,225,480,838	68,295,615	3,293,776,453	384,086,091	116.610	68,871,085
TOWN	42,621,758	630,165	43,251,923	4,616,852	106.743	1,455,109
TOTAL	3,268,102,596	68,925,780	3,337,028,376	388,702,943	116.482	70,326,194
RED LAKE						
CITY	5,831,457	1,174,124	7,005,581	1,048,525	149.670	242,937
TOWN	25,722,247	2,592,799	28,315,046	2,656,961	93.836	343,344
TOTAL	31,553,704	3,766,923	35,320,627	3,705,486	104.910	586,281
REDWOOD						
CITY	41,916,166	970,027	42,886,193	4,173,182	97.308	1,100,105
TOWN	168,282,803	548,962	168,831,765	9,895,247	58.610	920,803
TOTAL	210,198,969	1,518,989	211,717,958	14,068,429	66.449	2,020,908
RENVILLE						
CITY	36,078,590	1,835,532	37,914,122	3,800,351	100.236	1,097,312
TOWN	176,346,751	2,654,219	179,000,970	9,989,548	55.807	1,128,039
TOTAL	212,425,341	4,489,751	216,915,092	13,789,899	63.573	2,225,351
RICE						
CITY	113,037,031	3,806,844	116,843,875	14,857,382	127.156	3,734,632
TOWN	95,901,553	5,062,599	100,964,152	9,672,294	95.799	2,095,165
TOTAL	208,938,584	8,869,443	217,808,027	24,529,676	112.621	5,829,797
ROCK						
CITY	22,557,358	509,774	23,067,132	2,129,136	92.302	613,729
TOWN	65,105,251	384,519	65,489,770	5,067,574	77.380	502,248
TOTAL	87,662,609	894,293	88,556,902	7,196,710	81.267	1,115,977
ROSEAU						
CITY	17,858,208	745,789	18,603,997	1,945,553	104.577	372,823
TOWN	54,656,621	2,455,874	57,112,495	4,793,317	83.928	874,028
TOTAL	72,514,829	3,201,663	75,716,492	6,738,870	89.001	1,246,851
ST LOUIS						
CITY	506,081,362	25,452,988	531,534,350	92,391,536	173.820	26,600,265
TOWN	222,598,875	23,600,338	246,199,213	32,133,090	130.517	8,985,031
TOTAL	728,680,237	49,053,326	777,733,563	124,524,626	160.112	35,585,296
SCOTT						
CITY	237,213,068	5,569,367	242,782,435	29,168,145	120.141	5,465,804
TOWN	87,162,301	2,091,316	89,253,617	8,934,953	100.107	2,255,456
TOTAL	324,375,369	7,660,683	332,036,052	38,103,098	114.756	7,721,260
SHERBURNE						
CITY	166,874,995	4,182,376	171,057,371	15,087,971	88.204	2,105,556
TOWN	71,831,127	4,889,578	76,720,705	7,183,583	93.633	2,112,577
TOTAL	238,706,122	9,071,954	247,778,076	22,271,554	89.885	4,218,133
SIBLEY						
CITY	21,317,924	621,761	21,939,685	2,710,236	123.531	887,041
TOWN	99,882,895	1,238,039	101,120,934	7,402,706	73.206	1,054,953
TOTAL	121,200,819	1,859,800	123,060,619	10,112,942	82.179	1,941,994

TABLE 41 PART A
 ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT, AGRICULTURAL CREDIT,
 DISASTER CREDIT, WETLANDS CREDIT, NATIVE PRAIRIE CREDIT, POWER LINE CREDIT
 AGRICULTURAL PRESERVE CREDIT AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP
 1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	ASSESSED VALUES					
	REAL PROPERTY	PERSONAL PROPERTY	TOTAL ASSESSED VALUE	TOTAL TAXES LEVIED	AVERAGE RATE OF TAX	HOMESTEAD CREDIT AMOUNT *
STEARNS						
CITY	285,901,627	8,961,612	294,863,239	34,301,419	116.330	6,788,836
TOWN	240,978,568	5,993,830	246,972,398	23,212,068	93.986	5,732,902
TOTAL	526,880,195	14,955,442	541,835,637	57,513,487	106.146	12,521,738
STEELE						
CITY	89,565,976	536,780	90,102,756	10,060,622	111.657	2,755,826
TOWN	84,694,687	6,300,463	90,995,150	6,794,086	74.664	1,075,322
TOTAL	174,260,663	6,837,243	181,097,906	16,854,708	93.070	3,831,148
STEVENS						
CITY	19,406,518	1,539,520	20,946,038	2,374,785	113.472	581,531
TOWN	60,056,369	1,936,486	61,992,855	4,345,367	70.095	519,545
TOTAL	79,462,887	3,476,006	82,938,893	6,722,152	81.049	1,101,076
SWIFT						
CITY	17,199,946	1,977,210	19,177,156	2,206,980	115.084	619,309
TOWN	77,706,193	2,862,644	80,568,837	5,889,968	73.105	658,118
TOTAL	94,906,139	4,839,854	99,745,993	8,096,948	81.176	1,277,427
TODD						
CITY	22,043,807	1,235,737	23,279,544	3,190,845	137.066	914,683
TOWN	74,654,542	1,954,574	76,609,116	8,236,810	107.517	1,950,656
TOTAL	96,698,349	3,190,311	99,888,660	11,427,655	114.404	2,865,339
TRAVERSE						
CITY	6,554,405	456,344	7,010,749	1,006,946	143.629	294,832
TOWN	57,773,316	1,813,061	59,586,377	3,991,843	66.993	316,860
TOTAL	64,327,721	2,269,405	66,597,126	4,998,789	75.060	611,692
MABASHA						
CITY	41,940,289	1,391,910	43,332,199	5,031,742	116.120	1,340,143
TOWN	63,541,480	788,053	64,329,533	5,772,072	89.727	1,063,370
TOTAL	105,481,769	2,179,963	107,661,732	10,803,814	100.350	2,403,513
MADENA						
CITY	20,249,826	1,104,283	21,354,109	2,902,084	135.903	724,604
TOWN	22,024,900	2,132,777	24,157,677	2,703,326	111.903	680,205
TOTAL	42,274,726	3,237,060	45,511,786	5,605,410	123.164	1,404,809
MASECA						
CITY	45,550,181	721,893	46,272,074	4,827,706	104.333	1,338,931
TOWN	91,177,289	3,194,311	94,371,600	6,990,885	74.078	903,762
TOTAL	136,727,470	3,916,204	140,643,674	11,818,591	84.032	2,242,693
WASHINGTON						
CITY	649,104,365	23,378,212	672,482,577	75,552,825	112.349	16,561,892
TOWN	132,118,342	4,713,716	136,832,058	13,384,724	97.819	3,381,432
TOTAL	781,222,707	28,091,928	809,314,635	88,937,549	109.892	19,943,524
MATONWAN						
CITY	24,077,289	475,455	24,552,744	2,698,340	109.900	802,947
TOWN	77,303,443	2,105,459	79,408,902	5,543,949	69.815	577,279
TOTAL	101,380,732	2,580,914	103,961,646	8,242,289	79.282	1,380,226
WILKIN						
CITY	11,557,512	861,434	12,418,946	1,479,298	119.116	430,126
TOWN	72,624,798	1,139,636	73,764,434	5,457,314	73.983	418,184
TOTAL	84,182,310	2,001,070	86,183,380	6,936,612	80.487	848,310
WINONA						
CITY	125,129,322	3,838,491	128,967,813	14,910,956	115.618	3,467,020
TOWN	77,623,703	682,386	78,306,089	7,087,418	90.509	1,499,028
TOTAL	202,753,025	4,520,877	207,273,902	21,998,374	106.132	4,966,048
WRIGHT						
CITY	187,332,030	3,558,478	190,890,508	17,406,053	91.183	2,663,286
TOWN	199,784,091	5,048,244	204,832,335	17,370,665	84.804	4,712,724
TOTAL	387,116,121	8,606,722	395,722,843	34,776,718	87.882	7,376,010
YELLOW MEDICINE						
CITY	22,687,647	1,216,422	23,904,069	2,594,313	108.530	739,320
TOWN	90,750,006	1,334,495	92,084,501	6,580,727	71.464	803,899
TOTAL	113,437,653	2,550,917	115,988,570	9,175,040	79.103	1,543,219
STATEWIDE TOTAL						
CITY	20,645,145,733	491,696,077	21,136,841,810	2,384,649,509	112.820	457,479,347
TOWN	7,767,639,684	337,182,604	8,104,822,288	699,308,118	86.283	128,632,866
TOTAL	28,412,785,417	828,878,681	29,241,664,098	3,083,957,627	105.465	586,112,213

*Homestead Credit amount includes the following amounts of taconite credit:

	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST LOUIS	TOTAL
City	79,179	73,817	217,572	919,596	-	379,194	4,324,005	5,993,363
Town	373,846	174,267	290,545	1,586,780	3,549	310,913	2,043,917	4,783,817
Total	453,025	248,084	508,117	2,506,376	3,549	690,107	6,367,922	10,777,180

TABLE 41 PART B
 ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT, AGRICULTURAL CREDIT,
 DISASTER CREDIT, WETLANDS CREDIT, NATIVE PRAIRIE CREDIT, POWER LINE CREDIT,
 AGRICULTURAL PRESERVE CREDIT AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP
 1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	AGRICULTURAL CREDIT	ENTERPRISE ZONE CREDIT	WETLANDS CREDIT	NATIVE PRAIRIE CREDIT	POWER LINE CREDIT	AGRICULTURAL PRESERVE CREDIT	NET TAX PAYABLE
AIKIN							
CITY	15,449						1,078,904
TOWN	953,009						5,550,213
TOTAL	968,458						6,629,117
ANOKA							
CITY	249,082					5,657	85,718,045
TOWN	153,261					1,018	3,254,207
TOTAL	402,343					6,675	88,972,252
BECKER							
CITY	12,551		28				3,472,604
TOWN	1,419,411		16,311	209			6,636,604
TOTAL	1,431,962		16,339	209			10,109,208
BELTRAMI							
CITY	8,270						4,742,073
TOWN	631,080		228				5,644,218
TOTAL	639,350		228				10,386,291
BENTON							
CITY	11,008		9		198		6,990,408
TOWN	736,384		7,247		4,072		2,912,499
TOTAL	747,392		7,256		4,270		9,902,907
BIG STONE							
CITY	6,540	3,749					1,209,666
TOWN	891,154		9,912	22,621			2,040,952
TOTAL	897,694	3,749	9,912	22,621			3,250,618
BLUE EARTH							
CITY	19,582						16,601,315
TOWN	2,966,387		3,852	864			9,116,372
TOTAL	2,985,969		3,852	864			25,717,687
BROWN							
CITY	15,410						5,615,464
TOWN	2,090,323		5,864				4,229,590
TOTAL	2,105,733		5,864				9,845,054
CARLTON							
CITY	17,506						7,288,439
TOWN	454,123				1,341		6,091,886
TOTAL	471,629				1,341		13,380,325
CARVER							
CITY	171,017					6,985	17,218,136
TOWN	1,369,387		3,521			379,452	4,902,053
TOTAL	1,540,404		3,521			386,437	22,120,189
CASS							
CITY	98,851						3,209,411
TOWN	909,797						8,362,579
TOTAL	1,008,648						11,571,990
CHIPPEWA							
CITY	13,422			336			2,749,466
TOWN	1,816,104		891	3,876			4,104,665
TOTAL	1,829,526		891	4,212			6,854,131
CHISAGO							
CITY	94,318				2,865		5,733,923
TOWN	635,304				10,487		5,242,036
TOTAL	729,622				13,352		10,975,959
CLAY							
CITY	25,813	819,187	33				10,052,813
TOWN	2,157,617		3,653	9,024			6,109,671
TOTAL	2,183,430	819,187	3,686	9,024			16,162,484
CLEARWATER							
CITY	2,354						567,996
TOWN	432,456		74				2,485,633
TOTAL	434,810		74				3,053,629
COOK							
CITY	4,367						458,530
TOWN	181,077						2,222,440
TOTAL	185,444						2,680,970
COTTONWOOD							
CITY	7,747		41				2,145,925
TOWN	1,992,896		1,598	8,179			5,393,323
TOTAL	2,000,643		1,639	8,179			7,539,248
CROW WING							
CITY	351,955						11,363,092
TOWN	830,804						8,236,331
TOTAL	1,182,759						19,599,423

TABLE 41 PART B
 ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT, AGRICULTURAL CREDIT,
 DISASTER CREDIT, WETLANDS CREDIT, NATIVE PRAIRIE CREDIT, POWER LINE CREDIT,
 AGRICULTURAL PRESERVE CREDIT AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP
 1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	AGRICULTURAL CREDIT	ENTERPRISE ZONE CREDIT	WETLANDS CREDIT	NATIVE PRAIRIE CREDIT	POWER LINE CREDIT	AGRICULTURAL PRESERVE CREDIT	NET TAX PAYABLE
DAKOTA							
CITY	567,775		1,331			24,484	127,826,834
TOWN	1,094,673		14,062			97,621	5,244,540
TOTAL	1,662,448		15,393			122,105	133,071,374
DODGE							
CITY	24,049						2,634,631
TOWN	1,763,778			574			4,145,821
TOTAL	1,787,827			574			6,780,452
DOUGLAS							
CITY	15,659		47				4,884,665
TOWN	1,203,067		10,099	1,360			6,640,155
TOTAL	1,218,726		10,146	1,360			11,524,820
FARIBAULT							
CITY	32,023						3,527,430
TOWN	2,633,201		1,554	118			5,973,584
TOTAL	2,665,224		1,554	118			9,501,014
FILLMORE							
CITY	88,151						3,439,624
TOWN	2,147,600			565			4,893,210
TOTAL	2,235,751			565			8,332,834
FREEBORN							
CITY	16,461		32				7,576,368
TOWN	2,772,384		6,996				7,324,684
TOTAL	2,788,845		7,028				14,901,052
GOODHUE							
CITY	61,175						20,842,342
TOWN	2,082,553		83	740			6,122,520
TOTAL	2,143,728		83	740			26,964,862
GRANT							
CITY	17,396						930,196
TOWN	1,028,796		14,805	443	10,696		2,434,830
TOTAL	1,046,192		14,805	443	10,696		3,365,026
HENNEPIN							
CITY	1,061,237	28,128			20,914	58,839	826,952,770
TOWN	80,609					1,906	835,592
TOTAL	1,141,846	28,128			20,914	60,745	827,788,362
HOUSTON							
CITY	16,488						2,361,950
TOWN	1,033,007						2,639,125
TOTAL	1,049,495						5,001,075
HUBBARD							
CITY	6,562						1,249,939
TOWN	492,639		73				5,856,748
TOTAL	499,201		73				7,106,687
ISANTI							
CITY	3,589						3,116,377
TOWN	747,975		2,393				4,931,662
TOTAL	751,564		2,393				8,048,039
ITASCA							
CITY	4,988						6,624,707
TOWN	687,300				3,908		17,223,390
TOTAL	692,288				3,908		23,848,097
JACKSON							
CITY	8,382		88				1,790,491
TOWN	2,395,597		1,858	114			5,935,204
TOTAL	2,403,979		1,946	114			7,725,695
KANABEC							
CITY	6,764						1,472,739
TOWN	575,324		1,237				2,387,283
TOTAL	582,088		1,237				3,860,022
KANDIYOHI							
CITY	24,880		111				7,803,479
TOWN	2,184,064		24,870	5,453	1,801		7,660,608
TOTAL	2,208,944		24,981	5,453	1,801		15,464,087
KITTSON							
CITY	11,623		24				872,671
TOWN	1,126,371		63	192			3,744,731
TOTAL	1,137,994		87	192			4,617,402
KOOCHICHING							
CITY	11,821						4,381,321
TOWN	192,488				2,167		1,538,657
TOTAL	204,309				2,167		5,919,978

TABLE 41 PART B
 ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT, AGRICULTURAL CREDIT,
 DISASTER CREDIT, WETLANDS CREDIT, NATIVE PRAIRIE CREDIT, POWER LINE CREDIT,
 AGRICULTURAL PRESERVE CREDIT AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP
 1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	AGRICULTURAL CREDIT	ENTERPRISE ZONE CREDIT	WETLANDS CREDIT	NATIVE PRAIRIE CREDIT	POWER LINE CREDIT	AGRICULTURAL PRESERVE CREDIT	NET TAX PAYABLE
LAC QUI PARLE							
CITY	4,613						1,660,373
TOWN	1,447,814		3,418	5,367			3,121,187
TOTAL	1,452,427		3,418	5,367			4,781,560
LAKE							
CITY	3,847						1,581,308
TOWN	183,558						2,393,884
TOTAL	187,405						3,975,192
LAKE/WOODS							
CITY	3,387						401,173
TOWN	271,893				2,443		1,323,719
TOTAL	275,280				2,443		1,724,892
LESUEUR							
CITY	19,763						3,930,275
TOWN	1,668,633		174				4,745,449
TOTAL	1,688,396		174				8,675,724
LINCOLN							
CITY	9,812		69	80			832,247
TOWN	901,344		6,691	7,484			2,784,866
TOTAL	911,156		6,760	7,564			3,617,113
LYON							
CITY	14,388						6,258,492
TOWN	1,501,351		5,083	2,264			4,383,160
TOTAL	1,515,739		5,083	2,264			10,641,652
MCLEOD							
CITY	8,759						8,245,158
TOWN	1,879,645		472				4,345,580
TOTAL	1,888,404		472				12,590,738
MAHONOMEN							
CITY	2,590						492,115
TOWN	686,382		14,145	342			1,705,671
TOTAL	688,972		14,145	342			2,197,786
MARSHALL							
CITY	5,914						986,076
TOWN	1,858,507		3,440				5,009,953
TOTAL	1,864,421		3,440				5,996,029
MARTIN							
CITY	52,918		55				5,611,591
TOWN	2,639,414		8,430	368			7,814,618
TOTAL	2,692,332		8,485	368			13,426,209
MEEKER							
CITY	15,326		35				2,785,359
TOWN	1,774,201		8,604		10,588		4,693,322
TOTAL	1,789,527		8,639		10,588		7,478,681
MILLE LACS							
CITY	20,878				1,033		3,141,745
TOWN	707,940		447		2,397		3,259,422
TOTAL	728,818		447		3,430		6,401,167
MORRISON							
CITY	51,100		317				3,588,002
TOWN	1,555,681		9,974	140			6,004,280
TOTAL	1,606,781		10,291	140			9,592,282
MOWER							
CITY	29,199						9,526,540
TOWN	2,697,727		1,735				6,948,602
TOTAL	2,726,926		1,735				16,475,142
MURRAY							
CITY	8,366						1,140,806
TOWN	1,562,966		2,863	10,067			3,940,750
TOTAL	1,571,332		2,863	10,067			5,081,556
NICOLLET							
CITY	25,658						5,910,005
TOWN	1,910,386		5,439	300			4,373,304
TOTAL	1,936,044		5,439	300			10,283,309
NOBLES							
CITY	17,070						5,052,618
TOWN	2,053,589		4,527	184			4,489,824
TOTAL	2,070,659		4,527	184			9,542,442
NORMAN							
CITY	3,669						1,045,735
TOWN	1,495,498		3,884	2,807			3,658,427
TOTAL	1,499,167		3,884	2,807			4,704,162

TABLE 41 PART B
 ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT, AGRICULTURAL CREDIT,
 DISASTER CREDIT, WETLANDS CREDIT, NATIVE PRAIRIE CREDIT, POWER LINE CREDIT,
 AGRICULTURAL PRESERVE CREDIT AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP
 1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	AGRICULTURAL CREDIT	ENTERPRISE ZONE CREDIT	WETLANDS CREDIT	NATIVE PRAIRIE CREDIT	POWER LINE CREDIT	AGRICULTURAL PRESERVE CREDIT	NET TAX PAYABLE
OLMSTED							
CITY	29,775						41,907,302
TOWN	1,078,713						9,618,422
TOTAL	1,908,488						51,525,724
OTTER TAIL							
CITY	45,421		56				7,631,491
TOWN	2,919,468		8,232	2,808			10,774,432
TOTAL	2,964,889		8,288	2,808			18,405,923
PENNINGTON							
CITY	1,753						2,717,901
TOWN	695,883		9,134				2,141,322
TOTAL	697,636		9,134				4,859,223
PINE							
CITY	89,268				3,192		2,911,092
TOWN	1,001,718				11,721		5,424,080
TOTAL	1,090,986				14,913		8,335,172
PIPESTONE							
CITY	22,503						1,731,034
TOWN	1,004,359		300	2,309			2,364,030
TOTAL	1,026,862		300	2,309			4,095,064
POLK							
CITY	18,871	182,912	17				6,566,374
TOWN	3,581,973		7,226	3,554			9,760,830
TOTAL	3,600,844	182,912	7,243	3,554			16,327,204
POPE							
CITY	8,322		28				1,401,844
TOWN	1,113,428		19,658	3,524	11,608		3,083,127
TOTAL	1,121,750		19,686	3,524	11,608		4,484,971
RAMSEY							
CITY	47,752	3,048					317,164,206
TOWN	12,620						3,149,123
TOTAL	60,372	3,048					318,313,329
RED LAKE							
CITY	10,802						794,786
TOWN	626,756		260	831			685,770
TOTAL	637,558		260	831			3,480,556
REDWOOD							
CITY	30,947						3,042,130
TOWN	2,839,437		251	1,334			6,133,422
TOTAL	2,870,384		251	1,334			9,175,552
RENVILLE							
CITY	22,137						2,680,902
TOWN	2,725,899						6,135,610
TOTAL	2,748,036						8,816,512
RICE							
CITY	42,710		38				11,080,002
TOWN	1,770,304		10,388	210			5,796,227
TOTAL	1,813,014		10,426	210			16,876,229
ROCK							
CITY	19,150						1,496,257
TOWN	1,349,884			814			3,214,628
TOTAL	1,369,034			814			4,710,885
ROSEAU							
CITY	2,349						1,570,381
TOWN	1,058,345		135	5,755			2,855,054
TOTAL	1,060,694		135	5,755			4,425,435
ST LOUIS							
CITY	98,677				2,416		65,690,178
TOWN	1,270,519				5,623		21,871,917
TOTAL	1,369,196				8,039		87,562,095
SCOTT							
CITY	208,992		716				23,490,615
TOWN	1,134,569		7,859			2,018	5,509,130
TOTAL	1,343,561		8,575			27,939	28,999,745
SHERBURNE							
CITY	93,468		1,643		113		12,887,191
TOWN	456,340		19,945		5,399		4,589,322
TOTAL	549,808		21,588		5,512		17,476,513
SIBLEY							
CITY	4,354						1,818,841
TOWN	2,062,671		2,901				4,282,181
TOTAL	2,067,025		2,901				6,101,022

<u>STEARNS</u>							
CITY	44,558						27,468,025
TOWN	3,293,599	918		18,007			14,166,642
TOTAL	3,338,157	918		18,007			41,634,667
<u>STEELE</u>							
CITY	14,016						7,290,780
TOWN	1,621,263						4,097,501
TOTAL	1,635,279						11,388,281
<u>STEVENS</u>							
CITY	9,722	399					1,785,133
TOWN	1,161,703	8,193	459	951			2,654,516
TOTAL	1,171,425	8,592	459	951			4,439,649
<u>SWIFT</u>							
CITY	9,338	104					1,578,229
TOWN	1,556,699	41,533	5,356				3,628,262
TOTAL	1,566,037	41,637	5,356				5,206,491
<u>TODD</u>							
CITY	10,037						2,266,125
TOWN	1,506,558	416					4,779,180
TOTAL	1,516,595	416					7,045,305
<u>TRAVERSE</u>							
CITY	6,796						705,318
TOWN	1,072,436		2,070	4,875			2,595,602
TOTAL	1,079,232		2,070	4,875			3,300,920
<u>WABASHA</u>							
CITY	21,761						3,669,838
TOWN	1,260,248		76				3,448,378
TOTAL	1,282,009		76				7,118,216
<u>WADENA</u>							
CITY	6,195						2,171,285
TOWN	406,339						1,616,782
TOTAL	412,534						3,788,067
<u>WASECA</u>							
CITY	5,750						3,483,025
TOWN	1,720,423	25,637					4,341,063
TOTAL	1,726,173	25,637					7,824,088
<u>WASHINGTON</u>							
CITY	535,780	684		4,215	22,534		58,427,720
TOWN	433,458	798		8,786	22,129		9,537,921
TOTAL	969,238	1,482		13,001	44,663		67,965,641
<u>WATONWAN</u>							
CITY	6,211						1,889,182
TOWN	1,537,561	7,553	433				3,421,123
TOTAL	1,543,772	7,553	433				5,310,305
<u>WILKIN</u>							
CITY	14,758	40,907	61				993,446
TOWN	1,450,576		2,806	21,477			3,564,271
TOTAL	1,465,334	40,907	2,867	21,477			4,557,717
<u>WINONA</u>							
CITY	29,858						11,414,078
TOWN	1,387,662			162			4,200,566
TOTAL	1,417,520			162			15,614,644
<u>WRIGHT</u>							
CITY	58,554		31				14,684,182
TOWN	1,697,185		4,848	13,313			10,942,595
TOTAL	1,755,739		4,879	13,313			25,626,777
<u>YELLOW MEDICINE</u>							
CITY	17,660						1,837,333
TOWN	1,824,037	382	847				3,951,562
TOTAL	1,841,697	382	847				5,788,895
<u>STATEWIDE TOTAL</u>							
CITY	4,989,767	1,077,931	5,997	416	34,946	120,517	1,920,940,576
TOWN	121,091,162		389,943	129,919	135,938	530,065	448,398,237
TOTAL	126,080,929	1,077,931	395,940	130,335	170,884	650,582	2,369,338,813

TABLE 42 PART A

54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP
1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	NUMBER OF HOMESTEADS									
	UP TO \$ 200	\$ 200- 350	AGRICULTURAL \$ 350- 500	\$ 500- 700	\$700 MAX	TOTAL AG	UP TO \$ 200	NON-AGRICULTURAL \$ 200- 350	\$ 350- 500	\$ 500- 700
AITKIN										
CITY	4		1		1	6	212	311	144	94
TOWN	169	410	311	175	100	1,165	456	711	657	576
TOTAL	173	410	312	175	101	1,171	668	1,022	801	670
ANOKA										
CITY	43	189	201	133	54	620	415	790	3,764	28,697
TOWN	33	175	136	96	28	468	61	183	426	2,309
TOTAL	76	364	337	229	82	1,088	476	973	4,190	31,006
BECKER										
CITY		1	1	1	1	4	505	764	649	330
TOWN	194	410	290	247	482	1,623	759	973	988	813
TOTAL	194	411	291	248	483	1,627	1,264	1,737	1,637	1,143
BELTRAMI										
CITY	4	6	6	5	1	22	391	689	672	507
TOWN	185	322	244	185	211	1,147	469	610	854	908
TOTAL	189	328	250	190	212	1,169	860	1,299	1,526	1,415
BENTON										
CITY		2	4	4	4	14	97	394	1,052	1,177
TOWN	90	278	309	311	407	1,395	181	292	501	464
TOTAL	90	280	313	315	411	1,409	278	686	1,553	1,641
BIG STONE										
CITY		2	1	2	6	11	345	300	265	294
TOWN	44	39	38	73	338	532	43	50	31	15
TOTAL	44	41	39	75	344	543	388	350	296	309
BLUE EARTH										
CITY	3	7	2	4	1	17	232	972	1,793	2,862
TOWN	386	943	246	45	13	1,633	234	469	604	658
TOTAL	389	950	248	49	14	1,650	466	1,441	2,397	3,520
BROWN										
CITY	1	1	1		9	12	545	1,547	1,883	1,460
TOWN	126	71	51	109	1,048	1,405	100	143	137	18
TOTAL	127	72	52	109	1,057	1,417	645	1,690	2,020	1,478
CARLTON										
CITY	4	18	31	8	1	62	296	877	1,409	1,276
TOWN	150	373	401	282	163	1,369	246	501	555	879
TOTAL	154	391	432	290	164	1,431	542	1,378	1,964	2,155
CARVER										
CITY	1		2	9	100	112	35	178	863	1,848
TOWN	17	88	138	187	1,039	1,469	11	34	172	608
TOTAL	18	88	140	196	1,139	1,581	46	212	1,035	2,456
CASS										
CITY	6	7	7	1	1	22	419	435	343	456
TOWN	158	303	226	154	109	1,030	635	1,077	1,081	883
TOTAL	164	390	233	155	110	1,052	1,054	1,512	1,424	1,339
CHIPPEWA										
CITY	2	1	1	1	4	9	456	1,050	592	449
TOWN	63	49	43	70	719	944	127	126	96	31
TOTAL	65	50	44	71	723	953	583	1,176	688	480
CHISAGO										
CITY	2	26	69	67	67	231	54	170	587	1,337
TOWN	10	108	305	436	550	1,409	45	135	383	948
TOTAL	12	134	374	503	617	1,640	99	305	970	2,285
CLAY										
CITY	1	4	2	4	10	21	447	1,079	2,374	2,931
TOWN	107	192	150	152	821	1,422	183	264	383	406
TOTAL	108	196	152	156	831	1,443	630	1,343	2,757	3,337
CLEARWATER										
CITY		2		2		4	287	240	96	41
TOWN	167	333	221	147	180	1,048	226	197	206	59
TOTAL	167	335	221	149	180	1,052	513	437	302	100
COOK										
CITY							20	48	123	97
TOWN	2	6	4	1	3	16	152	221	212	255
TOTAL	2	6	4	1	3	16	172	269	335	352
COTTONWOOD										
CITY	1		1		3	5	750	833	543	495
TOWN	67	52	69	85	723	996	162	148	68	
TOTAL	68	52	70	85	726	1,001	912	981	611	495
CROW WING										
CITY	3	2	6	4	1	16	871	1,882	1,915	1,496
TOWN	48	153	124	99	92	516	789	1,573	1,642	1,427
TOTAL	51	155	130	103	93	532	1,660	3,455	3,557	2,923

DAKOTA										
CITY		2	28	54	202	286	448	964	3,149	20,270
TOWN	4	37	67	122	629	859	16	79	357	1,704
TOTAL	4	39	95	176	831	1,145	464	1,043	3,506	21,974
DODGE										
CITY		1	2	8	9	20	82	378	592	889
TOWN	24	127	109	130	759	1,149	45	192	209	1,49
TOTAL	24	128	111	138	768	1,169	127	570	801	1,038
DOUGLAS										
CITY		3	8	13	6	30	340	754	919	555
TOWN	44	240	290	324	635	1,533	202	520	1,144	1,422
TOTAL	44	243	298	337	641	1,563	542	1,274	2,063	1,977
FARIBAULT										
CITY	2	5	2	5	16	30	758	1,161	965	597
TOWN	89	81	45	107	1,003	1,325	135	133	45	
TOTAL	91	86	47	112	1,019	1,355	893	1,294	1,010	597
FILLMORE										
CITY	4	17	29	30	60	140	456	978	1,098	770
TOWN	84	199	188	248	1,255	1,974	145	165	85	42
TOTAL	88	216	217	278	1,315	2,114	601	1,143	1,183	812
FREEBORN										
CITY			1		5	6	751	2,236	2,112	1,227
TOWN	30	77	90	154	1,251	1,602	238	523	442	1,272
TOTAL	30	77	91	154	1,256	1,608	989	2,759	2,554	1,499
GOODHUE										
CITY		3	14	5	39	61	206	1,372	2,310	2,073
TOWN	24	148	164	277	1,275	1,888	83	380	733	543
TOTAL	24	151	178	282	1,314	1,949	289	1,752	3,043	2,616
GRANT										
CITY	3		2		8	13	429	427	207	86
TOWN	44	49	63	104	439	699	74	91	33	11
TOTAL	47	49	65	104	447	712	503	518	240	97
HENNEPIN										
CITY	124	34	52	128	529	867	2,381	3,768	16,250	90,696
TOWN	11	1	5	14	71	102	6	6	9	119
TOTAL	135	35	57	142	600	969	2,387	3,774	16,259	90,815
HOUSTON										
CITY	1	4	6		11	22	141	725	887	959
TOWN	69	153	163	227	719	1,331	93	156	178	321
TOTAL	70	157	169	227	730	1,353	234	881	1,065	1,280
HUBBARD										
CITY	2	2	4	1		9	333	419	189	85
TOWN	119	298	159	93	89	758	574	774	658	518
TOTAL	121	300	163	94	89	767	907	1,193	847	603
ISANTI										
CITY		3	2	5	1	11	14	42	190	492
TOWN	62	236	586	751	707	2,342	67	217	513	1,270
TOTAL	62	239	588	756	708	2,353	81	259	703	1,762
ITASCA										
CITY	1	2	1	2	1	7	264	822	1,338	1,363
TOWN	46	182	183	126	116	653	916	1,730	2,115	2,128
TOTAL	47	184	184	128	117	660	1,180	2,552	3,453	3,491
JACKSON										
CITY	1	1	2	4	6	14	380	545	501	467
TOWN	55	62	75	109	867	1,168	107	151	46	1
TOTAL	56	63	77	113	873	1,182	487	696	547	468
KANABEC										
CITY	2	1	5	9	4	21	63	246	237	211
TOWN	59	238	350	288	338	1,273	253	323	341	308
TOTAL	61	239	355	297	342	1,294	316	569	578	519
KANDIYOHI										
CITY		1	1		9	11	241	971	2,104	1,946
TOWN	96	186	162	216	977	1,637	363	481	689	882
TOTAL	96	187	163	216	986	1,648	604	1,452	2,793	2,828
KITTSON										
CITY	4	4	1	2	7	18	489	331	146	109
TOWN	48	81	58	92	377	656	92	35	12	3
TOTAL	52	85	59	94	384	674	581	366	158	112
KOOCHICHIING										
CITY	4	3	6	1	1	15	334	751	592	511
TOWN	136	228	121	41	45	571	280	402	391	187
TOTAL	140	231	127	42	46	586	614	1,153	983	698

TABLE 42 PART A

54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP
1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	NUMBER OF HOMESTEADS									
	AGRICULTURAL					TOTAL AG	NON-AGRICULTURAL			
	UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 700	\$ 700 MAX		UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 700
LAC QUI PARLE										
CITY	6		1		1	8	513	513	331	185
TOWNSHIP	69	77	81	181	696	1,104	105	74	44	3
TOTAL	75	77	82	181	697	1,112	618	587	375	188
LAKE										
CITY							81	789	535	332
TOWNSHIP	2	5	7	1	1	16	272	350	431	408
TOTAL	2	5	7	1	1	16	353	1,139	966	740
LAKE/HOODS										
CITY			1	1	3	5	153	103	68	43
TOWNSHIP	96	91	62	43	75	367	99	65	89	74
TOTAL	96	91	63	44	78	372	252	168	157	117
LESUEUR										
CITY	1	4	2	5	3	15	219	803	1,157	1,124
TOWNSHIP	24	105	142	193	859	1,323	134	372	453	372
TOTAL	25	109	144	198	862	1,338	353	1,175	1,610	1,496
LINCOLN										
CITY	4	6	1	1	2	14	407	436	288	120
TOWNSHIP	29	54	104	171	431	789	71	51	13	3
TOTAL	33	60	105	172	433	803	478	487	301	123
LYON										
CITY		3	4	2	7	16	696	1,179	1,342	1,202
TOWNSHIP	39	74	78	148	463	994	131	205	145	31
TOTAL	39	77	82	142	670	1,010	827	1,384	1,487	1,233
MCLEOD										
CITY				3	4	7	109	601	1,264	1,909
TOWNSHIP	56	141	130	255	1,113	1,695	50	212	322	460
TOTAL	56	141	130	258	1,117	1,702	159	813	1,586	2,369
MAHONOMEH										
CITY	3	4			1	8	96	148	122	95
TOWNSHIP	70	95	63	67	258	553	115	96	35	39
TOTAL	73	99	63	67	259	561	211	244	157	134
MARSHALL										
CITY	4	1	2	1	3	11	718	442	268	137
TOWNSHIP	256	246	224	221	702	1,649	126	94	38	4
TOTAL	260	247	226	222	705	1,660	844	536	306	141
MARTIN										
CITY	2	3	5	6	12	28	533	1,502	1,341	1,116
TOWNSHIP	85	80	59	104	895	1,223	182	173	80	14
TOTAL	87	83	64	110	907	1,251	715	1,675	1,421	1,130
NEEKER										
CITY	1	2		1	4	8	327	925	920	530
TOWNSHIP	89	179	199	205	918	1,590	263	460	438	178
TOTAL	90	181	199	206	922	1,598	590	1,385	1,358	708
MILLE LACS										
CITY		10	7	7	2	26	177	445	463	551
TOWNSHIP	167	401	448	338	394	1,748	165	289	359	383
TOTAL	167	411	455	345	396	1,774	342	734	822	934
MORRISON										
CITY	2	20	22	35	52	131	311	893	907	711
TOWNSHIP	109	386	458	559	1,045	2,557	204	380	551	737
TOTAL	111	406	480	594	1,097	2,688	515	1,273	1,458	1,448
MOWER										
CITY			1	6	15	22	878	2,229	2,889	1,777
TOWNSHIP	16	50	81	152	1,191	1,490	155	442	540	408
TOTAL	16	50	82	158	1,206	1,512	1,033	2,671	3,429	2,185
MURRAY										
CITY	3	2	1	2	3	11	491	637	368	190
TOWNSHIP	52	49	99	145	711	1,056	84	93	102	
TOTAL	55	51	100	147	714	1,067	575	730	470	190
NICOLLET										
CITY	1			1	4	6	41	343	1,318	1,738
TOWNSHIP	14	50	51	53	823	991	36	144	264	257
TOTAL	15	50	51	54	827	997	77	487	1,582	1,995
NOBLES										
CITY	4	4	2	1	10	21	810	995	947	761
TOWNSHIP	88	62	67	126	854	1,197	222	124	37	12
TOTAL	92	66	69	127	864	1,218	1,032	1,119	984	773
NORMAN										
CITY		1	1		3	5	481	371	228	234
TOWNSHIP	61	106	76	100	513	856	141	87	56	17
TOTAL	61	107	77	100	516	861	622	458	284	251

TABLE 42 PART A

54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP
1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	NUMBER OF HOMESTEADS									
	AGRICULTURAL					NON-AGRICULTURAL				
	UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 700	\$ 700 MAX	TOTAL AG	UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 700
OLMSTED										
CITY		3		3	8	14	98	806	3,322	7,245
TOWN	14	132	283	401	1,247	2,077	137	357	1,124	2,146
TOTAL	14	135	283	404	1,255	2,091	235	1,163	4,446	9,391
OTTER TAIL										
CITY	13	35	18	12	23	101	1,311	2,159	1,671	768
TOWN	725	1,085	806	719	1,194	4,529	912	1,295	1,313	853
TOTAL	738	1,120	824	731	1,217	4,630	2,223	3,454	2,984	1,621
PENNINGTON										
CITY			2			2	226	583	670	503
TOWN	75	147	118	121	347	808	152	161	229	101
TOTAL	75	147	120	121	347	810	378	744	899	604
PINE										
CITY	8	39	61	34	52	194	298	536	431	357
TOWN	179	568	428	354	361	1,890	308	459	448	431
TOTAL	187	607	489	388	413	2,084	606	995	879	788
PIPESTONE										
CITY	1	4	4	3	13	25	628	779	480	251
TOWN	33	79	51	89	446	698	42	51	35	35
TOTAL	34	83	55	92	459	723	670	830	515	286
POLK										
CITY	7	6	3	1	9	26	849	1,367	1,117	1,466
TOWN	302	335	289	281	1,137	2,344	270	294	251	135
TOTAL	309	341	292	282	1,146	2,370	1,119	1,661	1,368	1,601
POPE										
CITY	1	1		2	4	8	362	517	361	170
TOWN	82	130	125	191	554	1,082	156	262	190	61
TOTAL	83	131	125	193	558	1,090	518	779	551	231
RAMSEY										
CITY	1		7	13	11	32	282	1,255	5,647	45,210
TOWN		1		6	9	16	27	27	116	589
TOTAL	1	1	7	19	20	48	309	1,282	5,763	45,799
RED LAKE										
CITY		2	4	3	9	18	201	194	157	98
TOWN	26	53	55	92	296	522	59	49	20	8
TOTAL	26	55	59	95	305	540	260	243	177	106
REDWOOD										
CITY		2	2	1	14	19	937	1,050	788	565
TOWN	52	60	55	119	1,048	1,334	108	111	56	
TOTAL	52	62	57	120	1,062	1,353	1,045	1,161	844	565
RENVILLE										
CITY	3	3		1	9	16	805	1,272	808	458
TOWN	92	79	89	161	1,282	1,703	151	104	24	
TOTAL	95	82	89	162	1,291	1,719	956	1,376	832	458
RICE										
CITY		2	9	3	19	33	98	672	1,651	2,402
TOWN	31	187	210	342	1,073	1,843	117	334	593	951
TOTAL	31	189	219	345	1,092	1,876	215	1,006	2,244	3,353
ROCK										
CITY	7	7	7	1	4	26	455	630	458	292
TOWN	143	106	69	103	361	782	58	44	32	16
TOTAL	150	113	76	104	365	808	513	674	490	308
ROSEAU										
CITY	3	1	1	1	1	7	407	386	272	148
TOWN	179	296	208	182	551	1,416	332	201	152	64
TOTAL	182	297	209	183	552	1,423	739	587	424	212
ST LOUIS										
CITY	6	11	12	19	4	52	1,687	6,692	10,471	12,582
TOWN	210	292	235	91	26	854	1,798	3,238	3,420	3,542
TOTAL	216	303	247	110	30	906	3,485	9,930	13,891	16,124
SCOTT										
CITY	2	5	16	21	136	180	42	165	607	2,027
TOWN	7	43	159	403	968	1,580	25	53	185	1,534
TOTAL	9	48	175	424	1,104	1,760	67	218	792	3,561
SHERBURNE										
CITY	5	13	63	76	63	220	38	215	647	1,582
TOWN	51	290	488	322	251	1,402	79	324	1,111	1,144
TOTAL	56	303	551	398	314	1,622	117	539	1,758	2,726
SIBLEY										
CITY		1	1		1	3	322	630	703	464
TOWN	61	80	75	155	1,059	1,430	65	194	163	46
TOTAL	61	81	76	155	1,060	1,433	387	824	866	510

TABLE 42 PART A

54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP
1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	NUMBER OF HOMESTEADS									
	AGRICULTURAL						NON-AGRICULTURAL			
	UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 700	\$700 MAX	TOTAL AG	UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 700
STEARNS										
CITY	1	11	9	15	30	66	459	1,978	4,112	5,260
TOWN	79	339	465	631	2,193	3,707	293	836	2,089	3,591
TOTAL	80	350	474	646	2,223	3,773	752	2,814	6,201	8,851
STEELE										
CITY	2	2	5	2	7	18	144	953	2,049	2,051
TOWN	91	205	110	162	841	1,409	126	343	221	126
TOTAL	93	207	115	164	848	1,427	270	1,296	2,270	2,177
STEVENS										
CITY	1		3	2	11	17	243	624	509	191
TOWN	48	38	37	104	498	725	84	53	97	4
TOTAL	49	38	40	106	509	742	327	677	606	195
SWIFT										
CITY	4	1	1		5	11	598	761	531	148
TOWN	71	87	64	124	649	995	194	94	32	10
TOTAL	75	88	65	124	654	1,006	792	857	563	158
TODD										
CITY	1	10	7	7	5	30	579	839	585	421
TOWN	171	485	553	558	841	2,608	348	481	502	342
TOTAL	172	495	560	565	846	2,638	927	1,320	1,087	763
TRAVERSE										
CITY		1		1	1	3	437	299	85	48
TOWN	18	16	34	79	337	484	54	20	3	2
TOTAL	18	17	34	80	338	487	491	319	88	50
WABASHA										
CITY			2	6	18	26	164	921	1,143	736
TOWN	23	84	88	102	770	1,067	90	284	327	282
TOTAL	23	84	90	108	788	1,093	254	1,205	1,470	1,018
WADENA										
CITY	5	3	7	4	2	21	332	690	515	344
TOWN	140	309	227	157	199	1,032	127	183	206	115
TOTAL	145	312	234	161	201	1,053	459	873	721	459
WASECA										
CITY			1		3	4	124	807	1,163	957
TOWN	10	40	62	78	756	946	110	246	254	185
TOTAL	10	40	63	78	759	950	234	1,053	1,417	1,142
WASHINGTON										
CITY		2	12	23	151	188	81	327	1,625	9,342
TOWN		5	13	37	127	182	25	115	351	3,960
TOTAL		7	25	60	278	370	106	442	1,976	13,302
MATONMAN										
CITY	3	3	2	2	5	15	553	787	683	295
TOWN	65	49	39	76	625	854	95	88	39	
TOTAL	68	52	41	78	630	869	648	875	722	295
WILKIN										
CITY	4			2	7	13	356	423	259	193
TOWN	35	43	33	72	434	617	70	68	18	8
TOTAL	39	43	33	74	441	630	426	491	277	201
WINONA										
CITY	1	9	4	2	21	37	456	2,313	2,389	1,931
TOWN	47	139	146	177	846	1,355	114	366	598	529
TOTAL	48	148	150	179	867	1,392	570	2,679	2,987	2,460
WRIGHT										
CITY	1	5	15	13	40	74	122	856	1,809	2,146
TOWN	105	507	744	794	1,211	3,361	268	825	2,105	2,717
TOTAL	106	512	759	807	1,251	3,435	390	1,681	3,914	4,863
YELLOW MEDICINE										
CITY	1	2	1	3	12	19	469	658	620	341
TOWN	50	73	70	130	843	1,166	133	102	67	5
TOTAL	51	75	71	133	855	1,185	602	760	687	346
STATEWIDE TOTAL										
CITY	335	598	831	860	2,005	4,629	35,691	75,947	115,947	282,900
TOWN	7,597	15,641	15,041	16,744	54,100	109,123	18,050	29,440	37,364	48,069
TOTAL	7,932	16,239	15,872	17,604	56,105	113,752	53,741	105,387	153,311	330,969

TABLE 42 PART B

54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP
1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	NUMBER OF HOMESTEADS			54% HOMESTEAD CREDIT AMOUNT			TOTAL 54% HOMESTEAD CREDIT
	NON-AGRICULTURAL		TOTAL	AGRICULTURAL	NON-AGRICULTURAL	TAX	
	\$ 700 MAX	TOTAL NON-AG	NUMBER RECEIVING			INCREMENT FINANCING	
AITKIN							
CITY	38	799	805	918	254,675		255,593
TOWN	93	2,493	3,658	236,027	1,157,845		1,393,872
TOTAL	131	3,292	4,463	236,945	1,412,520		1,649,465
ANOKA							
CITY	13,956	47,622	48,242	338,939	29,470,800	109,513	29,919,252
TOWN	28	3,007	3,475	257,083	1,719,725		1,976,808
TOTAL	13,984	50,629	51,717	596,022	31,190,525	109,513	31,896,060
BECKER							
CITY	124	2,372	2,376	1,698	829,342		831,040
TOWN		3,533	5,156	777,899	1,219,544		1,997,443
TOTAL	124	5,905	7,532	779,597	2,048,886		2,828,483
BELTRAMI							
CITY	240	2,499	2,521	8,230	993,774		1,002,004
TOWN	580	3,421	4,568	526,682	1,484,981		2,011,663
TOTAL	820	5,920	7,089	534,912	2,478,755		3,013,667
BENTON							
CITY	294	3,014	3,028	7,146	1,467,006	7,709	1,481,861
TOWN		1,438	2,833	689,344	589,938		1,279,282
TOTAL	294	4,452	5,861	696,490	2,056,944	7,709	2,761,143
BIG STONE							
CITY	191	1,395	1,406	3,619	543,502		547,121
TOWN		139	671	318,136	42,171		360,307
TOTAL	191	1,534	2,077	321,755	585,673		907,428
BLUE EARTH							
CITY	1,602	7,461	7,478	8,677	3,925,047	11,218	3,944,942
TOWN		1,965	3,598	1,041,502	803,006		1,844,508
TOTAL	1,602	9,426	11,076	1,050,179	4,728,053	11,218	5,789,450
BROWN							
CITY	329	5,764	5,776	6,053	2,359,593		2,365,646
TOWN		398	1,803	848,177	117,401		965,578
TOTAL	329	6,162	7,579	854,230	2,476,994		3,331,224
CARLTON							
CITY	424	4,282	4,344	25,464	1,935,076	142	1,960,682
TOWN	511	2,692	4,061	596,411	1,289,830		1,886,241
TOTAL	935	6,974	8,405	621,875	3,224,906	142	3,846,923
CARVER							
CITY	3,780	6,704	6,816	75,771	4,153,975	24,823	4,254,569
TOWN	392	1,217	2,686	933,048	743,516		1,676,564
TOTAL	4,172	7,921	9,502	1,008,819	4,897,491	24,823	5,931,133
CASS							
CITY	69	1,722	1,744	7,144	635,997		643,141
TOWN	38	3,714	4,744	365,784	1,393,016		1,758,800
TOTAL	107	5,436	6,488	372,928	2,029,013		2,401,941
CHIPPEWA							
CITY	91	2,638	2,647	4,161	920,248	991	925,400
TOWN	2	382	1,326	587,270	108,968		696,238
TOTAL	93	3,020	3,973	591,431	1,029,216	991	1,621,638
CHISAGO							
CITY	994	3,142	3,373	124,172	1,799,085	1,997	1,925,254
TOWN	770	2,281	3,690	804,672	1,315,954		2,120,626
TOTAL	1,764	5,423	7,063	928,844	3,115,039	1,997	4,045,880
CLAY							
CITY	1,182	8,013	8,034	11,038	3,918,049	25,066	3,954,153
TOWN	4	1,240	2,662	799,270	500,470		1,299,740
TOTAL	1,186	9,253	10,696	810,308	4,418,519	25,066	5,253,893
CLEARWATER							
CITY	7	671	675	1,796	166,546		168,342
TOWN	5	693	1,741	424,943	203,961		628,904
TOTAL	12	1,364	2,416	426,739	370,507		797,246
COOK							
CITY	59	347	347		164,787		164,787
TOWN	15	855	871	6,209	321,492		327,701
TOTAL	74	1,202	1,218	6,209	486,279		492,488
COTTONWOOD							
CITY	31	2,652	2,657	1,993	870,533	99	872,625
TOWN		378	1,374	607,548	86,689		694,237
TOTAL	31	3,030	4,031	609,541	957,222	99	1,566,862
CROW WING							
CITY	258	6,422	6,438	11,542	2,485,125		2,496,667
TOWN	53	5,484	6,000	268,559	2,010,503		2,279,062
TOTAL	311	11,906	12,438	280,101	4,495,628		4,775,729

TABLE 42 PART B

54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP
1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	NUMBER OF HOMESTEADS			54% HOMESTEAD CREDIT AMOUNT			
	NON-AGRICULTURAL		TOTAL	AGRICULTURAL	NON-AGRICULTURAL	TAX	TOTAL
	\$ 700 MAX	TOTAL NON-AG	NUMBER RECEIVING			INCREMENT FINANCING	54% HOMESTEAD CREDIT
DAKOTA							
CITY	24,180	49,011	49,297	183,629	31,295,646	176,933	31,656,208
TOWN	62	2,218	3,077	545,518	1,296,898		1,842,416
TOTAL	24,242	51,229	52,374	729,147	32,592,544	176,933	33,498,624
DODGE							
CITY	309	2,250	2,270	12,735	1,117,557	103	1,130,395
TOWN		595	1,744	693,350	233,448		926,798
TOTAL	309	2,845	4,014	706,085	1,351,005	103	2,057,193
DOUGLAS							
CITY	177	2,745	2,775	12,420	1,092,746	1,196	1,106,362
TOWN	9	3,293	4,826	848,372	1,524,149		2,372,521
TOTAL	182	6,038	7,601	860,792	2,616,895	1,196	3,478,883
FARIBAUT							
CITY	203	3,684	3,714	16,040	1,300,891	5,220	1,322,151
TOWN	9	322	1,647	820,375	74,988		895,363
TOTAL	212	4,006	5,361	836,415	1,375,879	5,220	2,217,514
FILLMORE							
CITY	266	3,568	3,708	75,745	1,431,003	1,804	1,508,552
TOWN		437	2,411	1,174,819	123,006		1,297,825
TOTAL	266	4,005	6,119	1,250,564	1,554,009	1,804	2,806,377
FREEBORN							
CITY	349	6,675	6,681	3,375	2,579,816		2,583,191
TOWN		1,475	3,077	1,036,941	515,189		1,552,130
TOTAL	349	8,150	9,758	1,040,316	3,095,005		4,135,321
GOODHUE							
CITY	387	6,348	6,409	36,202	2,953,874	3,342	2,993,418
TOWN		1,739	3,627	1,183,668	754,936		1,938,604
TOTAL	387	8,087	10,036	1,219,870	3,708,810	3,342	4,932,022
GRANT							
CITY	15	1,164	1,177	7,046	317,215		324,261
TOWN		209	908	429,728	54,644		484,372
TOTAL	15	1,373	2,085	436,774	371,859		808,633
HENNEPIN							
CITY	127,977	241,072	241,939	490,571	152,890,857	1,569,982	154,951,410
TOWN	233	373	475	62,135	244,936		307,071
TOTAL	128,210	241,445	242,414	552,706	153,135,793	1,569,982	155,258,481
HOUSTON							
CITY	286	2,998	3,020	11,248	1,366,001	2,256	1,379,505
TOWN	23	771	2,102	761,693	341,945		1,103,638
TOTAL	309	3,769	5,122	772,941	1,707,946	2,256	2,483,143
HUBBARD							
CITY	4	1,030	1,039	2,901	291,632		294,533
TOWN	115	2,639	3,397	276,265	946,702		1,222,967
TOTAL	119	3,669	4,436	279,166	1,238,334		1,517,500
ISANTI							
CITY	412	1,150	1,161	5,499	680,630		686,129
TOWN	691	2,758	5,100	1,269,515	1,535,521		2,805,036
TOTAL	1,103	3,908	6,261	1,275,014	2,216,151		3,491,165
ITASCA							
CITY	630	4,417	4,424	2,629	2,045,334	1,971	2,049,934
TOWN	499	7,388	8,041	278,076	3,082,344		3,360,418
TOTAL	1,129	11,805	12,465	280,703	5,127,678	1,971	5,410,352
JACKSON							
CITY	235	2,128	2,142	7,367	846,639	1,887	855,893
TOWN		305	1,473	730,498	74,939		805,437
TOTAL	235	2,433	3,615	737,865	921,578	1,887	1,661,330
KANABEC							
CITY	81	838	859	9,950	355,932	255	366,137
TOWN	83	1,308	2,581	634,352	506,252		1,140,604
TOTAL	164	2,146	3,440	644,302	862,184	255	1,506,741
KANDIYOHI							
CITY	100	5,362	5,373	6,111	2,435,175	5,783	2,447,069
TOWN		2,415	4,052	949,824	986,170		1,935,994
TOTAL	100	7,777	9,425	955,935	3,421,345	5,783	4,383,063
KITSON							
CITY	42	1,117	1,135	6,433	299,124		305,557
TOWN		142	798	373,986	24,782		398,768
TOTAL	42	1,259	1,933	380,419	323,906		704,325
KOOCHICING							
CITY	356	2,544	2,559	3,990	1,059,726		1,063,716
TOWN	50	1,310	1,881	185,757	453,060		638,817
TOTAL	406	3,854	4,440	189,747	1,512,786		1,702,533

TABLE 42 PART B

54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP
1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	NUMBER OF HOMESTEADS			54% HOMESTEAD CREDIT AMOUNT			
	NON-AGRICULTURAL		TOTAL	AGRICULTURAL	NON-AGRICULTURAL	TAX	TOTAL
	\$ 700 MAX	TOTAL NON-AG	NUMBER RECEIVING			INCREMENT FINANCING	54% HOMESTEAD CREDIT
LAC QUI PARLE							
CITY	34	1,576	1,584	1,274	469,985		471,259
TOWN		226	1,330	661,520	53,775		715,295
TOTAL	34	1,802	2,914	662,794	523,760		1,186,554
LAKE							
CITY	205	1,942	1,942		801,362		801,362
TOWN	183	1,644	1,660	6,433	708,219		714,652
TOTAL	388	3,586	3,602	6,433	1,509,581		1,516,014
LAKE/WOODS							
CITY	32	399	404	2,687	122,644		125,331
TOWN	66	393	760	142,608	160,234		302,842
TOTAL	98	792	1,164	145,295	282,878		428,173
LESUEUR							
CITY	425	3,728	3,743	8,793	1,707,034	1,403	1,717,230
TOWN	4	1,335	2,658	821,126	534,792		1,355,918
TOTAL	429	5,063	6,401	829,919	2,241,826	1,403	3,073,148
LINCOLN							
CITY	21	1,272	1,286	5,458	378,935		384,393
TOWN		138	927	474,991	29,739		504,730
TOTAL	21	1,410	2,213	480,449	408,674		889,123
LYON							
CITY	57	4,476	4,492	8,231	1,749,147	2,029	1,759,407
TOWN		512	1,506	609,594	153,080		762,674
TOTAL	57	4,988	5,998	617,825	1,902,227	2,029	2,522,081
MCLEOD							
CITY	1,356	5,239	5,246	4,430	2,809,381	12,337	2,826,148
TOWN		1,044	2,739	1,036,878	473,694		1,510,572
TOTAL	1,356	6,283	7,985	1,041,308	3,283,075	12,337	4,336,720
MAHNOMEN							
CITY	52	513	521	2,054	196,266		198,320
TOWN	11	296	849	288,993	85,421		374,414
TOTAL	63	809	1,370	291,047	281,687		572,734
MARSHALL							
CITY	16	1,581	1,592	2,059	405,354		407,413
TOWN		262	1,911	820,185	54,951		875,136
TOTAL	16	1,843	3,503	822,244	460,305		1,282,549
MARTIN							
CITY	500	4,992	5,020	14,178	2,071,660		2,085,838
TOWN		449	1,672	747,378	109,867		857,245
TOTAL	500	5,441	6,692	761,556	2,181,527		2,943,083
MEEKER							
CITY	24	2,726	2,734	6,852	1,012,367	3,308	1,022,527
TOWN		1,339	2,929	914,762	450,030		1,364,792
TOTAL	24	4,065	5,663	921,614	1,462,397	3,308	2,387,319
MILLE LACS							
CITY	274	1,910	1,936	11,317	865,335	872	877,524
TOWN	92	1,288	3,036	794,258	551,256		1,345,514
TOTAL	366	3,198	4,972	805,575	1,416,591	872	2,223,038
MORRISON							
CITY	220	3,042	3,173	68,072	1,243,876		1,311,948
TOWN	219	2,091	4,648	1,382,841	962,227		2,345,068
TOTAL	439	5,133	7,821	1,450,913	2,206,103		3,657,016
MOWER							
CITY	751	8,524	8,546	14,772	3,528,831	947	3,544,550
TOWN		1,545	3,035	989,029	595,493		1,584,522
TOTAL	751	10,069	11,581	1,003,801	4,124,324	947	5,129,072
MURRAY							
CITY	6	1,692	1,703	3,437	504,569		508,006
TOWN		279	1,335	648,638	78,682		727,320
TOTAL	6	1,971	3,038	652,075	583,251		1,235,326
NICOLLET							
CITY	980	4,420	4,426	4,667	2,387,372		2,392,039
TOWN		701	1,692	645,171	307,651		952,822
TOTAL	980	5,121	6,118	649,838	2,695,023		3,344,861
NOBLES							
CITY	526	4,039	4,060	7,056	1,596,228		1,603,284
TOWN		395	1,592	732,255	82,726		814,981
TOTAL	526	4,434	5,652	739,311	1,678,954		2,418,265
NORMAN							
CITY	94	1,408	1,413	1,697	459,428		461,125
TOWN		301	1,157	494,471	72,750		567,221
TOTAL	94	1,709	2,570	496,168	532,178		1,028,346

TABLE 42 PART B

54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP
1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	NUMBER OF HOMESTEADS			54% HOMESTEAD CREDIT AMOUNT			
	NON-AGRICULTURAL		TOTAL	AGRICULTURAL	NON-AGRICULTURAL	TAX	TOTAL
	\$ 700 MAX	TOTAL NON-AG	NUMBER RECEIVING			INCREMENT FINANCING	54% HOMESTEAD CREDIT
OLMSTED							
CITY	6,005	17,476	17,490	7,993	10,201,504	5,086	10,214,583
TOWN	302	4,066	6,143	1,271,430	2,160,748		3,432,178
TOTAL	6,307	21,542	23,633	1,279,423	12,362,252	5,086	13,646,761
OTTER TAIL							
CITY	155	6,064	6,165	38,469	2,022,066		2,060,535
TOWN	24	4,397	8,926	2,010,804	1,533,593		3,544,397
TOTAL	179	10,461	15,091	2,049,273	3,555,659		5,604,932
PENNINGTON							
CITY	209	2,191	2,193	829	918,493		919,322
TOWN		643	1,451	419,389	216,400		635,789
TOTAL	209	2,834	3,644	420,218	1,134,893		1,555,111
PINE							
CITY	143	1,765	1,959	93,261	680,038		773,299
TOWN	160	1,806	3,696	822,590	721,760		1,544,350
TOTAL	303	3,571	5,655	915,851	1,401,798		2,317,649
PIPESTONE							
CITY	119	2,257	2,282	12,903	722,094		734,997
TOWN		163	861	419,608	53,325		472,933
TOTAL	119	2,420	3,143	432,511	775,419		1,207,930
POLK							
CITY	621	5,420	5,446	9,707	2,261,876	2,726	2,274,309
TOWN	10	960	3,304	1,220,892	303,480		1,524,372
TOTAL	631	6,380	8,750	1,230,599	2,565,356	2,726	3,798,681
POPE							
CITY	52	1,462	1,470	2,395	480,770		483,165
TOWN		669	1,751	610,905	205,732		816,637
TOTAL	52	2,131	3,221	613,300	686,502		1,299,802
RAMSEY							
CITY	53,553	105,947	105,979	18,461	68,426,476	425,948	68,871,085
TOWN	1,458	2,217	2,233	10,283	1,444,826		1,455,189
TOTAL	55,011	108,164	108,212	28,744	69,871,302	425,948	70,326,194
RED LAKE							
CITY	43	693	711	8,685	234,252		242,937
TOWN	1	137	659	309,352	33,992		343,344
TOTAL	44	830	1,370	318,037	268,244		586,281
REDWOOD							
CITY	31	3,371	3,390	11,070	1,088,232	803	1,100,105
TOWN		275	1,409	854,075	66,728		920,803
TOTAL	31	3,646	4,999	865,145	1,154,960	803	2,020,908
RENVILLE							
CITY	42	3,385	3,401	8,548	1,087,147	1,617	1,097,312
TOWN		279	1,982	1,069,357	58,682		1,128,039
TOTAL	42	3,664	5,383	1,077,905	1,145,829	1,617	2,225,351
RICE							
CITY	1,938	6,761	6,794	19,500	3,698,375	16,757	3,734,632
TOWN	77	2,072	3,915	1,100,646	994,519		2,095,165
TOTAL	2,015	8,833	10,709	1,120,146	4,692,894	16,757	5,829,797
ROCK							
CITY	6	1,841	1,867	11,995	601,734		613,729
TOWN		150	932	460,001	42,247		502,248
TOTAL	6	1,991	2,799	471,996	643,981		1,115,977
ROSEAU							
CITY	24	1,237	1,244	2,616	370,207		372,823
TOWN		749	2,165	691,790	182,238		874,028
TOTAL	24	1,986	3,409	694,406	552,445		1,246,851
ST LOUIS							
CITY	11,466	42,898	42,950	27,312	22,034,801	214,147	22,276,260
TOWN	2,371	14,369	15,223	373,195	6,567,919		6,941,114
TOTAL	13,837	57,267	58,173	400,507	28,602,720	214,147	29,217,374
SCOTT							
CITY	5,379	8,220	8,400	116,365	5,206,446	142,993	5,465,804
TOWN	253	2,050	3,630	1,003,037	1,252,419		2,255,456
TOTAL	5,632	10,270	12,030	1,119,402	6,458,865	142,993	7,721,260
SHERBURNE							
CITY	973	3,455	3,675	123,484	1,981,003	1,069	2,105,556
TOWN	271	2,929	4,331	653,966	1,458,611		2,112,577
TOTAL	1,244	6,384	8,006	777,450	3,439,614	1,069	4,218,133
SIBLEY							
CITY	140	2,259	2,262	874	881,283	4,884	887,041
TOWN		468	1,898	898,584	156,369		1,054,953
TOTAL	140	2,727	4,160	899,458	1,037,652	4,884	1,941,994

TABLE 42 PART B

54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP
1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	NUMBER OF HOMESTEADS			54% HOMESTEAD CREDIT AMOUNT			
	NON-AGRICULTURAL		TOTAL	AGRICULTURAL	NON-AGRICULTURAL	TAX	TOTAL
	\$ 700 MAX	TOTAL NON-AG	NUMBER RECEIVING			INCREMENT FINANCING	54% HOMESTEAD CREDIT
STEARNS							
CITY	1,840	13,649	13,715	35,229	6,746,253	7,354	6,788,836
TOWN	256	7,065	10,772	2,237,253	3,495,649		5,732,902
TOTAL	2,096	20,714	24,487	2,272,482	10,241,902	7,354	12,521,738
STEELE							
CITY	524	5,721	5,739	8,712	2,738,176	8,938	2,755,826
TOWN	2	818	2,227	802,418	272,904		1,075,322
TOTAL	526	6,539	7,966	811,130	3,011,080	8,938	3,831,148
STEVENS							
CITY	62	1,629	1,646	7,030	573,352	1,149	581,531
TOWN		238	963	449,871	69,674		519,545
TOTAL	62	1,867	2,609	456,901	643,026	1,149	1,101,076
SWIFT							
CITY	37	2,075	2,086	3,291	591,075	24,943	619,309
TOWN		332	1,327	593,535	64,583		658,118
TOTAL	37	2,407	3,413	596,826	655,658	24,943	1,277,427
TODD							
CITY	151	2,575	2,605	13,673	901,010		914,683
TOWN	59	1,732	4,340	1,339,525	611,131		1,950,656
TOTAL	210	4,307	6,945	1,353,198	1,512,141		2,865,339
TRAVERSE							
CITY	81	950	953	1,588	293,244		294,832
TOWN		79	563	301,627	15,233		316,860
TOTAL	81	1,029	1,516	303,215	308,477		611,692
WABASHA							
CITY	196	3,160	3,186	15,191	1,324,952		1,340,143
TOWN	6	989	2,056	665,038	398,332		1,063,370
TOTAL	202	4,149	5,242	680,229	1,723,284		2,403,513
WADENA							
CITY	93	1,974	1,995	8,518	716,086		724,604
TOWN	36	667	1,699	434,232	245,973		680,205
TOTAL	129	2,641	3,694	442,750	962,059		1,404,809
WASECA							
CITY	36	3,087	3,091	2,572	1,336,343	16	1,338,931
TOWN		795	1,741	615,873	287,889		903,762
TOTAL	36	3,882	4,832	618,445	1,624,232	16	2,242,693
WASHINGTON							
CITY	13,862	25,237	25,425	129,503	16,431,683	706	16,561,892
TOWN	777	5,228	5,410	130,599	3,231,170	19,863	3,381,632
TOTAL	14,639	30,465	30,835	260,102	19,662,853	20,569	19,943,524
WATONWAN							
CITY	77	2,395	2,410	5,483	797,464		802,947
TOWN		222	1,076	524,152	53,127		577,279
TOTAL	77	2,617	3,486	529,635	850,591		1,380,226
WILKIN							
CITY	72	1,303	1,316	4,863	423,956	1,307	430,126
TOWN		164	781	379,477	38,707		418,184
TOTAL	72	1,467	2,097	384,340	462,663	1,307	848,310
WINONA							
CITY	840	7,929	7,966	19,126	3,446,033	1,861	3,467,020
TOWN	19	1,626	2,981	804,744	694,284		1,499,028
TOTAL	859	9,555	10,947	823,870	4,140,317	1,861	4,966,048
WRIGHT							
CITY	492	5,425	5,499	44,076	2,551,452	67,758	2,663,286
TOWN	203	6,118	9,479	1,829,778	2,882,946		4,712,724
TOTAL	695	11,543	14,978	1,873,854	5,434,398	67,758	7,376,010
YELLOW MEDICINE							
CITY	42	2,130	2,149	10,131	724,869	4,320	739,320
TOWN		307	1,473	727,355	76,544		803,899
TOTAL	42	2,437	3,622	737,486	801,413	4,320	1,543,219
STATENIDE TOTAL							
CITY	284,555	795,040	799,669	2,522,939	446,055,477	2,907,568	451,485,984
TOWN	11,121	144,044	253,167	60,589,946	63,239,240	19,863	123,849,049
TOTAL	295,676	939,084	1,052,836	63,112,885	509,294,717	2,927,431	575,335,033

TABLE 43

WETLANDS CREDIT AND REIMBURSEMENT
NUMBER OF PARCELS AND ACRES, CREDIT AND REIMBURSEMENT AMOUNTS
AND 1979 ASSESSED VALUE BY COUNTY
1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	CREDIT			REIMBURSEMENT 1979 ASSESSED		
	NUMBER OF PARCELS	NUMBER OF ACRES	CREDIT AMOUNT	NUMBER OF ACRES	VALUE OF EXEMPT WETLANDS	REIMBURSEMENT AMOUNT
BECKER	583	5,922	16,339	11,872	77,893	6,771
BELTRAMI	17	163	228	163	2,000	211
BENTON	304	1,875	7,256	3,334	27,914	2,394
BIG STONE	184	2,570	9,912	3,270	24,523	2,240
BLUE EARTH	42	642	3,852	642	5,400	437
BROWN	49	786	5,864	49	4,713	311
CARVER	71	455	3,521	455	12,938	1,339
CHIPPEWA	13	182	891	182	910	78
CLAY	49	1,112	3,686	29,497	148,396	13,122
CLEARWATER	2	37	74	37	475	52
COTTONWOOD	20	211	1,639	462	4,190	298
DAKOTA	150	2,605	15,393	2,605	82,578	8,572
DOUGLAS	240	2,966	10,146	2,947	37,975	3,266
FARIBAULT	12	186	1,554	225	1,572	111
FREEBORN	106	906	7,028	1,138	52,418	3,715
GOODHUE	1	14	83	14	800	55
GRANT	363	3,523	14,805	5,645	139,582	10,190
HUBBARD	2	68	73	82	600	64
ISANTI	54	757	2,393	757	18,953	2,501
JACKSON	18	256	1,946	256	8,950	629
KANABEC	59	604	1,237	893	6,696	759
KANDIYOHI	448	4,899	24,981	5,670	41,576	3,491
KITTSOON	6	28	87	28	550	42
LAC QUI PARLE	80	919	3,418	1,147	11,156	813
LESUEUR	5	27	174	27	388	38
LINCOLN	275	1,992	6,760	2,257	44,277	3,460
LYON	129	1,121	5,083	3,099	138,229	9,242
MCLEOD	11	68	472	78	1,075	90
MAHNOMEN	175	4,916	14,145	4,916	32,565	3,711
MARSHALL	47	1,768	3,440	1,768	54,550	4,433
MARTIN	83	984	8,485	1,673	48,818	3,252
MEEKER	198	1,480	8,639	1,480	13,320	1,051
MILLE LACS	18	117	447	117	585	68

TABLE 43

WETLANDS CREDIT AND REIMBURSEMENT
NUMBER OF PARCELS AND ACRES, CREDIT AND REIMBURSEMENT AMOUNTS
AND 1979 ASSESSED VALUE BY COUNTY
1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	CREDIT			REIMBURSEMENT 1979 ASSESSED		
	NUMBER OF PARCELS	NUMBER OF ACRES	CREDIT AMOUNT	NUMBER OF ACRES	VALUE OF EXEMPT WETLANDS	REIMBURSEMENT AMOUNT
MORRISON	382	4,130	10,291	4,130	21,930	2,297
MOWER	49	268	1,735	273	3,450	292
MURRAY	51	528	2,863	528	10,150	640
NICOLLET	51	700	5,439	810	11,500	964
NOBLES	57	747	4,527	747	15,376	1,113
NORMAN	66	1,325	3,884	1,521	14,301	1,226
OTTER TAIL	256	2,085	8,288	53,374	1,194,572	114,407
PENNINGTON	246	5,401	9,134	5,482	240,913	21,263
PIPESTONE	5	90	300	90	735	67
POLK	430	2,955	7,243	4,470	167,461	16,379
POPE	319	5,162	19,686	8,178	81,727	6,115
RED LAKE	5	125	260	125	2,030	186
REDWOOD	4	33	251	33	205	13
RICE	242	1,857	10,426	2,724	72,861	7,207
ROSEAU	6	117	135	145	1,547	125
SCOTT	100	1,157	8,575	6,741	168,613	17,124
SHERBURNE	405	5,314	21,588	6,129	42,265	3,959
SIBLEY	44	417	2,901	417	10,194	774
STEARNS	24	276	918	276	1,378	133
STEVENS	112	1,820	8,592	2,377	28,942	2,076
SWIFT	738	9,291	41,637	9,317	155,487	11,510
TODD	9	193	416	219	2,550	252
WASECA	237	3,017	25,637	4,065	101,968	7,714
WASHINGTON	66	418	1,482	414	10,847	1,077
WATONWAN	56	1,047	7,553	1,215	6,001	421
WILKIN	45	686	2,867	1,064	11,340	899
WRIGHT	118	1,515	4,879	2,250	25,249	1,977
YELLOW MEDICINE	7	80	382	80	1,675	120
STATE TOTAL	7,944	94,913	395,940	203,979	3,451,832	307,136

NOTE: Counties not listed had no wetlands credit for taxes payable in 1986.

TABLE 44

NATIVE PRAIRIE CREDIT AND REIMBURSEMENT
NUMBER OF PARCELS AND ACRES, CREDIT AND REIMBURSEMENT AMOUNTS
AND 1979 ASSESSED VALUE BY COUNTY
1985 ASSESSMENT - TAXES PAYABLE 1986

COUNTY	CREDIT			REIMBURSEMENT		
	NUMBER OF PARCELS	NUMBER OF ACRES	CREDIT AMOUNT	NUMBER OF ACRES	1979 ASSESSED VALUE OF EXEMPT NATIVE PRAIRIE	REIMBURSEMENT AMOUNT
BECKER	1	34	209	34	1,275	123
BIG STONE	86	1,990	22,621	2,148	42,825	4,061
BLUE EARTH	2	48	864	48	1,200	97
CHIPPEWA	13	283	4,212	283	6,665	570
CLAY	17	907	9,024	907	41,175	3,549
COTTONWOOD	19	427	8,179	427	20,665	1,293
DODGE	3	27	574	27	10,700	918
DOUGLAS	10	139	1,360	139	6,625	512
FARIBAULT	1	5	118	5	25	2
FILLMORE	2	38	565	38	190	16
GOODHUE	5	47	740	47	7,331	505
GRANT	2	35	443	34	2,575	207
JACKSON	1	5	114	5	225	15
KANDIYOHI	16	461	5,453	461	31,299	2,756
KITTSON	2	37	192	37	525	54
LAC QUI PARLE	21	416	5,367	436	19,630	1,441
LINCOLN	24	817	7,564	817	25,811	2,080
LYON	9	151	2,264	151	11,550	815
MAHNOHEN	4	55	342	55	1,460	167
MARTIN	2	14	368	14	385	28
MORRISON	1	20	140	20	100	10
MURRAY	29	730	10,067	730	39,175	2,529
NICOLLET	1	13	300	13	650	53
NOBLES	1	10	184	10	500	37
NORMAN	6	472	2,807	615	9,225	753
OTTER TAIL	7	222	2,808	222	25,120	2,132
PIPESTONE	12	272	2,309	272	20,925	1,833
POLK	9	513	3,554	513	19,000	1,632
POPE	17	315	3,524	315	10,495	765
RED LAKE	4	104	831	104	3,375	328
REDWOOD	2	71	1,334	71	3,750	243
RICE	1	11	210	11	700	68
ROCK	3	43	814	43	6,349	463
STEVENS	3	60	459	60	2,221	160
SWIFT	14	406	5,356	404	16,400	1,205
TRAVERSE	2	184	2,070	184	24,840	1,803
WABASHA	1	15	76	15	275	24
WATONWAN	2	18	433	18	1,050	71
WILKIN	37	2,382	21,477	2,382	75,100	5,858
WINONA	6	10	162	10	250	25
YELLOW MEDICINE	3	64	847	64	3,750	267
STATE TOTAL	401	11,871	130,335	12,189	495,386	39,468

NOTE: Counties not listed had no native prairie credit for taxes payable in 1986.

TABLE 45

POWER LINE CREDIT
 ASSESSED VALUES, LEVIES, NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY
 1985 ASSESSMENT - TAXES PAYABLE 1986

<u>COUNTY</u>	<u>10 PERCENT POWER LINE ASSESSED VALUE</u>	<u>10 PERCENT POWER LINE LEVY AMOUNT</u>	<u>NUMBER OF PARCELS</u>		<u>CREDIT AMOUNT</u>
			<u>UNDER THE MAXIMUM CREDIT</u>	<u>AT THE MAXIMUM CREDIT</u>	
BENTON	122,896	10,519	44	30	4,270
CARLTON	243,539	29,559	1	40	1,341
CHISAGO	299,917	34,824	21	69	13,352
GRANT	161,400	10,896	3	75	10,696
HENNEPIN	287,710	31,286	58	47	20,914
ITASCA	255,067	25,301	19	39	3,908
KANDIYOHI	38,226	3,401	5	15	1,801
KOOCHICHING*			52	1	2,167
LAKE OF THE WOODS*			50		2,443
MEEKER	161,038	12,575	21	87	10,588
MILLE LACS	38,559	4,308	24	17	3,430
PINE	406,986	45,789	23	162	14,913
POPE	187,135	13,303	41	50	11,608
ROSEAU	172,658	16,746	26	86	5,755
ST. LOUIS	721,675	94,050	8	151	8,039
SHERBURNE	275,215	21,002	53	50	5,512
STEARNS	223,691	19,940	107	32	18,007
STEVENS	17,577	1,227	3	4	951
TRAVERSE	83,732	5,175	6	41	4,875
WASHINGTON	229,011	23,363	53	62	13,001
WRIGHT	208,384	17,481	77	27	13,313
STATE TOTAL	4,134,416	420,745	695	1,085	170,884

NOTE: COUNTIES NOT LISTED IN THIS TABLE DID NOT HAVE ANY POWER LINE CREDIT FOR TAXES PAYABLE IN 1986.

*All transmission lines in this county are located in unorganized townships and taxed at the average county mill rate. Therefore, the assessed value and levy for these lines is shown on Table 48. Beginning with taxes payable in 1983, 10 percent of the tax on power lines of 200 KV or larger in these unorganized townships is to go towards the funding of the power line credit.

TABLE 46

**AGRICULTURAL PRESERVES CREDIT
NUMBER OF PARCELS AND ACRES, ASSESSED VALUE AND CREDIT AMOUNTS BY COUNTY
1985 ASSESSMENT - TAXES PAYABLE 1986**

<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>NUMBER OF ACRES</u>	<u>ASSESSED VALUE</u>	<u>CREDIT AMOUNT</u>
ANOKA	87	3,141	369,458	6,675
CARVER	802	73,146	18,872,748	386,437
DAKOTA	1,469	44,789	9,245,795	122,105
HENNEPIN	216	12,565	2,395,672	60,745
RAMSEY				
SCOTT	110	7,706	1,660,306	29,957
WASHINGTON	269	12,180	1,675,236	44,663
STATE TOTAL	2,953	153,527	34,219,215	650,582

NOTE: METROPOLITAN COUNTIES ARE THE ONLY COUNTIES THAT RECEIVE THE AGRICULTURAL PRESERVES CREDIT.

NOTE: THERE WAS NO DISASTER CREDIT FOR TAXES PAYABLE IN 1986.

**ENTERPRISE ZONE CREDIT
NUMBER OF PARCELS, ASSESSED VALUE, AND CREDIT AMOUNTS
1985 ASSESSMENT - TAXES PAYABLE 1986**

<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>ASSESSED VALUE</u>	<u>TIF CREDIT AMOUNT</u>	<u>OTHER CREDIT AMOUNT</u>
BIG STONE	13	261,249		3,749
CLAY	383	21,753,401	171,759	647,428
HENNEPIN	4	413,330	12,123	16,005
POLK	181	7,976,446	100	182,812
RAMSEY	2	24,559		3,048
WILKIN	66	1,090,771	4,465	36,442
STATE TOTAL	649	31,519,756	188,447	889,484

NOTE: COUNTIES NOT LISTED IN THIS TABLE DID NOT HAVE ENTERPRISE ZONE CREDIT FOR TAXES PAYABLE IN 1986.

TABLE 47

FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION
VALUATION AND TAX DIFFERENCES BY COUNTY
TAXES PAYABLE 1986

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>DIFFERENCE *</u>
ANOKA	\$83,458,971	\$171,821,699	\$88,362,728
CARVER	13,420,109	25,749,477	12,329,368
DAKOTA	123,323,016	132,625,960	9,302,944
HENNEPIN	761,028,978	548,343,796	(212,685,182)
RAMSEY	262,021,137	322,692,404	60,671,267
SCOTT	26,786,011	29,635,439	2,849,428
WASHINGTON	42,656,671	81,785,361	39,128,690
TOTAL	\$1,312,694,893	\$1,312,654,136	(\$40,757)

<u>COUNTY</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>DIFFERENCE **</u>
ANOKA	\$8,976,263	\$17,381,692	\$8,405,429
CARVER	1,443,375	2,664,937	1,221,562
DAKOTA	13,263,752	14,105,950	842,198
HENNEPIN	81,850,952	58,369,443	(23,481,509)
RAMSEY	28,181,159	36,498,919	8,317,760
SCOTT	2,880,923	3,363,796	482,873
WASHINGTON	4,587,866	8,794,560	4,206,694
TOTAL	\$141,184,290	\$141,179,297	(\$4,993)

* DISTRIBUTION VALUE LESS CONTRIBUTION VALUE.

** DISTRIBUTION TAX LESS CONTRIBUTION TAX.

TABLE 48

POWER COMPANY POWER LINE ASSESSED VALUATIONS, MILL RATES AND TAX LEVIES
1985 ASSESSMENTS - TAXES PAYABLE 1986

COUNTY	TRANSMISSION LINES			DISTRIBUTION LINES	
	MILL RATE	ASSESSED VALUE	TAX	ASSESSED VALUE	TAX
AITKIN	98.550	741,436	73,069		
ANOKA	106.264	4,429	470	515	55
BECKER	91.954	707,909	65,095	5,155	474
BELTRAMI	118.897	1,077,861	128,156	7,335	672
BENTON	102.854	326,305	33,768	10,270	1,056
BIG STONE	104.330	226,481	23,628	5,320	555
BLUE EARTH	101.950	735,300	74,964	44,455	4,532
BROWN	81.386	32,250	2,624	5,140	418
CARLTON	137.900	1,234,530	170,242	88,090	12,148
CARVER	114.686	850,626	97,554	40,240	4,614
CASS	92.446	717,111	66,294	19,940	1,843
CHIPPEWA	89.609	231,211	20,719	19,315	1,731
CHISAGO	119.643	927,942	111,022	65,745	7,866
CLAY	105.170	329,371	34,639	13,825	1,453
CLEARWATER	108.488	84,022	9,115	825	89
COOK	87.345	111,155	9,708		
COTTONWOOD	69.560	27,348	1,902	15,650	1,088
CROW WING	90.754	906,225	82,244	20,740	1,882
DAKOTA	108.882	882,197	84,648	7,618	827
DODGE	98.877	231,778	22,916	88,848	7,994
DOUGLAS	95.884	614,887	58,984	25,518	2,446
FARIBAUT	80.256	102,770	8,247	62,290	5,000
FILLMORE	100.134	51,041	5,111	16,940	1,696
FREEBORN	88.980	208,365	18,540	101,445	9,026
GOODHUE	87.511	551,475	48,260	24,935	2,182
GRANT	73.255	275,157	20,156	10,530	771
HENNEPIN	108.358	285,950	30,985	7,300	791
HOUSTON	106.604	68,562	7,309	1,090	116
HUBBARD	94.151	694,493	65,387		
ISANTI	130.447				
ITASCA	106.709	2,830,303	302,018	2,925	312
JACKSON	75.520	43,387	3,276	6,185	467
KANABEC	116.224				
KANDIYOHI	90.324	380,722	34,388	13,240	1,196
KITTSON	86.244	270,255	23,307	1,605	138
KOOCHICHING	162.934	9,953,571	1,621,775		
LAC QUI PARLE	81.470	159,788	13,018	27,675	2,255
LAKE	153.590	549,239	84,358	6,595	1,013
LAKE OF THE WOODS	115.200	4,408,016	507,803		
LESUEUR	107.763	198,316	21,371	63,020	6,791
LINCOLN	82.900	136,740	11,336	5,310	440
LYON	83.500	132,311	11,047	23,080	1,927
MCLEOD	107.367	96,965	10,411	28,995	3,113
MAHNOHEN	119.807	70,821	8,485	6,375	764

TABLE 48

POWER COMPANY POWER LINE ASSESSED VALUATIONS, MILL RATES AND TAX LEVIES
1985 ASSESSMENTS - TAXES PAYABLE 1986

COUNTY	TRANSMISSION LINES			DISTRIBUTION LINES	
	MILL RATE	ASSESSED VALUE	TAX	ASSESSED VALUE	TAX
MARSHALL	80.891	260,580	21,078	4,970	402
MARTIN	81.080	6,063	492	18,115	1,469
MEEKER	82.150	58,824	4,833	7,740	636
MILLE LACS	117.490				
MORRISON	110.203	1,099,596	121,179	153,395	16,905
MOWER	95.980	98,943	9,497	29,345	2,817
MURRAY	67.790	109,779	7,441	14,675	994
NICOLLET	98.424	43,258	4,258	15,030	1,479
NOBLES	87.700	68,327	5,992	7,375	646
NORMAN	88.820	82,818	7,355	10,925	970
OLMSTED	110.290	36,249	3,997	24,520	2,704
OTTER TAIL	98.483	1,823,905	179,623	90,710	8,933
PENNINGTON	102.291	6,665	682		
PINE	118.853	479,794	57,024	56,085	6,665
PIPESTONE	91.768	52,890	4,854	15,170	1,392
POLK	102.838	648,915	65,986	16,310	1,678
POPE	88.520	413,101	33,262	9,885	793
RAMSEY	116.482	524,557	61,101	615	72
RED LAKE	104.910	118,379	12,419	1,860	195
REDWOOD	66.450	159,388	10,592	26,195	1,740
RENVILLE	63.573	54,438	3,461	14,770	939
RICE	112.620	451,844	50,887	48,500	5,462
ROCK	79.780	105,866	8,446	11,290	901
ROSEAU	89.000	2,307,432	205,361		
ST. LOUIS	159.660	5,818,347	928,957	188,315	30,066
SCOTT	114.761	229,147	26,297	7,805	896
SHERBURNE	89.883	498,671	44,822	13,600	1,222
SIBLEY	82.179	58,824	4,834	13,855	1,142
STEARNS	106.146	2,145,958	227,786	72,165	7,660
STEELE	94.920	78,475	7,452	73,735	7,000
STEVENS	81.050	323,089	26,186	4,120	333
SWIFT	81.180	268,019	21,758	14,565	1,182
TODD	114.683	363,780	41,719	179,565	20,593
TRAVERSE	75.060	176,644	13,259	2,035	153
WABASHA	100.871	332,949	33,584	47,820	4,823
WADENA	123.164	294,851	36,315	4,440	547
WASECA	84.032	128,785	10,822	100,610	8,454
WASHINGTON	109.893	2,551,792	280,424	32,790	3,603
WATONWAN	79.281	43,516	3,450	24,265	1,924
WILKIN	80.486	157,165	12,650	6,085	490
WINONA	106.132	466,679	49,592	44,395	4,711
WRIGHT	87.549	777,397	68,060	57,470	5,031
YELLOW MEDICINE	79.102	221,364	17,510	19,045	1,506
STATE TOTAL		56,029,666	6,733,530	2,370,190	249,069

NOTE: THE TAX ON THE POWER LINE PROPERTY OF ELECTRIC, LIGHT AND POWER COMPANIES IS DIVIDED INTO TWO CATEGORIES. TRANSMISSION LINES ARE ASSESSED AT 43% OF MARKET VALUE, WHILE DISTRIBUTION LINES ARE ASSESSED AT 5% OF MARKET VALUE. THE TAX RATE FOR BOTH IS THE COUNTYWIDE AVERAGE MILL RATE FOR ALL PURPOSES.

TABLE 49

SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
1985 ASSESSMENT, TAXES PAYABLE 1986

	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN		71,022	6,611		77,633
ANOKA		8,475,003	83,629		8,558,632
BECKER	1,071	415,654	3,446	58,373	478,544
BELTRAMI	27,900	343,978	106		371,984
BENTON		460,220			460,220
BIG STONE	3,191	68,387			71,578
BLUE EARTH	435,907	1,107,898	15,383		1,559,188
BROWN	201,586	113,608			315,194
CARLYON		87,511	36,210	32,678	156,399
CARVER	72,692	2,454,561	132,129		2,659,382
CASS		154,788	7,861		162,649
CHIPPEWA	502,950	283,552	456		786,958
CHISAGO	16,769	507,521	367		524,657
CLAY	457,578	1,985,288	44,003	120,206	2,607,075
CLEARWATER	3,496	24,301	7,749		35,546
COOK	18,000	61,842			79,842
COTTONWOOD	72,844	251,997			324,841
CROW WING		533,347	31,025		564,372
DAKOTA	4,497	17,092,980	39,603	167	17,137,247
DEBUE	813	297,376		605	298,794
DOUBLAS	387,872	38,987	339,072		685,131
FARIBAULT	387,429	553,215	77		940,721
FILLMORE	1,125	230,356			231,481
FREEDORN	735,536	664,469	25,481		1,425,486
GOODHUE		1,025,359	19,083		1,044,442
GRANT	87,155	104,214			191,369
HENNEPIN		41,712,328			41,712,328
HOUSTON		353,106	1,152	1,102	355,360
HUBBARD		112,315	322		112,637
ISANTI	7,311	177,861	2,473		187,645
ITASCA	2,300	255,998		364	258,662
JACKSON	85,841	145,678	2,920		234,439
KANABEC	49,562	55,360	660		105,582
KANDIYOHNI	1,001,528	957,335	94,575		2,053,438
KITSON	320,593	153,954		14,191	488,738
KOOCHICHING	18,069	72,115		168,961	259,145
LAC QUI PARLE	170,082	125,903	755	89,206	385,946
LAKE		23,138			23,138
LAKE OF THE WOODS	28,051	2,628		7,374	38,053
LESUEUR	342,884				342,884
LINCOLN	467,785	31,202	113		499,100
LYON	152,609	405,165		1,614	559,388
MCLEOD	202,848	824,296	472	51,843	1,079,459
MAHONOMEN	15,198	66,652	200		82,050

TABLE 49

SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
1985 ASSESSMENT, TAXES PAYABLE 1986

	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
MARSHALL	937,505				937,505
MARTIN	293,251	487,805	820	524,010	1,305,886
MEEKER	96,391	263,715	4,085	30,955	395,146
HILLE LACS	12,040	289,549	1,969		303,558
MORRISON		378,228	12,208		390,436
MOWER	55,745	267,183	1,318		324,246
MURRAY	196,910	82,141	1,212		280,263
NICOLLET	207,850	999,108			1,206,958
NOBLES	65,751	163		541,225	607,139
NORMAN	469,616	148,726	195,139		813,481
OLMSTED	47,464	2,103,851	1,358		2,152,673
OTTER TAIL		285,452	84,247	91,162	460,861
PENNINGTON	364,532		22,699		387,231
PINE		56,471	588	48,314	105,373
PIPESTONE	2,448	119,085	1,156	136,110	258,799
POLK	807,365	1,316,860	9,950	88,763	2,222,938
POPE	43,877	59,483	390		103,750
RAMSEY		12,813,047	892,223	538,624	14,243,894
RED LAKE	222,933	53,056			275,989
REDWOOD	240,940	319,852	510		561,302
RENVILLE	242,370	398,178			640,548
RICE	59,642	958,273	29,736		1,047,651
ROCK	22,943	51,697	1,500	175,330	251,470
ROSEAU	193,613	268,667			462,280
ST. LOUIS	2,962	1,034,192	22,755		1,059,909
SCOTT	78,092	2,596,358	1,228	135,331	2,811,009
SHERBURNE	19,770	848,668	39,951		908,389
SIBLEY	479,780	287,859	103		767,742
STEARNS	129,933	2,160,302	36,487		2,326,722
STEELE	149,338	956,252	111,754		1,217,344
STEVENS	65,197	98,078		240	163,515
SWIFT	585,274	40,820	313		626,407
TODD	182,117				182,117
TRAVERSE	126,902	82,332			209,234
WABASHA		392,800	113		392,913
WADENA	148,335	147,024	303		295,662
WASECA	105,714	235,872			341,586
WASHINGTON		4,959,762	257,241	250,270	5,467,273
WATONWAN	53,219	143,262	447		196,928
WILKIN	288,326	196,682			485,008
WINONA	77	532,252	32,898		565,227
WRIGHT	88,181	1,738,955	142,649		1,969,785
YELLOW MEDICINE	424,654	106,993		184,554	716,201
STATE TOTAL	13,713,329	121,161,521	2,803,283	3,291,572	140,969,705

TABLE 50
 ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
 OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1985 PAYABLE 1986*

COUNTY	NET TAX PAYABLE	ASSESSED VALUE	NOMINAL TAX RATE	MARKET VALUE	AGGREGATE RATIO	INDICATED MARKET VALUE	EFFECTIVE TAX RATE
Aitkin	\$ 6,629,117	\$ 98,421,960	6.74 %	\$ 496,783,379	88.6 %	\$ 560,703,588	1.18 %
Anoka	88,972,252	1,141,283,438	7.80	4,765,040,933	90.3	5,276,900,258	1.69
Becker	10,109,208	156,531,627	6.46	771,268,968	86.2	894,743,582	1.13
Beltrami	10,386,291	118,081,782	8.80	538,805,532	86.4	623,617,514	1.67
Benton	9,902,907	130,508,422	7.59	569,961,968	83.0	686,701,166	1.44
Big Stone	3,250,618	48,802,642	6.66	265,443,420	100.2	264,913,593	1.23
Blue Earth	25,717,687	338,378,674	7.60	1,536,621,708	85.8	1,790,934,392	1.44
Brown	9,845,054	187,843,868	5.24	960,526,708	92.0	1,044,050,770	0.94
Carlton	13,380,325	128,352,707	10.42	534,723,361	90.9	588,254,523	2.27
Carver	22,120,189	261,424,320	8.46	1,163,429,013	87.6	1,328,115,312	1.67
Case	11,571,990	162,067,845	7.14	779,465,866	88.2	883,748,147	1.31
Chippewa	6,854,131	115,060,034	5.96	595,011,737	97.9	607,775,012	1.13
Chisago	10,975,959	131,763,316	8.33	624,256,631	80.0	780,320,789	1.41
Clay	16,162,484	232,306,773	6.96	1,125,727,644	84.1	1,338,558,435	1.21
Clearwater	3,053,629	39,503,430	7.73	185,260,562	84.7	218,725,575	1.40
Cook	2,680,970	41,295,740	6.49	193,101,703	87.7	220,184,382	1.22
Cottonwood	7,539,248	159,820,715	4.72	807,749,571	109.0	741,054,652	1.02
Crow Wing	19,549,924	286,663,364	6.82	1,311,763,464	81.0	1,619,461,067	1.21
Dakota	133,071,374	1,547,491,084	8.60	6,075,520,564	80.6	7,537,866,705	1.77
Dodge	6,780,452	107,952,349	6.28	581,335,194	98.7	588,992,091	1.15
Douglas	11,524,820	169,304,722	6.81	805,748,353	85.9	938,007,396	1.23
Faribault	9,501,014	179,246,631	5.30	950,854,914	94.9	1,001,954,599	0.95
Fillmore	8,332,834	134,605,874	6.19	726,392,748	106.8	680,143,022	1.23
Freeborn	14,901,052	245,361,433	6.07	1,210,123,125	100.5	1,204,102,612	1.24
Goodhue	26,964,862	388,999,716	6.93	1,610,610,577	97.7	1,648,526,691	1.64
Grant	3,365,026	68,469,920	4.91	365,998,144	79.9	458,070,268	0.73
Hennepin	827,788,362	9,083,608,277	9.11	32,883,049,753	90.0	36,536,721,948	2.27
Houston	5,001,075	80,050,348	6.25	429,231,139	91.0	471,682,570	1.06
Hubbard	7,106,687	96,871,981	7.34	433,918,062	83.8	517,801,983	1.37
Isanti	8,048,039	94,237,594	8.54	486,359,907	78.0	623,538,342	1.29
Itasca	23,715,727	301,262,524	7.87	1,177,519,496	89.2	1,320,089,121	1.80
Jackson	7,725,695	156,154,124	4.95	828,868,131	110.3	751,467,027	1.03
Kanabec	3,860,022	51,195,060	7.54	266,780,536	88.3	302,129,712	1.28
Kandiyohi	15,464,087	244,547,980	6.32	1,174,286,066	95.0	1,236,090,596	1.25
Kittson	4,617,402	75,080,833	6.15	370,588,898	87.6	423,046,687	1.09
Koochiching	5,919,978	48,071,724	12.31	209,502,457	75.7	276,753,576	2.14
Lac Qui Parle	4,781,560	91,192,302	5.24	482,875,897	86.2	560,180,855	0.85
Lake	3,975,192	41,464,756	9.59	191,539,709	86.3	221,946,360	1.79
Lake of the Woods	1,724,892	21,101,068	8.17	109,754,503	85.0	129,122,945	1.34
LeSueur	8,675,724	124,694,574	6.96	637,333,731	86.2	739,366,277	1.17
Lincoln	3,617,113	65,530,738	5.52	322,412,351	103.6	311,208,833	1.16
Lyon	10,641,652	175,901,501	6.05	809,395,986	99.2	815,923,373	1.30
McLeod	12,590,738	175,252,578	7.18	865,727,098	95.4	907,470,753	1.39
Mahnomen	2,197,786	28,996,528	7.58	159,074,750	78.5	202,642,994	1.08
Marshall	5,996,029	113,071,828	5.30	595,667,427	78.5	758,812,009	0.79

TABLE 50
 ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
 OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1985 PAYABLE 1986*

COUNTY	NET TAX PAYABLE	ASSESSED VALUE	NOMINAL TAX RATE	MARKET VALUE	AGGREGATE RATIO	INDICATED MARKET VALUE	EFFECTIVE TAX RATE
Martin	\$ 13,426,209	\$ 235,199,878	5.71 %	\$ 1,151,018,004	99.3 %	\$ 1,159,131,927	1.16 %
Meeker	7,478,681	142,118,936	5.26	735,836,362	99.0	743,269,053	1.01
Hille Lacs	6,401,167	79,637,425	8.04	401,663,973	83.8	479,312,617	1.34
Morrison	9,592,282	134,898,598	7.11	696,872,746	92.7	751,750,535	1.28
Hoyer	16,475,142	253,993,167	6.49	1,245,702,741	99.4	1,253,222,073	1.31
Murray	5,081,556	116,565,800	4.36	613,143,927	111.0	552,381,916	0.92
Nicollet	10,283,309	158,204,273	6.50	796,716,634	93.9	848,473,519	1.21
Nobles	9,542,442	160,054,809	5.96	815,754,231	102.2	798,193,964	1.20
Norman	4,704,162	81,492,585	5.77	444,622,912	88.9	500,138,259	0.94
Olmsted	51,525,724	608,225,830	8.47	2,532,366,030	76.8	3,297,351,602	1.56
Otter Tail	18,405,923	276,661,924	6.65	1,381,815,642	81.5	1,695,479,315	1.09
Pennington	4,859,223	69,616,443	6.98	337,462,676	95.8	352,257,491	1.38
Pine	8,335,172	98,934,698	8.42	487,262,932	83.4	584,248,120	1.43
Pipestone	4,095,064	69,004,957	5.93	361,523,224	102.4	353,050,023	1.16
Polk	16,327,204	233,567,300	6.99	1,191,176,853	82.5	1,443,850,731	1.13
Pope	4,484,971	86,209,910	5.20	447,904,004	93.7	478,019,215	0.94
Ramsey	318,313,329	3,337,028,376	9.54	12,470,562,994	90.2	13,825,457,865	2.30
Red Lake	2,480,556	35,320,627	7.02	182,529,766	97.0	188,175,016	1.32
Redwood	9,175,552	211,717,958	4.33	1,134,288,956	100.6	1,127,523,813	0.81
Renville	8,816,512	216,912,863	4.06	1,151,854,245	95.0	1,212,478,153	0.73
Rice	16,876,229	217,808,027	7.75	1,042,707,379	88.6	1,176,870,631	1.43
Rock	4,710,885	88,552,870	5.32	469,079,067	107.0	438,391,651	1.07
Roseau	4,425,435	75,716,492	5.84	388,973,240	88.8	438,032,928	1.01
St. Louis	84,719,239	758,149,941	11.17	3,286,198,087	87.2	3,768,575,788	2.25
Scott	28,999,745	332,036,148	8.73	1,414,657,170	81.0	1,746,490,333	1.66
Sherburne	17,476,513	247,778,076	7.05	971,736,287	79.9	1,216,190,597	1.44
Sibley	6,101,022	123,060,619	4.96	673,641,697	98.7	682,514,384	0.89
Stearns	41,634,667	541,835,637	7.68	2,423,850,448	87.8	2,760,649,713	1.51
Steele	11,388,281	181,097,906	6.29	872,981,091	91.0	959,319,880	1.19
Stevens	4,439,649	82,938,893	5.35	430,834,904	85.1	506,268,982	0.88
Swift	5,206,491	99,745,993	5.22	526,083,625	97.1	541,795,700	0.96
Todd	7,045,305	99,889,740	7.05	538,378,185	90.9	592,275,231	1.19
Traverse	3,300,920	66,597,126	4.96	361,791,449	87.6	413,003,937	0.80
Wabasha	7,118,216	107,661,732	6.61	541,496,101	86.8	623,843,434	1.14
Wadena	3,788,067	45,511,786	8.32	222,892,291	89.4	249,320,236	1.52
Waseca	7,824,088	140,643,674	5.56	712,383,376	96.5	738,221,115	1.06
Washington	67,965,641	809,314,635	8.40	3,363,357,347	83.7	4,018,348,085	1.69
Watsonwan	5,310,305	103,961,646	5.11	550,366,403	103.7	530,729,415	1.00
Wilkin	4,557,717	86,183,380	5.29	466,304,163	87.2	534,752,481	0.85
Winona	15,614,644	207,273,902	7.53	952,946,312	83.5	1,141,253,068	1.37
Wright	25,626,777	395,722,958	6.48	1,741,380,415	83.0	2,098,048,693	1.22
Yellow Medicine	5,788,895	115,988,570	4.99	624,888,224	105.3	593,436,110	0.98
Statewide Total:	\$2,366,314,088	\$29,220,664,812	8.10 %	\$123,142,417,797	89.2 %	\$138,052,037,889	1.71 %

*Excludes tax of \$3,024,725, an assessed value of \$21,029,258 and a market value of \$42,058,516 for minerals.

Nominal Tax Rate is net tax payable divided by assessed value.

Effective Tax Rate is the net tax payable divided by the indicated market value.

SECTION V

**Mobile Home
Property Tax Data**

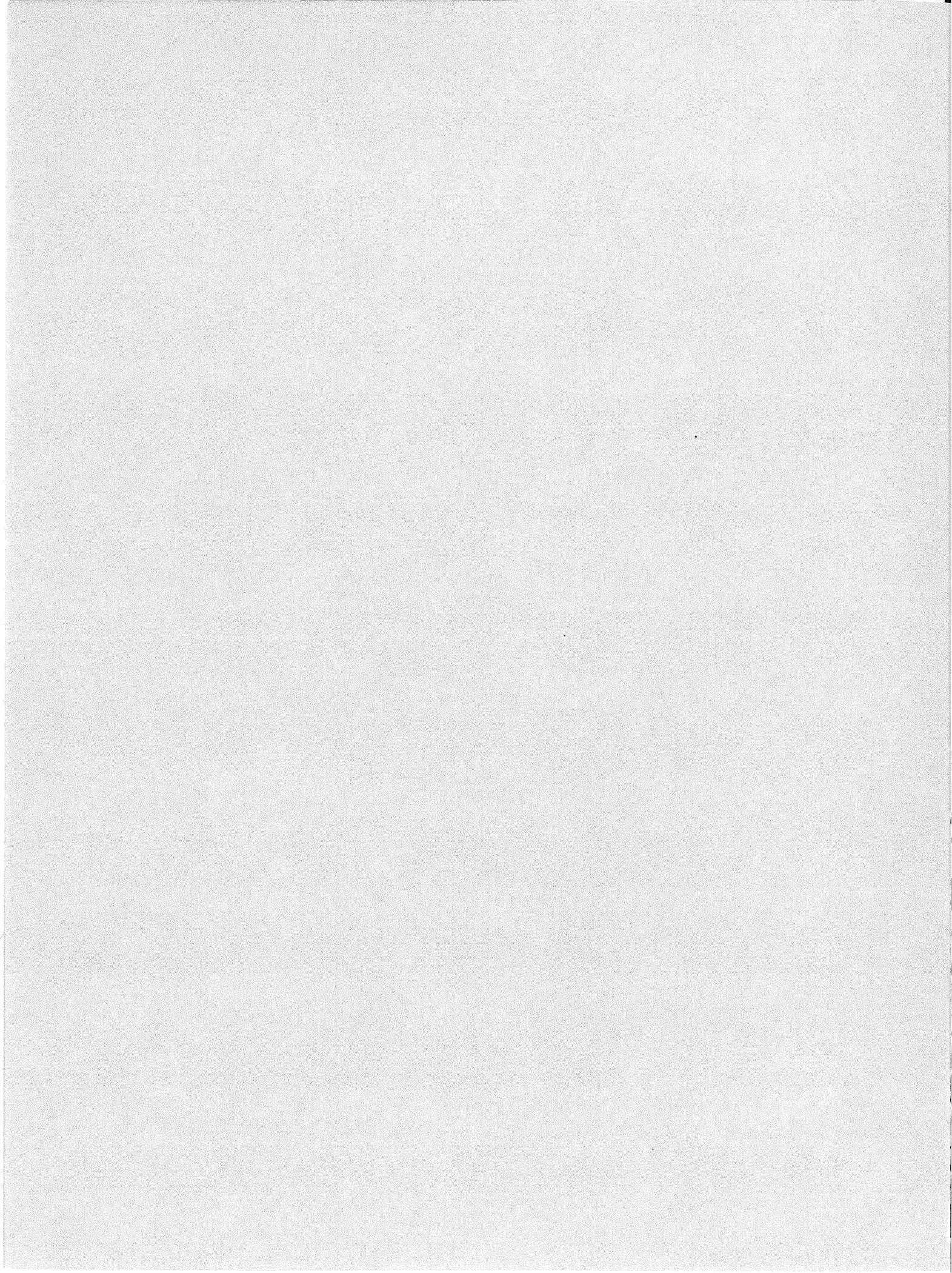


TABLE 51
MOBILE HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1985

COUNTY	NUMBER OF ASSESSMENTS	MARKET VALUE	ASSESSED VALUES			GROSS TAXES LEVIED						NUMBER OF HOMESTEADS	HOMESTEAD CREDIT	AGRICULTURAL CREDIT	TOTAL NET TAX PAYABLE
			HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL				
AITKIN	472	\$ 2,191,019	\$ 245,103	\$ 160,961	\$ 406,064	\$ 13,552	\$ 1,114	\$ 3,277	\$ 20,030	\$ 74	\$ 38,047	228	\$ 15,351	\$ 1,985	\$ 20,711
ANOKA	4,335	63,688,600	10,253,920	946,680	11,200,600	302,459	163,527	3,939	621,368	51,133	1,142,426	4,001	565,110		577,316
BECKER	799	3,986,500	529,340	204,167	733,507	20,287	5,021	4,569	35,391	517	65,785	485	25,740	1,096	38,949
BELTRAMI	1,236	7,489,600	1,006,323	387,461	1,393,784	58,307	14,756	6,316	84,928	514	164,821	862	65,075	2,496	97,250
BENTON	850	7,824,200	1,214,839	185,227	1,400,066	41,167	27,944	2,872	70,797	1,322	144,102	750	67,839	22	76,241
BIG STONE	104	672,600	90,751	28,729	119,480	3,478	7,460	85	5,101	42	16,166	70	6,592	51	9,523
BLUE EARTH	1,421	NA	1,681,208	420,302	2,101,510	52,853	48,382	4,475	105,141	273	211,124	1,087	87,074		124,050
BROWN	516	3,397,600	479,661	139,396	619,057	10,186	18,911	776	27,973	86	57,932	400	24,459		33,473
CARLTON	468	2,891,800	421,272	107,588	528,860	26,967	10,544	3,116	30,811	1,316	72,754	363	31,244	263	41,247
CARVER	1,042	14,060,700	2,245,798	215,259	2,461,057	73,628	35,539	1,479	129,813	7,675	248,134	948	121,645		126,489
CASS	683	3,614,200	287,067	416,010	703,077	24,357	2,516	5,750	32,678	59	65,360	192	14,554	5,010	45,796
CHIPPEWA	236	1,469,600	217,566	53,144	270,710	7,417	6,546	492	10,516	44	25,015	161	10,782		14,233
CHISAGO	894	8,244,800	1,219,213	279,834	1,499,047	65,457	34,186	3,129	83,673	247	186,692	712	82,084	746	103,862
CLAY	716	4,986,600	769,828	128,296	898,124	23,549	32,327	809	56,458	1,832	114,975	614	53,377		61,598
CLEARWATER	188	930,900	137,598	33,908	171,506	6,877	2,248	625	9,408	335	19,493	149	8,387	5	11,101
COOK	66	339,900	46,461	15,113	61,574	2,766	428	49	1,798	10	5,051	49	3,273	117	1,661
COTTONWOOD	84	499,300	72,543	21,392	93,935	1,311	1,152	269	3,209	5	5,946	62	2,431		3,515
CROW WING	1,034	6,813,700	820,170	462,903	1,283,073	33,891	17,854	4,395	59,537	1,742	117,419	558	44,810	3,189	69,420
DAKOTA	3,361	48,054,230	8,085,828	132,216	8,218,044	172,836	187,973	1,469	484,753	25,004	872,035	3,288	463,628		408,407
DODGE	378	2,780,300	368,451	166,474	534,925	13,560	18,485	1,284	23,558		56,887	274	21,586		35,301
DOUGLAS	827	5,030,800	630,194	301,363	931,557	29,208	12,899	5,695	42,745	221	90,768	439	33,883	1,808	55,077
FARIBAULT	203	1,096,439	145,591	67,206	212,797	2,852	7,421	441	7,482	207	18,403	137	6,775		11,628
FILLMORE	268	1,980,700	316,169	33,649	349,818	7,493	9,507	1,857	16,051		34,908	236	16,865	8	18,035
FREEBORN	351	2,416,200	312,052	162,568	474,620	9,563	10,739	766	24,765		45,833	238	16,403		29,430
GOODHUE	971	9,047,300	1,273,970	362,095	1,636,065	28,677	41,318	5,317	68,487	1,852	145,651	680	61,566	1,188	82,897
GRANT	99	627,700	88,282	23,045	111,327	2,057	2,286	238	4,448	42	9,071	69	3,928	2	5,141
HENNEPIN	1,272	12,548,650	1,912,130	360,608	2,272,738	65,677	38,786	15	117,143	9,704	231,325	1,065	105,032		126,293
HOUSTON	373	2,701,700	443,190	26,516	469,706	14,328	9,902	2,053	23,315		49,598	323	25,167		24,431
HUBBARD	309	1,826,800	246,086	92,771	338,857	9,524	562	2,308	16,978	54	29,426	201	11,643	514	17,269
ISANTI	497	4,706,137	690,956	152,448	843,404	45,212	10,671	3,360	50,689	140	110,072	397	47,896	59	62,117

TABLE 51
MOBILE HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1985

COUNTY	ASSESSED VALUES					GROSS TAXES LEVIED						NUMBER OF HOMESTEADS	HOMESTEAD CREDIT	AGRICULTURAL CREDIT	TOTAL NET TAX PAYABLE
	NUMBER OF ASSESSMENTS	MARKET VALUE	HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL				
ITASCA	1,085	\$ 6,263,540	\$ 874,604	\$ 275,352	\$ 1,149,956	\$ 46,240	\$ 21,522	\$ 8,295	\$ 47,606	\$ 1,305	\$ 124,968	601	\$ 79,602	\$ 1,618	\$ 43,748
JACKSON	213	1,085,300	121,133	100,724	221,857	3,217	3,757	740	8,140	34	15,888	95	4,643		11,245
KANABEC	478	3,172,700	445,660	144,151	589,811	29,149	7,693	1,730	34,156	96	72,824	345	29,641	377	42,806
KANDIYOHI	1,216	6,826,800	837,044	455,421	1,292,465	29,866	16,820	5,203	61,438	459	113,786	647	38,893	2,216	72,677
KITTSON	145	825,180	106,213	56,112	162,325	3,218	5,264	391	7,796	157	16,826	86	5,728		11,098
KOOCHICHING	721	3,467,850	513,881	117,670	631,551	26,394	13,655		35,167	687	75,903	425	33,491	119	42,293
LAC QUI PARLE	131	730,450	93,265	35,700	128,965	2,053	2,273	486	5,692	42	10,546	98	4,253		6,293
LAKE	139	713,500	95,387	37,541	132,928	9,500	2,171	907	5,679	23	18,280	96	10,767	283	7,230
LAKE OF THE WOODS	488	2,028,100	113,981	286,937	400,918	19,175	1,138	3,454	17,192	62	41,021	118	6,633	4,183	30,205
LESUEUR	707	2,911,690	336,306	256,208	592,514	20,719	9,340	2,167	30,793	71	63,090	332	20,297		42,793
LINCOLN	76	337,800	40,324	28,168	68,492	1,734	1,045	245	2,612	100	5,736	41	1,899		3,837
LYON	304	1,991,500	275,688	100,590	376,278	7,187	10,777	158	15,810	54	33,986	219	13,415		20,571
MCLEOD	732	4,924,600	721,847	197,498	919,345	26,565	32,213	1,263	45,247	291	105,579	456	44,546		61,033
MAHONOMEN	80	363,600	49,300	17,283	66,583	2,640	511	297	3,631	163	7,242	50	2,951	155	4,136
MARSHALL	345	1,927,000	282,672	68,656	351,328	5,708	4,894	1,188	16,171	700	28,661	269	12,269		16,392
MARTIN	318	2,422,100	350,982	99,875	450,857	6,748	14,103	368	21,438	56	42,713	243	18,235	3	24,475
MEEKER	417	3,429,000	475,303	177,268	652,571	12,056	10,576	2,547	26,885	77	52,141	293	20,590		31,551
MILLE LACS	573	3,374,200	399,440	239,683	639,123	26,438	6,240	2,106	36,469	103	71,356	324	25,029	1,804	44,523
MORRISON	511	3,288,700	444,116	98,629	542,745	19,283	7,696	2,607	29,458	44	59,088	406	26,241	316	32,531
MOWER	412	3,087,700	437,341	144,312	581,653	15,381	13,696	1,386	26,675	96	57,234	298	23,505		33,729
MURRAY	166	862,400	105,655	55,216	160,871	2,188	2,824	455	5,643	9	11,119	92	4,150	293	6,676
NICOLLET	640	4,865,100	730,609	155,078	885,687	19,217	23,543	1,061	46,088	96	90,005	521	39,990		50,015
NOBLES	254	1,522,070	206,635	85,503	292,138	5,553	10,247	266	11,922	29	28,017	168	10,793		17,224
NORMAN	143	775,000	115,345	27,020	142,365	3,132	3,923	263	5,470	344	13,132	114	5,746		7,386
OLMSTED	1,784	19,725,537	3,193,187	261,097	3,454,284	100,525	55,161	13,685	182,069		351,440	1,660	176,381		175,059
OTTER TAIL	1,285	6,941,300	874,032	392,205	1,266,237	31,183	12,703	10,902	61,846	1,554	118,188	1,285	44,488	2,792	70,908
PENNINGTON	460	2,781,300	414,153	93,196	507,349	13,611	12,345	770	23,347	1,045	51,118	385	22,312		28,806
PINE	659	3,570,500	366,881	327,372	694,253	30,558	4,354	3,225	40,431	204	78,772	334	22,773	3,219	52,780
PIPESTONE	113	553,900	72,063	36,400	108,463	3,338	2,408	198	4,311	6	10,261	69	3,656		6,605
POLK	764	5,072,900	724,123	203,721	927,844	20,432	29,813	2,995	46,674	3,711	103,625	579	43,777	280	59,568

TABLE 51
MOBILE HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1985

COUNTY	NUMBER OF ASSESSMENTS	MARKET VALUE	ASSESSED VALUES			GROSS TAXES LEVIED						NUMBER OF HOMESTEADS	HOMESTEAD CREDIT	AGRICULTURAL CREDIT	TOTAL NET TAX PAYABLE
			HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL				
POPE	185	\$ 1,275,100	\$ 171,530	\$ 74,508	\$ 246,038	\$ 5,213	\$ 1,212	\$ 1,162	\$ 10,841	\$ 629	\$ 19,057	119	\$ 7,216		\$ 11,841
RAMSEY	2,849	29,976,893	4,957,885	230,817	5,188,702	162,153	80,324		287,524	22,442	552,443	2,718	285,004		267,439
RED LAKE	92	502,374	77,962	17,080	95,042	2,960	2,682	253	4,109	196	10,200	78	4,500		5,700
REDWOOD	214	1,610,100	216,851	72,830	289,681	4,268	7,284	362	10,264	16	22,194	163	9,080		13,114
RENVILLE	336	2,579,300	383,121	91,182	474,303	5,878	11,507	865	17,418	125	35,793	250	15,472		20,321
RICE	975	6,737,900	977,408	267,427	1,244,835	37,551	36,095	2,324	73,454	1,563	150,987	750	64,029	279	86,679
ROCK	79	452,400	60,662	30,772	91,434	1,912	1,009	363	3,344	7	6,635		2,399		4,236
ROSEAU	614	3,285,450	462,003	129,974	591,977	10,561	4,449	1,781	33,569	1,154	51,514	450	21,550	682	29,282
ST. LOUIS	2,642	16,818,900	2,515,868	557,116	3,072,984	183,472	95,982	9,817	172,914	793	462,978	2,028	262,062		200,916
SCOTT	773	9,662,800	1,497,709	240,156	1,737,865	60,594	25,648	769	103,734	3,532	194,277	664	90,109		104,168
SHERBURNE	456	3,504,400	503,909	137,984	641,893	13,544	11,443	2,184	38,587	743	66,501	359	28,350	255	37,896
SIBLEY	167	1,325,100	201,960	38,388	240,348	4,574	4,684	801	9,451	116	19,626	142	8,719		10,907
STFARNS	1,724	15,674,600	2,173,239	731,903	2,905,142	69,045	31,110	21,137	147,493	435	269,220	1,211	109,646	1,702	157,872
STEELE	404	3,600,436	566,100	75,722	641,822	14,112	14,914	1,584	26,914		57,524	351	27,476		30,048
STEVENS	143	878,500	123,386	42,756	166,142	3,396	4,716	227	7,180		15,519	92	6,043		9,476
SWIFT	145	873,600	121,669	44,212	165,881	3,797	5,476	310	6,090	26	15,699	126	6,036		9,663
TODD	724	4,225,385	487,585	305,378	792,963	30,973	10,141	4,474	43,357	70	89,015	384	30,037	1,311	57,667
TRAVERSE	120	703,750	100,868	22,822	123,690	2,272	5,004	124	4,568	8	11,976	73	4,702	59	7,215
WABASHA	706	4,380,700	545,802	285,593	831,395	21,189	17,307	3,153	38,575		80,224	491	28,421	1,852	49,951
WADENA	419	1,872,900	233,222	139,986	373,208	18,552	5,145	1,985	17,451	41	43,174	254	14,499		28,675
WASECA	371	2,642,900	385,097	107,520	492,617	11,993	13,540	709	20,353	63	46,658	289	19,877		26,781
WASHINGTON	1,478	18,429,800	3,001,336	199,286	3,200,622	86,640	55,425	728	183,052	14,679	340,524	1,380	173,043	194	167,287
WATONWAN	110	703,200	97,950	24,264	122,214	2,358	3,976	107	4,940	17	11,398	87	4,985	3	6,410
WILKIN	161	1,233,100	177,501	45,358	222,859	5,000	8,616	180	8,399	56	22,251	129	9,557		12,694
WINONA	1,047	8,022,600	1,196,848	245,821	1,442,669	37,215	22,693	7,067	67,540	21	134,536	786	60,701	359	73,476
WRIGHT	2,101	23,532,263	3,665,086	485,303	4,150,389	81,847	66,939	19,307	213,053	4,613	385,759	997	184,387	455	200,917
YELLOW MEDICINE	179	1,095,700	129,676	90,210	219,886	4,631	4,971	618	8,323	67	18,610	106	6,108		12,502
STATEWIDE TOTAL	58,626	\$ 491,360,043	\$ 75,100,963	\$ 15,396,283	\$ 90,497,246	\$ 2,598,204	\$ 1,676,001	\$ 222,974	\$ 4,737,397	\$ 167,480	\$ 9,402,056	44,164	\$ 4,324,901	\$ 43,368	\$ 5,033,787

*Homestead Credit includes \$94,135 in Taconite Credit.

TABLE 52

COMPARISON OF PAYABLE 1984 AND 1985 MOBILE HOME ASSESSED VALUES,
GROSS TAXES LEVIED, HOMESTEAD CREDIT AND NET TAXES PAYABLE

COUNTY	ASSESSED VALUE			GROSS TAXES LEVIED			HOMESTEAD CREDIT*			NET TAX PAYABLE**		
	1984	1985	PERCENT CHANGE	1984	1985	PERCENT CHANGE	1984	1985	PERCENT CHANGE	1984	1985	PERCENT CHANGE
AITKIN	\$ 373,395	\$ 406,064	8.75 %	\$ 33,528	\$ 38,047	13.48 %	\$ 13,723	\$ 15,351	11.86 %	\$ 18,283	\$ 20,711	13.28 %
ANOKA	11,190,672	11,200,600	0.09	1,232,818	1,142,426	-7.33	619,782	565,110	-8.82	613,036	577,316	-5.83
BECKER	708,571	733,507	3.52	59,387	65,785	10.77	24,288	25,740	5.98	34,518	38,949	12.84
BELTRAMI	1,447,379	1,393,784	-3.70	166,868	164,821	-1.23	66,499	65,075	-2.14	98,471	97,250	-1.24
BENTON	1,461,579	1,400,066	-4.21	151,173	144,102	-4.68	70,114	67,839	-3.24	81,059	76,241	-5.94
BIG STONE	134,634	119,480	-11.26	16,569	16,166	-2.43	6,997	6,592	-5.79	9,521	9,523	0.02
BLUE EARTH	2,222,591	2,101,510	-5.45	217,082	211,124	-2.74	91,054	87,074	-4.37	126,028	124,050	-1.57
BROWN	668,043	619,057	-7.33	60,171	57,932	-3.72	25,444	24,459	-3.87	34,727	33,473	-3.61
CARLTON	553,915	528,860	-4.52	73,443	72,754	-0.94	31,523	31,244	-0.89	41,584	41,247	-0.81
CARVER	2,402,829	2,461,057	2.42	257,991	248,134	-3.82	127,745	121,645	-4.78	128,446	126,489	-1.52
CASS	657,540	703,077	6.93	60,170	65,360	8.63	14,578	14,554	-0.16	41,773	45,796	9.63
CHIPPEWA	259,262	270,710	4.42	23,642	25,015	5.81	9,858	10,782	9.37	13,784	14,233	3.26
CHISAGO	1,423,577	1,499,047	5.30	182,134	186,692	2.50	79,742	82,084	2.94	101,668	103,862	2.16
CLAY	831,924	898,124	7.96	103,838	114,975	10.73	49,303	53,377	8.26	54,535	61,598	12.95
CLEARWATER	174,925	171,506	-1.95	19,444	19,493	0.25	8,157	8,387	2.82	11,287	11,101	-1.65
COOK	62,671	61,574	-1.75	5,002	5,051	0.98	3,167	3,273	3.35	1,747	1,661	-4.92
COTTONWOOD	80,558	93,935	16.61	4,883	5,946	21.77	1,948	2,431	24.79	2,935	3,515	19.76
CROW WING	1,212,070	1,283,073	5.86	108,721	117,419	8.00	40,914	44,810	9.52	65,239	69,420	6.41
DAKOTA	7,722,814	8,218,044	6.41	829,289	872,035	5.15	436,594	463,628	6.19	392,695	408,407	4.00
DODGE	527,787	534,925	1.35	52,687	56,887	7.97	21,342	21,586	1.14	31,345	35,301	12.62
DOUGLAS	858,007	931,557	8.57	82,287	90,768	10.31	29,568	33,883	14.59	51,027	55,077	7.94
FARIBAULT	223,201	212,797	-4.66	17,326	18,403	6.22	5,876	6,775	15.30	11,450	11,628	1.55
FILLMORE	348,718	349,818	0.32	33,848	34,908	3.13	16,104	16,865	4.73	17,737	18,035	1.68
FREEBORN	483,708	474,620	-1.88	45,967	45,833	-0.29	15,065	16,403	8.88	30,902	29,430	-4.76
GOODHUE	1,529,983	1,636,065	6.93	129,617	145,651	12.37	55,658	61,566	10.61	72,968	82,897	13.61
GRANT	113,301	111,327	-1.74	9,182	9,071	-1.21	4,036	3,928	-2.68	5,146	5,141	-0.10
HENNEPIN	2,256,423	2,272,738	0.72	238,161	231,325	-2.87	107,272	105,032	-2.09	130,889	126,293	-3.51
HOUSTON	465,261	469,706	0.96	50,436	49,598	-1.66	25,059	25,167	0.43	25,377	24,431	-3.73
HUBBARD	339,091	338,857	-0.07	29,159	29,426	0.92	11,901	11,643	-2.17	16,879	17,269	2.31
ISANTI	804,453	843,404	4.84	101,773	110,072	8.15	45,164	47,896	6.05	56,443	62,117	10.05
ITASCA	1,198,606	1,149,956	-4.06	128,235	124,968	-2.55	81,514	79,602	-2.35	45,662	43,748	-4.19
JACKSON	250,444	221,857	-11.41	16,479	15,888	-3.59	4,853	4,643	-4.33	11,626	11,245	-3.28
KANABEC	582,161	589,811	1.31	74,541	72,824	-2.30	29,959	29,641	-1.06	44,263	42,806	-3.29
KANDIYOHI	1,229,401	1,292,465	5.13	109,355	113,786	4.05	36,942	38,893	5.28	70,803	72,677	2.65
KITSON	171,270	162,325	-5.22	16,701	16,826	0.75	6,039	5,728	-5.15	10,662	11,098	4.09
KOOCHICHING	668,892	631,551	-5.58	78,345	75,903	-3.12	34,662	33,491	-3.38	43,624	42,293	-3.05
LAC QUI PARLE	142,886	128,965	-9.74	10,495	10,546	0.49	3,993	4,253	6.51	6,502	6,293	-3.21
LAKE	169,184	132,928	-21.43	19,545	18,280	-6.47	10,342	10,767	4.11	8,999	7,230	-19.66
LAKE OF THE WOODS	352,362	400,918	13.78	34,470	41,021	19.00	5,615	6,633	18.13	25,811	30,205	17.02
LE SUEUR	542,079	592,514	9.30	55,407	63,090	13.87	18,211	20,297	11.45	37,196	42,793	15.05
LINCOLN	79,570	68,492	-13.92	6,430	5,736	-10.79	2,058	1,899	-7.73	4,372	3,837	-12.24
LYON	395,263	376,278	-4.80	34,214	33,986	-0.67	14,117	13,415	-4.97	20,097	20,571	2.36
MCLEOD	793,276	919,345	15.89	83,725	105,579	26.10	35,607	44,546	25.10	48,118	61,033	26.84
MAHONEN	76,662	66,583	-13.15	7,431	7,242	-2.54	2,933	2,951	0.61	4,376	4,136	-5.48
MARSHALL	360,037	351,328	-2.42	29,344	28,661	-2.33	12,883	12,269	-4.77	16,461	16,392	-0.42
MARTIN	520,467	450,857	-13.37	47,858	42,713	-10.75	19,780	18,235	-7.81	28,076	24,475	-12.83
MEEKER	631,302	652,571	3.37	50,478	52,141	3.29	20,684	20,590	-0.45	29,794	31,551	5.90
MILLE LACS	580,184	639,123	10.16	65,453	71,356	9.02	22,349	25,029	11.99	43,094	44,523	3.32
MORRISON	601,104	542,745	-9.71	63,868	59,088	-7.48	28,141	26,241	-6.75	35,463	32,531	-8.27
MOWER	585,075	581,653	-0.58	53,975	57,234	6.04	22,919	23,505	2.56	31,056	33,729	8.61
MURRAY	197,928	160,871	-18.72	12,706	11,119	-12.49	4,369	4,150	-5.01	8,337	6,676	-19.92
NICOLLET	864,018	885,687	2.51	82,862	90,005	8.62	37,302	39,990	7.21	45,560	50,015	9.78

TABLE 52

COMPARISON OF PAYABLE 1984 AND 1985 MOBILE HOME ASSESSED VALUES,
GROSS TAXES LEVIED, HOMESTEAD CREDIT AND NET TAXES PAYABLE

COUNTY	ASSESSED VALUE			GROSS TAXES LEVIED			HOMESTEAD CREDIT*			NET TAX PAYABLE**		
	1984	1985	PERCENT CHANGE	1984	1985	PERCENT CHANGE	1984	1985	PERCENT CHANGE	1984	1985	PERCENT CHANGE
NOBLES	293,331	292,138	-0.41	27,953	28,017	0.23	11,773	10,793	-8.32	16,180	17,224	6.45
NORMAN	154,697	142,365	-7.97	14,253	13,132	-7.87	5,883	5,746	-2.33	8,370	7,386	-11.76
OLMSTED	3,452,962	3,454,284	0.04	361,208	351,440	-2.70	178,623	176,381	-1.26	182,585	175,059	-4.12
OTTER TAIL	1,269,709	1,266,237	-0.27	114,960	118,188	2.81	43,094	44,488	3.23	69,396	70,908	2.18
PENNINGTON	497,631	507,349	1.95	50,396	51,118	1.43	22,016	22,312	1.34	28,380	28,806	1.50
PINE	682,845	694,253	1.67	78,338	78,772	0.55	26,956	22,773	-15.52	49,054	52,780	7.60
PIPESTONE	128,996	108,463	-15.92	11,840	10,261	-13.34	4,081	3,656	-10.41	7,759	6,605	-14.87
POLK	919,414	927,844	0.90	98,313	103,625	5.40	44,998	43,777	-2.71	53,064	59,568	12.26
POPE	240,061	246,038	2.49	18,467	19,057	3.19	7,134	7,216	1.15	11,333	11,841	4.48
RAMSEY	3,993,632	5,188,702	29.92	404,029	552,443	36.73	205,674	285,004	38.57	198,355	267,439	34.83
RED LAKE	95,937	95,042	-0.93	10,219	10,200	-0.19	4,393	4,500	2.44	5,826	5,700	-2.16
REDWOOD	276,116	289,681	4.91	21,884	22,194	1.42	8,178	9,080	11.03	13,706	13,114	-4.32
RENVILLE	454,727	474,303	4.31	31,922	35,793	12.13	14,140	15,472	9.42	17,782	20,321	14.28
RICE	1,274,517	1,244,835	-2.33	140,050	150,987	7.81	63,832	64,029	0.31	75,991	86,679	14.06
ROCK	90,328	91,434	1.22	6,356	6,635	4.39	2,125	2,399	12.89	4,231	4,236	0.12
ROSEAU	523,323	591,977	13.12	40,968	51,514	25.74	17,522	21,550	22.99	23,047	29,282	27.05
ST LOUIS	3,643,907	3,072,984	-15.67	505,973	462,978	-8.50	288,357	262,062	-9.12	217,616	200,916	-7.67
SCOTT	1,671,694	1,737,865	3.96	180,594	194,277	7.58	86,279	90,109	4.44	94,315	104,168	10.45
SHERBURNE	674,717	641,893	-4.86	68,182	66,501	-2.47	27,655	28,350	2.51	40,189	37,896	-5.71
SIBLEY	242,959	240,348	-1.07	18,365	19,626	6.87	8,702	8,719	0.20	9,663	10,907	12.87
STEARNS	2,843,993	2,905,142	2.15	263,177	269,220	2.30	107,278	109,646	2.21	154,529	157,872	2.16
STEELE	650,168	641,822	-1.28	58,096	57,524	-0.98	27,330	27,476	0.53	30,766	30,048	-2.33
STEVENS	128,087	166,142	29.71	11,476	15,519	35.23	4,501	6,043	34.26	6,975	9,476	35.86
SWIFT	160,089	165,881	3.62	14,649	15,699	7.17	6,099	6,036	-1.03	8,550	9,663	13.02
TODD	779,819	792,963	1.69	84,235	89,015	5.67	29,842	30,037	0.65	53,786	57,667	7.22
TRAVERSE	139,402	123,690	-11.27	13,180	11,976	-9.14	4,631	4,702	1.53	8,496	7,215	-15.08
WABASHA	817,661	831,395	1.68	76,508	80,224	4.86	27,867	28,421	1.99	47,225	49,951	5.77
WADENA	386,054	373,208	-3.33	41,746	43,174	3.42	14,713	14,499	-1.45	27,033	28,675	6.07
WASECA	525,970	492,617	-6.34	49,871	46,658	-6.44	21,465	19,877	-7.40	28,406	26,781	-5.72
WASHINGTON	3,189,971	3,200,622	0.33	338,766	340,524	0.52	170,262	173,043	1.63	168,350	167,287	-0.63
WATOWAN	132,800	122,214	-7.97	11,546	11,398	-1.28	4,769	4,985	4.53	6,775	6,410	-5.39
WILKIN	210,701	222,859	5.77	20,281	22,251	9.71	8,526	9,557	12.09	11,755	12,694	7.99
WINONA	1,417,881	1,442,669	1.75	130,421	134,536	3.16	59,707	60,701	1.66	70,492	73,476	4.23
WRIGHT	4,009,688	4,150,389	3.51	390,390	385,759	-1.19	188,102	184,387	-1.97	201,937	200,917	-0.51
YELLOW MEDICINE	226,601	219,886	-2.96	18,010	18,610	3.33	5,642	6,108	8.26	12,368	12,502	1.08
STATEWIDE TOTAL	\$ 88,731,441	\$ 90,497,246	1.99	\$ 9,205,135	\$ 9,402,056	1.73	\$ 4,265,896	\$ 4,324,901	1.38	\$ 4,905,736	\$ 5,033,787	2.61

* Includes the following amounts of Taconite Credit:

	1984	1985
AITKIN	\$ 5,324	\$ 2,669
COOK	2,280	1,081
CROW WING	6,352	3,874
ITASCA	60,939	27,304
KOOCHICING	130	96
LAKE	3,890	3,608
ST LOUIS	138,514	55,503
STATEWIDE TOTAL	\$ 217,429	\$ 94,135

**For 1985, the net tax payable also reflects the deduction of the agricultural credit. The amounts of this credit are shown on Table 51.

