

Property Taxes Levied in Minnesota 1992 Assessments

Taxes Payable in 1993
Property Tax Bulletin No. 22

FOREWORD

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

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

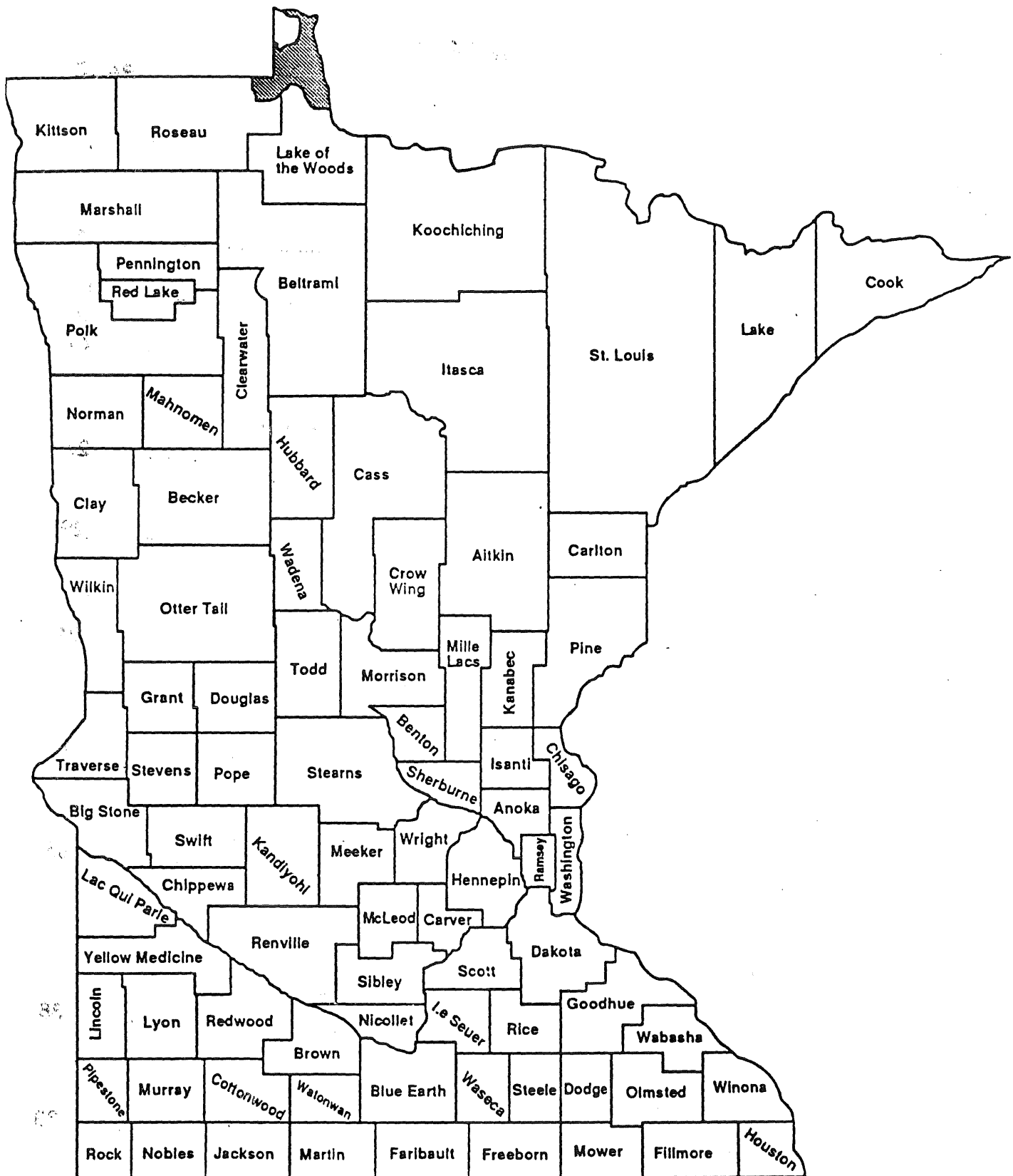


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SECTION 1

Review of the Minnesota Property Tax System

- **Determination of Values**
- **Determination of Tax Rates,
Tax Before Credits and Net Tax**
- **Collection of Taxes**
- **Manufactured Homes**

REVIEW OF THE MINNESOTA PROPERTY TAX SYSTEM TAXES PAYABLE IN 1993

Property tax is the major source of revenue for local governmental units in the state of Minnesota. The State has not levied a property tax since 1966. The property tax is an ad valorem tax, (a tax in proportion to value). It is levied in one year based on the property assessment as of January 2nd and becomes payable in the following calendar year. For example, in this bulletin, the current year tables include taxes levied based on assessments made on January 2, 1992, due and payable in 1993. The property tax on a particular parcel of property is primarily based on its market value, property class, the total value of all property within the taxing area, and the budget requirements of all local governmental units located within the taxing area.

The following is a general description of and background information on the property tax system in Minnesota and the laws which were applicable to taxes payable in 1993.

Determination of Values

Assessors

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

Taxable Property

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

The properties are also assigned a classification according to how the property is used, i.e., commercial, agricultural homestead, etc. Each classification has a gross and net classification percentage rate which is applied to the market value to determine the gross and net tax capacity value. The net tax capacity value is used in determining initial tax capacity rates for taxes payable in 1993.

Historical Notes:

For taxes payable in 1989, the market value was multiplied by a classification percentage to arrive at "gross tax capacity value." The gross tax capacity was used to compute "tax capacity rates."

Prior to the 1988 assessment, the market value was multiplied by a classification percentage to obtain the "assessed value". This assessed value was used in determining "mill rates".

Prior to the 1972 assessment, the market value was divided by three to arrive at an "adjusted market value." The various classification rates were then applied to the adjusted market value to determine the assessed value. Thus, assessed values for taxes payable in 1972 were approximately one-third of what they were for taxes payable in 1973. Since mill rates were in part based on assessed value, mill rates for payable 1972 were approximately three times what they were for payable 1973. (See Table 1, page 27.)

Exempt Property

Certain property types are exempt from ad valorem taxation. Exempt property is reassessed once every six years, with the most recent assessment being made in 1992. Information about exempt property is included in this Property Tax Bulletin.

Exempt real property includes; 1) Native American lands, 2) public property, 3) educational facilities, and 4) religious and charitable institutions. Exempt personal property includes; 1) farm livestock, 2) farm machinery, 3) furniture, 4) inventories, 5) tools and machinery of service/retail/wholesale/manufacturing businesses, 6) furnishings of rental units if the rental value is subject to sales tax, and 7) containers in the possession of the consumer during consumption if the sale of the commodity is subject to the sales tax. Household goods are also exempt as are intangibles such as stocks, bonds and insurance policies.

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

Property Classifications

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

- Class 1** - Iron Ore (mined or unmined), assessed at 50% of full and true value.
- Class 2** - Household goods and personal effects, assessed at 25%.
- Class 3** - Unplatted real estate, livestock, farm produce, inventories and manufacturers' tools, assessed at 33 1/3%.
- Class 4** - All other properties, primarily urban real estate, assessed at 40%.

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

- Class 3b** - Unplatted real estate used for a homestead, assessed at 20% on the first \$4,000 of full and true value, and 33 1/3% on value over \$4,000.
- Class 3c** - Platted real estate used for a homestead, assessed at 25% on the first \$4,000 of full and true value, and 40% on value over \$4,000.

Property classification changes have been made during every legislative session since 1941. The next major reform to the property tax system came in 1967 with the passage of the "Tax Reform and Relief Act." The tax relief programs created by this Act were designed to reduce the burden of local property taxes by reducing the costs of local government and providing taxpayers with reimbursements linked to property tax payments. The state, in effect, took increased fiscal responsibility for local costs. Under this Act all farm livestock and machinery were exempt from property taxation. Businesses were given the option to exempt either inventory, or tools and machinery. Other property tax relief programs not relating to the property classification system were also enacted. These relief programs included homestead credit, renters' credit, senior citizen income tax credit, local government aids and elimination of the state property tax levy.

The property classification system has evolved into many property classes and classification percentages. In 1988, the number of property tax classes was cut from 68 to 29. Included in this bulletin is a listing of classification percentages from taxes payable 1972 through 1993

(Table 12, page 43). Following is a listing of the classification percentages used for the 1992 assessment, taxes payable in 1993.

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
1a	1933	Residential homestead:*	
		1st \$72,000 market value	1.00%
		Market value in excess of \$72,000	2.00%
1b	1953, 1969 & 1974	Paraplegic veterans, homesteads of blind and permanently and totally disabled persons:	
		1st \$32,000 market value: agricultural	.45%
		1st \$32,000 market value: residential	.45%
		\$32,000 to \$72,000 market value: agricultural	
		House, garage and one acre	1.00%
		Remainder	.45%
		Market value \$72,000 - \$115,000: agricultural	
		House, garage and one acre	2.00%
		Remainder	.45%
		Market value over \$115,000: agricultural	
		House, garage and one acre	2.00%
		Remainder to 320 acres	1.30%
		Remainder over 320 acres	1.60%
		\$32,000 to \$72,000 market value: residential	1.00%
		Market value over \$72,000: residential	2.00%
1c	1959 & 1989	Commercial seasonal recreational residential not used for more than 250 days per year which includes a portion used as a homestead by the owner:	1.00%

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

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
2a	1933	Agricultural homestead:	
		1st \$72,000 market value -	
		House, garage and one acre	1.00%
		Remainder	.45%
		Market value \$72,000 to \$115,000 -	
		House, garage and one acre	2.00%
		Remainder	.45%
		Market value over \$115,000 -	
		House, garage and one acre	2.00%
		Remainder to 320 acres	1.30%
		Remainder over 320 acres	1.60%
2b	1957	Timberland	1.60%
2b	1923	Agricultural non-homestead:	
		Land	1.60%
3a		Commercial, industrial, public utility land and buildings, railroad operating property:	
	1981	1st \$100,000 market value	3.00%
	1974	Excess over \$100,000 market value	4.70%
3b	1982	Employment Property (Enterprise Zones):	
		Competitive City or Zone:	
		1st \$50,000	2.30%
		Excess over \$50,000	3.60%
		Border City	
		1st \$100,000	3.00%
		Excess over \$100,000	4.70%
4a	1971	Non-homestead residential:	
		a. Apartments with four or more units not qualifying as Title II National Housing	3.40%
4c		b. Apartment Land	2.50% or 3.40%
4a		c. Private for Profit Hospitals	3.40%

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
4b		Unclassified manufactured homes	2.50%
4b		Residential non-homestead, 3 units or less	2.50%
4c		Post Secondary Student Housing	2.30%
4c	1959	Seasonal residential for recreational purposes:	
		a. Commercial, but not used for more than 250 days per year (example: resort)	2.30%
		b. Non-commercial (example: cabin)	
		- first \$72,000 of value	2.00%
		- amount over \$72,000	2.50%
4c		Nonprofit community service oriented organizations	2.30%
4c	1969	Housing for elderly or for low and moderate income families financed by direct federal loan or federally insured loan pursuant to Title II of the National Housing Act or the Minnesota Housing Act. Structures only.	2.30%
4c		Housing for elderly, handicapped or lower income persons as defined in section 8 of U.S. Housing Act.	2.30%
4c		Neighborhood Real Estate Trust	2.30%
4c	1989	Section 42 Structures	2.30%
4c	1989	Manufactured Home Parks	2.00%
4d	1971	Housing for elderly or for low and moderate income families financed by a direct loan or insured loan from the Farmer's Home Administration and located in a municipality under 10,000 population. Structures only.	2.00%

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
5	1974	Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas or petroleum products which are fixtures to real property	4.70%
5	1913	Unmined Iron Ore	4.70%
5	1913	"Low Recovery" Iron Ore	4.70%
		Severed mineral interests tax	*
5		All property not included in any other class	4.70%

PERSONAL PROPERTY

<u>Class</u>			
None		Structures on leased public lands in rural areas	2.30%, 3.00% 3.60% or 4.70%
5		Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas or petroleum products which are fixtures	4.70%
None		Leased agricultural real estate of exempt land (M.S. 272.01, Subd. 2)	1.60% or 2.50%
None	1969	Owner occupied residences on leased public or railroad lands	**
None	1981	Leased homestead on land owned by occupant	**

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

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

PERSONAL PROPERTY

Class

3a*	Structures on leased public lands in urban areas	3.00% & 4.70%
	Structures on railroad operating right-of-ways	3.00% & 4.70%
	Leased all other (non-agricultural) real estate of exempt land (M.S. 272.01, Subd.2)	3.00% & 4.70%
	Systems of electric, gas and water utilities	3.00% & 4.70%
	All other taxable personal property	3.00% & 4.70%

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 |

* Assessed at 3.00% on first \$100,000 of market value and assessed at 4.70% on excess.

Market Value Increase Limitation

The 1973 Legislature created the concept of limited market value by placing a 5% reassessment limit 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. For the 1979 assessment, the amount of increase in the limited market value was changed to 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 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. The estimated market value became the base to which the property class rate percentages are applied to arrive at the tax capacity value.

Review and Equalization

The assessor estimates the market value of the property to be taxed and assigns it to a class according to its use. This assessment is subject to review and equalization at three levels: the local (city or 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 and between the various taxing districts.

Minnesota Agricultural Property Tax Law - Green Acres (M.S. 273.111)

The Minnesota Agricultural Property Tax Law, commonly known as the Green Acres Law, provides that certain property owners, engaged in agricultural pursuit, can apply for deferment of higher valuations (based on potential use) and consequent taxes payable, including special assessments. For the current taxes payable the property is valued and taxed based upon its valuation for farm purposes. Green acres effect on farm land value in 1993 is reported in Table 36, page 107.

Determination of Initial Tax Rates, Local Tax Rates, Tax Before Credits, and Net Tax

Auditors

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

Local units of government determine the amount of money they will need to fund their various services (such as fire protection, street maintenance, and education) for the coming year. Budgets are prepared based on service costs and non-property tax revenue. Non-property tax revenue includes state and federal aids, parking meters, fines, licenses, permits, municipal liquor stores, and local sales taxes. Next, the portion of the budget that will need to be financed by property taxes is determined. In general terms, the property tax levy equals the difference between service costs and non-property tax revenue.

All local taxing district property tax levies are certified to the county auditor. The auditor calculates initial tax rates by dividing the certified levy, less fiscal disparity distribution tax (metropolitan counties only), equalization aid, and homestead and agricultural credit aid (HACA), by the taxable net tax capacity value. Net tax capacity values are reduced by tax increment value, certain power line values and fiscal disparities contribution values to obtain a taxable net tax capacity value used in calculating tax rates. (See Adjustments to Net Tax Capacity Value on the following page.)

Levy Limitations

Although the 1992 Legislature repealed the major statewide levy limitations, the levy limitations for special purposes that have general application to one or more types of local units of government are still in effect. Beginning with taxes payable year 1990, these limitations are primarily expressed as percentages of market value.

Certain major levy limitations are administered by the state departments rather than by the county auditor. The Department of Education administers school district levy limitations. The Department of Revenue administers the levy limitations that apply specifically to the Metropolitan Council, the Regional Transit Board and the Metropolitan Mosquito Control District.

Adjustments to Net Tax Capacity Value

Taxable net tax capacity value is used in determining initial tax rates. In many cases, taxable net tax capacity value is the same as net tax capacity value. However, there are cases where certain values must be deducted from the total net tax capacity value to determine the taxable net tax capacity value. This is illustrated in Table 39, page 169. Values which are deducted are as follows.

Power Line Net Tax Capacity Value

Ten percent of the net tax capacity of electrical transmission lines over 200KV in organized townships and cities is excluded from the value used in determining initial tax rates. After local tax rates are determined, the revenue produced by applying the prevailing local tax rate to the excluded 10% of value is then used to finance the power line credit for cities and organized townships (see Power Line Credit, Table 53, page 245).

Tax Increment Financing Districts

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

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

For payable 1993, six types of increment districts exist:

- 1) Redevelopment Districts
- 2) Housing Districts
- 3) Economic Development Districts
- 4) Mined Underground Space Development Districts
- 5) Soil Condition Districts
- 6) Renewal and Renovation

In addition, the law provides for the creation of hazardous substance subdistricts or sites.

Although these types of districts have particular, distinguishing characteristics, all commonly possess the authority to retain the tax dollars generated by the "retained captured net tax capacity". The retained captured value is based on all parcels within the TIF district. The retained captured value equals the captured value less any elective fiscal disparity or shared value reductions and after any prior year net tax capacity adjustments. The captured value equals the difference between the current-year net tax capacity value and the original net tax capacity value of the properties within the tax increment financing district.

The retained captured value, along with power line and fiscal disparity value, is deducted from the total net tax capacity value to obtain taxable net tax capacity. The taxable net tax capacity is then used in the calculation of initial tax rates.

For TIF districts certified on or before May 1, 1988, the tax generated by the product of the current total local tax rate and the retained captured value is retained by the TIF district and used to finance the project debt. If a TIF district was certified after May 1, 1988, the tax retained by the TIF district is equal to the product of the original local tax rate times the retained captured value. The original local tax rate is the total local tax rate for the original year of the TIF district. If the current local tax rate is greater than the original tax rate, the difference between them times the retained captured value is excess TIF tax and is distributed to the local units of government.

For example, a pre-May 1, 1988, TIF district has the following characteristics: \$5,000 of original net tax capacity; \$12,000 of current net tax capacity; \$1,000 of shared fiscal disparity net tax capacity; and no shared net tax capacity. The captured net tax capacity value equals \$7,000 (\$12,000 - \$5,000). The retained value equals \$6,000 (\$7,000 - \$1,000). Assume the local tax rate is 120%, then the amount of tax dollars retained by the TIF district is \$7,200 (\$6,000 multiplied by 120%).

Tax increment values and taxes can be found in Table 33, page 82.

Fiscal Disparities

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

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

A taxing district's budget levy, less homestead and agricultural credit aid (HACA) and equalization aid, is also reduced by the levy amount it is permitted to spread on the area-wide tax base. Its area-wide levy amount is its distribution net tax capacity value multiplied by its prior year initial tax rate. The reduced budget levy divided by the taxing district's taxable value (net tax capacity value less contribution, tax increment, and certain power line net tax capacity values) equals its current year initial tax rate. The initial tax rate times the taxable net tax capacity value is equal to the local portion of each district's property tax budget levy; whereas, the prior year initial tax rate times the distribution value is equal to the area-wide portion. Metropolitan county auditors certify to the administrative auditor the area-wide portions of the levy for each district located within their county. The administrative auditor then computes an area-wide tax rate by dividing the total of the area-wide levies by the total area-wide tax base (total contribution net tax capacity).

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

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

Adjustments to Property Tax Budget Levy

Fiscal Disparity Distribution Levy

The fiscal disparity distribution levy is the levy amount that a metro county taxing district receives from the area-wide pool. This amount is deducted from the property tax budget levy as explained in the previous section on fiscal disparities.

Homestead and Agricultural Credit Aid (HACA) (M.S. 273.1398, subd. 2)

Homestead and agricultural credit aid was enacted by the 1989 Special Session to become effective in payable year 1990. HACA is calculated by the Department of Revenue and certified at taxing district level to the county auditors each year.

HACA replaced both the homestead credit and agricultural credit programs. A major difference from those credits is that HACA is deducted from the property tax levy prior to the calculation of any tax rates. Credits were deducted after tax rates and taxes had been determined.

According to Minnesota Statute, the basic formula for calculating the payable 1993 HACA is:

$\begin{array}{c} \text{Payable 1992 Certified HACA} \times \text{the Growth Adjustment Factor} \\ \text{PLUS} \\ \text{a Net Tax Capacity Adjustment Factor and a Fiscal Disparity Adjustment Factor} \end{array}$

The law provided specific definitions for each variable in the formula. It also provided for various adjustments, offsets and transfers to be made.

A separate calculation of Manufactured Home HACA is made for manufactured home properties assessed as personal property (M.S. 274.20).

City Equalization Aid (M.S. 477A.013, Subd. 5)

City equalization aid was enacted by the 1989 Legislature to target more state aid to cities with high property tax levies and low tax bases, as measured by their net tax capacity. Only cities qualify to receive this aid.

As established by 1989 law, (Special Session Laws 1989, Chapter 1, Article 4, Section 11), this aid was to be paid only in 1990, and then folded into local government aid for 1991 and subsequent years. The 1989 law also excluded the cities of Duluth, Minneapolis, and St. Paul from receiving this aid.

Laws 1990, Chapter 604, Article 4, Section 6, provided that cities of the first class (i.e. Duluth, Minneapolis, and St. Paul), were eligible for equalization aid beginning with taxes payable in 1991. 1990 Laws also provided for a total appropriation of \$19,485,684 for equalization aid, effectively freezing the aid at the 1990 levels. However, the aid formula was restructured to allow for an increase in the event the total appropriation is increased for future years.

Laws 1992, Chapter 511, Article 1, Section 19, increased the amount of equalization aid available to cities from \$19,485,684 to \$20,011,000.

1993 city equalization aid is equal to the 1990 equalization aid, plus an increase which is the lesser of:

(1) 30% of the city's average property tax levy for the last three payable years, minus the city's share of disparity reduction aid received in 1991, multiplied by 1.0 minus the ratio of the city's net tax capacity per capita and 900, or:

(2) 12% of the 1991 local government aid plus the 1990 equalization aid.

Initial Tax Rate Determination

When the property tax levy portions of all taxing districts' budgets have been set and taxable net tax capacity values have been determined, initial tax rates for each governmental unit (i.e., county, city, town, school and special taxing districts) are determined. Basically, the initial tax rate is calculated by dividing the property tax budget levy, less fiscal disparity distribution levy (metropolitan counties only), equalization aid, and HACA, by the taxable net tax capacity value. For example, if a city's levy less the fiscal disparity distribution levy (for metropolitan cities only), less equalization aid, less HACA, was \$100,000 and the taxable net tax capacity value was \$350,000, the total city initial tax rate would be calculated as follows:

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

In a unique taxing area (a geographic area subject to the same set of tax rates), the total initial tax rate is equal to the total of each taxing district's individual initial tax rate. This rate is applied to each taxable parcel of property in the unique taxing area to determine the amount of net tax capacity based property tax which is owed, unless the unique taxing area receives disparity reduction aid.

Initial Tax Rate Exceptions

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

Fire Protection Districts

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

Rural-Urban Service Districts

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

Local Tax Rate Determination and Disparity Reduction Aid (DRA)

Disparity Reduction Aid was created by the 1988 Legislature (M.S. 273.1398, Subd. 3) to provide relief for high tax rate areas. It was first payable to taxing jurisdictions in 1989.

If a unique taxing area receives disparity reduction aid, the initial tax rate for each taxing district levying within the unique taxing area must be reduced accordingly. The resulting rate is the local tax rate. Disparity reduction aid cannot reduce the local tax rate below 90%. If the unique taxing area does not receive disparity reduction aid, the local tax rate is equal to the initial tax rate.

Disparity reduction aid is calculated by the Department of Revenue and certified at unique taxing area level to the county auditors each year. Payable 1993 certified DRA amounts were calculated by applying an adjustment factor (for the class rate changes from payable 1992 to 1993) to the payable 1992 certified DRA amounts.

Market Value Based Referendum Levy (M.S. 124A.03, Subd. 2a; 275.08, Subd. 1b; and 275.61)

The market value based referendum tax provision was enacted by the 1991 Legislature to become effective in payable year 1993. As stated in the title, the referendum tax, or voter approved tax, is based upon market value rather than net tax capacity. Referendum levies must meet all the criteria in a column in the following table in order to be based on market value.

VOTER APPROVED LEVIES SUBJECT TO MARKET VALUE BASED REFERENDUM TAX					
TYPE OF GOVERNMENT	COUNTY	CITY	TOWN	SPECIAL TAXING DISTRICT	SCHOOL DISTRICT
Purpose	General or Special (including Bonds)	General or Special (including Bonds)	General or Special (including Bonds)	General or Special (including Bonds)	Operating Only
Year Effective	Pay 1993 and/or after	Pay 1993 and/or after	Pay 1993 and/or after	Pay 1993 and/or after	Pay 1993 and/or after (SD in City of First Class - Pay 1994 and/or after)
Date of Referendum	Held on or after 5/1/92; or Held after 5/31/91 and before 5/1/92 and publicly advertised using levy amounts reflecting market value	Held on or after 5/1/92; or Held after 5/31/91 and before 5/1/92 and publicly advertised using levy amounts reflecting market value	Held after 5/31/91	Held after 5/31/91	Held after 11/1/92

Referendum levies based on market value are identified separately from net tax capacity based levies when they are certified to the county auditor. Unlike net tax capacity based levies, market value based levies are not subject to reductions by HACA, equalization aid, fiscal disparity distribution tax, and disparity reduction aid. The county auditor calculates a market value based tax rate for each governmental unit with a market value levy, by dividing the market value levy by the total real and personal market value for that taxing district. The referendum tax rate is expressed as a percentage, similar to the net tax capacity based tax rate. Net tax capacity based tax rates are shown with three decimal places, whereas market value based tax rates are shown with five decimal places due to the large dollar value of the market value tax base.

The market value based referendum tax provisions do not affect; tax increment financing, fiscal disparity, power line tax, rural/urban service districts, HACA calculation or disparity reduction aid calculation procedures.

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

Total Tax Before Credits

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

Estimated Market Value	\$124,800
Total Market Value Based Tax Rate	<u>x .08964% (or .0008964)</u>
Total Market Value Based Tax	\$ 111.87
Net Tax Capacity	\$1,776
Total Local Tax Rate	<u>x 119.399% (or 1.19399)</u>
Total Net Tax Capacity Based Tax	\$2,120.53
Total Market Value Based Tax	\$ 111.87
Total Net Tax Capacity Based Tax	<u>\$2,120.53</u>
Total Tax Before Credits	\$2,232.40

Property Tax Credits

Due to the existence of property tax credits, in some instances, the total tax before credits will not be the final amount of property tax paid by an individual taxpayer. The property tax credits in existence for taxes payable in 1993 are as follows, listed in the order that they are deducted from the tax before credits.

Disaster Credit (M.S. 273.123)

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

The credit is based on a reassessment of the value of homestead property which is located within a declared disaster or emergency area. The county assessor determines the 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 market and net tax capacity value based on the pre-disaster market value and the market and net tax capacity value based on the post-disaster average market value to the county auditor. The difference between the two tax capacity values is then multiplied by the prevailing local tax rate. The difference between the two market values is multiplied by the total referendum tax rate. The sum of these two products is the disaster credit amount. There is no maximum credit limitation for the disaster credit. The amount of the credit is deducted from the tax before credits on the property tax statement for that parcel. The tax before credits is the sum of both the market value based tax and the net tax capacity based tax. The state pays the amount of disaster credit deducted from the taxpayer's tax directly to the local taxing districts. (See Table 57, page 248).

Eligible manufactured home properties can also receive the disaster credit.

Power Line Credit (M.S. 273.42)

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

Prior to 1982, utility companies made direct payments to qualifying property owners in organized and unorganized townships to compensate them for having these high voltage lines pass over their property. Beginning with taxes payable in 1982, qualifying property owners in cities and organized townships were given a property tax credit to reduce their property tax. In 1983, qualifying property owners in unorganized townships were also made eligible to receive the tax credit. Since that time and for taxes payable in 1993, owners of property classified as farm, residential, apartment, etc., are given a credit which is calculated by the county auditor and applied against the tax before credits. In order to qualify for this credit, the property must be crossed by a transmission line of 200KV or more which was constructed after June 30, 1974.

For qualifying property owners in unorganized townships having these high voltage lines pass over their property, the credit is calculated as follows. A fraction, determined by dividing the length of high voltage line over the parcel by the total length of high voltage line running over all property within unorganized townships in the county, is multiplied by the total amount of the utility property tax credit fund (tax generated on organized townships) within the county for that year. The calculated amount is then deducted from the tax before credits. The tax before credits is the sum of both the market value based tax and the net tax capacity based tax.

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

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

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

Agricultural Preserves Credit (M.S. 473H.10)

The agricultural preserves credit was established by the 1980 Legislature as part of the Metropolitan Agricultural Preserves Act. The credit was created as a means of encouraging and keeping farming within the seven-county metropolitan area. The credit first became effective for taxes payable in 1983.

Beginning with taxes payable in 1993, the Metropolitan Agricultural Preserves program guarantees that all agricultural property enrolled in this program will receive a credit of at least \$1.50 per acre of land. The county auditor computes the credit based on the net tax capacity value of land and non-residential buildings (used for agricultural purposes) which are located in a designated agricultural preserve according to two methods.

The first method calculates the credit following the same procedure as in previous years. The credit is based on the difference between the prevailing total local tax rate

and 105% of the previous year's statewide average total tax rate within townships. The difference between the two rates is the agricultural preserves credit rate. The 1992 statewide average township local tax rate was 103%. This rate is then multiplied by 105%, resulting in a base rate for payable 1993 of 108%. The difference between the total local tax rate and 108% is applied to the net tax capacity of land and non-residential buildings within the agricultural preserve to determine the 1993 credit amount according to method one. If the total local tax rate is less than 105% of the previous year's statewide average tax rate for townships, there is no credit amount under method one.

The second method calculates the credit by taking the total number of acres enrolled in the agricultural preserves program times \$1.50.

The actual agricultural preserves credit amount is the greater of either method one or method two as determined above. The market value based tax provisions do not affect the credit calculation procedure for agricultural preserves credit. This credit is given only to lands designated as agricultural preserves according to M.S. 473H.03. The credit amount is deducted from the total tax before credits (the sum of both the market value based tax and the net tax capacity based tax) on the property tax statement for that parcel. The credit is funded by the county conservation account. If the credit exceeds the available funds, the state then makes payment of the difference from the Minnesota conservation fund. If the credit exceeds that account, payment is made from the state general fund. (See Table 54, page 247).

County Conservation Credit (M.S. 273.119)

The County Conservation Credit was established by the 1986 Legislature as a means of promoting agricultural land use in non-metro counties. Land located in an exclusive agricultural zone created under Chapter 40A is eligible for a property tax credit of \$1.50 per acre. The market value based tax provisions do not affect the credit calculation procedure for county conservation credit.

The county auditor certifies to the Department of Revenue the amount of tax lost to the local taxing districts because of the property tax credit. This amount is deducted from the total tax before credits (the sum of both the market value based tax and the net tax capacity based tax) on the property tax statement for the parcel. The credit is funded by the county conservation account. If the credit exceeds the available funds, the state then makes payment of the difference from the Minnesota conservation fund. (See Table 54, page 247).

Enterprise Zone Credit (M.S. 469.170)

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

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

For taxes payable in 1993, one county in Minnesota reported enterprise zone property tax credits. (See Table 56, page 248.)

Disparity Reduction Credit (M.S. 273.1398)

Effective with taxes payable in 1989, class 4a apartments with four or more units, and commercial, industrial and public utility land and buildings in certain border city enterprise zones receive a disparity reduction property tax credit. The credit is the difference between the tax determined using the general tax procedures (including any tax based upon market value) and the tax determined by multiplying the property's market value by the following percentages:

Apartments	3.0%
Commercial, Industrial, Public Utility Land and Bldgs	3.3%

The county auditor certifies the amount of the disparity reduction credit to the Department of Revenue. The state makes payment of the credit directly to the local taxing districts. (See Table 55, page 248.)

Taconite Credits (M.S. 273.135, 273.136)

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

For 1993, homeowners in taconite tax relief areas receive a credit of either 57% or 66% (depending on certain criteria such as the value of the iron ore in the assessment district, proximity to mines, etc.). The maximum amount of this credit is \$255.30 for

those receiving the 57% credit and \$280.60 for those receiving the 66% credit. The taconite homestead credit is calculated and deducted from the total tax before credits (the sum of both the market value based tax and the net tax capacity based tax) on the property tax statement for that parcel. (See Table 20, page 58.) It is paid by St. Louis County from the taconite property tax relief fund to each county receiving the credit. The county then distributes the money to each affected local taxing district. The taconite homestead credit is also given to eligible homesteaded manufactured home properties.

The supplementary taconite homestead credit was created by the 1980 Legislature. This credit is given to homeowners in school districts #317 (Itasca County) and #698 (Aitkin and St. Louis counties). It is calculated in the same manner as the 57% taconite homestead credit. Payment of this credit is made by the state out of the general fund. The supplementary taconite tax relief credit is also given to eligible homesteaded manufactured home properties. (See Table 58, page 249.)

Net Tax

The net tax is derived by deducting all appropriate property tax credits from the sum of both the market value based tax and the net tax capacity based tax, or the total tax before credits. The net tax amount is the final amount of tax to be paid by the property owner, except in cases where there are special assessments added to the net tax.

Special Assessments

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

Collection of Taxes

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

Treasurers

It is the duty of the county treasurer to collect all taxes as determined by the county auditor, as well as special assessments, penalties, interest and costs. The treasurer prepares tax statements using the information provided by the auditor and must mail the tax statements by March 31st of each year.

A late mailing of the tax statements may affect the May 15th due date. If tax statements are mailed after March 31st, the effective due date becomes the later of May 15th or 20 calendar days after the postmark date on the envelope containing the property tax statement.

Tax Payments

Real estate property taxes over \$50 may be paid to the county treasurer in two equal installments. In general, half of the total tax is due on or before May 15th and the remaining half is due on or before October 15th. Certain seasonal properties' first half taxes are due on or before May 31st. Certain agricultural properties' second half taxes are due on or before November 15th. If real estate taxes are \$50 or less, the entire amount must be paid by May 15th. Personal property taxes for property on leased government land may be paid in two installments like real estate taxes: the first half on or before May 15th, and the second half on or before October 15th. All other personal property taxes must be paid in full by May 15th.

Tax Penalties

Personal Property

The amount of personal property tax due and remaining unpaid becomes delinquent on the day following the taxes due date (May 16th for most personal property taxes). There is an eight percent penalty added to the unpaid tax at the point it becomes delinquent. An exception to this penalty is made for personal property taxes for property on leased government land, which are subject to the penalty schedule which applies to real property.

Real Property

On May 16th, a two percent penalty is charged on unpaid homestead property taxes due and a four percent penalty is charged on non-homestead property taxes due. On June 1st, an additional two percent penalty is charged on unpaid homestead property taxes and an additional four percent penalty is charged on non-homestead property taxes. Thereafter, on the 1st day of each month, up to and including the following October 1st, an additional one percent penalty for each month is charged on the unpaid tax. If the second half tax is not paid prior to October 16th, homestead properties are charged a two percent penalty on the unpaid second half taxes due and non-homestead properties are charged a four percent penalty. For homestead property, an additional penalty of four percent is added November 1st and an additional penalty of two percent is added December 1st if the second half taxes remain unpaid. For non-homestead property, an additional penalty of four percent is added November 1st and an additional penalty of four percent is also added December 1st if the second half taxes remain unpaid. On the first business day in January of the following year, the unpaid real estate taxes for the prior year are deemed to be delinquent, and an additional penalty of two percent is added on to both the unpaid first half taxes and the unpaid second half taxes. Interest on the unpaid taxes also begins to accrue from January 1st of the following year.

Manufactured Homes

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

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

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

If the owner of the manufactured home leases the land on which it is situated and if the manufactured home meets criteria 2 and 3 above, the home is classified as personal

property, but is assessed and taxed as real property. Personal property manufactured homes are assessed and taxes are payable in the same year.

For the 1992 assessment, taxes payable in 1992 (see tables 64 and 65), manufactured homes not classified as real property were assessed using the real property class rates for assessment year 1991. These rates can be found on Table 12.

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

Manufactured homes not treated as real property may also qualify for certain property tax credits, including the taconite credit and disaster credit (see Property Tax Credits, page 18).

The county treasurer must send out tax statements to the owners of personal property manufactured homes by July 15 each year. Manufactured home personal property taxes over \$50 may be paid to the county treasurer in two equal installments; the first half on or before August 31st, and the second half on or before November 15th. If the tax is \$50 or less, the total tax is due August 31st. Any tax or installment remaining unpaid after the due date is delinquent, and an eight percent penalty is added to the unpaid tax.

SECTION II

Historical Data

TABLE 1
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE TAX RATES
TAXES PAYABLE 1925 - 1993

<u>Taxes Payable</u>	<u>Assessed Values</u>			<u>Average Tax Rate⁽¹⁾</u>	<u>Total Taxes Levied</u>
	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Property</u>		
1925	\$ 1,708,434,932	\$ 242,871,326	\$ 1,951,306,258	57.26 %	\$ 121,136,992
1930	1,715,393,160	232,259,503	1,947,652,663	63.59	133,283,850
1935	1,244,972,208	151,882,975	1,396,855,183	78.27	115,494,682
1940	1,147,921,304	173,504,673	1,321,425,977	84.63	115,806,240
1945	1,097,774,061	207,125,645	1,304,899,706	86.72	115,417,272
1950	1,214,391,975	335,838,340	1,550,230,315	126.71	201,343,601
1951	1,273,443,353	343,906,232	1,617,349,585	126.77	210,444,091
1952	1,300,743,108	381,864,210	1,682,607,318	133.40	230,418,543
1953	1,390,452,450	398,022,634	1,788,475,084	133.73	246,029,875
1954	1,412,784,939	398,250,623	1,811,035,562	143.52	268,451,507
1955	1,478,101,721	403,024,109	1,881,125,830	144.60	281,674,137
1956	1,509,037,948	409,478,962	1,918,516,930	152.55	303,962,469
1957	1,589,524,048	409,185,114	1,998,709,162	160.02	332,729,752
1958	1,618,902,697	422,374,232	2,041,276,929	175.23	372,158,036
1959	1,673,473,847	427,955,434	2,101,429,281	184.10	403,059,047
1960	1,704,135,424	423,096,471	2,127,231,895	197.18	437,737,042
1961	1,771,410,382	426,161,020	2,197,571,402	204.86	469,492,786
1962	1,808,412,256	427,606,924	2,234,019,180	217.18	508,917,467
1963	1,906,274,167	415,730,201	2,322,004,368	224.11	545,929,471
1964	1,940,169,652	396,149,678	2,336,319,330	235.22	575,431,716
1965	1,998,296,200	387,284,693	2,385,580,893	244.80	611,451,684
1966	2,039,548,025	383,554,423	2,423,102,448	254.74	646,371,729
1967	2,125,825,039	391,373,642	2,517,198,681	259.76	685,135,169
1968	2,177,851,199	171,041,247	2,348,892,446	269.85	669,657,855
1969	2,372,900,155	180,923,839	2,553,823,994	299.24	799,178,316
1970	2,457,405,642	196,157,493	2,653,563,135	329.16	912,404,487
1971	2,885,984,577	211,823,563	3,097,808,140	335.95	1,085,163,332
1972	2,992,536,257	225,821,268	3,218,357,525	297.47	1,007,585,584
1973 ⁽²⁾	10,080,649,974	351,922,349	10,432,572,323	94.19	1,037,219,602

TABLE 1
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE TAX RATES
TAXES PAYABLE 1925 - 1993

Taxes Payable	Market Value ⁽²⁾	Assessed Values			Average Tax Rate ⁽¹⁾		Taxes Levied		
		Real Property	Personal Property	Total Property	Market Value Based Rate ⁽³⁾	Assessed Value Based Rate	Market Value Based ⁽³⁾	Assessed Value Based	Total Taxes Levied
1974	\$ 31,526,979,377	\$ 10,532,815,980	\$ 375,221,681	\$ 10,908,037,661	-	% 99.15 %	\$ -	\$ 1,136,267,789	\$ 1,136,267,789
1975	32,949,207,409	11,028,687,059	394,667,761	11,423,354,820	-	109.12	-	1,307,397,970	1,307,397,970
1976	36,678,639,269	12,400,431,917	389,608,770	12,790,040,687	-	101.43	-	1,364,549,835	1,364,549,835
1977	40,348,632,930	13,631,238,697	401,241,961	14,032,480,658	-	104.93	-	1,543,744,497	1,543,744,497
1978	45,234,445,358	14,213,764,089	418,239,441	14,632,003,530	-	105.16	-	1,612,044,585	1,612,044,585
1979	51,787,331,845	15,475,655,030	446,415,872	15,922,070,902	-	102.27	-	1,704,015,976	1,704,015,976
1980	65,536,910,752	17,613,215,391	475,455,919	18,088,671,310	-	97.23	-	1,844,022,603	1,844,022,603
1981	91,709,758,682	21,369,229,945	515,918,614	21,885,148,559	-	87.01	-	2,011,529,837	2,011,529,837
1982	104,888,799,772	24,356,772,644	656,811,198	25,013,583,842	-	92.15	-	2,430,398,968	2,430,398,968
1983	114,942,835,732	26,859,021,214	719,675,283	27,578,696,497	-	92.10	-	2,677,165,816	2,677,165,816
1984	120,119,457,944	27,602,027,965	769,447,650	28,371,475,615	-	98.14	-	2,917,675,349	2,917,675,349
1985	122,560,533,827	28,146,949,826	797,620,554	28,944,570,380	-	99.33	-	3,011,666,708	3,011,666,708
1986	123,184,476,313	28,412,785,417	828,878,681	29,241,664,098	-	105.47	-	3,224,927,332	3,224,927,332
1987	121,760,528,792	28,589,012,030	857,546,834	29,446,558,864	-	111.30	-	3,421,316,479	3,421,316,479
1988	123,646,679,501	29,019,274,151	875,325,667	29,894,599,818	-	118.34	-	3,682,260,070	3,682,260,070
Tax Capacities⁽⁴⁾									
1989 ⁽⁴⁾	130,769,900,330	3,789,973,641	108,894,831	3,898,868,472	-	97.39	-	3,943,704,269	3,943,704,269
1990 ⁽⁵⁾	138,325,581,571	3,023,348,159	131,014,301	3,154,362,460	-	99.77	-	3,298,638,258	3,298,638,258
1991	146,390,040,633	3,145,839,026	134,917,362	3,280,556,388	-	106.69	-	3,653,524,954	3,653,524,954
1992	152,024,264,338	3,095,922,721	132,766,806	3,228,689,527	-	115.01	-	3,873,553,668	3,873,553,668
1993	156,983,395,050	3,057,976,129	137,427,155	3,195,403,284	0.00502	123.51	7,879,116	4,102,534,692	4,110,413,808

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

1989 - 1993 tax rates are expressed as percentages.

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

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

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

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

TABLE 2
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1940 - 1993

<u>Taxes Payable</u>	<u>Real Estate Levy</u>	<u>Personal Property Levy</u>	<u>Total Levy</u>	<u>Homestead Credit ⁽²⁾</u>	<u>Agricultural Credit ⁽²⁾</u>	<u>Total Net Tax Payable^(2,5)</u>	<u>Special Assessments</u>	<u>Total Net Tax Payable Including Special Assessments</u>
1940	95,606,023	16,231,364	111,837,387	—	—	111,837,387	3,968,853	115,806,240
1950	151,974,367	44,457,441	196,431,808	—	—	196,431,808	4,911,793	201,343,601
1951	159,276,120	45,757,627	205,033,747	—	—	205,033,747	5,410,344	210,444,091
1952	171,797,103	52,654,943	224,452,046	—	—	224,452,046	5,986,497	230,418,543
1953	183,994,289	55,187,350	239,181,639	—	—	239,181,639	6,848,236	246,029,875
1954	200,902,601	59,016,269	259,918,870	—	—	259,918,870	8,532,637	268,451,507
1955	211,567,410	60,438,810	272,006,220	—	—	272,006,220	9,667,917	281,674,137
1956	228,332,465	64,336,967	292,669,432	—	—	292,669,432	11,293,037	303,962,469
1957	251,988,352	67,851,261	319,839,613	—	—	319,839,613	12,890,139	332,729,752
1958	282,205,133	75,481,435	357,686,568	—	—	357,687,568	14,471,468	372,158,036
1959	306,526,493	80,343,724	386,870,217	—	—	386,870,217	16,188,830	403,059,047
1960	335,521,401	83,931,663	419,453,064	—	—	419,453,064	18,283,978	437,737,042
1961	362,402,068	87,786,658	450,188,726	—	—	450,188,726	19,304,060	469,492,786
1962	391,960,561	93,218,762	485,179,323	—	—	485,179,323	23,738,144	508,917,467
1963	426,851,600	93,521,738	520,373,338	—	—	520,373,338	25,556,133	545,929,471
1964	456,162,758	93,385,542	549,548,300	—	—	549,548,300	25,883,416	575,431,716
1965	488,887,743	95,125,816	584,013,559	—	—	584,013,359	27,438,325	611,451,684
1966	519,792,386	97,457,020	617,249,406	—	—	617,249,406	29,122,323	646,371,729
1967	552,386,485	101,471,539	653,858,024	—	—	653,858,024	31,277,145	685,135,169
1968	585,677,296	48,156,240	633,833,536	78,768,510	—	555,065,026	34,374,403	589,439,429
1969	707,742,068	56,479,097	764,221,165	95,304,787	—	668,916,378	34,977,574	703,893,952
1970	806,250,044	67,210,263	873,460,307	108,054,831	—	765,405,476	38,944,180	804,349,656
1971	966,014,565	74,683,076	1,040,697,641	127,596,363	—	913,101,278	44,465,691	957,566,969
1972	886,806,076	70,567,907	957,373,983	117,085,618	—	840,288,365	50,211,600	890,499,965
1973	948,414,991	34,245,776	982,660,767	122,753,051	—	859,907,716	54,558,835	914,466,551

TABLE 2
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1940 - 1993

			Taxes Levied							
			Market Value Based ⁽¹⁾	Assessed Value Based ⁽¹⁾	Total Taxes Levied					Total Net Tax Payable Including Special Assessments
<u>Taxes Payable</u>	<u>Real Estate Levy</u>	<u>Personal Property Levy</u>				<u>Homestead Credit ⁽²⁾</u>	<u>Agricultural Credit ⁽²⁾</u>	<u>Total Net Tax Payable^(3,6)</u>	<u>Special Assessments</u>	
1974	\$ 1,043,396,304	38,088,817	—	1,081,485,121	1,081,485,121	189,373,196	—	892,111,925	54,782,668	946,894,593
1975	1,202,147,416	44,353,137	—	1,246,500,553	1,246,500,553	206,708,572	—	1,039,791,981	60,897,417	1,100,689,398
1976	1,255,997,852	41,322,615	—	1,297,320,467	1,297,320,467	220,254,291	—	1,077,066,176	67,229,368	1,144,295,544
1977	1,429,088,173	43,357,669	—	1,472,445,842	1,472,445,842	234,562,666	29,499,567	1,208,383,609	71,298,655	1,279,682,264
1978	1,493,045,351	45,651,310	—	1,538,696,661	1,538,696,661	243,964,012	35,165,192	1,259,567,457	73,347,924	1,332,915,381
1979	1,580,927,494	47,385,241	—	1,628,312,735	1,628,312,735	254,088,892	41,634,224	1,332,589,619	75,703,241	1,408,292,860
1980	1,710,411,947	48,426,153	—	1,758,838,100	1,758,838,100	371,313,377	52,186,630	1,335,338,093	85,184,503	1,420,522,596
1981	1,856,574,360	47,563,239	—	1,904,137,599	1,904,137,599	447,233,171	70,456,204	1,372,521,102	107,392,237	1,479,913,339
1982	2,243,859,965	61,222,421	—	2,305,082,386	2,305,082,386	495,705,796	86,945,965	1,705,367,079	125,316,582	1,830,683,661
1983	2,473,325,197	66,899,104	—	2,540,024,301	2,540,024,301	521,541,062	96,947,321	1,903,773,931	137,141,515	2,040,915,446
1984	2,709,002,854	75,218,054	—	2,784,220,908	2,784,220,908	506,065,238	92,675,991	2,164,411,484	133,454,441	2,297,865,925
1985	2,795,623,792	79,371,594	—	2,874,995,386	2,874,995,386	539,504,280	106,513,404	2,226,776,306	136,671,326	2,363,447,634
1986	2,997,104,294	86,853,333	—	3,083,957,627	3,083,957,627	586,112,213	126,080,929	2,369,338,813	140,969,705	2,510,308,518
1987	3,181,565,243	95,757,072	—	3,277,322,315	3,277,322,315	609,222,978	115,621,847	2,550,370,217	143,994,164	2,694,364,381
1988	3,433,066,776	104,693,975	—	3,537,760,751	3,537,760,751	622,442,752	102,059,237	2,789,346,375	144,499,319	2,933,845,694
1989	3,690,320,745	106,771,593	—	3,797,092,338	3,797,092,338	652,997,536	94,975,727	3,038,091,944	146,611,931	3,184,703,875
1990	3,020,045,556	127,002,583	—	3,147,048,139	3,147,048,139	7,869,129	—	3,136,365,859	151,590,119	3,287,955,978
1991	3,363,282,756	136,824,691	—	3,500,107,447	3,500,107,447	8,173,914	—	3,489,227,496	153,417,507	3,642,645,005
1992	3,568,198,266	145,155,457	—	3,713,353,723	3,713,353,723	8,568,713	—	3,701,794,613	160,199,945	3,861,994,558
1993	3,794,652,485	159,888,034	7,879,116	3,946,661,407	3,954,540,523	9,271,575	—	3,940,567,048	155,873,285	4,096,440,333

NOTE: Footnotes may be found on page 34.

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1993

Taxes Payable	State	County	City	Township	School District	Special Taxing District ⁽⁴⁾	Total Taxes ⁽³⁾	Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	Net Taxes ⁽⁵⁾
1925	\$ 11,328,852	\$ 24,433,435	\$ 35,738,899	\$ 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	12,987,746	108,175,620	—	303,962,469	—	—	303,962,469
1957	15,552,697	87,806,226	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	—	469,492,766	—	—	469,492,766
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	245,269,177	—	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	160,194,690	147,258,860	13,902,385	286,692,776	—	646,371,729	—	—	646,371,729
1967	36,481,201	163,455,598	154,136,297	14,939,268	316,122,805	—	685,135,169	—	—	685,135,169
1968	—	167,588,552	159,827,530	13,649,765	322,744,876	4,397,216	668,207,939	78,768,510	—	589,439,429
1969	—	191,869,859	177,014,464	13,164,187	412,368,058	4,782,170	799,198,739	95,304,787	—	703,893,952
1970	—	207,861,416	195,278,139	14,616,659	489,309,155	5,339,118	912,404,487	108,054,831	—	804,349,656
1971	—	241,175,930	227,210,819	15,495,795	595,312,009	5,968,779	1,085,163,332	127,596,363	—	957,566,969

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1993

Taxes Payable	County	City	Township	School District	Special Taxing District ⁽⁴⁾	Taxes Levied			Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	Net Taxes ⁽⁵⁾
						Market Value Based ⁽⁶⁾	Assessed Value Based	Total Taxes Levied			
1972	249,348,013	\$ 223,437,490	\$ 15,599,053	\$ 504,452,892	\$ 14,748,136	-	\$ 1,007,585,584	\$ 1,007,585,584	\$ 117,085,619	\$ —	\$ 890,499,965
1973	256,835,461	226,835,829	15,596,239	521,696,691	16,255,383	-	1,037,219,602	1,037,219,602	122,753,051	—	914,466,551
1974	283,824,499	245,391,040	16,565,021	568,556,959	21,930,270	-	1,136,267,789	1,136,267,789	189,373,196	—	946,894,593
1975	323,903,244	280,237,222	17,522,904	631,719,865	37,342,219	-	1,307,397,971	1,307,397,971	206,708,572	—	1,100,689,399
1976	339,410,441	295,797,233	20,161,728	657,055,360	31,138,634	-	1,364,549,835	1,364,549,835	220,254,291	—	1,144,295,544
1977	379,243,365	328,532,136	23,211,784	757,026,429	36,212,319	-	1,543,744,497	1,543,744,497	234,562,666	29,499,567	1,279,682,264
1978	409,107,775	339,682,520	25,286,325	777,952,689	36,939,728	-	1,612,044,585	1,612,044,585	243,964,012	35,165,192	1,332,915,381
1979	438,513,020	347,977,849	28,503,861	817,858,349	41,639,696	-	1,704,015,976	1,704,015,976	254,088,862	41,634,224	1,408,292,860
1980	492,335,216	374,696,259	34,865,773	855,277,356	50,579,516	-	1,844,022,603	1,844,022,603	371,313,377	52,186,630	1,420,522,596
1981	556,513,536	439,543,621	44,167,682	850,255,968	74,274,064	-	2,011,529,837	2,011,529,837	447,233,171	70,456,204	1,479,913,339
1982	626,927,305	493,537,943	49,599,475	1,099,690,965	95,255,530	-	2,430,398,968	2,430,398,968	495,705,796	86,845,965	1,830,683,661
1983	669,839,201	535,248,730	52,910,906	1,209,907,940	120,094,794	-	2,677,165,816	2,677,165,816	521,541,062	96,947,321	2,040,915,446
1984	720,680,693	563,916,287	60,630,782	1,329,561,212	135,087,038	-	2,917,675,349	2,917,675,349	525,482,114	92,675,991	2,297,865,925
1985	754,437,921	590,174,999	63,707,344	1,316,382,207	149,161,314	-	3,011,666,708	3,011,666,708	539,504,280	106,513,404	2,363,447,634
1986	824,330,475	629,644,574	66,450,490	1,389,754,370	173,142,388	-	3,224,927,332	3,224,927,332	566,112,213	126,080,929	2,510,306,518
1987	877,679,646	656,275,749	69,874,272	1,441,103,526	204,320,022	-	3,421,316,479	3,421,316,479	609,222,978	115,621,847	2,694,364,381
1988	952,980,592	686,724,686	73,140,641	1,509,728,030	250,869,713	-	3,682,260,070	3,682,260,070	622,442,752	102,059,237	2,933,845,694
1989	1,025,731,896	665,320,101	75,097,914	1,635,444,219	292,884,645	-	3,943,704,269	3,943,704,269	652,997,536	94,975,727	3,184,703,875
1990	841,203,791	600,728,788	69,480,746	1,228,778,953	280,883,124	-	3,298,638,258	3,298,638,258	7,869,129	—	3,287,955,978
1991	946,745,882	614,921,791	67,929,508	1,381,146,910	337,370,387	-	3,653,524,954	3,653,524,954	8,173,914	—	3,642,645,005
1992	1,013,747,532	640,764,965	69,158,308	1,460,231,019	349,201,787	-	3,873,553,668	3,873,553,668	8,568,713	—	3,861,994,558
1993	1,039,725,471	650,159,695	72,924,633	1,612,361,491	369,879,516	7,879,116	4,102,534,692	4,110,413,808	9,271,575	—	4,096,440,333

NOTE: Footnotes may be found on page 34.

TABLE 4
REAL AND PERSONAL PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1961 - 1993

Taxes Payable						School District	Special Taxing District ⁽¹⁾	Total Taxes ⁽²⁾	Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	Net Taxes Levied		
	State	County	City	Township							Market Value Based ⁽³⁾	Assessed Value Based	Total Net Taxes Levied (\$)
1961	\$ 22,937,982	\$ 116,832,605	\$ 101,366,171	\$ 12,331,454	\$ 196,868,514	\$ —	\$ 450,188,726	\$ —	\$ —	\$ —	\$ —	\$ 450,188,726	\$ 450,188,726
1962	24,801,597	127,704,688	107,178,573	12,823,713	212,870,752	—	485,179,323	—	—	—	—	485,179,323	485,179,323
1963	29,754,399	134,620,140	112,346,479	13,662,405	229,969,914	—	520,373,338	—	—	—	—	520,373,338	520,373,338
1964	29,679,360	146,613,061	111,769,355	13,778,068	245,268,456	—	549,548,300	—	—	—	—	549,548,300	549,548,300
1965	27,620,383	156,361,966	116,676,321	13,523,662	267,411,005	—	564,013,359	—	—	—	—	564,013,359	564,013,359
1966	36,322,616	157,364,610	121,269,535	13,600,360	266,692,064	—	617,249,407	—	—	—	—	617,249,407	617,249,407
1967	36,461,201	160,362,006	126,329,933	14,546,042	316,106,640	—	653,656,024	—	—	—	—	653,656,024	653,656,024
1968	—	164,666,270	126,954,340	13,049,195	322,744,513	4,397,216	633,633,536	76,766,510	—	—	—	555,065,026	555,065,026
1969	—	166,706,475	145,615,356	12,574,539	412,367,625	4,762,170	764,221,165	95,304,767	—	—	—	668,916,378	668,916,378
1970	—	204,606,666	160,319,419	13,883,729	469,303,409	5,339,119	873,454,562	106,054,831	—	—	—	765,399,731	765,399,731
1971	—	237,677,912	187,347,912	14,391,029	595,312,008	5,966,779	1,040,697,641	127,596,363	—	—	—	913,101,278	913,101,278
1972	—	245,925,339	178,639,274	13,606,342	504,452,692	14,746,136	957,373,963	117,065,616	—	—	—	840,266,365	840,266,365
1973	—	253,246,679	176,578,010	14,663,603	521,666,691	16,255,363	962,660,767	122,753,051	—	—	—	859,907,716	859,907,716
1974	—	260,667,616	195,330,671	15,669,529	566,556,959	21,640,144	1,061,465,121	169,373,196	—	—	—	892,111,925	892,111,925
1975	—	320,331,566	223,646,623	16,671,959	631,719,665	37,255,023	1,246,500,553	206,706,572	—	—	—	1,039,791,961	1,039,791,961
1976	—	335,647,162	233,600,367	16,616,536	657,055,360	31,014,561	1,297,320,467	220,254,291	—	—	—	1,077,066,176	1,077,066,176
1977	—	374,950,902	262,966,033	21,907,677	757,026,429	36,044,337	1,472,445,642	234,562,666	29,469,567	—	—	1,206,363,609	1,206,363,609
1978	—	402,923,923	273,909,562	24,325,677	777,952,669	36,509,062	1,536,666,661	243,964,012	35,165,192	—	—	1,259,567,457	1,259,567,457
1979	—	433,052,934	279,439,244	27,349,255	817,856,346	41,069,755	1,626,312,735	254,066,692	41,634,224	—	—	1,332,569,619	1,332,569,619
1980	—	465,669,666	297,954,666	33,753,206	855,277,356	49,664,672	1,756,636,100	371,313,377	52,166,630	—	—	1,335,336,063	1,335,336,063
1981	—	549,365,767	343,049,470	41,173,146	850,255,967	73,516,263	1,904,137,569	447,233,171	70,456,204	—	—	1,372,521,102	1,372,521,102
1982	—	617,466,212	361,903,935	46,706,790	1,069,663,473	93,932,246	2,305,062,366	495,705,796	86,945,965	—	—	1,705,367,079	1,705,367,079
1983	—	656,675,442	414,627,237	50,669,342	1,209,907,940	116,960,065	2,540,024,301	521,541,062	96,947,321	—	—	1,903,773,931	1,903,773,931
1984	—	706,371,046	446,553,132	56,333,930	1,329,561,212	131,562,249	2,764,220,906	525,462,114	92,675,962	—	—	2,164,411,464	2,164,411,464
1985	—	741,263,445	472,654,576	61,136,779	1,316,362,207	145,733,450	2,674,995,366	539,504,260	106,513,404	—	—	2,226,776,306	2,226,776,306
1986	—	810,617,146	506,463,053	63,647,207	1,369,754,370	169,650,616	3,063,957,627	566,112,213	126,060,929	—	—	2,369,336,613	2,369,336,613
1987	—	862,600,305	536,524,064	66,569,726	1,441,103,526	200,231,426	3,277,322,315	609,222,976	115,621,847	—	—	2,550,370,217	2,550,370,217
1988	—	936,373,549	565,377,926	69,460,567	1,509,726,030	246,004,269	3,537,760,751	622,442,752	102,059,237	—	—	2,769,346,375	2,769,346,375
1989	—	1,010,336,629	541,124,439	71,065,341	1,635,444,219	269,666,216	3,797,092,336	652,997,536	94,975,727	—	—	3,036,091,944	3,036,091,944
1990	—	823,600,976	474,063,205	64,944,671	1,226,776,953	276,067,476	3,147,046,139	7,666,129	—	—	—	3,136,365,659	3,136,365,659
1991	—	925,373,716	490,342,291	62,667,645	1,381,146,910	334,966,209	3,500,107,447	6,173,914	—	—	—	3,469,227,496	3,469,227,496
1992	—	969,221,703	511,669,767	64,357,525	1,460,231,019	347,223,632	3,713,353,723	6,566,713	—	—	—	3,701,794,613	3,701,794,613
1993	—	1,012,644,234	527,794,446	66,061,651	1,612,361,491	366,315,669	3,946,661,407	9,271,575	—	7,679,116	—	3,932,667,932	3,940,567,046

NOTE: Footnotes may be found on page 34.

FOOTNOTES FOR TABLES 2,3 AND 4

1) Due to the elimination of the "adjusted market value" concept, the mill rate decreased to approximately one-third of the previous level. Average tax capacity rate replaced mill rate in payable year 1989. See explanation on page 2.

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

1970.....\$1,012,094	1975 \$ 3,648,072	1980 \$13,006,426	1985.....\$10,460,191
1971..... 1,043,486	1976 9,263,039	1981 14,398,085	1986..... 10,777,180
1972..... 2,814,419	1977 9,066,923	1982 16,412,340	1987 11,203,839
1973..... 2,617,416	1978 9,524,963	1983 17,854,916	1988 11,125,532
1974..... 3,250,178	1979 11,748,570	1984 19,416,876	1989 8,316,100

Amounts for 1990 and subsequent years are only values for Taconite Homestead Credit. Homestead and Agricultural Credit Aid (HACA), replaced homestead and agricultural credit for taxes payable in 1990. See explanation of HACA on page 14.

3) Includes Seven County Metropolitan Contribution Levy:

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

Also includes Power Line levy of:

1982.....\$367,851	1985 \$404,262.	1988 \$444,736	1991 \$ 466,141
1983..... 407,699	1986 420,745.	1989 448,243	1992 467,315
1984 395,464	1987 429,381.	1990 453,457	1993 488,633

4) Includes tax increment financing levy amount of :

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

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

	1981	1982	1983
Reduced Assessment Credit.....	\$ 11,536,758	\$ 14,026,852	\$ 14,584,416
Wetlands Credit.....	2,307,260	2,798,921	2,791,508
Power Line Credit.....	NA	135,506	151,957
Agricultural Preserves Credit	NA	NA	125,054

	1984	1985	1986	1987	1988
Wetlands Credit.....	\$ 313,355	\$ 421,758	\$ 395,940	\$ 302,067	\$ 256,037
Native Prairie Credit	121,898	139,261	130,335	109,969	90,738
Power Line Credit.....	165,373	163,997	170,884	168,707	168,031
Disaster Credit	58,582	71,575	—	—	52,975
Enterprise Zone Credit.....	651,896	1,013,948	1,077,931	1,042,854	1,063,693
Small Business Credit	NA	NA	NA	NA	26,047,290
Agricultural Preserves Credit	340,215	390,855	650,582	483,676	233,623

	1989	1990	1991	1992	1993
Power Line Credit.....	\$ 169,649	\$ 117,986	\$ 127,495	\$ 133,334	\$ 144,326
Agricultural Preserves.....	43,684	45,885	52,851	108,162	325,037
County Conservation.....	38,568	60,625	117,919	123,959	160,645
Disaster Credit.....	—	1,416	—	4,044	36,094
Enterprise Zone Credit.....	221,498	122,213	74,440	29,040	23,928
Disparity Reduction Credit.....	1,911,475	2,465,026	2,333,330	2,591,858	4,011,870

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

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1993
PART A

<u>Taxes Payable</u>	<u>County Park District</u>	<u>Hospital District</u>	<u>Housing and Redevelopment Authority</u>	<u>Economic Development Authority</u>	<u>Metropolitan Airport Commission</u>	<u>Metropolitan Council</u>	<u>Mosquito Control</u>	<u>Regional Railroad Authority</u>
1968	\$ -	\$ 244,339	\$ 650,246	\$ -	\$ 1,072,655	\$ 632,776	\$ 792,540	\$ -
1969	-	423,176	676,611	-	980,667	699,580	759,419	-
1970	710,337	521,055	704,791	-	-	1,062,076	758,186	-
1971	858,519	647,924	725,154	-	-	1,325,348	839,789	-
1972	2,239,929	714,094	1,063,014	-	-	1,414,811	879,217	-
1973	2,368,893	821,773	1,089,977	-	-	1,484,262	910,517	-
1974	2,560,041	810,537	1,126,343	-	-	1,668,085	1,208,602	-
1975	2,938,928	899,076	1,292,316	-	-	4,823,415	1,274,464	-
1976	3,773,824	998,399	1,425,194	-	-	3,224,454	1,445,777	-
1977	4,570,010	1,026,148	951,431	-	-	3,811,702	1,576,168	-
1978	4,130,224	978,740	1,214,194	-	-	2,921,312	1,569,911	-
1979	4,393,791	983,101	1,101,941	-	-	3,482,417	1,783,945	-
1980	4,854,214	1,233,134	1,076,729	-	-	4,318,480	2,136,961	-
1981	5,173,321	1,288,857	1,555,766	-	-	5,038,734	2,521,935	-
1982	5,399,800	1,383,498	1,726,678	-	-	5,889,347	2,736,389	2,242,559
1983	5,188,318	1,413,533	2,039,430	-	-	7,251,314	4,644,736	2,369,141
1984	5,532,329	1,507,029	2,145,826	-	-	8,278,198	6,592,998	2,556,177
1985	5,358,891	1,943,711	2,323,538	-	-	7,525,387	6,992,939	2,623,078
1986	5,881,911	2,514,321	2,347,326	-	-	8,910,761	7,605,738	-
1987	6,144,366	2,590,248	2,591,966	-	-	8,399,989	8,305,000	-
1988	6,405,550	2,500,373	3,165,076	-	-	9,413,855	8,636,616	6,541,383
1989	7,024,065	2,497,323	3,583,065	-	-	11,519,889	7,417,660	10,805,631
1990	5,920,802	2,225,530	4,002,222	-	-	9,130,412	4,501,322	10,235,365
1991	6,343,263	2,381,813	4,945,431	-	-	7,387,047	7,550,523	20,289,697
1992	7,169,039	2,541,072	4,935,625	-	-	9,923,416	6,759,346	835,004
1993	7,420,121	2,714,209	5,997,548	218,321	-	7,172,103	5,711,297	727,834

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1993
PART B

	<u>Taxes Payable</u>	<u>Port Authority</u>	<u>Reg. Dev. Commission</u>	<u>Sanitary Sewer District</u>	<u>Tax Increment Financing</u>	<u>Transit Commission</u>	<u>Watershed District</u>	<u>Miscellaneous Districts</u>	<u>Total Special Tax District</u>
	1968	\$ 787,803	\$ -	\$ 53,581	\$ -	\$ -	\$ 163,277	\$ -	\$ 4,397,216
	1969	930,270	-	55,810	-	-	256,634	-	4,782,170
	1970	1,174,315	-	57,223	-	-	351,135	-	5,339,119
	1971	1,124,792	-	79,751	-	-	387,503	-	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
36	1977	1,367,670	587,331	173,796	3,939,863	16,021,878	2,018,340	-	36,044,337
	1978	1,050,935	732,168	63,159	5,306,640	16,437,876	2,103,903	-	36,509,062
	1979	1,581,182	749,975	49,767	7,418,285	16,687,385	2,857,859	-	41,089,648
	1980	1,505,519	848,965	57,306	11,305,114	19,379,049	2,979,224	-	49,694,695
	1981	1,043,082	956,928	59,319	22,489,390	30,277,117	3,112,620	-	73,517,069
	1982	1,746,086	919,495	69,525	35,141,373	33,117,948	3,453,802	-	93,826,500
	1983	1,706,420	961,472	67,683	46,425,859	41,215,897	3,695,150	-	116,978,953
	1984	38,888	1,038,394	64,586	58,154,901	41,261,638	4,405,629	-	131,576,393
	1985	32,009	1,088,629	60,688	70,761,120	42,325,701	4,464,527	237,850	145,738,068
	1986	916,210	1,101,989	59,959	92,355,076	43,724,974	4,203,523	237,116	169,858,904
	1987	871,455	1,078,729	57,185	117,465,743	46,897,869	5,603,432	225,746	200,231,728
	1988	1,402,541	1,033,988	93,185	154,372,728	48,824,639	5,412,806	201,189	248,003,929
	1989	1,572,191	1,048,052	99,016	183,980,403	54,278,749	5,541,184	521,026	289,888,254
	1990	1,268,310	866,824	81,748	192,295,363	42,490,022	4,482,718	563,243	278,063,881
	1991	1,228,656	1,106,002	101,757	230,125,125	48,956,678	3,973,857	575,151	334,965,000
	1992	2,015,691	1,387,786	118,390	255,788,716	50,814,429	4,297,697	635,045	347,221,256
	1993	388,085	1,423,070	78,888	278,915,518	49,194,490	7,901,890	448,719	368,312,093

TABLE 6
SPECIAL ASSESSMENTS ON REAL PROPERTY (1)
TAXES PAYABLE 1961 - 1993

<u>Taxes Payable</u>	<u>County</u>	<u>City</u>	<u>Township</u>	<u>School District(2)</u>	<u>Special Taxing Districts(3)</u>	<u>Total Special Assessments</u>
1961	\$ 2,351,451	\$ 16,907,767	\$ 35,587	\$ 9,255	\$ ---	\$ 19,304,060
1962	2,525,560	21,054,625	155,997	1,962	---	23,738,144
1963	2,609,148	22,696,782	249,511	693	---	25,556,134
1964	2,881,697	22,765,892	235,106	721	---	25,883,416
1965	2,873,348	24,285,825	256,551	22,601	---	27,438,325
1966	2,830,280	25,989,325	302,025	692	---	29,122,322
1967	3,063,590	27,806,364	393,226	13,965	---	31,277,145
1968	2,900,282	30,873,189	600,570	362	---	34,374,403
1969	3,161,385	31,199,108	616,648	433	---	34,977,574
1970	3,252,530	34,958,720	732,930	---	---	38,944,180
1971	3,498,018	39,862,907	1,104,766	---	---	44,465,691
1972	3,422,674	44,798,215	1,990,711	---	---	50,211,600
1973	3,588,582	50,257,818	712,435	---	---	54,558,835
1974	3,756,880	50,060,170	875,491	---	90,127	54,782,668
1975	3,571,678	56,387,600	850,945	---	87,195	60,897,418
1976	3,763,278	61,996,846	1,345,190	---	124,054	67,229,368
1977	4,292,463	65,534,103	1,304,107	---	167,982	71,298,655
1978	6,183,852	65,772,958	960,448	---	430,666	73,347,924
1979	5,460,078	68,538,605	1,154,616	---	549,935	75,703,234
1980	6,445,516	76,741,585	1,112,560	---	884,844	85,184,505
1981	7,147,771	96,494,151	2,994,534	---	755,781	107,392,237
1982	9,361,905	111,634,008	2,892,685	---	1,427,984	125,316,582
1983	11,163,759	120,621,493	2,241,564	---	3,114,699	137,141,515
1984	12,289,645	115,363,155	2,296,852	---	3,504,789	133,454,441
1985	13,154,476	117,520,421	2,568,565	---	3,427,864	136,671,326
1986	13,713,329	121,161,521	2,803,283	---	3,291,572	140,969,705
1987	14,879,341	121,751,685	3,274,544	---	4,088,594	143,994,164
1988	16,607,043	121,346,758	3,680,074	---	2,865,444	144,499,319
1989	15,395,267	124,195,662	4,032,573	---	2,988,429	146,611,931
1990	17,602,815	126,635,583	4,536,075	---	2,815,646	151,590,119
1991	21,372,166	124,579,500	5,061,663	---	2,404,178	153,417,507
1992	24,525,829	128,895,178	4,800,783	---	1,978,155	160,199,945
1993	27,081,237	122,365,249	4,862,982	---	1,563,817	155,873,285

(1) 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 tax rates are determined.

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

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

TABLE 7
MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
TAXES PAYABLE 1974 - 1993

AGRICULTURAL					NON-AGRICULTURAL				
TAXES PAYABLE	FARM	TIMBER	SEASONAL REC. RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL	COMMERCIAL LAND & BLDGS.
1974	\$ 8,303,871,903	\$ 7,157,475	\$ 532,070,520	\$ 6,843,099,898	\$ 15,123,842,854	\$ 1,614,780,690	\$ 348,562,363	\$ 53,965,464	\$ 3,823,509,740
1975	6,415,061,434	7,143,240	550,207,227	6,972,431,901	15,909,193,646	1,718,909,545	322,113,416	54,043,020	4,028,012,888
1976	7,204,668,563	8,339,440	621,913,053	7,834,921,056	17,966,178,514	1,906,965,218	360,660,666	61,641,609	4,304,266,445
1977	8,056,720,962	9,651,665	704,518,467	8,773,091,334	20,150,118,450	1,994,111,189	380,343,576	66,231,679	4,545,691,478
1978	9,348,348,273	11,142,655	812,018,422	10,171,509,350	22,781,313,802	2,170,109,016	420,662,547	76,174,749	4,861,545,171
1979	11,291,851,033	13,708,476	946,587,147	12,255,144,656	26,260,697,915	2,367,157,774	447,738,678	86,467,145	5,241,267,545
1980	16,517,441,178	16,548,300	1,279,246,464	17,813,237,942	32,650,855,628	2,631,762,888	557,916,679	106,162,742	5,988,120,106
1981	26,422,068,185	23,327,332	1,970,387,655	28,415,803,172	44,838,182,270	3,716,100,473	968,763,964	143,734,268	7,233,511,847
1982	30,797,646,931	29,729,041	2,349,969,650	33,177,345,622	50,427,888,036	4,232,673,810	1,101,393,577	156,902,513	8,409,868,305
1983	34,172,311,664	120,176,266	2,562,960,933	36,865,479,103	54,637,426,660	4,722,035,165	1,193,803,418	172,952,315	9,391,546,416
1984	35,588,551,236	259,660,399	2,719,347,921	38,567,559,556	56,511,581,667	4,917,466,003	1,210,452,459	181,056,009	10,305,294,300
1985	34,244,000,633	275,174,660	2,931,273,120	37,450,448,413	59,020,795,238	5,106,869,116	1,211,438,807	185,009,646	11,032,134,417
1986	30,633,105,044	268,943,127	3,111,635,267	34,013,663,458	61,220,786,478	5,446,365,024	1,196,248,352	179,946,092	12,193,554,649
1987	25,077,533,923	267,707,402	3,210,276,140	28,555,517,465	62,935,615,619	5,954,132,515	1,237,633,810	193,041,295	13,278,037,597
1988	20,491,742,485	271,366,535	3,335,072,433	24,098,181,453	66,493,164,493	6,460,735,934	1,306,105,594	198,634,534	14,765,626,249
1989	19,927,755,533	274,418,430	3,496,012,563	23,696,186,526	71,536,865,314	6,918,909,271	1,336,261,603	205,365,130	16,224,420,955
1990	20,678,162,949	290,500,628	3,617,442,828	24,586,126,605	76,018,910,651	7,236,501,156	1,443,210,670	205,507,402	17,269,905,062
1991	22,372,367,108	293,933,231	3,796,655,719	26,462,956,058	80,455,863,961	7,485,467,093	1,501,028,957	212,955,778	18,371,812,261
1992	23,937,742,990	297,911,938	3,974,327,948	28,209,982,876	84,009,470,399	7,542,493,838	1,455,205,117	214,735,048	18,378,152,699
1993	24,645,068,193	285,164,253	4,209,678,250	29,139,950,696	86,619,915,611	7,373,712,044	0	225,312,767	18,908,593,661
NON-AGRICULTURAL (continued)									
TAXES PAYABLE	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	ALL OTHER CLASS 6 PROPERTY	RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERS. PROPERTY
1974	\$ 1,556,912,666	\$ 1,163,964,436	\$ 116,667,646	\$ -	\$ -	\$ 23,802,446,091	\$ 30,645,545,969	\$ 881,433,368	\$ 31,526,979,377
1975	1,612,960,413	1,310,873,142	93,436,975	-	-	25,049,544,827	32,021,976,728	927,230,661	32,949,207,409
1976	1,628,689,510	1,391,155,581	76,430,567	-	-	27,926,388,330	35,763,309,366	915,329,663	36,678,639,269
1977	1,937,023,729	1,477,905,415	77,202,479	-	-	30,626,626,195	39,401,919,529	946,713,401	40,348,632,930
1978	2,030,491,106	1,655,954,434	82,424,268	-	-	34,078,675,095	44,250,184,445	964,260,913	45,234,445,358
1979	2,231,508,189	1,754,169,998	89,996,852	-	-	38,479,246,096	50,734,390,752	1,052,941,093	51,787,331,845
1980	2,526,222,265	1,839,702,910	93,724,564	-	-	46,566,469,962	64,409,727,924	1,127,182,828	65,536,910,752
1981	3,034,683,491	2,037,160,606	79,996,582	-	-	62,070,135,523	90,485,936,695	1,223,619,967	91,709,558,662
1982	3,360,006,915	2,099,121,343	76,600,468	-	256,443,314	70,153,896,271	103,331,241,663	1,557,557,679	104,888,799,772
1983	3,767,065,215	2,109,955,233	67,272,250	-	260,837,273	76,352,913,967	113,238,393,070	1,704,442,662	114,942,835,732
1984	4,102,152,791	2,170,149,016	62,531,394	-	268,662,756	79,729,546,397	116,297,105,953	1,822,351,991	120,119,457,944
1985	4,242,537,439	2,176,096,193	50,696,900	-	188,156,757	83,217,758,713	120,666,207,126	1,862,326,701	122,569,533,627
1986	4,527,820,660	2,195,300,605	42,058,516	-	201,528,611	87,203,609,017	121,217,292,475	1,967,183,836	123,184,476,313
1987	4,926,765,777	2,366,688,336	33,061,276	-	246,000,040	91,171,196,267	119,726,713,732	2,033,615,060	121,760,528,792
1988	5,360,553,376	2,616,339,981	25,596,874	-	244,253,648	97,471,010,683	121,569,192,136	2,077,467,365	123,646,679,501
1989	5,675,454,320	2,789,666,634	17,301,031	-	256,083,276	104,960,347,534	126,658,534,060	2,111,366,270	130,769,900,330
1990	5,757,537,249	2,855,395,240	17,328,557	-	265,264,133	111,069,580,122	135,675,708,727	2,649,674,844	138,325,581,571
1991	5,964,670,739	2,860,318,131	12,326,179	-	256,663,551	117,143,508,668	143,606,464,726	2,783,575,907	146,390,040,633
1992	6,181,068,417	2,873,438,409	9,837,055	294,334	275,769,444	120,940,464,960	149,150,447,836	2,873,616,502	152,024,264,336
1993	6,314,363,214	2,927,653,835	5,367,191	401,079	276,337,502	124,652,657,324	153,992,608,020	3,007,965,604	157,000,563,624

TABLE 8
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974 - 1993
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 1993 (1)

AGRICULTURAL					NON-AGRICULTURAL				
TAXES PAYABLE	FARM	TIMBER	SEASONAL REC. RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL	COMMERCIAL LAND & BLDGS.
1974	\$ 1,924,461,295	\$ 1,431,495	\$ 177,356,840	\$ 2,103,249,630	\$ 4,649,226,230	\$ 628,809,419	\$ 149,881,816	\$ 17,988,488	\$ 1,642,720,628
1975	1,980,470,472	1,426,648	183,402,409	2,145,301,529	5,127,012,845	662,219,800	138,508,774	18,014,340	1,730,559,379
1976	2,221,998,858	1,667,888	207,304,351	2,430,969,095	5,904,942,783	719,903,059	155,170,170	20,547,203	1,848,873,194
1977	2,491,408,074	1,970,377	234,839,486	2,726,215,937	6,616,943,694	749,177,679	183,547,740	22,077,293	1,953,150,800
1978	2,679,279,506	2,226,531	251,725,713	2,933,233,750	6,877,491,683	810,811,385	180,684,893	19,049,869	2,090,717,230
1979	3,120,877,148	2,741,308	284,876,275	3,406,494,727	7,097,696,970	876,899,424	192,527,641	20,055,274	2,253,753,649
1980	3,820,503,423	3,309,680	319,612,116	4,143,625,199	7,811,320,762	1,037,765,930	239,905,037	19,739,881	2,574,691,652
1981	4,748,662,505	4,432,192	413,781,411	5,167,076,108	9,216,318,518	1,389,870,386	394,705,517	23,888,802	3,110,410,103
1982	5,555,605,874	5,648,517	493,493,626	6,054,748,019	10,421,486,915	1,504,601,390	440,557,361	28,396,587	3,567,998,628
1983	6,194,916,657	22,833,493	544,526,096	6,762,276,246	11,497,276,258	1,568,630,647	477,521,311	28,587,099	3,968,104,733
1984	6,434,633,105	49,335,475	571,083,084	7,055,031,644	11,577,575,894	1,522,099,447	484,180,978	30,141,378	4,274,600,131
1985	6,174,558,462	52,283,185	615,567,355	6,842,409,002	12,100,825,762	1,577,309,909	484,575,521	30,832,487	4,449,287,424
1986	5,244,213,724	48,409,762	653,443,411	5,946,066,897	12,535,693,096	1,688,221,454	478,499,339	30,623,321	4,943,138,958
1987	4,244,626,235	48,187,332	674,157,991	4,967,171,558	12,804,575,375	1,848,604,741	495,053,522	32,675,016	5,404,765,041
1988	3,421,312,076	48,845,978	700,365,212	4,170,523,264	12,935,992,165	2,014,819,293	522,442,237	34,009,292	6,040,003,877
1989	417,540,167	6,174,415	80,406,289	504,122,891	1,716,268,335	263,822,987	70,153,728	3,818,082	798,497,353
1990	251,625,937	4,938,514	86,818,628	343,383,079	1,091,583,031	246,709,372	73,026,459	3,345,835	823,597,689
1991	267,011,241	4,702,927	87,323,081	359,037,249	1,157,238,588	253,229,109	74,300,939	3,505,348	857,093,388
1992	264,531,663	4,766,566	87,435,215	376,733,464	1,147,707,299	245,941,106	69,122,237	3,558,832	822,389,687
1993	269,243,019	4,562,943	86,483,267	380,289,229	1,176,432,202	232,646,456	0	3,725,671	835,557,931
NON-AGRICULTURAL (continued)									
TAXES PAYABLE	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	ALL OTHER CLASS 6 PROPERTY	RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERS. PROPERTY
1974	\$ 668,456,592	\$ 414,541,241	\$ 58,443,923	\$ —	\$ —	\$ 8,430,070,335	\$ 10,533,319,965	\$ 374,755,614	\$ 10,908,075,579
1975	693,572,978	466,487,509	45,172,553	—	—	8,883,548,178	11,028,849,707	393,777,244	11,422,626,951
1976	786,422,492	496,058,541	37,480,885	—	—	9,969,408,327	12,400,377,422	388,145,792	12,788,523,214
1977	832,920,204	525,738,553	37,671,317	—	—	10,903,227,280	13,631,443,217	401,396,204	14,032,839,421
1978	873,111,179	589,300,208	40,196,673	—	—	11,281,563,320	14,214,797,070	417,352,695	14,632,149,765
1979	959,548,524	624,365,083	43,736,500	—	—	12,068,583,065	15,477,077,792	444,909,746	15,921,987,538
1980	1,067,135,577	654,627,210	45,729,367	—	—	13,471,115,416	17,614,740,815	473,975,146	18,088,715,961
1981	1,304,913,900	722,578,703	39,999,291	—	—	16,202,486,220	21,389,562,328	515,958,691	21,905,519,019
1982	1,447,369,761	744,109,456	38,300,229	—	110,270,619	18,301,091,146	24,355,839,165	657,198,624	25,013,037,789
1983	1,608,673,196	749,353,299	33,636,125	—	125,080,022	20,097,042,692	26,859,320,940	719,236,489	27,578,557,429
1984	1,744,056,764	768,699,591	31,265,697	—	115,610,984	20,548,230,662	27,803,262,508	769,544,956	28,372,807,462
1985	1,783,221,212	772,147,033	25,449,450	—	80,907,404	21,304,556,202	28,146,985,204	797,750,660	28,944,715,864
1986	1,903,086,942	779,786,805	21,029,258	—	86,657,299	22,466,736,474	28,412,803,371	828,690,699	29,241,694,070
1987	2,073,134,793	840,599,467	16,540,638	—	105,780,013	23,621,926,606	28,599,100,164	857,546,834	29,446,646,998
1988	2,258,213,309	925,446,157	12,798,437	—	105,029,063	24,848,753,830	29,019,277,094	875,697,037	29,894,974,131
1989	268,431,765	132,068,761	908,304	—	13,444,364	3,265,413,679	3,789,536,570	106,915,680	3,896,452,550
1990	262,602,923	144,482,999	876,825	—	13,423,376	2,679,848,709	3,023,231,788	131,014,287	3,154,246,075
1991	267,662,866	141,203,096	610,245	—	12,772,880	2,767,616,427	3,146,653,676	134,539,964	3,281,193,640
1992	265,419,756	136,144,827	467,260	13,961	13,043,838	2,723,609,023	3,100,542,467	133,137,661	3,233,680,148
1993	268,260,192	137,240,650	252,258	18,651	12,934,667	2,687,068,698	3,067,356,127	137,837,745	3,205,195,872

(1) For payable year 1989, gross tax capacity value replaced assessed value. For payable year 1990, net tax capacity value replaced gross tax capacity value.

TABLE 8
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1993

AGRICULTURAL					NON-AGRICULTURAL				
Taxes Payable	Farm	Timber	Seasonal Rec Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec Commercial	Commercial Land & Bldgs
1974	\$ 136,139,231	\$ 104,456	\$ 13,906,221	\$ 150,149,908	\$ 514,599,590	\$ 87,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	152,838,852	121,943	16,365,393	169,325,988	598,213,675	76,568,368	15,229,388	1,762,051	207,395,115
1976	159,193,584	129,958	17,247,335	176,570,875	641,105,940	80,066,795	15,997,478	1,929,353	203,932,029
1977	211,215,865	171,459	21,851,324	233,238,648	726,165,579	85,353,721	16,949,701	2,069,716	219,689,600
1978	229,690,049	197,014	24,197,776	254,084,839	734,949,950	92,571,984	19,102,190	1,837,491	235,897,257
1979	260,904,836	249,695	26,945,322	288,099,853	780,814,802	97,548,136	19,867,463	1,890,775	248,624,109
1980	305,970,245	316,404	29,844,120	336,130,769	798,064,363	108,128,061	23,862,330	1,841,120	268,499,161
1981	312,741,926	401,884	33,186,955	346,330,765	857,683,333	134,007,969	35,952,073	1,890,240	295,771,945
1982	387,575,535	497,844	40,981,597	429,054,976	1,035,334,564	154,238,143	42,639,933	2,189,537	356,315,664
1983	411,906,224	2,197,619	45,224,269	459,328,132	1,152,967,139	164,522,853	47,043,714	2,357,344	403,099,179
1984	454,649,549	4,991,959	51,472,490	511,113,998	1,243,980,323	168,363,088	51,210,366	2,707,148	457,715,698
1985	448,820,269	5,575,637	56,392,530	510,788,436	1,298,557,830	173,435,573	51,079,688	2,854,402	481,061,664
1986	427,064,384	5,442,939	62,643,560	495,150,883	1,402,313,414	192,774,030	52,635,913	2,994,653	550,178,938
1987	399,859,338	5,662,248	68,152,003	473,673,589	1,478,266,657	215,390,120	55,694,852	3,390,566	618,996,509
1988	362,053,031	6,112,891	74,365,384	442,531,306	1,567,038,822	245,540,927	61,470,232	3,645,332	728,670,200
1989	370,007,141	6,458,825	74,082,585	450,548,551	1,705,955,924	263,365,147	68,789,176	3,523,685	792,696,006
1990	231,398,429	5,392,780	83,399,215	320,190,424	1,102,623,647	251,970,300	72,971,649	3,198,542	844,886,355
1991	255,601,246	5,284,432	88,400,054	349,285,732	1,261,546,160	280,381,027	78,786,638	3,542,003	937,244,521
1992	282,237,610	5,554,165	92,836,968	380,628,763	1,351,697,230	294,998,131	79,843,772	3,801,646	974,605,041
1993	311,486,280	5,858,922	99,779,790	417,124,992	1,489,100,414	299,972,959	N/A	4,262,109	1,061,870,099

NON-AGRICULTURAL (continued)

Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Personal Property	Total Real & Personal Property
1974	\$ 72,768,806	\$ 37,418,216	\$ 6,530,807	\$ —	\$ 893,246,398	\$ 1,043,396,306	\$ 1,061,485,123
1975	83,271,516	44,734,866	5,848,451	—	1,032,823,430	1,202,149,418	1,248,500,554
1976	87,836,703	44,037,233	4,551,496	—	1,079,427,027	1,255,997,902	1,297,320,467
1977	93,877,074	47,759,974	4,043,067	—	1,195,908,432	1,429,147,080	1,472,445,842
1978	98,921,685	51,422,996	4,256,947	—	1,238,980,502	1,493,045,341	1,538,696,651
1979	105,984,112	53,602,835	4,475,409	—	1,292,627,641	1,580,927,494	1,628,312,735
1980	113,037,309	56,500,368	4,348,471	—	1,374,281,183	1,710,411,952	1,758,838,105
1981	123,942,641	57,304,563	3,690,830	—	1,510,243,594	1,856,574,359	1,904,137,599
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,814,359,627	2,243,414,803	2,305,082,325
1983	164,043,837	63,827,110	3,506,905	12,604,019	2,013,972,100	2,473,300,232	2,540,024,301
1984	167,758,639	69,899,562	3,700,067	12,553,965	2,197,888,856	2,709,002,854	2,784,220,908
1985	194,542,185	71,170,754	3,318,626	8,794,834	2,284,835,356	2,795,623,792	2,874,995,386
1986	213,772,763	74,503,575	3,024,725	9,755,400	2,501,953,411	2,997,104,294	3,083,957,627
1987	238,530,834	82,573,987	2,620,463	12,427,666	2,707,891,654	3,181,565,243	3,277,322,315
1988	274,566,164	94,159,294	2,365,700	13,078,799	2,990,535,470	3,433,066,776	3,537,760,751
1989	282,974,388	107,975,372	890,864	13,601,632	3,239,772,194	3,690,320,745	3,797,092,338
1990	289,307,831	119,917,616	868,964	14,110,228	3,699,855,132	3,020,045,556	3,147,048,139
1991	312,544,381	125,096,604	633,161	14,222,529	3,013,997,024	3,363,282,756	3,500,107,447
1992	337,501,119	129,295,747	474,215	15,352,602	3,187,569,503	3,568,198,266	3,713,353,723
1993	364,146,701	141,434,264	315,149	16,403,132	3,377,527,493	3,794,652,485	3,954,540,519

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1993

Taxes Payable	AGRICULTURAL					NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec. Residential	Total		Residential	Apartments	Vacant Land	Seasonal Rec. Commercial	Commercial Land & Bldg
1974	\$ 112,436,927	\$ 104,458	\$ 13,908,221	\$ 126,447,604	\$	348,928,689	\$ 67,209,955	\$ 15,149,848	\$ 1,541,545	\$ 178,007,633
1975	127,209,292	121,943	16,365,393	143,696,628		417,134,470	76,568,368	15,229,388	1,762,051	207,395,115
1976	132,906,271	129,956	17,247,335	150,283,562		447,138,962	80,066,795	15,997,478	1,929,353	203,932,029
1977	155,720,362	151,758	19,502,949	175,375,069		519,966,925	85,353,721	16,949,701	2,069,716	219,889,600
1978	168,556,957	174,729	21,680,519	190,412,205		519,493,390	92,571,984	19,102,190	1,837,491	235,897,257
1979	191,476,359	222,280	24,097,121	215,795,760		537,395,778	97,548,136	19,887,463	1,890,775	248,624,109
1980	209,309,041	283,308	26,646,522	236,238,871		474,456,249	108,128,061	23,862,330	1,841,120	268,499,161
1981	188,806,114	357,611	29,035,999	218,199,724		484,226,780	123,979,068	35,952,073	1,890,240	295,771,944
1982	243,880,560	452,444	36,029,578	280,362,582		566,482,793	142,065,928	42,621,067	2,189,537	358,315,664
1983	257,509,209	2,013,526	39,759,410	299,282,145		689,314,133	151,991,198	47,023,992	2,357,344	403,099,179
1984	304,661,445	4,491,693	46,133,918	355,287,056		780,670,866	168,363,088	51,189,103	2,707,148	457,288,735
1985	287,448,543	5,017,394	49,682,714	342,148,651		819,998,773	173,435,573	51,063,283	2,854,402	480,392,386
1986	244,527,241	4,032,002	55,616,248	304,175,491		879,767,682	192,774,030	52,615,973	2,994,853	549,409,655
1987	229,095,168	4,199,388	60,712,624	294,007,181		932,040,911	215,390,120	55,677,018	3,390,566	618,238,514
1988	206,497,668	4,543,582	66,574,805	277,616,055		1,006,669,724	245,540,529	61,453,217	3,645,329	711,026,015
1989	211,974,365	4,771,134	74,078,546	290,824,045		1,109,120,490	262,736,418	68,774,443	3,523,541	791,480,542
1990	230,747,993	5,388,330	83,399,215	319,535,538		1,095,197,405	251,341,871	72,957,669	3,198,542	843,587,547
1991	254,854,588	5,280,182	88,400,054	348,534,824		1,253,840,770	279,812,648	78,770,717	3,542,003	936,058,667
1992	281,397,503	5,549,847	92,836,988	379,784,338		1,343,619,417	294,405,821	79,827,776	3,801,646	973,204,343
1993	310,335,554	5,853,238	99,779,790	415,968,583		1,480,319,195	299,084,888	N/A	4,262,109	1,059,908,271

NON-AGRICULTURAL (continued)

Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Property	Total Personal Property	Total Real & Personal Property
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ -	\$ 727,575,497	\$ 854,023,101	\$ 38,088,817	\$ 892,111,918
1975	83,271,516	44,734,866	5,648,451	-	851,744,225	965,440,853	44,351,136	1,039,791,989
1976	87,836,703	44,037,233	4,551,496	-	885,460,049	1,035,743,611	41,322,565	1,077,066,176
1977	93,877,074	47,759,974	4,043,067	-	989,709,778	1,165,084,847	43,298,762	1,208,383,609
1978	98,921,685	51,422,998	4,256,947	-	1,023,503,942	1,213,916,147	45,651,310	1,259,567,457
1979	105,984,112	53,602,835	4,475,409	-	1,089,408,617	1,285,204,377	47,365,241	1,332,569,618
1980	113,037,309	56,500,368	4,348,471	-	1,050,673,069	1,286,911,940	48,426,153	1,335,338,093
1981	123,942,641	57,304,563	3,690,830	-	1,106,758,139	1,324,957,863	47,563,240	1,372,521,103
1982	144,859,208	64,027,908	3,772,023	10,982,649	1,363,336,775	1,643,899,357	61,667,722	1,705,567,079
1983	164,043,837	63,827,110	3,506,905	12,604,019	1,537,767,717	1,837,049,862	66,724,069	1,903,773,931
1984	187,539,720	69,899,562	3,700,067	12,548,085	1,733,906,374	2,089,193,430	75,216,054	2,164,411,484
1985	194,251,558	71,170,754	3,318,626	8,770,708	1,805,256,063	2,147,404,714	79,371,594	2,226,776,308
1986	213,499,863	74,503,575	3,024,725	9,755,400	1,978,345,556	2,282,521,047	86,817,766	2,369,338,813
1987	238,283,752	82,573,987	2,620,463	12,427,686	2,180,842,997	2,454,650,178	95,720,039	2,550,370,217
1988	269,170,368	94,156,244	2,365,700	13,076,314	2,407,103,440	2,684,719,465	104,626,860	2,789,346,375
1989	282,511,559	107,984,028	890,789	13,601,499	2,640,583,309	2,931,407,354	106,684,590	3,038,091,944
1990	288,734,703	119,916,021	868,964	14,110,228	2,689,912,950	3,009,448,488	128,917,371	3,138,365,859
1991	311,982,876	125,094,862	633,161	14,222,529	3,003,958,433	3,352,493,257	136,734,241	3,489,227,498
1992	336,958,819	129,295,232	474,215	15,352,602	3,176,939,871	3,556,724,209	145,070,404	3,701,794,613
1993	363,362,211	141,433,510	315,149	16,403,132	3,364,811,087	3,780,779,670	159,787,378	3,940,567,048

TABLE 11
TAXABLE VALUE DETERMINATION DATA
TAXES PAYABLE 1974 - 1993

<u>Taxes Payable</u>	<u>Total Market Value</u>	<u>Total Assessed Value (1)</u>	<u>Tax Increment Financing Assessed Value (1)</u>	<u>Fiscal Disparities Contribution Value (1) (2)</u>	<u>10 Percent Power Line Assessed Value (1) (3)</u>	<u>Total Taxable Value (1)</u>	<u>Fiscal Disparities Distribution Value (1) (2)</u>	<u>Total Taxable Value Incl. Distribution (1)</u>
1974	\$ 31,526,979,377	\$ 10,908,037,661	\$ 3,634,483	\$ NA	\$ NA	\$ 10,904,403,178	\$ NA	\$ 10,904,403,178
1975	32,949,207,409	11,423,354,820	20,036,557	137,232,035	NA	11,266,066,228	137,182,224	11,403,268,452
1976	36,678,639,269	12,790,040,687	26,220,175	187,966,399	NA	12,575,854,113	187,963,695	12,763,817,808
1977	40,348,632,930	14,032,480,658	32,127,149	174,771,815	NA	13,825,581,894	174,769,050	14,000,350,944
1978	45,234,445,358	14,632,003,530	43,380,473	200,652,761	NA	14,387,970,296	200,652,765	14,588,623,061
1979	51,787,331,845	15,922,070,902	62,286,066	258,148,296	NA	15,601,636,540	258,146,966	15,859,783,506
1980	65,536,910,752	18,068,671,310	102,280,206	328,067,201	NA	17,658,323,903	328,045,671	17,986,369,574
1981	91,709,758,682	21,885,148,559	223,310,857	454,114,423	NA	21,207,723,279	454,107,653	21,661,830,932
1982	104,888,799,772	25,013,583,842	332,367,840	690,921,199	4,308,594	23,985,986,209	691,660,870	24,677,647,079
1983	114,942,835,732	27,578,696,497	437,194,546	884,486,260	4,624,901	26,252,390,790	884,476,577	27,136,867,367
1984	120,119,457,944	28,371,475,615	516,587,125	1,056,000,164	4,120,852	26,794,767,474	1,055,942,640	27,850,710,114
1985	122,560,533,827	28,944,570,380	635,897,231	1,263,517,278	4,237,851	27,040,918,020	1,263,500,648	28,304,418,668
1986	123,184,476,313	29,241,664,098	800,406,816	1,312,694,893	4,134,416	27,124,427,973	1,312,654,136	28,437,082,109
1987	121,760,528,792	29,446,558,864	996,907,289	1,511,376,295	4,023,824	26,934,251,456	1,511,338,565	28,445,590,021
1988	123,646,679,501	29,894,599,818	1,246,503,585	1,753,793,030	3,928,346	26,890,374,857	1,761,474,625	28,651,849,482
1989	130,769,900,330	3,896,868,472	182,846,710	249,911,850	464,902	3,465,645,008	249,902,097	3,715,547,105
1990	138,325,581,571	3,154,362,460	186,491,810	264,978,647	450,509	2,702,441,694	265,334,552	2,967,776,246
1991	146,390,040,633	3,280,556,388	204,893,672	290,505,697	437,096	2,784,719,923	290,508,172	3,075,228,095
1992	152,024,264,338	3,228,689,527	210,850,640	292,768,058	412,138	2,724,658,691	292,786,266	3,017,444,957
1993	157,000,593,624	3,195,403,284	215,122,620	289,093,101	406,931	2,690,780,632	289,094,399	2,979,875,031

(1) For payable year 1989, gross tax capacity value replaced assessed value. For payable year 1990, net tax capacity value replaced gross tax capacity value.

(2) Fiscal Disparities was first implemented for taxes payable in 1975.

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1993
PART A

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1993
PART A (cont.)

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1993
PART A (cont.)

DESCRIPTION	CLASS	1986	CLASS	1987	1988
<u>BLIND/PARA VET/DISABLED HSTD.</u>	3CC		1B		
BASE: AG AMOUNT-PERCENTAGE		\$32,000-5%		\$32,500-5%	\$33,000-5%
EXCESS: AG		\$32,000 TO \$64,000-14%		\$32,500 TO \$65,000-14%	\$33,000 TO \$66,000-14%
		OVER \$64,000-18%		OVER \$65,000-14%	OVER \$66,000-18%
BASE: NON-AG		\$32,000-5%		\$32,500-5%	\$34,000-5%
EXCESS: NON-AG		\$32,000 TO \$64,000-18%		\$32,500 TO \$65,000-18%	\$34,000 TO \$68,000-17%
		OVER \$64,000-20%		OVER \$65,000-28%	OVER \$68,000-27%
<u>AGRICULTURAL HOMESTEAD</u>	3B		2A		
BASE: AMOUNT-PERCENTAGE		\$64,000-14%		\$65,000-14%	\$68,000-14%
EXCESS: PERCENTAGE		18%		18%	18%
<u>AGRICULTURAL NON-HOMESTEAD</u>	3	18%	2C	18%	18%
<u>TIMBERLAND</u>	3E	18%	2B	18%	18%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>	3		6A		
A. COMMERCIAL, UNDER 200 DAYS		21%		21%	21%
B. NON-COMMERCIAL		21%		21%	21%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	3A		1C		
RESIDENTIAL, UNDER 200 DAYS AND		12%		12%	12%
INCLUDES OWNER'S HOMESTEAD					
<u>RESIDENTIAL HOMESTEAD</u>	3C		1A		
BASE: AMOUNT-PERCENTAGE		\$64,000 - 18%		\$65,000 - 18%	\$68,000-17%
EXCESS: PERCENTAGE		20%		28%	27%
<u>RESIDENTIAL NON-HOMESTEAD</u>	3D		4A		
A. APTS. WITH 4 OR MORE UNITS					34%
NOT TITLE II		34%		34%	
B. APARTMENT LAND -LESS THAN 4 UNITS		34%		34%	28%
-4 OR MORE UNITS					34%
C. PRIVATE FOR PROFIT HOSPITALS					34%
<u>RESIDENTIAL NON-HOMESTEAD (1)</u>	3DD		5A		
3 OR LESS UNITS		28%		28%	28%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1993 PART A (cont.)

DESCRIPTION	CLASS	1989	CLASS	1990	CLASS	1991	CLASS	1992	CLASS	1993
<u>BLIND/PARA VET/DISABLED HSTD.</u>	1B		1B		1B		1B		1B	
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 0.87%		\$32,000- 0.40%		\$32,000- 0.45%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 2A property										
BASE: NON-AG		\$32,000- 0.87%		\$32,000- 0.40%		\$32,000- 0.45%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 1A property										
<u>AGRICULTURAL HOMESTEAD</u>	2A	TO \$65,000 -	2A	TO \$68,000-	2A	TO \$68,000-	2A	TO \$72,000	2A	TO \$72,000
HOUSE, GARAGE & 1 ACRE		1.75%		1.00%		1.00%		1.00%		1.00%
REMAINDER		1.75%		0.40%		0.45%		0.45%		0.45%
		OVER \$65,000 -		\$68,000 - \$100,000-		\$68,000 - \$110,000-		\$72,000 - \$115,000		\$72,000 - \$115,000
HOUSE, GARAGE & 1 ACRE		2.20%		2.00%		2.00%		2.00%		2.00%
REMAINDER		2.25%		0.40%		0.45%		0.45%		0.45%
				OVER \$100,000-		OVER \$110,000-		OVER \$115,000 -		OVER \$115,000 -
HOUSE, GARAGE & 1 ACRE				3.00%		3.00%		2.50%		2.00%
REMAINDER TO 320 ACRES				1.30%		1.30%		1.30%		1.30%
OVER 320 ACRES				1.70%		1.60%		1.60%		1.60%
<u>AGRICULTURAL NON-HOMESTEAD</u>										
HOUSE, GARAGE & 1 ACRE (10)	4B	2.70%	4B	3.00%	4B	3.00%	4B	2.80%		
LAND	2B	2.25%	2B	1.70%	2B	1.60%	2B	1.60%	2B	1.60%
<u>TIMBERLAND</u>	2B	2.25%	2B	1.70%	2B	1.60%	2B	1.60%	2B	1.60%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>										
A. COMMERCIAL, UNDER 250 DAYS (8)	1C	0.90%	1C	TO \$32,000- 0.40%	1C	TO \$32,000- 0.60%	1C	TO \$32,000- 0.80%	1C	1.00%
INCLUDES OWNER'S HOMESTEAD				OVER \$32,000- 1.00%		OVER \$32,000- 1.00%		OVER \$32,000- 1.00%		
B. NON-COMMERCIAL	4C	2.30%	4C	2.40%	4C	2.30%	4C	2.20%	4C	1st \$72,000 2.00%
										over \$72,000 2.50%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C								4C	
RECREATIONAL UNDER 250 DAYS (8)		2.60%	4C	2.40%	4C	2.30%		2.30%		2.30%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A		1A		1A	
BASE: AMOUNT-PERCENTAGE		1ST \$68,000- 2.17%		1ST \$68,000- 1.00%		1ST \$68,000- 1.00%		1ST \$72,000- 1.00%		1ST \$72,000- 1.00%
		\$68,000-\$100,000- 2.50%		\$68,000-\$100,000- 2.00%		\$68,000-\$110,000- 2.00%		\$72,000-\$115,000- 2.00%		over \$72,000 2.00%
		OVER \$100,000- 3.30%		OVER \$100,000- 3.00%		OVER \$110,000- 3.00%		OVER \$115,000- 2.50%		
<u>RESIDENTIAL NON-HOMESTEAD</u>										
A. APTS. WITH 4 OR MORE UNITS										
NOT TITLE II	4A		4A	3.60%	4A	3.60%	4A	3.50%	4A	3.40%
B. APARTMENT LAND -LESS THAN 4 UNITS	4C	3.50%	4C	3.00%	4C	3.00%	4C	2.80%	4C	2.50%
-4 OR MORE UNITS	4D	4.10%	4D	3.60%	4D	3.60%	4D	3.50%	4D	3.40%
C. PRIVATE FOR PROFIT HOSPITALS	4A	4.10%	4A	3.60%	4A	3.60%	4A	3.50%	4A	3.40%
<u>RESIDENTIAL NON-HSTD - 3 or less units (1)</u>	4B	3.50%	4B	3.00%	4B	3.00%	4B	2.80%	4B	2.50%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1993
PART B

DESCRIPTION	CLASS	1972	1973	1974	1975	1976	1977	1978	1979	1980
<u>TYPE I & II APTS. (STRUCTURES)</u>	NONE									
A. FOUR OR LESS STORIES		40%	40%	40%	40%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%
B. FIVE OR MORE STORIES		40%	40%	40%	40%	25%	25%	25%	25%	25%
<u>TITLE II NATIONAL HOUSING (2)</u> (STRUCTURES)	NONE	20%	20%	20%	20%	20%	20%	20%	20%	20%
<u>FARM HOME ADMINISTRATION</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	NONE	20%	5%	5%	5%	5%	5%	5%	5%	5%
<u>COMMERCIAL-INDUSTRIAL</u>										
LAND AND BUILDINGS (3)	4A	40%	43%	43%	43%	43%	43%	43%	43%	43%
MACHINERY (4)	3	40%	33 1/3%							
<u>VACANT LAND</u>	4B	40%	43%	43%	43%	43%	43%	43%	43%	43%
<u>PUBLIC UTILITY</u>										
LAND AND BUILDINGS (3)										
BASE: AMOUNT-PERCENTAGE	4C									
EXCESS: PERCENTAGE	4A	40%	43%	43%	43%	43%	43%	43%	43%	43%
MACHINERY	3	40%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%
<u>PARKING RAMP (6)</u>	NONE	20%	25%	30%	30%	36%	36%			
<u>REFINERY (5)</u>	NONE	27%	30%	33 1/3%						
<u>UNMINED IRON ORE</u>	1	50%	50%	50%	50%	50%	50%	50%	50%	50%
<u>"LOW RECOVERY" IRON ORE</u>	1A	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1993
PART B (cont.)

DESCRIPTION	CLASS	1981	1982	1983	1984	1985
<u>TYPE I & II APTS. (STRUCTURES)</u>	NONE					
A. FOUR OR LESS STORIES		33 1/3%	33 1/3%	33 1/3%	34%	34%
B. FIVE OR MORE STORIES		25%	25%	25%	25%	25%
<u>TITLE II NATIONAL HOUSING (2)</u> (STRUCTURES)	NONE	20%	20%	20%	20%	20%
<u>FARM HOME ADMINISTRATION (7)</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	NONE	5%	5%	5%	5%	5%
<u>SECTION 8 (STRUCTURES)</u>	NONE	20%	20%	20%	20%	20%
<u>COMMERCIAL-INDUSTRIAL</u>						
LAND AND BUILDINGS (3)						
BASE: AMOUNT-PERCENTAGE	4C	-	\$50,000 - 40%	\$50,000 - 40%	\$50,000 - 34%	\$60,000 - 28%
EXCESS: PERCENTAGE	4A	43%	43%	43%	43%	43%
MACHINERY (4)	3	-	-	-	-	-
<u>EMPLOYMENT PROPERTY</u>	4D					
COMPETITIVE CITY OR ZONE						
BASE: AMOUNT-PERCENTAGE					\$50,000 - 20%	\$50,000 - 20%
EXCESS: PERCENTAGE					21.5%	21.5%
BORDER CITY						
BASE: AMOUNT-PERCENTAGE					\$50,000 - 31.5%	\$50,000 - 31.5%
EXCESS: PERCENTAGE					38.5%	38.5%
<u>VACANT LAND</u>	4B	40%	40%	40%	40%	40%
<u>PUBLIC UTILITY</u>						
LAND AND BUILDINGS (3)						
BASE: AMOUNT-PERCENTAGE	4C	-	\$50,000 - 40%	\$50,000 - 40%	\$50,000 - 34%	1ST \$60,000 - 28%
EXCESS: PERCENTAGE	4A	43%	43%	43%	43%	43%
MACHINERY	3	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%
<u>PARKING RAMP (6)</u>	NONE	-	-	-	-	-
<u>REFINERY (5)</u>	NONE	-	-	-	-	-
<u>UNMINED IRON ORE</u>	1	50%	50%	50%	50%	50%
<u>*LOW RECOVERY* IRON ORE</u>	1A	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1993
PART B (cont.)

DESCRIPTION	CLASS	1986		CLASS	1987		1988		CLASS	1989	
<u>TYPE I & II APTS. (STRUCTURES) (9)</u>	NONE										
A. FOUR OR LESS STORIES		34%	4A	34%	34%	4B	3.50%				
B. FIVE OR MORE STORIES		25%	5B	25%	25%	4B	3.50%				
<u>TITLE II NATIONAL HOUSING (2) (6)</u> (STRUCTURES)	NONE	20%	7A	20%	20%	4C	2.50%				
<u>FARM HOME ADMINISTRATION (7)</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	NONE	10%	7C	10%	10%	4D	1.50%				
<u>SECTION 8 (STRUCTURES)</u>	NONE	20%	7B	20%	20%	4C	2.50%				
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS (3)											
BASE: AMOUNT-PERCENTAGE	4C	\$60,000-	28%	3A	\$60,000-	28%	\$60,000-	28%	3A	\$100,000-	3.30%
EXCESS: PERCENTAGE	4A	43%	3A	43%	43%	3A	5.25%				
MACHINERY (4)	3	-									
<u>EMPLOYMENT PROPERTY</u>	4D		3B			3B					
COMPETITIVE CITY OR ZONE											
BASE: AMOUNT-PERCENTAGE		\$50,000-	20%	\$50,000-	20%	\$50,000-	20%	\$50,000-	2.50%		
EXCESS: PERCENTAGE		21.50%	21.50%	21.50%	21.50%	3.50%					
BORDER CITY											
BASE: AMOUNT-PERCENTAGE		\$60,000-	28%	\$60,000-	28%	\$60,000-	20%	100,000-	3.30%		
EXCESS: PERCENTAGE		38.50%	38.50%	38.50%	38.50%	4.80%					
<u>VACANT LAND</u>	4B	40%	5			5C	5.25%				
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS (3)											
BASE: AMOUNT-PERCENTAGE	4C	\$60,000-	28%	3A	\$60,000-	28%	\$60,000-	28%	3A	3.30%	
EXCESS: PERCENTAGE	4A	43%	3A	43%	43%	3A	5.25%				
MACHINERY	3	33 1/3%	4B	33 1/3%	33 1/3%	5A	4.60%				
<u>PARKING RAMP (6)</u>	NONE	-	NONE	-	-	-	-				
<u>REFINERY (5)</u>	NONE	-	NONE	-	-	-	-				
<u>UNMINED IRON ORE</u>	1	50%	9A	50%	50%	5B	5.25%				
<u>"LOW RECOVERY" IRON ORE</u>	1A	30-48 1/2%	9B	30-48 1/2%	30-48 1/2%	5B	5.25%				

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1993
PART B (cont.)

DESCRIPTION	CLASS	1990	CLASS	1991	CLASS	1992	CLASS	1993	
<u>TITLE II NATIONAL HOUSING</u> (STRUCTURES) (2) (6)	4C	2.40%	4C	2.30%	4C	2.30%	4C	2.30%	<u>FOOTNOTES:</u>
<u>FARM HOME ADMINISTRATION</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES) (7)	4D	1.70%	4D	2.00%	4D	2.00%	4D	2.00%	1) PRIOR TO 1980, CLASSIFIED AS 3D AT 40%
<u>SECTION 8 (STRUCTURES)</u>	4C	2.40%	4C	2.30%	4C	2.30%	4C	2.30%	2) INCLUDES FHA STRUCTURES IN MUNICIPALITIES OVER 10,000 IN POPULATION.
<u>MANUFACTURED HOME PARK LAND</u>			4C	3.00%	4C	2.30%	4C	2.00%	3) PRIOR TO 1982, CLASSIFIED AS 4A AT 43%.
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS (3)									4) SUBSEQUENT TO 1973 WAS CLASSIFIED AS EXEMPT.
BASE: AMOUNT-PERCENTAGE	3A	\$100,000- 3.30%	3A	\$100,000- 3.20%	3A	\$100,000- 3.10%	3A	\$100,000- 3.00%	5) SUBSEQUENT TO 1974 WAS CLASSIFIED AS COMMERCIAL - INDUSTRIAL.
EXCESS: PERCENTAGE	3A	5.06%	3A	4.95%	3A	4.75%	3A	4.70%	6) SUBSEQUENT TO 1977 WAS CLASSIFIED AS COMMERCIAL - INDUSTRIAL.
<u>MACHINERY (4)</u>									
<u>EMPLOYMENT PROPERTY</u> COMPETITIVE CITY OR ZONE	3B		3B		3B		3B		7) THESE CLASSIFICATION PERCENTAGES WERE ONLY USED TO DETERMINE REDUCED ASSES- MENT CREDIT BEGINNING WITH TAXES PAY- ABLE 1981. THE REDUCED ASSESSMENT CREDIT WAS ELIMINATED EFFECTIVE WITH TAXES PAYABLE 1984.
BASE: AMOUNT-PERCENTAGE		\$50,000- 2.40%		\$50,000- 2.30%		\$50,000- 2.30%		\$50,000- 2.30%	
EXCESS: PERCENTAGE		3.60%		3.60%		3.60%		3.60%	
<u>BORDER CITY</u>									
BASE: AMOUNT-PERCENTAGE		\$100,000- 3.30%		\$100,000- 3.20%		\$100,000- 3.10%		\$100,000- 3.00%	
EXCESS: PERCENTAGE		5.06%		4.95%		4.75%		4.70%	
<u>VACANT LAND (11)</u>	5	5.06%	5	4.95%	5	4.75%	5		8) THE NUMBER OF DAYS CHANGED TO 225 EFFECTIVE WITH TAXES PAYABLE 1990, AND TO 250 EFFECTIVE WITH TAXES PAYABLE 1992.
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS (3)									9) REPEALED IN PAYABLE YEAR 1990, NOW ASSESSED AS CLASS 4A.
BASE: AMOUNT-PERCENTAGE	3A	3.30%	3A	3.20%	3A	3.10%	3A	3.00%	
EXCESS: PERCENTAGE	3A	5.06%	3A	4.95%	3A	4.75%	3A	4.70%	
<u>MACHINERY</u>	5	5.06%	5	4.95%	5	4.75%	5	4.70%	10) INCLUDED IN RESIDENTIAL NON-HSTD (3 OR LESS) EFFECTIVE IN PAYABLE YEAR 1993.
<u>PARKING RAMP (6)</u>		-		-		-		-	
<u>REFINERY (5)</u>		-		-		-		-	11) ELIMINATED EFFECTIVE IN PAYABLE YEAR 1993.
<u>UNMINED IRON ORE</u>	5	5.06%	5	4.95%	5	4.75%	5	4.70%	
<u>"LOW RECOVERY" IRON ORE</u>	5	5.06%	5	4.95%	5	4.75%	5	4.70%	
<u>ALL OTHER PROPERTY NOT INCLUDED IN ANY OTHER CLASS</u>					5	4.75%	5	4.70%	

TABLE 13 GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT TAXES PAYABLE 1972 - 1993
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Taxes Payable	COUNTY		CITY (3)		TOWNSHIP	
	Debt	Non-Debt	Debt	Non-Debt	Debt	Non-Debt
1972	\$ 6,320,258	\$ 239,605,081	\$ 36,945,287	\$ 141,693,988	\$ 364,628	\$ 13,243,713
1973	8,581,945	244,864,934	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	70,731,588	208,707,143	418,152	26,931,099
1980	12,132,519	473,757,176	67,336,074	230,618,619	567,874	33,185,322
1981	14,582,536	534,783,162	70,418,121	272,631,338	590,754	40,582,328
1982	15,209,659	602,355,694	77,025,910	304,877,435	860,131	45,846,139
1983	15,723,372	642,940,990	83,134,467	331,492,821	576,936	50,091,832
1984	18,614,480	689,761,348	85,971,227	362,581,906	609,399	57,724,530
1985	17,898,835	723,384,610	91,265,038	381,389,540	616,659	60,522,120
1986	20,558,775	790,058,371	97,738,394	410,744,659	2,434,004	61,213,203
1987	19,007,023	843,793,282	97,854,218	438,669,846	4,241,931	62,357,796
1988	21,455,902	914,917,647	92,636,533	472,741,395	1,839,457	67,621,110
1989	31,109,027	979,227,602	93,840,542	447,283,897	1,207,299	69,858,042
1990	32,340,331	791,260,645	74,950,912	399,142,293	978,391	63,966,280
1991	52,495,191	872,878,525	75,673,353	414,668,938	1,115,009	61,752,836
1992	61,104,542	928,117,161	71,099,641	440,770,146	959,878	63,397,647
1993	59,380,005	953,264,229	74,736,982	453,497,969	1,156,000	66,905,651

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 1993

Taxes Payable	SCHOOL DISTRICT (3)		SPECIAL TAXING DISTRICT		TOTAL LEVY		
	Debt	Non-Debt	Debt (1)	Non-Debt	Debt	Non-Debt	Total (2)
1972	\$ 101,660,794	\$ 395,042,845	\$ 7,589,427	\$ 14,907,962	\$ 152,880,394	\$ 804,493,589	\$ 957,373,983
1973	106,746,145	414,950,546	5,125,387	11,129,995	160,665,522	821,995,243	982,660,765
1974	114,956,480	453,600,979	6,002,351	15,837,792	174,766,409	906,718,795	1,081,485,204
1975	120,457,845	511,262,020	11,303,320	25,951,703	193,565,540	1,036,262,497	1,229,828,037
1976	118,931,545	538,123,815	10,059,502	20,955,079	197,627,605	1,078,706,422	1,276,334,027
1977	127,307,265	629,719,160	12,230,354	23,813,983	216,113,681	1,236,813,696	1,452,927,377
1978	128,346,534	649,606,091	10,970,219	25,538,843	219,658,678	1,295,962,378	1,515,621,056
1979	125,959,508	691,896,755	13,466,583	27,623,065	221,932,709	1,376,854,100	1,598,786,809
1980	121,554,044	733,720,663	18,888,337	30,806,358	220,478,848	1,502,088,138	1,722,566,986
1981	120,047,558	730,206,286	28,723,481	44,793,588	234,362,450	1,622,996,702	1,857,359,152
1982	109,915,030	989,773,018	41,287,498	52,539,002	244,298,228	1,995,391,288	2,239,689,516
1983	73,851,496	1,136,053,551	53,216,858	63,762,095	226,503,129	2,224,341,289	2,450,844,418
1984	106,235,878	1,223,321,749	64,184,132	67,392,261	275,615,116	2,400,781,794	2,676,396,910
1985	107,033,053	1,209,345,786	77,279,116	68,456,097	294,092,701	2,443,098,153	2,737,190,854
1986	109,228,913	1,280,521,747	100,014,395	69,844,509	329,974,481	2,612,382,489	2,942,356,970
1987	111,644,757	1,329,454,915	126,023,981	74,207,747	361,832,187	2,745,423,309	3,107,255,496
1988	129,079,597	1,380,644,412	162,865,504	85,138,425	407,876,993	2,921,062,989	3,328,939,982
1989	131,704,177	1,503,740,042	192,949,960	96,941,114	450,811,005	3,097,050,697	3,547,861,702
1990	114,421,004	1,114,357,949	199,268,390	78,795,496	421,959,028	2,447,522,663	2,869,481,691
1991	113,506,484	1,267,640,426	241,150,617	93,814,383	483,940,654	2,710,755,108	3,194,695,762
1992	111,802,855	1,348,428,164	270,144,225	77,077,031	515,111,141	2,857,790,149	3,372,901,290
1993	129,297,989	1,490,407,907	290,285,441	78,026,652	554,856,417	3,042,102,408	3,596,958,825

- (1) Includes tax increment financing district levy. Does not include special assessments. The amounts of this levy can be found in Table 5, Page 35.
- (2) Excludes fiscal disparities contribution levy and beginning in 1982, also excludes power line levy. The amounts of both of these levies can be found in the footnotes following Table 4, Page 34.
- (3) Includes market value based levies.

TABLE 14
DISPARITY REDUCTION AID
BEFORE AND AFTER THE 90% LIMITATION
BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1989 - 1993

DISPARITY REDUCTION AID BEFORE 90% LIMITATION

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY/ TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1989	\$ 22,632,755	\$ 22,580,816	\$ 19,733,226	\$ 407,644	\$ 65,354,441
1990	15,725,678	15,714,430	13,676,042	291,007	45,407,157
1991	15,505,251	15,516,175	13,489,239	277,215	44,787,880
1992	15,093,568	15,109,130	13,138,406	268,581	43,609,685
1993	14,817,130	14,831,587	12,895,528	262,600	42,806,845

DISPARITY REDUCTION AID AFTER 90% LIMITATION

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY/ TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1989	\$ 21,713,120	\$ 22,082,792	\$ 18,847,028	\$ 398,364	\$ 63,041,304
1990	14,998,756	15,055,400	12,882,760	273,210	43,210,126
1991	14,905,795	15,075,139	12,942,908	271,892	43,195,734
1992	14,728,728	14,872,469	12,730,131	254,834	42,586,162
1993	14,658,066	14,764,480	12,792,747	249,845	42,465,138

TABLE 15
CERTIFIED EQUALIZATION AID TO CITIES
TAXES PAYABLE 1990 - 1993

<u>TAXES PAYABLE</u>	<u>TOTAL</u>
1990	\$ 19,514,037
1991	19,485,684
1992	19,427,038
1993	20,011,000

TABLE 16
CERTIFIED HOMESTEAD AND AGRICULTURAL
CREDIT AID (HACA) BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1990 - 1993

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1990	\$ 294,380,245	\$ 143,523,412	\$ 19,907,344	\$ 164,184,945	\$ 28,277,162	\$ 650,273,108
1991	176,365,417	158,504,917	21,617,844	149,885,409	28,741,932	535,115,519
1992	144,816,629	173,191,238	22,920,592	171,182,555	26,978,877	539,089,891
1993	176,747,590	189,181,030	24,413,781	192,484,218	29,915,180	612,741,799

TABLE 17
HOMESTEAD CREDIT DETERMINATION DATA
TAXES PAYABLE 1968-1989 (1)

<u>Taxes Payable</u>	<u>Base</u>	<u>Rate</u>	<u>Maximum</u>	<u>Acreage</u>	<u>Residential 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 (2)	gross tax after credits	58%	\$ 650	240	NA
1984	gross tax after credits	54%	\$ 650	Unlimited	\$67,000
1985 (3)	gross tax after credits	54%	\$ 650	Unlimited	\$67,000
1986-1988 (3)	gross tax after credits	54%	\$ 700	Unlimited	\$68,000
1989 (3)	gross tax after credits	54%	\$ 725	Unlimited	\$68,000

- (1) In payable year 1990 homestead credit was replaced by the Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 14.
- (2) 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.
- (3) For taxes payable in 1985 and subsequent years, disaster credit, wetlands credit, native prairie credit, power line credit, agricultural preserves credit, enterprise zone credit, agricultural credit, and disparity reduction 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 18
NUMBER OF HOMESTEADS AND HOMESTEAD CREDIT AMOUNTS (1)
TAXES PAYABLE 1972 - 1989 (2)

HOMESTEAD CREDIT				
Taxes Payable	Amount	Number of Homesteads		Total Number Receiving
	Homestead Credit Amount	Less Than Maximum	Maximum	
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

HOMESTEAD CREDIT				NUMBER OF HOMESTEADS										
Taxes Payable	Amounts			Agricultural Homesteads					Non-Agricultural Homesteads					TOTAL
	Total Credit Amount	Agricultural Amount	Non-Agricultural Amount(3)	Up to \$175	\$175-325	\$325 Maximum	Up to \$175	\$175-325	\$325 Maximum					
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	89,880	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	\$325-425 12,992	\$425-550 13,980	\$550 Maximum 48,674	187,660	182,423	\$325-425 147,717	\$425-550 169,599	\$550 Maximum 202,576	1,040,813
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1981	\$432,835,086	\$54,716,548	\$378,118,538	36,030	23,442	\$200-350 17,921	\$350-500 14,525	\$500-650 43,014	166,234	155,127	\$200-350 200,376	\$350-500 170,193	\$500-650 203,566	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	\$500-700 56,105	\$700 Maximum 53,741	105,387	153,311	\$500-700 330,969	\$700 Maximum 295,676	1,052,836
1987	\$598,019,139	\$62,527,859	\$535,491,280	8,969	16,124	16,907	18,618	54,347	46,342	92,270	140,734	351,850	321,929	1,068,090
1988	\$611,317,220	\$61,678,074	\$549,639,146	8,213	16,922	18,626	20,298	50,323	45,053	90,436	137,799	350,172	347,126	1,084,968

1989	\$652,997,536	\$64,016,560	\$588,980,976	7,924	14,812	17,891	22,955	\$500-725 51,168	\$725 Maximum 47,481	89,813	119,944	\$500-725 304,877	\$725 Maximum 431,818	1,108,683
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(1) Homestead credit determination data can be found in Table 17 on page 55.

(2) In payable year 1990, homestead credit was replaced by the Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 14.

(3) The non-agricultural homestead credit includes tax increment financing homestead credit.

TABLE 19 NUMBER OF AGRICULTURAL, NON-AGRICULTURAL AND TOTAL HOMESTEADS TAXES PAYABLE 1975 - 1993
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<u>TAXES PAYABLE</u>	<u>AGRICULTURAL HOMESTEADS</u>	<u>NON-AGRICULTURAL HOMESTEADS</u>	<u>TOTAL HOMESTEADS</u>
1975	139,106	776,267	915,373
1976	149,358	804,781	954,139
1977	148,724	823,575	972,299
1978	150,823	848,292	999,115
1979	138,135	873,983	1,012,118
1980	150,838	889,975	1,040,813
1981	134,932	895,496	1,030,428
1982	126,262	903,236	1,029,498
1983	120,864	910,235	1,031,099
1984	116,852	913,606	1,030,458
1985	114,824	926,075	1,040,899
1986	113,752	939,084	1,052,836
1987	114,965	953,125	1,068,090
1988	114,382	970,586	1,084,968
1989	114,750	993,933	1,108,683
1990	110,830	1,013,683	1,124,513
1991	110,575	1,045,433	1,156,008
1992	110,181	1,065,030	1,175,211
1993	109,501	1,094,301	1,203,802

TABLE 20 TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS TAXES PAYABLE 1972 - 1993

Taxes Payable	Taconite Homestead Credit (1)		Percentages and Maximums	
	Taconite Credit Amount	Total Number Receiving	Percentages	Maximums
1972	\$ 2,814,419	—	21.0 or 27.0%	\$150.00 or \$190.00
1973	2,617,416	—	21.0 or 27.0%	\$150.00 or \$190.00
1974	3,250,178	46,753	21.0 or 27.0%	\$150.00 or \$190.00
1975	3,648,072	51,504	21.0 or 27.0%	\$150.00 or \$190.00
1976	9,263,039	53,828	52.0 or 60.0%	\$300.00 or \$350.00
1977(2)	9,066,923	55,951	49.7 or 57.3%	\$287.00 or \$334.00
1978(2)	9,524,963	59,919	48.9 or 56.7%	\$283.00 or \$331.00
1979	11,748,570	61,090	57.0 or 66.0%	\$345.00 or \$400.00
1980	13,006,426	60,794	57.0 or 66.0%	\$360.00 or \$415.00
1981	14,398,085	59,728	57.0 or 66.0%	\$375.00 or \$430.00
1982	16,412,340	53,218	57.0 or 66.0%	\$390.00 or \$445.00
1983	17,854,916	52,237	57.0 or 66.0%	\$405.00 or \$460.00
1984	19,416,876	50,321	57.0 or 66.0%	\$420.00 or \$475.00
1985	10,460,191	51,587	57.0 or 66.0%	\$435.00 or \$490.00
1986	10,777,180	51,361	57.0 or 66.0%	\$450.00 or \$505.00
1987	11,203,839	50,862	57.0 or 66.0%	\$465.00 or \$520.00
1988	11,125,532	50,698	57.0 or 66.0%	\$480.00 or \$535.00
1989	8,316,100	50,563	57.0 or 66.0%	\$495.00 or \$550.00
1990(3)	7,869,129	51,361	57.0 or 66.0%	\$234.60 or \$259.90
1991	8,173,914	51,817	57.0 or 66.0%	\$241.50 or \$266.80
1992	8,568,713	47,646	57.0 or 66.0%	\$248.40 or \$273.70
1993	9,271,575	52,878	57.0 or 66.0%	\$255.30 or \$280.60

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

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

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

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

(3) Taconite homestead credit maximums were significantly reduced by statute in payable year 1990.

TABLE 21
AGRICULTURAL CREDIT ACREAGE LIMITS
TAXES PAYABLE 1972-1989 (1)

Agricultural Property					
<u>Taxes Payable</u>	<u>Acreage Limit</u>	<u>Homestead</u>	<u>Non-Homestead</u>	<u>Seasonal Recreational</u>	<u>Timberlands</u>
1972-1975	NONE	8.3 MILLS	8.3 MILLS	8.3 MILLS	8.3 MILLS
1976-1977	1st 120 ACRES	12 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 120 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1978	1st 120 ACRES	15 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 120 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1979	1st 160 ACRES	15 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 160 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1980	1st 240 ACRES	15 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 240 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1981	1st 240 ACRES	17 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 240 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1982-1983	1st 320 ACRES	18 MILLS	10 MILLS	10 MILLS	8 MILLS
	320-640 ACRES	10 MILLS	8 MILLS	10 MILLS	8 MILLS
	OVER 640 ACRES	8 MILLS	8 MILLS	10 MILLS	8 MILLS
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%
1986-1988	1st 320 ACRES	36%	26%	15%	26%
	OVER 320 ACRES	26%	26%	15%	26%
1989	1st 320 ACRES	36%	26%	N/A	26%
	OVER 320 ACRES	26%	26%	N/A	26%

(1) In payable year 1990, agricultural credit was replaced by the Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 14.

TABLE 22
AGRICULTURAL CREDIT AMOUNTS
TAXES PAYABLE 1972 - 1989 (1)

AGRICULTURAL CREDIT

Taxes Payable	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	17,685,680	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	\$80,887,413	86,945,965
1983	3,092,438	NA	26,151,733	NA	NA	NA	67,703,150	96,947,321

Number Receiving Ag Credit(2)

	29 Percent	13 Percent	10 Percent	Total	\$100 Maximum	\$2000 Maximum	\$4000 Maximum
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			
1985	\$76,084,711	\$27,370,460	\$3,058,233	\$106,513,404	26,224	NA	337
	36 Percent	26 Percent	15 Percent	Total			
1986	76,575,126	42,497,211	7,008,592	126,080,929	31,019	NA	NA
1987	68,476,287	39,706,015	7,439,545	115,621,847	34,607	NA	NA
1988	58,125,953	36,143,032	7,790,252	102,059,237	39,546	NA	NA
	36 Percent	26 Percent	Tax Increment Financing	Total			
1989	\$58,107,181	\$36,819,532	\$49,014	\$94,975,727			

(1) In payable year 1990, agricultural credit was replaced by the Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 14.

(2) For 1985, the \$2,000 maximum was raised to \$4,000 and for 1986, the \$4,000 maximum was removed. The \$100 maximum applies only to seasonal recreational residential property.

TABLE 23
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, REDUCED ASSESSMENT, SMALL BUSINESS, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 1993
PART A

Taxes Payable	WETLANDS CREDIT AND REIMBURSEMENT (1)			
	Credit		Reimbursement	
	Total Acres	Credit	Total Acres	
	Receiving	Amount	Receiving	Amount
1981	584,188	\$2,307,258	NA	\$816,237
1982	702,462	2,798,921	NA	1,008,195
1983	518,792	2,791,508	895,289	991,309
1984	67,289	313,355	127,405	150,612
1985	90,811	421,758	202,539	177,249
1986	94,913	395,940	203,979	307,136
1987	90,089	302,087	202,504	336,358
1988	94,282	256,037	173,583	352,508

Taxes Payable	NATIVE PRAIRIE CREDIT AND REIMBURSEMENT (1)			
	Credit		Reimbursement	
		Credit	Total Acres	
	Receiving	Amount	Receiving	Amount
1981	13,284	\$83,104	NA	\$29,370
1982	10,384	102,287	NA	27,248
1983	9,829	109,052	10,272	25,822
1984	10,622	121,898	9,975	26,227
1985	11,667	139,261	12,062	32,937
1986	11,871	130,335	12,189	39,468
1987	12,413	109,969	12,633	45,983
1988	13,038	90,738	13,283	56,434

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Taxes Payable	AGRICULTURAL PRESERVES CREDIT				
	Number of	Number of	Assessed (2)	Credit	105% Avg.
	Parcels	Acres	Value	Amount	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	2,548	136,682	34,789,901	390,855	80 Mills
1986	2,953	153,527	34,219,215	650,582	82 Mills
1987	3,332	176,433	30,522,466	483,676	90 Mills
1988	1,986	139,917	21,117,117	233,623	120 Mills
1989	1,954	129,794	2,622,229	43,684	92 %
1990	1,489	104,526	1,077,414	45,885	96 %
1991	1,144	69,221	703,514	52,851	99 %
1992	1,809	130,016	1,354,310	108,162	104 %
1993	2,391	168,385	1,822,513	325,037	108 %

Taxes Payable	DISASTER CREDIT				
	Number of	Market Value	Assessed Value	Credit	Credit
	Parcels	Difference	Difference (2)	TIF	Other
1984	436	NA	\$571,658	\$-0-	\$58,582
1985	389	NA	714,804	-0-	71,575
1986	-0-	NA	-0-	-0-	-0-
1987	-0-	NA	-0-	-0-	-0-
1988	423	NA	436,207	-0-	52,975
1989	-0-	NA	-0-	-0-	-0-
1990	87	NA	1,497	-0-	1,416
1991	-0-	NA	-0-	-0-	-0-
1992	132	NA	3,482	-0-	4,044
1993	590	1,700,100	31,002	-0-	36,094

(1) Effective with taxes payable in 1989, the wetlands and native prairie credits and reimbursements were eliminated.

(2) Tax Capacity replaced assessed value in payable 1989 and subsequent years.

TABLE 23
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, REDUCED ASSESSMENT, SMALL BUSINESS, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 1993
PART B

ENTERPRISE ZONE CREDIT				
Taxes Payable	Number of Parcels	Assessed Value (1)	Credit TIF	Credit Other
1984	323	\$23,362,005	\$159,020	\$492,876
1985	598	29,870,415	161,678	852,270
1986	649	31,519,756	188,447	889,484
1987	695	33,766,316	211,738	831,116
1988	829	33,598,307	194,596	889,087
1989	558	1,813,755	70,765	221,498
1990	86	520,757	48,695	73,518
1991	31	113,597	51,641	22,799
1992	20	47,554	6,103	22,937
1993	15	32,745	6,099	17,829

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REDUCED ASSESSMENT CREDIT (2)		
Taxes Payable	Number of Parcels	Credit Amount
1981	6,541	\$11,536,758
1982	7,240	14,026,852
1983	7,535	14,584,416

DISPARITY REDUCTION CREDIT			
Taxes Payable	Number of Parcels	Tax Increment Financing	All Other
1989	1,087	\$255,392	\$1,911,475
1990	1,333	281,466	2,183,560
1991	1,300	268,871	2,064,459
1992	1,451	429,597	2,162,261
1993	1,554	609,811	3,402,059

POWER LINE CREDIT					
Taxes Payable	Assessed Value (1)	Levy Amount	# of Parcels		Credit Amount
			Under Max.	At Max.	
1982	\$4,308,594	\$367,851	557	888	\$135,506
1983	4,624,901	407,669	664	1,038	151,957
1984	4,120,852	395,464	602	1,050	165,373
1985	4,237,851	404,262	716	1,069	163,997
1986	4,134,416	420,745	695	1,085	170,884
1987	4,023,824	429,381	700	1,085	168,707
1988	3,928,346	444,736	719	1,081	168,031
1989	464,902	448,243	690	1,139	169,649
1990	450,509	453,457	1,047	596	117,986
1991	437,096	466,141	1,169	591	127,495
1992	412,138	467,315	1,139	620	133,334
1993	406,931	466,633	1,244	644	144,326

SMALL BUSINESS CREDIT (3)			
Taxes Payable	Number of Parcels	Credit TIF	Credit Other
1988	\$57,022	\$1,556,991	\$20,490,299

COUNTY CONSERVATION CREDIT			
Taxes Payable	Number of Parcels	Number of Acres	Credit Amount
1989	300	25,716	\$38,586
1990	501	40,583	60,625
1991	979	78,876	117,919
1992	1,024	82,803	123,959
1993	1,297	107,320	160,645

- (1) Tax capacity replaced assessed value in payable 1989 and subsequent years.
(2) Effective with taxes payable in 1984, the reduced assessment credit was eliminated.
(3) The small business credit was for taxes payable in 1988 only.

TABLE 24
AGRICULTURAL PRESERVE CREDIT TAX RATE DATA
TAXES PAYABLE 1982 - 1993

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

METRO AREA AVERAGE TAX RATE IN TOWNS

COUNTY	TAXES PAYABLE 1983 (Mills)	TAXES PAYABLE 1984 (Mills)	TAXES PAYABLE 1985 (Mills)	TAXES PAYABLE 1986 (Mills)	TAXES PAYABLE 1987 (Mills)	TAXES PAYABLE 1988 (Mills)	TAXES PAYABLE 1989 (Percent)	TAXES PAYABLE 1990 (Percent)	TAXES PAYABLE 1991 (Percent)	TAXES PAYABLE 1992 (Percent)	TAXES PAYABLE 1993 (Percent)
ANOKA	90.428	96.138	95.155	97.135	102.594	106.959	93.873	93.024	101.020	109.869	116.246
CARVER	86.715	91.755	91.015	102.797	101.926	111.297	86.679	99.168	100.913	114.085	128.830
DAKOTA	80.031	87.702	88.216	94.871	104.792	96.511	85.618	84.323	92.150	98.233	109.514
HENNEPIN	103.067	109.633	105.747	109.687	110.817	110.042	99.443	102.284	105.274	118.807	120.911
RAMSEY	97.280	101.290	104.029	106.743	109.167	109.363	92.182	103.478	118.562	121.834	121.604
SCOTT	94.880	93.269	96.812	100.107	114.191	108.891	95.800	91.002	102.929	111.061	114.150
WASHINGTON	90.044	93.979	92.613	97.819	100.335	103.539	87.462	86.750	98.536	102.904	112.201

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

TABLE 25
RESIDENTIAL AND FARM HOMESTEAD PROPERTY TAXES AND CREDITS
TAXES PAYABLE 1974 - 1993

	Taxes Payable	Gross Tax		Credits		Net Tax	
		Amount	Percent Change	Amount	Percent Change	Amount	Percent Change
Residential Homesteads	1974	\$466,414,058		\$165,510,766		\$300,903,292	
	1975	541,819,526	16.2	181,079,211	9.4	360,740,315	19.9
	1976	586,004,606	8.2	193,986,976	7.1	392,037,630	8.7
	1977	667,819,585	14.0	205,980,873	6.2	461,838,712	17.8
	1978	664,810,007	-0.5	215,045,409	4.4	449,764,598	-2.6
	1979	688,461,000	3.6	223,419,000	3.9	465,042,000	3.4
	1980	723,690,402	5.1	323,608,114	44.8	400,082,288	-14.0
	1981	771,185,685	6.6	393,456,555	21.6	377,729,130	-5.6
	1982	928,137,535	20.4	438,849,991	11.5	489,287,544	29.5
	1983	1,026,751,258	10.6	463,653,006	5.7	563,098,252	15.1
	1984	1,090,133,300	6.2	463,309,457	-0.1	626,823,843	11.3
	1985	1,128,892,977	3.6	478,559,057	3.3	650,333,920	3.8
	1986	1,213,331,204	7.5	522,545,732	9.2	690,785,472	6.2
	1987	1,278,163,654	5.3	546,225,746	4.5	731,937,908	6.0
	1988	1,350,387,577	5.7	580,370,718	2.6	770,016,859	7.9
	1989	1,480,643,743	9.6	596,841,953	6.5	883,801,790	11.9
	1990	NA		NA		910,382,154	3.0
	1991	NA		NA		1,080,802,655	16.5
	1992	NA		NA		1,149,475,124	8.4
	1993	NA		NA		1,267,530,547	10.3
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	183,119,831	17.3	82,337,051	42.8	110,782,780	3.6
	1981	200,122,946	3.6	105,763,836	28.5	94,359,010	-14.8
	1982	285,005,606	32.4	125,381,609	18.5	139,623,997	48.0
	1983	283,407,049	6.9	134,166,957	7.0	149,240,092	6.9
	1984	316,929,575	11.8	135,805,586	1.2	181,123,989	21.4
	1985	310,750,827	-1.9	142,726,829	5.1	168,023,998	-7.2
	1986	296,372,996	-4.6	150,139,328	5.2	146,233,668	-13.0
	1987	275,162,923	-7.2	140,380,289	-6.5	134,802,634	-7.8
	1988	245,817,255	-10.7	127,684,077	-9.0	118,133,178	-12.4
	1989	250,321,092	1.8	129,889,548	1.7	120,431,544	1.9
	1990	NA		NA		129,086,695	7.2
	1991	NA		NA		145,836,170	13.1
	1992	NA		NA		162,493,351	11.3
	1993	NA		NA		186,907,461	15.0
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	1,183,143,141	22.8	564,231,600	13.0	628,911,541	33.2
	1983	1,310,158,307	9.8	597,819,963	6.0	712,338,344	13.3
	1984	1,407,062,875	7.4	599,115,043	0.2	807,947,832	13.4
	1985	1,439,643,804	2.3	621,285,886	3.7	818,357,918	1.3
	1986	1,509,704,200	4.9	672,685,060	8.3	837,019,140	2.3
	1987	1,553,326,577	2.9	686,586,035	2.1	866,740,542	3.6
	1988	1,596,204,832	2.8	688,054,795	0.2	908,150,037	4.8
	1989	1,730,964,835	8.4	726,731,501	5.6	1,004,233,334	10.6
	1990	NA		NA		1,039,468,849	3.5
	1991	NA		NA		1,206,738,825	16.1
	1992	NA		NA		1,311,968,475	8.7
	1993	NA		NA		1,454,438,006	10.9

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

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

For 1984-1992, credits may include agricultural, homestead, taconite homestead, wetlands, native prairie, powerline, agricultural preserves, disaster, enterprise zone, county conservation and disparity reduction credits.

In 1990, homestead and agricultural credit were replaced the Homestead and Agricultural Credit Aid (HACA). As a result of this change, the gross tax and credit amounts are no longer comparable to previous year's data. See explanation of HACA on page 14.

TABLE 26
CREDIT ADJUSTMENT AMOUNTS FOR PRIOR YEARS
FOR REAL PROPERTY
TAXES PAYABLE 1974 - 1993

<u>Homestead Credit (1)</u>					
<u>Taxes Payable</u>	<u>Tax Increment Financing Districts (2)</u>	<u>Taxing Districts</u>	<u>Taconite Homestead Credit</u>	<u>Supplemental Homestead Credit</u>	<u>Agricultural Credit (3)</u>
1974	\$ ---	\$ 203,485	\$ 164,020	\$ ---	\$ ---
1975	---	74,344	11,440	---	---
1976	---	539,488	17,636	---	---
1977	---	790,092	16,516	---	1,636
1978	---	657,200	61,913	---	- 3,287
1979	---	650,112	38,757	---	35,991
1980	---	945,389	54,518	---	42,529
1981	-73367	1,229,469	45,038	2,109	69,284
1982	180,125	1,845,311	57,079	3,778	87,117
1983	10,203	1,853,707	45,750	3,238	78,179
1984	11,155	1,353,204	64,650	5,968	62,180
1985	45,233	3,277,627	116,895	2,872	107,155
1986	53,029	1,960,620	46,855	4,051	224,322
1987	-83668	1,673,131	34,015	3,079	103,253
1988	83,613	2,171,911	35,054	1,724	158,238
1989	92,692	3,262,455	38,947	1,231	154,041
1990	90,198	3,187,576	36,643	4,197	---
1991	78,527	967,640	26,570	2,548	---
1992	3,745	199,253	18,318	1,576	---
1993	---	156,195	18,729	730	---

(1) Adjustment amounts for homestead credit may include adjustment amounts for one or more of the following: reduced assessment credit (1982-1985), wetlands and native prairie credits and reimbursements (1982-1990), agricultural preserves credit (1984 - 1993), disaster and enterprise zone credits (1985-1993), small business credit (1989-1990), agricultural credit (1990-1993), disparity reduction credit (1990-1993), and county conservation credit (1990-1993).

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

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

TABLE 27
POWER LINE TAXES
TAXES PAYABLE 1960 - 1993 (1)

<u>TAXES PAYABLE</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>
1960	\$ 2,036,566	\$ 57,567
1961	2,147,560	62,735
1962	2,370,430	65,514
1963	2,468,393	65,204
1964	2,598,398	77,847
1965	2,933,215	64,203
1966	3,089,664	67,819
1967	3,251,425	64,285
1968	3,746,606	70,579
1969	4,420,526	76,619
1970	5,641,188	89,864
1971	6,089,743	103,057
1972	5,487,328	111,349
1973	5,669,350	103,451
1974	5,970,012	102,866
1975	6,868,000	115,009
1976	6,402,774	112,066
1977	7,434,840	126,298
1978	9,462,371	136,304
1979	9,839,253	145,179
1980	12,365,732	154,745
1981	12,906,454	144,358
1982	5,279,233	170,842
1983	5,340,455	176,553
1984	5,923,187	239,937
1985	7,768,971	302,326
1986	6,733,530	249,069
1987	7,147,821	291,805
1988	7,571,217	329,694
1989	7,119,979	977,158
1990	7,251,852	1,024,445
1991	7,530,166	455,535
1992	7,815,716	612,918
1993	8,433,843 (2)	837,214 (3)

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

(2) Includes market value based tax equal to 7,827.

(3) Includes market value based tax equal to 1,707.

TABLE 28
TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, AND CREDITS
TAXES PAYABLE 1974 - 1993

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

(1) In payable 1989 and subsequent years, tax capacity value replaced assessed value.

TABLE 29
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1993 (1)
PART A - VALUES

	TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	AREA-WIDE TAX RATE
CONTRIBUTION VALUE	1975	\$14,535,551	\$2,091,994	\$18,302,659	\$69,043,702	\$22,026,639	\$6,361,914	\$4,669,578	\$137,232,035	121.490
	1976	19,185,888	3,138,286	25,030,443	90,380,843	35,187,639	8,712,389	6,350,931	187,966,399	111.650
	1977	19,164,078	3,127,754	24,981,985	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	200,652,781	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	59,965,263	8,793,042	81,157,224	338,516,015	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	28,786,011	42,656,671	1,312,694,693	107.553
	1987	94,511,947	14,543,138	147,801,830	902,642,718	272,083,607	31,265,058	48,507,997	1,511,376,295	112.238
	1988	105,343,898	16,358,136	179,120,792	1,059,514,528	311,225,643	28,605,987	53,624,046	1,753,793,030	118.812
	1989	13,767,672	2,215,776	26,715,674	149,895,937	45,175,760	4,332,545	8,008,486	249,911,850	99.546 %
	1990	14,918,256	2,279,874	28,147,315	163,800,637	44,663,697	2,885,281	8,483,387	264,978,647	104.578 %
	1991	16,555,189	2,669,981	31,856,129	177,523,529	47,730,412	4,458,053	9,712,404	290,505,697	104.970 %
	1992	17,305,985	3,436,282	35,356,448	174,411,338	47,674,251	4,436,164	10,147,590	292,768,058	116.127 %
	1993	19,033,347	3,934,121	35,551,500	168,000,897	47,162,754	4,659,292	10,751,190	289,093,101	123.488 %
DISTRIBUTION VALUE	1975	\$15,857,092	\$2,326,874	\$11,588,757	\$62,310,179	\$34,547,771	\$2,597,723	\$7,953,828	\$137,182,224	
	1976	21,607,662	3,177,928	15,820,858	85,679,217	47,562,009	3,456,901	10,659,120	187,963,695	
	1977	20,048,704	2,965,249	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	63,689,022	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	87,252,806	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	132,625,980	548,343,796	322,692,404	29,635,439	81,785,361	1,312,654,136	
	1987	204,066,268	30,505,773	159,911,966	620,112,480	367,442,758	33,496,573	95,802,747	1,511,338,565	
	1988	233,921,127	38,069,558	201,904,773	702,199,567	426,646,501	44,429,491	114,283,608	1,761,474,625	
	1989	32,811,846	5,790,719	26,248,471	99,639,268	60,157,061	6,601,194	16,653,538	249,902,097	
	1990	35,283,629	6,147,064	31,835,331	103,905,282	63,714,621	7,016,110	17,432,515	265,334,552	
	1991	38,441,870	6,330,187	34,363,150	114,806,394	70,374,563	7,497,594	18,692,414	290,508,172	
	1992	38,216,073	5,960,478	34,992,492	118,118,387	69,403,418	6,993,205	19,062,213	292,766,266	
	1993	36,711,235	5,848,432	34,014,521	117,900,002	69,177,065	6,970,760	18,472,384	289,094,399	

(1) Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Values for 1990 are net tax capacity values.
Area-wide tax rates prior to 1989 are expressed in mills. The 1989 and subsequent year area-wide tax rates are expressed as percentages.

TABLE 29
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1993 (1)
PART B - TAX AMOUNTS

	TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	AREA-WIDE TAX RATE
CONTRIBUTION TAX	1975	\$1,765,924	\$254,151	\$2,223,597	\$8,388,119	\$2,676,016	\$773,105	\$591,605	\$16,672,517	121.490
	1976	2,142,102	350,383	2,794,649	10,091,021	3,926,487	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	2,650,680	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	106.743
	1986	8,976,263	1,443,375	13,263,752	81,850,952	28,181,159	2,880,923	4,587,866	141,184,290	107.553
	1987	10,607,830	1,632,292	16,588,981	101,310,820	30,538,119	3,511,383	5,444,458	169,633,883	112.238
	1988	12,516,116	1,943,545	21,281,698	125,883,045	36,977,339	3,398,739	6,371,190	208,371,672	118.812
	1989	13,705,167	2,205,713	26,594,383	149,016,321	44,970,627	4,312,886	7,972,154	248,777,251	99.546 %
	1990	15,601,214	2,384,247	29,435,938	171,090,272	46,708,566	3,017,400	8,871,762	277,109,399	104.578 %
	1991	17,377,976	2,802,681	33,439,923	186,346,453	50,102,568	4,679,605	10,195,129	304,944,335	104.970 %
	1992	20,096,923	3,990,454	41,058,418	202,538,655	55,362,628	5,151,559	11,784,105	339,982,742	116.127 %
	1993	23,503,901	4,858,164	43,901,845	207,460,950	58,240,291	5,753,657	13,276,445	356,995,253	123.488 %
DISTRIBUTION TAX	1975	\$1,653,008	\$276,699	\$1,219,802	\$7,485,899	\$4,816,176	\$292,407	\$921,892	\$16,665,883	
	1976	2,102,281	360,199	1,587,913	9,527,337	5,871,827	400,028	1,135,180	20,984,765	
	1977	1,947,462	337,977	1,516,143	8,795,260	5,489,048	383,907	1,048,271	19,518,068	
	1978	2,367,469	386,881	1,826,070	10,207,857	6,526,233	460,541	1,299,511	23,074,562	
	1979	3,223,416	533,412	2,371,349	12,930,845	8,059,234	640,179	1,764,801	29,523,236	
	1980	3,891,436	672,531	3,124,168	15,931,526	9,613,400	807,377	2,225,460	36,265,896	
	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	6,770,843	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	17,381,892	2,664,937	14,105,950	58,369,443	36,498,919	3,363,796	8,794,560	141,179,297	
	1987	21,634,889	3,520,834	17,670,019	68,441,809	43,665,369	3,867,302	10,829,318	169,629,540	
	1988	25,261,547	4,354,708	23,503,471	86,213,285	51,382,766	5,839,034	12,752,695	209,307,506	
	1989	31,202,813	5,809,501	25,439,152	102,100,123	61,981,744	6,715,338	15,518,973	248,767,644	
	1990	35,573,409	5,892,634	31,434,940	111,406,850	67,670,695	7,722,497	17,405,244	277,106,269	
	1991	37,167,422	6,694,819	32,088,141	124,889,282	77,363,923	8,030,811	18,711,521	304,945,920	
	1992	41,431,861	6,746,426	35,748,652	140,093,492	86,496,472	8,379,151	21,107,631	340,003,685	
	1993	41,607,349	7,297,494	38,148,208	148,461,512	91,334,555	8,940,720	21,207,902	356,997,740	

(1) Area-wide tax rates prior to 1989 are expressed in mills. The 1989 and subsequent year area-wide tax rates are expressed as percentages.

TABLE 30
MANUFACTURED HOME PERSONAL PROPERTY
HOMESTEAD BASE VALUES AND CLASSIFICATION RATIOS
TAXES PAYABLE 1973-1993

<u>Taxes Payable</u>	<u>Homestead Base Value</u>		<u>Classification Ratios (2)</u>	
	<u>Farm (1)</u>	<u>Residential</u>	<u>Farm (2)</u>	<u>Residential</u>
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%
1987	\$65,000	\$65,000	14%-18%	18%-28%
1988	\$66,000	\$68,000	14%-18%	17%-27%
1989(3)	\$65,000	\$68,000-\$68,000-\$100,000	1.75%-2.20%	2.17%-2.50% -3.30%
1990(4)	\$68,000	\$68,000-\$68,000-\$100,000	1.00%-2.00% -3.00%	1.00%-2.00% -3.00%
1991	\$68,000	\$68,000-\$68,000-\$110,000	1.00%-2.00% -3.00%	1.00%-2.00% -3.00%
1992	\$72,000	\$72,000-\$72,000-\$115,000	1.00%-2.00% -2.50%	1.00%-2.00% -2.50%
1993	\$72,000	\$72,000	1.00%-2.00%	1.00%-2.00%

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

(2) Farm 1981-1989: % up to base value - % over base value
1990-1992: % on first tier - % on second tier - % on third tier

Residential 1973-1980: % up to base value - % over base value
1981-1985: % on first tier - % on second tier - % on third tier
1986-1988: % up to base value - % over base value
1989-1992: % on first tier - % on second tier - % on third tier

(3) For payable year 1989, gross tax capacity values replaced assessed values.

(4) For payable year 1990, net tax capacity values replaced gross tax capacity values.

TABLE 31
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 1992

Taxes Payable	Number of Assessments	Market Value	Total Tax Capacity			Total Taxes Levied			
			Homestead	Non- Homestead	Total	County	City	Town	School District
1973	49,694	\$ 201,131,839	\$ 42,243,202	\$ 11,110,651	\$ 53,353,853	\$ 1,395,056	\$ 600,130	\$ 140,690	\$ 2,828,414
1974	55,483	234,878,671	50,458,488	13,329,792	63,788,280	1,714,153	768,970	171,419	3,492,699
1975	59,595	260,068,869	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	69,968,911	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	2,596,204	1,676,001	222,974	4,737,397
1986	58,340	497,954,885	80,308,460	15,421,990	95,730,450	2,973,437	1,805,028	245,611	5,215,972
1987	57,910	486,186,295	75,780,554	19,293,702	95,074,256	3,180,426	1,854,412	274,420	5,497,286
1988	57,236	480,896,093	69,044,101	20,772,102	89,816,203	3,249,944	1,826,715	289,098	5,294,834
1989 ⁽¹⁾	56,663	491,951,471	9,050,598	2,304,294	11,354,892	3,482,881	1,664,140	294,128	5,640,408
1990 ⁽²⁾	57,184	485,238,560	4,114,902	2,071,658	6,186,560	2,053,256	934,287	247,333	2,882,007
1991	56,402	474,254,325	4,013,030	2,023,570	6,036,600	2,211,497	899,881	221,306	3,048,029
1992	56,037	460,523,450	3,901,852	1,823,263	5,725,115	2,246,767	960,200	211,146	3,074,723

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

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

(3) In payable year 1990, homestead credit and agricultural credit were replaced by Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 14.

TABLE 31
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 1992

Taxes Payable	Taxes Levied			Homestead Credit ⁽¹⁾		Taconite Homestead Credit	Agricultural Credit ⁽²⁾	Reduced Assessment Credit	Total Net Tax Payable
	Special District	Contribution Levy	Total	Number of Homesteads	Credit Amount				
1973	\$ 36,797	\$ -	\$ 5,001,087	\$ 37,608	\$ 1,157,675	\$ 56,493	\$ -	\$ -	\$ 3,786,919
1974	56,972	-	6,204,213	41,753	2,134,638	73,844	-	-	3,995,731
1975	94,154	-	7,671,545	44,296	2,650,657	101,057	-	-	4,919,831
1976	82,202	-	8,058,989	47,270	2,613,831	345,957	-	-	5,099,201
1977	102,853	-	8,947,580	50,033	2,927,777	366,420	-	-	5,653,383
1978	106,312	-	9,239,175	51,510	3,081,787	354,102	-	-	5,803,286
1979	107,193	-	9,392,380	52,697	3,053,991	398,959	-	-	5,939,430
1980	107,856	-	8,859,423	49,443	3,257,431	325,493	-	-	5,276,499
1981	246,811	469	6,791,721	47,071	3,143,845	194,509	43,708	7,386	3,402,273
1982	127,890	598	7,738,443	45,916	3,563,148	206,208	50,623	8,622	3,909,842
1983	133,729	726	7,859,051	46,396	3,675,853	204,304	53,042	8,794	3,917,058
1984	160,979	-	9,205,135	56,937	4,048,467	217,429	33,503	-	4,905,736
1985	167,480	-	9,402,056	44,164	4,230,766	94,135	43,368	-	5,033,787
1986	193,421	-	10,433,469	43,469	4,739,981	88,264	50,663	-	5,554,541
1987	213,765	-	11,020,299	41,842	4,749,195	78,094	57,429	-	6,135,581
1988	200,440	-	10,861,031	41,271	4,606,217	72,671	68,181	-	6,113,962
1989 ⁽¹⁾	220,652	-	11,302,209	40,781	4,926,397	57,415	407	-	6,375,561
1990 ⁽²⁾	115,977	-	6,232,860	-	-	57,655	-	-	6,175,205
1991	119,772	-	6,500,485	-	-	58,757	-	-	6,441,728
1992	119,375	-	6,612,211	-	-	63,159	-	-	6,549,052

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

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

(3) In payable year 1990, homestead credit and agricultural credit were replaced by Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 14.

TABLE 32
COMPARISON OF PAYABLE 1992 AND 1993 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY			CITY LEVY			TOWN LEVY		
	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE
AITKIN	\$ 4,241,047	\$ 4,927,733	16.191 %	\$ 283,480	\$ 296,182	4.488 %	\$ 1,041,875	\$ 1,056,819	1.454 %
ANOKA	37,093,837	36,459,036	-1.711 %	19,177,999	19,792,916	3.206 %	1,357,621	1,686,692	24.239 %
BECKER	6,961,030	7,323,903	5.213 %	953,010	1,046,788	9.84 %	1,086,386	1,121,918	2.329 %
BELTRAMI	6,503,193	6,729,093	3.474 %	879,883	896,463	2.112 %	1,026,154	962,580	-6.185 %
BENTON	5,187,615	5,553,404	7.051 %	2,457,387	2,472,387	0.61 %	399,164	455,966	14.23 %
BIG STONE	1,346,009	1,409,692	4.731 %	400,049	435,096	8.761 %	165,813	157,329	-5.117 %
BLUE EARTH	10,499,484	11,135,022	6.053 %	5,282,903	5,414,823	2.497 %	1,023,013	1,122,480	9.723 %
BROWN	4,133,188	4,133,752	0.014 %	1,930,088	1,991,079	3.16 %	403,576	394,120	-2.343 %
CARLTON	7,063,395	7,368,385	4.318 %	2,172,769	2,283,225	5.084 %	988,126	983,540	-0.464 %
CARVER	10,764,055	11,185,632	3.917 %	4,876,035	5,088,110	4.349 %	869,699	876,670	0.802 %
CASS	7,578,504	7,919,114	4.494 %	1,112,092	1,135,476	2.103 %	1,486,953	1,501,426	0.973 %
CHIPPEWA	2,952,576	3,364,071	13.937 %	1,038,161	1,220,981	17.61 %	395,351	377,783	-4.444 %
CHISAGO	6,899,092	7,497,264	8.67 %	1,775,603	2,035,563	14.641 %	968,358	1,014,482	4.764 %
CLAY	8,290,319	8,874,039	7.041 %	2,623,627	2,706,528	3.16 %	564,637	578,869	2.524 %
CLEARWATER	2,671,329	3,369,125	26.122 %	168,363	181,495	7.8 %	220,939	232,811	5.263 %
COOK	2,363,848	2,316,845	-2.811 %	356,423	357,918	0.419 %	64,945	58,425	-10.04 %
COTTONWOOD	3,450,329	3,476,464	0.757 %	928,596	976,463	5.042 %	528,877	512,816	-3.037 %
CROW WING	10,151,646	10,672,326	5.129 %	3,736,352	4,220,143	12.948 %	1,631,511	1,628,591	-0.179 %
DAKOTA	49,726,718	51,026,991	2.615 %	39,138,367	41,070,194	4.936 %	817,628	949,243	16.097 %
DODGE	2,462,812	2,679,115	8.783 %	947,573	1,045,864	10.373 %	476,415	482,796	1.34 %
DOUGLAS	5,852,679	6,358,954	8.65 %	1,473,087	1,617,968	-0.782 %	1,238,067	1,254,179	1.301 %
FARIBAULT	3,277,715	3,309,390	0.966 %	1,101,243	1,206,781	9.765 %	655,279	711,585	8.593 %
FILLMORE	2,950,226	3,042,668	3.133 %	1,412,698	1,522,080	7.743 %	809,391	870,445	7.543 %
FREEBORN	6,714,389	6,811,804	1.451 %	1,759,477	1,735,350	-1.371 %	672,753	697,960	3.747 %
GOODHUE	8,411,652	9,645,383	14.667 %	10,078,767	10,061,090	-0.175 %	1,385,292	1,434,526	3.554 %
GRANT	1,514,494	1,680,509	10.962 %	395,923	413,937	4.55 %	205,725	201,626	-1.992 %
HENNEPIN	297,914,392	292,237,926	-1.905 %	200,874,936	204,098,167	1.471 %	240,094	270,832	12.802 %
HOUSTON	2,803,668	2,935,185	4.683 %	813,453	874,732	7.533 %	485,105	495,695	2.183 %
HUBBARD	3,800,728	3,923,904	3.241 %	277,856	289,401	4.155 %	983,725	1,030,540	4.759 %
ISANTI	5,163,196	5,406,259	4.708 %	1,088,627	1,384,680	27.195 %	954,529	1,006,096	5.402 %

TABLE 32
COMPARISON OF PAYABLE 1992 AND 1993 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY			CITY LEVY			TOWN LEVY		
	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE
ITASCA	\$ 15,228,147	\$ 15,227,855	0.011 %	\$ 2,975,297	\$ 3,079,387	3.488 %	\$ 1,635,330	\$ 1,780,162	8.856 %
JACKSON	2,801,482	3,580,358	27.802 %	525,449	627,343	19.392 %	682,578	680,800	-0.26 %
KANABEC	2,684,245	2,867,288	6.818 %	262,476	229,406	-12.6 %	308,798	301,830	-1.619 %
KANDIYOHI	8,577,478	8,344,421	-2.717 %	2,471,148	2,545,988	3.029 %	891,187	873,393	-1.997 %
KITTSOON	1,516,732	1,629,935	7.464 %	328,406	340,741	3.756 %	381,724	389,791	2.113 %
KOOCHICHING	2,404,994	2,575,702	7.098 %	1,316,800	1,375,010	4.436 %	34,808	41,680	20.435 %
LAC QUI PARLE	1,575,375	1,709,701	8.527 %	508,544	574,247	13.366 %	340,791	350,242	2.773 %
LAKE	3,358,010	3,801,921	7.232 %	588,748	605,921	6.536 %	340,324	335,589	-1.391 %
LAKE/WOODS	1,147,483	1,187,774	3.511 %	81,748	83,973	2.722 %	147,856	170,941	15.613 %
LE SUEUR	4,143,759	4,520,382	9.089 %	1,316,205	1,658,817	26.03 %	533,503	546,804	2.493 %
LINCOLN	2,004,254	1,952,817	-2.566 %	227,245	250,625	10.288 %	227,708	226,625	-0.476 %
LYON	4,599,661	4,793,574	4.216 %	1,919,569	2,017,365	5.095 %	335,132	367,849	9.762 %
MCLEOD	5,420,631	5,869,240	8.276 %	3,088,048	3,344,580	8.307 %	500,756	558,084	11.448 %
MAHNOMEN	1,482,340	1,747,186	17.867 %	107,479	121,703	13.234 %	130,971	140,972	7.636 %
MARSHALL	1,852,128	1,945,529	5.043 %	349,027	354,968	1.702 %	650,437	661,478	1.697 %
MARTIN	4,590,327	4,748,111	3.437 %	1,817,918	1,946,575	7.077 %	707,239	738,878	4.474 %
MEEKER	3,562,655	3,825,374	7.374 %	955,140	991,991	3.858 %	903,772	1,003,670	11.053 %
MILLE LACS	4,814,407	5,251,262	9.074 %	841,110	916,843	9.004 %	433,216	472,111	8.978 %
MORRISON	6,458,080	6,489,038	0.479 %	1,024,451	1,074,486	4.885 %	892,989	935,853	4.8 %
MOWER	7,888,922	7,768,124	-1.557 %	2,683,927	2,529,792	-5.743 %	907,095	940,895	3.726 %
MURRAY	2,055,982	2,335,291	13.585 %	374,367	390,209	4.232 %	442,798	436,623	-1.395 %
NICOLLET	5,785,784	6,042,303	4.434 %	1,943,789	2,095,498	7.805 %	404,665	470,570	16.286 %
NOBLES	3,587,336	3,587,041	-0.008 %	1,612,348	1,721,025	6.74 %	504,004	514,292	2.041 %
NORMAN	1,965,793	2,053,228	4.448 %	386,346	408,416	5.712 %	295,087	295,719	0.214 %
OLMSTED	25,188,507	26,075,115	3.52 %	12,331,753	12,833,979	4.073 %	1,325,411	1,587,832	19.799 %
OTTER TAIL	9,186,790	9,628,962	4.813 %	2,361,526	2,480,215	5.449 %	2,154,082	2,173,458	0.9 %
PENNINGTON	2,358,674	2,512,003	6.501 %	834,334	881,018	5.595 %	160,484	170,030	5.948 %
PINE	4,355,959	5,173,618	18.771 %	634,457	725,246	14.31 %	805,765	832,540	3.323 %
PIPESTONE	2,218,995	2,434,010	9.69 %	511,718	559,826	9.401 %	218,835	219,186	0.16 %
POLK	7,405,837	8,071,637	8.99 %	2,222,988	2,421,518	8.931 %	1,224,783	1,219,453	-0.435 %

TABLE 32
COMPARISON OF PAYABLE 1992 AND 1993 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY			CITY LEVY			TOWN LEVY		
	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE
POPE	\$ 2,096,186	\$ 2,265,804	8.082 %	\$ 636,777	\$ 655,809	2.957 %	\$ 415,406	\$ 391,498	-5.755 %
RAMSEY	114,637,123	115,641,649	0.876 %	74,300,650	75,210,385	1.224 %	576,569	641,791	11.312 %
RED LAKE	806,343	910,920	12.969 %	311,300	321,973	3.429 %	143,786	146,856	2.135 %
REDWOOD	3,557,895	3,798,534	6.764 %	1,249,889	1,377,312	10.195 %	595,152	593,947	-0.202 %
RENVILLE	3,187,362	3,571,110	12.04 %	1,400,846	1,564,153	11.658 %	760,805	772,785	1.575 %
RICE	6,718,403	7,102,396	5.716 %	3,174,131	3,381,211	6.524 %	807,977	845,732	4.673 %
ROCK	1,918,476	2,017,219	5.147 %	411,428	407,195	-1.029 %	405,589	402,255	-0.822 %
ROSEAU	2,032,708	2,115,341	4.065 %	737,738	859,618	16.521 %	302,478	305,540	1.012 %
ST. LOUIS	46,907,629	50,726,792	8.142 %	13,690,574	14,978,619	9.408 %	3,239,774	3,660,039	12.972 %
SCOTT	13,036,064	14,773,224	13.326 %	6,207,533	6,937,938	11.766 %	772,005	857,801	11.113 %
SHERBURNE	10,276,180	10,279,633	0.034 %	7,147,965	7,074,621	-1.026 %	1,076,952	1,097,185	1.879 %
SIBLEY	3,356,941	3,542,876	5.539 %	849,954	905,064	6.484 %	512,609	533,635	4.102 %
STEARNS	19,798,614	20,357,394	2.822 %	10,543,646	10,908,304	3.459 %	3,341,177	3,622,014	8.405 %
STEELE	4,717,902	5,009,630	6.183 %	2,574,942	2,459,530	-4.482 %	493,340	499,974	1.345 %
STEVENS	2,179,950	2,269,538	4.11 %	590,915	636,735	7.754 %	218,083	212,197	-2.699 %
SWIFT	2,638,159	2,896,992	9.811 %	\$ 478,486	\$ 539,094	10.421 %	\$ 303,799	\$ 297,409	-2.103 %
TODD	4,369,867	4,504,411	2.376 %	621,440	637,351	2.56 %	740,232	774,236	4.594 %
TRAVERSE	1,589,824	1,677,730	5.529 %	283,921	336,757	18.609 %	161,290	158,613	-1.66 %
WABASHA	3,365,717	4,175,808	24.069 %	1,370,955	1,433,051	4.216 %	491,709	517,359	5.217 %
WADENA	2,325,295	2,660,015	14.395 %	578,798	604,268	4.4 %	228,125	233,972	2.563 %
WASECA	4,559,319	4,631,527	1.584 %	1,010,229	1,096,181	8.506 %	389,133	428,523	10.123 %
WASHINGTON	27,749,508	28,045,687	1.067 %	16,901,697	17,535,481	3.75 %	2,433,455	2,787,407	14.545 %
WATONWAN	2,861,191	3,055,480	6.79 %	715,065	734,929	2.778 %	387,065	385,493	5.02 %
WILKIN	2,311,968	2,436,738	5.397 %	267,161	289,260	8.272 %	285,237	276,741	-2.979 %
WINONA	6,748,699	6,604,583	-2.135 %	3,891,414	4,236,630	8.871 %	668,682	735,214	6.726 %
WRIGHT	13,668,354	14,241,407	4.04 %	5,318,927	5,449,299	2.451 %	2,458,010	2,865,226	16.567 %
YELLOW MEDICINE	2,772,892	3,012,232	8.631 %	507,437	591,822	16.63 %	472,158	452,185	-4.23 %
STATEWIDE TOTAL	\$ 989,221,703	1,012,644,234	2.37 %	\$ 511,869,786	\$ 528,234,951	3.20 %	\$ 64,357,526	\$ 68,061,651	5.76 %

*The City Levy contains Market Value Levy for: Douglas - \$156,395; Hennepin - \$269,067; Swift - \$10,743; Wabasha - \$4,300

TABLE 32
COMPARISON OF PAYABLE 1992 AND 1993 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

	SCHOOL DISTRICT LEVY*			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY (1)		
	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE
AITKIN	\$ 4,248,028	\$ 4,686,934	10.33 %	\$ 28,335	\$ 32,226	13.73 %	\$ 9,842,545	\$ 10,999,894	11.76 %
ANOKA	64,655,916	71,027,417	9.85 %	18,572,035	17,308,250	-6.80 %	160,954,331	169,212,787	5.13 %
BECKER	6,074,911	7,362,702	21.20 %	516,177	571,814	10.78 %	15,801,514	17,427,125	11.70 %
BELTRAMI	6,487,230	7,354,794	13.37 %	278,795	301,488	8.14 %	15,175,255	16,246,418	7.06 %
BENTON	6,945,664	7,822,056	12.62 %	1,308,683	1,463,888	11.86 %	16,309,096	17,778,940	9.01 %
BIG STONE	897,837	1,229,370	36.93 %	60,481	58,305	-3.60 %	2,870,189	3,289,794	14.62 %
BLUE EARTH	14,029,451	18,016,206	28.42 %	2,474,684	2,372,992	-4.11 %	33,309,535	36,529,199	9.67 %
BROWN	5,093,676	7,361,947	44.53 %	652,597	651,457	-0.17 %	12,213,125	13,940,802	14.15 %
CARLTON	6,919,455	7,420,767	7.24 %	756,466	769,501	1.72 %	17,940,722	18,812,702	4.86 %
CARVER	16,151,238	17,393,637	7.69 %	12,039,772	12,132,628	0.77 %	48,891,253	51,534,841	5.84 %
CASS	8,568,871	10,565,773	23.30 %	185,479	191,797	3.41 %	18,931,899	21,313,586	12.58 %
CHIPPEWA	2,992,733	4,031,367	34.71 %	130,301	152,730	17.21 %	7,509,122	9,141,404	21.74 %
CHISAGO	8,067,673	8,394,868	4.06 %	814,848	858,281	5.33 %	18,560,940	19,836,851	6.87 %
CLAY	8,613,833	10,820,996	25.62 %	1,670,749	1,901,194	13.79 %	21,763,165	24,881,646	14.33 %
CLEARWATER	1,453,717	1,596,082	9.79 %	76,401	97,939	28.19 %	4,580,749	5,477,252	19.31 %
COOK	1,584,907	1,890,139	19.28 %	354,190	368,019	3.90 %	4,744,313	4,991,346	5.21 %
COTTONWOOD	4,659,039	4,953,461	6.32 %	145,279	143,146	-1.47 %	9,713,120	10,061,841	3.59 %
CROW WING	15,650,575	18,357,509	17.30 %	1,095,555	1,566,868	43.02 %	32,265,639	36,445,437	12.95 %
DAKOTA	114,130,080	124,685,485	9.25 %	20,201,631	19,418,789	-3.88 %	265,072,842	280,926,626	5.98 %
DODGE	2,888,592	3,809,266	24.95 %	145,164	225,961	55.66 %	6,920,556	8,043,004	16.22 %
DOUGLAS	6,894,505	9,510,465	37.94 %	260,251	341,681	31.29 %	15,718,589	18,926,852	20.41 %
FARIBAUT	5,425,757	6,986,861	28.77 %	178,183	255,223	43.24 %	10,638,177	12,470,912	17.23 %
FILLMORE	3,818,558	4,436,696	16.19 %	239,060	272,067	13.82 %	9,229,933	10,136,256	9.82 %
FREEBORN	7,670,007	9,525,680	24.19 %	610,480	702,563	15.09 %	17,427,086	19,000,764	9.03 %
GOODHUE	17,023,148	22,967,002	34.92 %	1,325,210	1,658,465	25.15 %	38,224,069	45,382,418	18.73 %
GRANT	1,613,319	1,680,388	4.16 %	18,269	18,831	2.96 %	3,762,885	4,009,840	6.56 %
HENNEPIN	499,106,094	535,184,430	7.23 %	163,417,439	180,419,714	10.40 %	1,364,126,364	1,419,438,775	4.05 %
HOUSTON	2,440,459	3,463,534	41.92 %	46,757	51,114	9.32 %	6,589,642	7,581,911	15.06 %
HUBBARD	5,080,945	6,143,772	21.40 %	61,294	62,594	2.12 %	10,184,548	11,450,211	12.43 %
ISANTI	4,233,927	4,918,940	16.18 %	406,688	490,647	20.64 %	11,846,989	13,206,622	11.48 %

TABLE 32
COMPARISON OF PAYABLE 1992 AND 1993 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

	SCHOOL DISTRICT LEVY*			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY (1)		
	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE
ITASCA	13,202,949	15,766,550	19.42 %	1,073,547	1,170,572	9.04 %	34,141,714	37,054,384	8.53 %
JACKSON	4,558,181	5,587,406	22.58 %	320,697	346,914	8.18 %	8,888,387	10,822,819	21.76 %
KANABEC	2,347,805	2,523,003	7.46 %	187,162	269,945	44.23 %	5,788,486	6,191,450	6.96 %
KANDIYOHI	9,367,031	11,893,366	26.97 %	828,372	865,741	4.51 %	22,140,025	24,527,294	10.78 %
KITTSOON	3,467,896	3,936,968	13.53 %	96,301	94,426	-1.95 %	5,791,059	6,391,861	10.37 %
KOOCHICHING	2,372,253	3,038,001	28.06 %	2,786,365	3,076,942	10.43 %	8,914,820	10,107,335	13.38 %
LAC QUI PARLE	2,135,124	2,588,240	21.22 %	130,427	138,501	6.19 %	4,688,261	5,263,331	12.27 %
LAKE	1,782,820	2,140,639	20.07 %	485,681	502,631	3.49 %	6,536,583	7,186,701	9.95 %
LAKE/WOODS	1,142,518	1,231,901	7.82 %	8,421	8,244	-2.10 %	2,528,026	2,882,833	6.12 %
LE SUEUR	5,632,742	6,089,811	8.11 %	279,090	214,356	-23.19 %	11,905,299	13,012,073	9.30 %
LINCOLN	1,468,391	1,800,518	22.62 %	27,837	31,477	13.08 %	3,955,435	4,262,062	7.75 %
LYON	5,970,105	6,848,078	14.71 %	1,129,628	1,271,889	12.59 %	13,954,095	15,287,877	9.56 %
MCLEOD	6,370,533	7,190,445	12.87 %	604,785	597,272	-1.24 %	15,984,753	17,559,601	9.85 %
MAHNOMEN	913,955	883,042	-3.38 %	67,133	102,756	53.06 %	2,701,878	2,961,200	9.60 %
MARSHALL	3,455,892	4,994,987	44.54 %	152,563	161,565	5.90 %	6,460,047	7,974,165	23.44 %
MARTIN	7,987,253	8,919,604	11.67 %	297,400	354,818	19.31 %	15,400,137	16,687,113	8.36 %
MEEKER	4,503,484	5,577,912	23.86 %	277,663	293,154	5.58 %	10,220,225	11,711,357	14.59 %
MILLE LACS	4,100,930	4,410,955	7.56 %	459,264	545,971	18.88 %	10,655,984	11,804,740	8.90 %
MORRISON	6,266,003	7,724,572	23.28 %	424,624	516,162	22.03 %	15,066,147	16,592,589	10.13 %
MOWER	9,544,082	11,195,623	17.30 %	530,785	738,258	39.09 %	21,554,811	23,137,013	7.34 %
MURRAY	3,314,521	3,978,709	20.04 %	29,166	33,527	14.95 %	6,216,834	7,174,359	15.40 %
NICOLLET	6,026,369	7,507,315	24.57 %	664,636	727,630	9.48 %	14,825,243	16,191,987	9.22 %
NOBLES	5,053,279	6,107,934	20.87 %	513,167	604,475	17.79 %	11,270,154	12,534,767	11.22 %
NORMAN	3,072,423	3,235,278	5.30 %	191,675	232,050	21.06 %	5,911,324	6,224,691	5.30 %
OLMSTED	36,429,267	41,380,330	13.62 %	3,875,745	4,003,503	3.30 %	79,150,683	85,758,914	8.35 %
OTTER TAIL	11,331,024	13,031,482	15.01 %	1,066,148	1,148,231	7.70 %	26,099,570	28,199,915	8.05 %
PENNINGTON	2,375,976	2,750,944	15.78 %	83,234	77,652	-6.71 %	5,812,702	6,391,647	9.96 %
PINE	5,319,210	5,752,710	8.15 %	382,921	444,692	16.13 %	11,543,673	12,979,116	12.43 %
PIPESTONE	1,954,873	2,190,342	12.05 %	207,077	218,597	5.56 %	5,111,498	5,621,961	9.99 %
POLK	8,485,069	9,939,167	17.00 %	845,418	944,747	11.75 %	20,194,095	22,401,778	10.93 %

TABLE 32
COMPARISON OF PAYABLE 1992 AND 1993 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

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	SCHOOL DISTRICT LEVY*			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY (1)		
	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE
POPE	3,024,572	3,495,813	15.57 %	289,002	341,062	18.01 %	6,484,575	7,163,963	10.48 %
RAMSEY	170,122,805	171,725,486	0.94 %	57,929,566	54,128,280	-6.56 %	472,929,341	475,587,882	0.56 %
RED LAKE	937,865	1,272,892	35.72 %	54,545	56,023	2.71 %	2,253,839	2,708,664	20.18 %
REDWOOD	5,237,874	6,721,223	28.32 %	78,829	95,126	20.67 %	10,719,639	12,484,584	16.28 %
RENVILLE	5,300,315	7,075,386	33.49 %	258,137	312,318	20.99 %	10,907,465	13,295,752	21.90 %
RICE	12,874,528	14,010,846	8.83 %	1,707,172	1,923,579	12.68 %	25,282,211	27,263,764	7.84 %
ROCK	2,542,629	3,141,220	23.54 %	104,084	118,890	14.23 %	5,382,206	6,086,779	13.09 %
ROSEAU	4,702,606	4,304,445	-8.47 %	186,729	169,863	-9.03 %	7,982,550	7,771,995	-2.64 %
ST. LOUIS	28,893,039	37,684,644	30.43 %	9,431,140	11,666,780	23.70 %	102,255,436	118,547,091	15.93 %
SCOTT	18,316,785	18,941,528	3.41 %	6,672,071	6,966,169	4.71 %	50,156,017	54,250,317	8.16 %
SHERBURNE	18,444,173	20,222,234	9.64 %	1,287,737	1,324,563	2.86 %	38,240,262	40,015,453	4.62 %
SIBLEY	2,999,579	3,693,869	23.15 %	289,575	321,925	11.17 %	8,008,658	8,841,442	10.40 %
STEARNS	27,120,468	30,574,518	12.74 %	5,875,589	6,056,813	3.08 %	66,701,167	71,451,709	7.12 %
STEELE	8,184,410	8,938,300	9.21 %	1,447,116	1,417,112	-2.07 %	17,417,710	18,324,546	5.21 %
STEVENS	2,446,511	2,729,905	11.58 %	84,370	110,220	30.64 %	5,521,659	5,714,100	3.49 %
SWIFT	2,338,376	2,982,370	27.54 %	344,528	382,449	11.01 %	6,103,348	6,993,557	14.59 %
TODD	3,664,687	4,022,907	9.77 %	222,091	315,460	42.04 %	9,648,317	10,082,459	4.50 %
TRAVERSE	1,622,108	2,062,307	27.14 %	50,790	51,080	0.57 %	3,716,130	4,295,224	15.58 %
WABASHA	3,537,892	4,814,806	36.09 %	313,236	500,258	59.71 %	9,079,509	11,436,784	25.96 %
WADENA	2,359,304	2,456,203	4.11 %	70,852	73,085	3.15 %	5,562,374	6,027,543	8.36 %
WASECA	4,583,713	5,779,478	26.09 %	83,912	88,659	5.66 %	10,626,306	11,656,054	9.69 %
WASHINGTON	56,120,225	61,756,399	10.04 %	9,069,420	11,704,548	29.06 %	124,081,724	135,130,498	8.90 %
WATONWAN	3,211,144	3,722,948	15.94 %	330,871	358,974	8.49 %	7,485,336	8,116,301	8.43 %
WILKIN	2,599,727	3,073,600	18.23 %	62,900	65,208	3.67 %	5,526,993	6,141,547	11.12 %
WINONA	8,163,437	9,562,396	17.14 %	1,115,212	1,349,625	21.02 %	20,607,644	22,464,923	9.01 %
WRIGHT	24,832,221	27,623,073	11.24 %	3,607,307	3,623,515	0.45 %	49,925,131	53,824,132	7.81 %
YELLOW MEDICINE	2,687,923	3,787,336	40.90 %	158,646	175,225	10.45 %	6,599,056	8,011,375	21.40 %
STATEWIDE TOTAL	1,460,231,019	1,619,800,102	10.93 %	347,223,632	368,315,699	6.07 %	3,713,353,723	3,946,661,407	6.28 %

*School District Levy includes Net Tax Levy and School District Market Value Levy.

(1) The total levy for the seven metropolitan counties includes the fiscal disparity contribution levy. Fiscal disparity contribution levies can be found in table 59 page 250.

The special taxing district levy and the total levy amounts include tax increment financing (TIF) levies for those counties containing a TIF district. TIF values and levies can be found in table 33.

The total levy amount also includes any power line levy amounts. Power line levy amounts can be found in table 61.

TABLE 32
COMPARISON OF PAYABLE 1992 AND 1993 TAX DATA BY COUNTY
PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE *		
	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE
AITKIN	\$ 9,300,370	\$ 10,396,794	11.79	\$ 9,150,264	\$ 8,770,866	-4.15	107.566	125.414	16.593
ANOKA	160,952,581	169,772,440	5.48	143,519,145	142,241,295	-0.89	112.148	118.962	6.075
BECKER	15,601,514	17,427,125	11.70	13,771,628	13,838,965	0.49	113.287	125.928	11.158
BELTRAMI	15,175,255	16,246,418	7.06	12,040,123	12,085,005	0.37	126.039	134.435	6.661
BENTON	16,306,038	17,775,576	9.01	14,850,537	15,094,956	1.65	109.822	117.781	7.247
BIG STONE	2,870,189	3,289,794	14.62	2,803,917	2,987,546	6.55	102.364	110.117	7.574
BLUE EARTH	33,309,535	38,061,523	14.27	31,226,224	32,537,662	4.20	106.672	112.267	5.246
BROWN	12,213,125	14,532,355	18.99	13,529,788	13,490,984	-0.29	90.268	103.334	14.474
CARLTON	17,939,785	18,861,296	5.14	12,824,692	13,301,162	3.72	139.892	141.437	1.104
CARVER	48,633,360	51,370,330	5.63	38,878,769	38,949,335	0.18	125.239	132.313	5.648
CASS	18,931,899	21,313,586	12.58	18,512,768	19,430,530	4.96	102.264	109.691	7.263
CHIPPEWA	7,509,122	9,146,932	21.81	7,166,890	7,644,245	6.36	104.484	119.585	14.454
CHISAGO	18,550,432	19,824,897	6.87	14,920,907	15,163,308	1.62	124.396	130.821	5.166
CLAY	19,890,892	21,954,529	10.37	19,812,287	20,575,484	3.85	109.847	120.929	10.088
CLEARWATER	4,590,749	5,477,252	19.31	3,767,134	4,799,206	27.40	121.863	114.128	-6.347
COOK	4,449,936	4,684,521	5.27	4,854,874	4,971,374	2.40	97.723	100.402	2.741
COTTONWOOD	9,713,120	10,062,350	3.60	8,835,941	8,899,910	0.72	109.927	113.056	2.846
CROW WING	31,620,891	35,753,143	13.07	34,045,647	35,148,855	3.24	94.772	103.689	9.409
DAKOTA	265,080,515	280,962,292	6.00	240,626,955	238,690,003	-0.80	110.159	117.695	6.841
DODGE	6,920,556	8,043,004	16.22	7,057,321	7,425,174	5.21	98.062	106.321	10.461
DOUGLAS	15,718,589	19,083,247	21.41	15,762,792	16,555,522	5.03	99.720	114.323	14.645
FARIBAULT	10,638,177	12,471,840	17.24	11,676,879	12,168,228	4.21	91.105	102.487	12.494
FILLMORE	9,229,933	10,143,976	9.90	7,731,940	8,127,908	5.12	119.374	124.709	4.469
FREEBORN	17,427,086	19,473,337	11.74	17,158,014	16,884,366	-1.59	101.568	112.535	10.797
GOODHUE	38,224,069	45,766,466	19.73	41,680,246	43,765,110	5.00	91.708	103.695	13.071
GRANT	3,751,314	3,997,722	6.57	3,769,554	4,106,131	8.93	99.823	97.655	-2.172
HENNEPIN	1,364,087,767	1,419,661,727	4.07	1,156,470,675	1,103,815,882	-4.55	117.956	128.594	9.018
HOUSTON	6,589,642	7,820,260	18.68	5,986,962	6,252,668	4.44	110.067	121.259	10.169
HUBBARD	10,184,548	11,450,211	12.43	10,822,180	10,679,444	-1.32	94.106	107.217	13.930
ISANTI	11,846,969	13,206,622	11.48	9,837,841	9,935,466	0.99	120.422	132.924	10.381

TABLE 32
COMPARISON OF PAYABLE 1992 AND 1993 TAX DATA BY COUNTY
PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE *		
	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE
ITASCA	\$ 31,645,709	\$ 34,424,296	8.78	\$ 32,689,907	\$ 33,502,324	2.49	104.441	110.602	5.899
JACKSON	8,888,387	10,822,819	21.76	9,705,719	10,987,413	13.21	91.579	98.502	7.580
KANABEC	5,788,486	6,191,450	6.96	4,493,328	4,386,651	-2.37	128.824	141.143	9.563
KANDIYOHI	22,138,767	24,525,976	10.78	19,696,444	20,825,883	5.73	112.406	117.773	4.775
KITTSOON	5,791,059	6,391,861	10.37	6,054,236	6,381,254	5.40	95.653	100.166	4.718
KOOCHICHING	8,909,039	10,100,509	13.37	8,253,805	8,762,791	6.17	108.009	115.344	6.791
LAC QUI PARLE	4,688,281	5,360,931	14.35	5,110,201	5,546,160	8.53	91.743	94.900	3.441
LAKE	5,845,722	6,441,417	10.19	4,575,223	4,560,211	-0.33	142.869	157.596	10.308
LAKE/WOODS	2,525,940	2,680,737	6.13	1,886,558	1,928,507	2.22	134.002	139.115	3.815
LE SUEUR	11,905,299	13,030,170	9.45	10,370,601	10,366,931	-0.04	114.799	125.515	9.335
LINCOLN	3,955,435	4,262,062	7.75	3,660,797	3,857,539	5.37	108.048	110.487	2.256
LYON	13,954,095	15,298,755	9.64	14,163,480	14,892,553	5.15	98.522	102.655	4.195
MCLEOD	15,984,753	17,559,601	9.85	13,144,171	13,278,931	1.03	121.611	132.237	8.737
MAHNOMEN	2,701,878	2,995,659	10.87	1,877,823	1,900,005	1.18	143.884	155.852	8.318
MARSHALL	6,460,047	8,118,527	25.67	7,713,878	8,717,976	13.02	83.746	91.468	9.221
MARTIN	15,400,137	16,707,986	8.49	16,967,266	17,683,524	4.22	90.764	94.365	3.968
MEEKER	10,210,390	11,700,451	14.59	9,618,509	9,630,197	0.12	108.256	121.611	14.451
MILLE LACS	10,653,039	11,601,298	8.90	7,009,462	7,063,995	0.78	152.023	164.280	8.063
MORRISON	15,066,147	16,742,121	11.12	12,106,284	11,943,124	-1.35	124.449	138.930	11.636
MOWER	21,554,811	23,170,692	7.50	16,630,645	16,962,516	2.00	129.609	136.401	5.240
MURRAY	6,216,834	7,156,375	15.15	6,940,491	7,145,057	2.95	89.573	100.410	12.098
NICOLLET	14,825,243	16,843,314	13.61	12,212,331	12,765,266	4.53	121.396	126.844	4.488
NOBLES	11,270,154	12,534,767	11.22	11,522,599	12,113,740	5.13	97.809	103.478	5.793
NORMAN	5,911,324	6,224,691	5.30	5,667,925	5,824,688	2.77	104.294	106.867	2.467
OLMSTED	79,150,683	85,890,759	8.52	66,588,362	69,035,316	3.67	118.866	124.225	4.509
OTTER TAIL	26,099,570	28,472,348	9.09	24,254,932	24,734,491	1.98	107.605	114.010	5.953
PENNINGTON	5,812,702	6,391,647	9.96	4,351,970	4,333,495	-0.42	133.565	147.494	10.429
PINE	11,534,075	12,968,541	12.44	10,018,927	9,809,697	-2.09	115.219	132.309	14.833
PIPESTONE	5,111,498	5,621,961	9.99	4,760,897	4,870,866	2.31	107.364	115.420	7.503
POLK	19,516,434	21,595,439	10.65	19,123,892	18,800,151	-1.69	105.596	119.157	12.843

TABLE 32
COMPARISON OF PAYABLE 1992 AND 1993 TAX DATA BY COUNTY
PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE *		
	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE
POPE	\$ 6,475,155	\$ 7,161,697	10.60	\$ 5,239,311	\$ 5,467,155	4.35	123.768	131.036	5.873
RAMSEY	472,929,341	475,587,882	0.56	371,432,587	359,234,393	-3.28	127.326	132.389	3.977
RED LAKE	2,253,839	2,708,684	20.18	2,037,218	2,042,080	0.24	110.633	132.644	19.895
REDWOOD	10,719,639	12,586,142	17.41	10,895,575	12,129,234	11.32	98.385	102.765	4.451
RENVILLE	10,907,465	13,295,752	21.90	13,554,604	14,888,218	9.84	80.471	89.304	10.977
RICE	25,282,211	27,263,764	7.84	20,950,778	21,638,009	3.28	120.674	125.999	4.413
ROCK	5,382,206	6,086,779	13.09	5,768,650	6,151,842	6.64	93.301	98.942	6.046
ROSEAU	7,978,906	7,768,787	-2.63	6,363,068	6,473,549	1.74	125.451	120.058	-4.299
ST. LOUIS	98,353,727	114,527,356	16.44	75,076,222	79,408,640	5.77	136.202	149.287	9.607
SCOTT	50,147,182	54,236,495	8.15	39,938,034	41,124,430	2.97	125.585	131.917	5.043
SHERBURNE	38,245,629	40,011,541	4.62	53,985,245	52,813,546	-2.17	70.851	75.767	6.939
SIBLEY	8,008,658	8,997,369	12.35	7,228,126	7,568,030	4.70	110.799	116.826	5.440
STEARNS	66,689,190	71,529,407	7.26	57,212,658	57,977,282	1.34	116.585	123.241	5.709
STEELE	17,417,710	18,324,546	5.21	15,812,123	16,640,660	5.24	110.154	110.119	-0.032
STEVENS	5,520,839	5,959,475	7.95	4,820,139	5,037,855	4.52	114.554	113.423	-0.987
SWIFT	6,103,348	7,096,314	16.30	5,406,562	5,410,226	0.07	112.888	129.266	14.508
TODD	9,648,317	10,254,367	6.28	6,875,998	6,712,114	-2.38	140.319	150.213	7.051
TRAVERSE	3,709,909	4,288,338	15.59	3,819,053	4,110,883	7.64	97.305	104.484	7.378
WABASHA	9,079,509	11,441,084	26.01	8,568,571	8,761,129	2.25	105.963	130.540	23.194
WADENA	5,562,374	6,027,543	8.36	3,950,457	3,889,452	-1.54	140.803	154.972	10.062
WASECA	10,519,695	11,914,369	13.26	9,655,031	9,862,570	2.15	110.060	118.185	7.382
WASHINGTON	124,065,038	135,095,792	8.89	110,210,424	110,544,507	0.30	112.586	122.241	8.575
WATONWAN	7,485,336	8,257,824	10.32	6,924,062	6,882,809	-0.60	108.106	117.921	9.080
WILKIN	5,456,029	6,033,949	10.59	5,460,944	5,389,811	-1.30	101.209	113.947	12.586
WINONA	20,596,586	22,450,801	8.99	18,907,335	18,900,087	-0.04	108.993	118.861	9.054
WRIGHT	49,901,643	53,788,892	7.79	47,720,296	48,279,675	1.17	104.620	111.484	6.561
YELLOW MEDICINE	6,599,056	8,009,394	21.37	6,592,859	7,117,276	7.95	100.094	112.562	12.457
STATEWIDE TOTAL	\$ 3,701,794,613	\$ 3,940,567,048	6.45 %	3,228,689,527	\$ 3,195,403,284	-1.03 %	115.011	123.511	7.39 %

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

TABLE 33
COMPARISON OF PAYABLE 1992 AND 1993
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1992	1993	1992	1993			1992	1993	1992	1993
<u>AITKIN</u>	AITKIN TWP.	1,099	1,512	1,138	1,728	<u>BROWN</u>	HANSKA	3,882	3,849	4,139	4,590
	SPENCER TWP.	458	1,784	478	713		NEW ULM	501,914	433,565	503,585	482,991
	AITKIN	6,313	7,287	6,707	10,615		SLEEPY EYE	45,289	48,400	41,312	49,683
	TOTAL	7,870	10,583	8,323	13,054		SPRINGFIELD	51,387	48,385	59,583	69,385
<u>ANOKA</u>	ANDOVER	587,804	610,908	617,187	699,950	<u>CARLTON</u>	TOTAL	602,452	532,199	608,599	606,649
	ANOKA	617,733	773,776	687,432	937,848		BARNUM	6,797	8,802	13,809	16,291
	BLAINE	2,020,813	2,177,501	2,324,780	2,578,983		CLOQUET	380,001	376,000	527,453	533,845
	CENTERVILLE	134,047	147,998	183,004	193,920		MOOSE LAKE	16,030	19,131	23,118	29,896
	CIRCLE PINES	67,509	65,806	83,326	82,836	<u>CARVER</u>	TOTAL	402,828	403,933	564,180	580,032
	COLUMBIA HEIGHTS	1,137,346	1,023,770	1,364,546	1,287,851		CARVER	12,918	13,108	18,992	19,240
	COON RAPIDS	3,565,592	2,114,861	3,975,372	2,492,914		CHANHASSEN	4,351,760	4,189,701	5,790,179	5,475,311
	FRIDLEY	3,073,122	2,536,327	3,346,275	2,913,212		CHASKA	3,735,857	3,951,234	4,576,031	4,738,551
	HILLTOP	45,956	45,323	73,298	66,321		NEW GERMANY	29,727	29,348	37,304	44,118
	LEXINGTON	86,262	86,445	104,812	81,604		NORWOOD	41,828	36,550	49,977	48,364
	LINO LAKES	245,834	244,419	327,808	318,874		VICTORIA	3,896	16,132	5,171	21,599
	RAMSEY	866,307	844,937	918,069	960,778		WACONIA	547,293	441,086	677,116	731,947
	TOTAL	12,428,125	10,851,869	14,005,889	12,615,091		WATERTOWN	73,314	71,795	85,950	93,888
<u>BECKER</u>	DETROIT LAKES	330,702	326,641	398,946	428,576		YOUNG AMERICA	37,278	54,717	44,205	75,945
	LAKE PARK	0	13,389	0	19,135		TOTAL	8,833,671	8,803,699	11,284,925	11,248,983
	TOTAL	330,702	330,702	398,946	398,946	<u>CASS</u>	PIKE BAY TWP.	10,795	10,762	12,382	13,390
<u>BELTRAMI</u>	BEMIDJI	143,487	142,782	185,669	194,108		POWERS TWP.	11,907	12,993	12,005	14,625
	BLACKDUCK	2,888	19,240	3,336	28,074		WILSON TWP.	24,387	21,955	22,329	22,760
	TOTAL	146,375	162,022	189,005	222,182		CASS LAKE	10,963	10,806	15,426	16,426
<u>BENTON</u>	FOLEY	75,433	71,499	101,540	103,425		REMER	3,537	0	4,689	0
	RICE	74,261	81,529	84,495	98,504		WALKER	75,404	73,793	89,494	94,839
	SAUK RAPIDS	802,583	825,972	878,990	973,468	<u>CHIPPEWA</u>	TOTAL	136,993	130,311	156,325	162,142
	SAINT CLOUD	0	15,229	0	19,346		GRANITE FALLS	12,442	12,227	12,609	14,940
	SARTELL	137,126	134,922	139,927	149,641		MAYNARD	13,856	16,299	13,991	21,940
	TOTAL	1,089,403	1,129,151	1,204,952	1,344,384		MONTEVIDEO	59,822	58,580	70,464	81,420
<u>BLUE EARTH</u>	JUDSON TWP.	36,982	36,982	37,565	37,565	<u>CHISAGO</u>	TOTAL	86,120	87,116	97,064	118,300
	RAPIDAN TWP.	77,200	77,200	82,962	82,962		CHISAGO CITY	249,340	242,186	325,215	322,485
	GOOD THUNDER	6,505	6,505	9,453	9,453		LINDSTROM	12,661	12,453	16,525	16,484
	LAKE CRYSTAL	28,584	28,584	36,660	36,660		NORTH BRANCH	130,764	129,967	181,011	184,076
	MADISON LAKE	6,614	6,614	8,313	8,313		RUSH CITY	136,919	135,092	186,810	228,831
	MANKATO	1,967,469	1,967,469	2,227,115	2,227,115		WYOMING	63,247	60,325	75,287	77,183
	MAPLETON	7,261	7,261	7,042	7,042		TOTAL	592,931	580,043	785,548	829,039
	VERNON CENTER	58	58	81	81						
	TOTAL	2,130,673	2,130,673	2,409,191	2,409,191						

TABLE 33
COMPARISON OF PAYABLE 1992 AND 1993
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1992	1993	1992	1993			1992	1993	1992	1993
CLAY	DILWORTH	145,080	195,281	174,283	272,948	DOUGLAS	CARLOS TWP	0	38,744	0	42,823
	MOORHEAD	1,044,890	1,014,822	1,144,055	1,262,601		ALEXANDRIA	113,093	159,248	120,578	192,977
	TOTAL	1,190,070	1,210,083	1,318,318	1,535,549		BRANDON	955	1,728	898	1,976
CLEARWATER	BAGLEY	16,474	16,213	21,856	21,048		EVANSVILLE	11,511	11,183	10,775	12,768
	TOTAL	16,474	16,213	21,856	21,048		OSAKIS	15,299	15,887	19,136	21,980
COOK	LUTSEN TWP.	1,204	12,368	1,112	11,838	FARIBAULT	TOTAL	140,858	226,790	151,387	272,304
	TOTAL	1,204	12,368	1,112	11,838		BLUE EARTH	77,414	120,924	80,153	150,575
COTTONWOOD	MOUNTAIN LAKE	12,797	12,552	20,302	20,299		BRICELYN	15,043	14,885	19,112	19,015
	WINDOM	77,124	75,565	103,992	102,443		WELLS	49,088	48,342	47,819	55,037
	TOTAL	89,921	88,117	124,294	122,742		WINNEBAGO	5,056	4,537	5,097	4,903
							TOTAL	146,579	188,688	151,981	229,530
CROW WING	IRONDALE TWP.	284,401	509,367	290,382	571,933	FILLMORE	CHATFIELD	11,897	11,885	16,501	18,036
	BAXTER	321,281	354,159	320,587	398,085		HARMONY	38,384	43,836	50,221	62,046
	BRAINERD	179,269	200,338	181,776	229,207		PRESTON	4,599	2,355	7,739	3,819
	CROSSLAKE	16,191	34,087	13,576	31,105		RUSHFORD	119,039	135,607	140,389	162,490
	DEERWOOD	0	15,126	0	20,839		SPRING VALLEY	19,574	18,911	23,921	24,973
	MANHATTAN BEACH	1,378	2,045	1,147	1,812	FREEBORN	WYKOFF	225	528	289	723
	NISSWA	37,280	54,586	35,582	58,016		TOTAL	193,688	212,922	239,080	272,087
	PEQUOT LAKES	3,997	3,919	4,108	4,347		ALBERT LEA	571,878	585,875	600,758	691,110
	TOTAL	823,797	1,173,807	847,158	1,313,124		HOLLANDALE	4,274	4,264	4,901	5,381
							TOTAL	576,152	590,139	605,659	696,491
DAKOTA	APPLE VALLEY	1,811,776	2,085,373	2,010,238	2,377,658	GOODHUE	CANNON FALLS	206,612	229,936	229,780	271,573
	BURNSVILLE	1,135,873	1,515,859	1,249,880	1,824,330		KENYON	52,336	51,979	61,513	80,204
	EAGAN	830,036	833,137	859,774	915,486		PINE ISLAND	47,817	112,016	73,027	169,979
	FARMINGTON	243,984	240,894	312,500	313,743		RED WING	805,645	787,967	747,864	815,062
	HASTINGS	347,309	344,992	368,051	444,822		ZUMBROTA	69,091	108,307	56,078	103,171
	INVER GROVE HEIGHTS	720,083	567,009	872,919	729,274	HENNEPIN	TOTAL	1,183,301	1,288,227	1,168,262	1,439,989
	LAKEVILLE	1,557,102	1,490,802	1,667,583	1,732,533		BLOOMINGTON	4,962,809	12,173,378	5,572,853	14,182,370
	MENDOTA HEIGHTS	1,126,895	1,128,789	1,172,283	1,243,835		BROOKLYN CENTER	1,315,724	1,374,157	1,539,647	1,848,640
	ROSEMOUNT	396,726	392,944	458,224	472,552		BROOKLYN PARK	2,252,369	2,995,182	2,844,833	3,908,824
	SOUTH SAINT PAUL	1,532,778	1,593,052	2,033,752	2,113,854		CHAMPLIN	345,218	353,831	407,119	453,502
	WEST SAINT PAUL	308,587	299,087	321,978	333,550		CHANHASSEN	953,311	0	1,189,055	0
	TOTAL	10,011,149	10,471,918	11,326,962	12,501,637		CRYSTAL	1,083,403	1,045,850	1,325,175	1,340,110
							CORCORAN	96,702	100,257	107,631	117,966
							DAYTON	109,154	122,732	128,892	155,964
							DEEPHAVEN	156,911	124,877	166,635	164,003
							EDEN PRAIRIE	1,521,637	688,768	1,854,300	955,026
DODGE	DODGE CENTER	95,820	138,987	100,514	172,152						
	HAYFIELD	8,027	10,821	9,063	15,169						
	KASSON	33,578	34,174	35,587	38,640						
	TOTAL	137,425	183,982	145,164	225,961						

TABLE 33
COMPARISON OF PAYABLE 1992 AND 1993
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1992	1993	1992	1993			1992	1993	1992	1993
<u>HENNEPIN (CON.T)</u>	EDINA	5,664,605	7,391,626	6,251,314	8,767,269	<u>JACKSON</u>	DES MOINES TWP.	236,379	230,042	182,863	201,814
	GOLDEN VALLEY	4,665,944	4,232,773	6,056,956	5,655,951		JACKSON	100,890	88,667	103,185	102,936
	HOPKINS	1,180,214	1,076,980	1,485,913	1,453,998		TOTAL	337,369	318,709	286,048	304,750
	LONG LAKE	263,450	249,196	372,669	355,618	<u>KANABEC</u>	MORA	129,532	177,523	169,390	251,934
	MAPLE GROVE	1,585,325	1,735,437	2,035,415	2,286,022		OGILVIE	6,151	6,160	8,597	9,118
	MAPLE PLAIN	149,848	143,586	192,379	202,952		TOTAL	135,683	183,683	177,987	261,052
	MEDINA	471,365	494,962	545,720	566,954	<u>KANDIYOHI</u>	NEW LONDON	47,775	46,918	74,110	72,222
	MINNEAPOLIS	49,732,540	49,610,003	60,781,352	68,396,968		SPICER	46,720	63,366	66,851	85,857
	MINNETONKA	3,066,995	2,938,929	3,663,147	3,778,667		WILLMAR	409,293	370,229	455,664	456,603
	MOUND	167,483	191,915	218,091	235,205		TOTAL	503,788	480,513	596,625	614,662
	NEW HOPE	1,467,795	1,394,933	1,766,689	1,774,940	<u>KOOCHICHING</u>	INTERNATIONAL FALLS	2,469,123	2,539,102	2,765,713	3,055,048
	OSSEO	58,958	57,167	71,284	74,278		TOTAL	2,469,123	2,539,102	2,765,713	3,055,048
	PLYMOUTH	5,737,383	5,331,105	6,656,303	6,642,206	<u>LAC QUI PARLE</u>	DAWSON	38,185	26,107	38,435	29,914
	RICHFIELD	2,664,280	2,491,934	3,464,134	3,175,849		MADISON	922	2,470	1,001	2,636
	ROBBINSDALE	1,428,462	1,352,091	1,733,153	1,706,636		TOTAL	39,107	28,577	39,436	32,552
	ROCKFORD	60,728	0	83,242	0	<u>LAKE</u>	SILVER CREEK TWP.	230,758	227,067	329,117	356,496
	ROGERS	241,270	232,832	295,375	266,924		LAKE COUNTY	70,916	58,456	96,866	88,036
	SPRING PARK	190,754	187,064	232,428	236,162		SILVER BAY	1,834	1,791	2,700	2,927
	SAINT ANTHONY	467,684	444,644	556,077	564,019		TOTAL	303,510	287,334	430,703	447,463
	SAINT LOUIS PARK	2,601,502	2,445,204	3,044,486	3,210,162	<u>LE SUEUR</u>	ELYSIAN	806	805	1,052	1,180
	WAYZATA	919,584	810,832	1,082,939	1,036,503		LECENTER	22,591	21,940	25,664	28,940
	TOTAL	96,093,407	101,790,647	115,745,226	133,555,706		LESUEUR	159,296	106,440	216,866	149,185
							NEW PRAGUE	9,106	8,206	11,772	11,732
							TOTAL	191,805	139,391	255,594	191,037
<u>HOUSTON</u>	CALEDONIA	10,641	10,634	11,584	13,225	<u>LYON</u>	COTTONWOOD	10,340	15,094	11,470	18,223
	HOUSTON	8,640	8,499	8,627	10,774		MARSHALL	1,003,385	1,115,507	1,049,601	1,193,626
	LACRESCENT	16,907	17,024	21,330	21,730		MINNEOTA	10,544	10,365	11,736	12,705
	TOTAL	36,188	36,157	41,541	45,729		TOTAL	1,024,269	1,140,966	1,072,809	1,224,554
<u>HUBBARD</u>	PARK RAPIDS	14,737	14,637	13,202	15,452	<u>MCLEOD</u>	GLENCOE	176,580	177,464	227,109	254,178
	TOTAL	14,737	14,637	13,202	15,452		HUTCHINSON	197,119	179,126	266,792	254,103
<u>ISANTI</u>	BRAHAM	54,402	56,448	69,902	104,064		PLATO	13,445	13,318	16,777	17,646
	CAMBRIDGE	209,439	226,936	256,496	322,635		WINSTED	32,658	17,265	36,969	19,745
	ISANTI	32,660	33,066	40,663	44,656		TOTAL	421,802	387,193	549,667	545,672
	TOTAL	296,531	316,472	387,261	471,355						
<u>ITASCA</u>	BOVEY	1,281	0	1,715	0						
	GRAND RAPIDS	710,197	701,205	839,875	867,842						
	LAPRAIRIE	26,185	25,661	31,134	33,669						
	NASHWAUK	0	294	0	312						
	TOTAL	737,663	727,360	872,724	902,023						

TABLE 33
COMPARISON OF PAYABLE 1992 AND 1993
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1992	1993	1992	1993			1992	1993	1992	1993
MAHNOMEN	MAHNOMEN	4,709	11,055	7,408	17,742	NOBLES	ADRIAN	14,028	12,950	16,980	16,200
	WAUBUN	5,145	10,267	7,503	18,450		WORTHINGTON	372,260	404,502	396,264	457,554
	TOTAL	9,844	21,322	14,911	36,192		TOTAL	386,288	417,461	413,264	473,754
MARTIN	DUNNELL	4,858	4,809	6,218	6,880	NORMAN	ADA	18,158	17,230	23,364	22,094
	FAIRMONT	159,909	182,488	170,309	210,263		HALSTAD	10,090	10,084	14,484	15,193
	TRIMONT	11,279	11,143	15,266	15,445		TOTAL	28,248	27,314	37,848	37,287
	TRUMAN	17,858	17,852	18,233	17,316	OLMSTED	BYRON	32,810	99,537	48,224	157,018
	WELCOME	45,825	45,288	50,156	60,927		ROCHESTER	3,038,568	2,834,786	3,681,741	3,679,680
MEEKER	TOTAL	239,729	281,578	258,272	316,831		STEWARTVILLE	126,877	130,869	145,780	166,805
	DASSEL	23,831	24,891	32,818	38,907		TOTAL	3,198,255	3,165,192	3,875,745	4,003,503
	EDEN VALLEY	17,757	17,581	22,862	24,838	OTTERTAIL	FERGUS FALLS	359,768	352,737	394,218	413,320
	LITCHFIELD	147,436	129,823	159,800	161,278		HENNING	21,840	20,776	30,024	32,449
	WATKINS	21,022	21,034	31,646	36,090		NEW YORK MILLS	2,614	11,161	3,625	15,353
MILLE LAC	TOTAL	210,046	193,329	246,926	261,113		PELICAN RAPIDS	69,223	65,869	86,352	87,849
	SO. HARBOR TWP.	1,431	1,923	2,161	3,090		PERHAM	62,142	112,980	72,887	143,844
	ISLE	0	19,641	0	35,198	PINE	TOTAL	515,587	563,523	587,104	692,815
	MILACA	59,001	70,799	97,710	128,956		HINCKLEY	103,444	149,823	130,830	211,041
	PRINCETON	218,900	212,420	344,932	358,599		PINE CITY	75,913	64,693	85,587	82,819
MORRISON	TOTAL	279,332	304,783	444,803	525,843		SANDSTONE	14,804	0	21,512	0
	LITTLE FALLS	264,479	264,918	356,433	421,937		TOTAL	194,161	214,516	237,729	293,860
	PIERZ	0	7,487	0	10,334	PIPESTONE	EDGERTON	18,004	18,266	20,820	21,992
	ROYALTON	12,229	12,039	15,999	17,970		PIPESTONE	157,669	154,444	176,485	186,391
	UPSALA	5,936	5,480	6,661	6,869		TOTAL	175,673	170,710	197,305	208,383
MOWER	TOTAL	282,644	289,904	379,293	457,110	POLK	CROOKSTON	71,469	118,682	83,155	154,287
	AUSTIN	298,899	404,617	439,007	600,955		EAST GRAND FORKS	135,747	126,176	153,256	167,108
	DEXTER	17,274	16,421	16,444	19,673		FOSSTON	36,921	36,864	47,444	54,223
MURRAY	TOTAL	316,173	421,038	457,451	620,628		GULLY	3,537	3,434	4,065	4,210
	SLAYTON	9,722	11,290	10,562	13,696		TOTAL	247,674	287,356	287,920	379,828
NICOLLET	TOTAL	9,722	11,290	10,562	13,696	POPE	GLENWOOD	24,773	24,059	36,259	39,118
	LAFAYETTE	19,827	16,889	31,317	33,276		STARBUCK	43,286	42,009	63,961	69,949
	NICOLLET	8,477	8,614	11,427	12,261		TOTAL	68,059	66,068	102,220	109,067
	NORTH MANKATO	367,169	363,036	457,408	483,789	RAMSEY	WHITE BEAR TWP.	545,689	605,232	664,966	732,855
	ST PETER	101,768	136,597	137,729	181,576		ARDEN HILLS	25,961	45,570	30,466	59,834
MILLE LAC	TOTAL	497,261	527,136	637,881	700,802		FALCON HEIGHTS	488,529	383,465	622,595	499,067
							LAUDERDALE	150,183	146,660	196,639	203,363

TABLE 33
COMPARISON OF PAYABLE 1992 AND 1993
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1992	1993	1992	1993			1992	1993	1992	1993
<u>RAMSEY (CON'D)</u>	LITTLE CANADA	216,150	214,857	288,486	297,236	<u>ST LOUIS</u>	AURORA	16,644	16,615	21,750	26,864
	MAPLEWOOD	1,364,038	1,332,713	1,705,560	1,791,422		DULUTH	5,665,838	6,503,689	8,078,924	10,050,977
	MOUNDS VIEW	1,575,683	1,613,082	1,988,384	2,225,116		ELY	3,100	3,009	3,556	4,472
	NEW BRIGHTON	1,544,596	1,527,845	1,856,891	2,026,572		EVELETH	21,680	22,213	26,511	31,644
	NORTH SAINT PAUL	127,057	133,026	151,208	170,661		HIBBING	133,739	121,477	158,372	172,278
	ROSEVILLE	5,623,760	4,833,919	7,030,003	6,392,316		MOUNTAIN IRON	82,938	87,880	116,037	123,966
	SHOREVIEW	496,399	520,237	607,220	700,238		PROCTOR	14,367	18,566	22,187	28,639
	SAINT PAUL	16,832,806	14,668,614	22,300,451	19,914,596		VIRGINIA	352,538	381,105	372,033	459,148
	SAINT ANTHONY	220,521	220,577	263,323	292,158		TOTAL	6,290,644	7,154,764	8,799,370	10,898,008
	VADNAIS HEIGHTS	1,553,091	1,480,145	1,922,800	1,889,206	<u>SCOTT</u>	JORDAN	4,555	27,518	6,594	35,593
	WHITE BEAR LAKE	1,300,018	1,375,502	1,653,358	1,728,943		NEW PRAGUE	103,285	54,251	142,164	82,290
	TOTAL	31,664,483	29,101,444	41,282,370	38,923,605		PRIOR LAKE	30,876	27,982	37,823	36,928
<u>RED LAKE</u>	RED LAKE FALLS	12,134	11,794	19,389	22,743		SAVAGE	763,009	860,798	1,004,038	1,247,798
	TOTAL	12,134	11,794	19,389	22,743		SHAKOPEE	3,441,055	3,070,427	4,855,138	4,295,018
<u>REDWOOD</u>	MORGAN	3,952	3,911	4,767	4,788		TOTAL	4,342,780	4,040,976	5,845,777	5,697,625
	REDWOOD FALLS	26,449	37,551	37,588	53,243	<u>SHERBURNE</u>	BECKER	88,410	86,920	48,597	52,821
	WABASSO	11,615	10,424	11,584	12,367		BIG LAKE	202,725	201,981	214,243	224,952
	TOTAL	44,016	51,886	53,939	70,398		ELK RIVER	596,616	600,641	622,819	618,810
<u>RENVILLE</u>	BIRD ISLAND	39,388	38,780	36,140	38,234		ZIMMERMAN	55,249	49,458	71,370	63,483
	FAIRFAX	1,054	1,098	949	1,202		TOTAL	943,000	939,000	957,029	980,066
	HECTOR	4,505	4,396	5,895	6,522	<u>SIBLEY</u>	ARLINGTON	36,838	37,247	61,256	60,443
	MORTON	0	16,645	0	26,127		GAYLORD	135,906	157,132	171,353	198,439
	OLIVIA	153,862	155,075	164,697	176,264		HENDERSON	4,686	4,655	7,165	7,199
	RENVILLE	0	8,566	0	12,714		WINTHROP	9,010	8,850	8,996	11,468
	TOTAL	196,809	224,564	207,681	261,063		TOTAL	186,440	207,884	248,770	277,569
<u>RICE</u>	WALCOTT TWP.	55,225	44,056	48,866	41,401	<u>STEARNS</u>	SAINT CLOUD TWP.	36,805	36,359	36,868	39,255
	DUNDAS	111,256	134,966	140,926	178,102		WAKEFIELD TWP.	282,129	0	331,473	0
	FARIBAULT	693,803	684,434	882,406	918,374		ALBANY	34,115	36,477	43,034	49,375
	MORRISTOWN	2,734	2,720	3,500	3,399		AVON	79,218	109,855	95,991	146,099
	NORTHFIELD	409,800	496,075	523,606	648,697		BROOTEN	6,394	6,096	7,679	8,109
	TOTAL	1,272,818	1,362,253	1,599,304	1,789,973		COLD SPRING	48,996	58,342	62,577	74,171
<u>ROCK</u>	HILLS	1,696	1,644	1,530	1,623		KIMBALL	8,935	8,962	12,718	14,043
	LUVERNE	79,739	90,176	86,514	101,182		MELROSE	19,036	18,670	19,186	23,694
	TOTAL	81,437	91,820	88,044	102,805		PAYNESVILLE	59,458	31,373	108,748	53,601
<u>ROSEAU</u>	WARROAD	42,618	43,180	55,452	50,240		SARTELL	91,045	91,276	110,496	110,826
	TOTAL	42,618	43,180	55,452	50,240		SAUK CENTRE	39,776	83,648	50,696	113,600
							SAINT CLOUD	3,036,638	2,974,478	3,600,170	3,733,829
							WAITE PARK	662,743	773,295	789,234	979,711
							TOTAL	4,405,258	4,228,829	5,268,872	5,346,483

TABLE 33
COMPARISON OF PAYABLE 1992 AND 1993
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

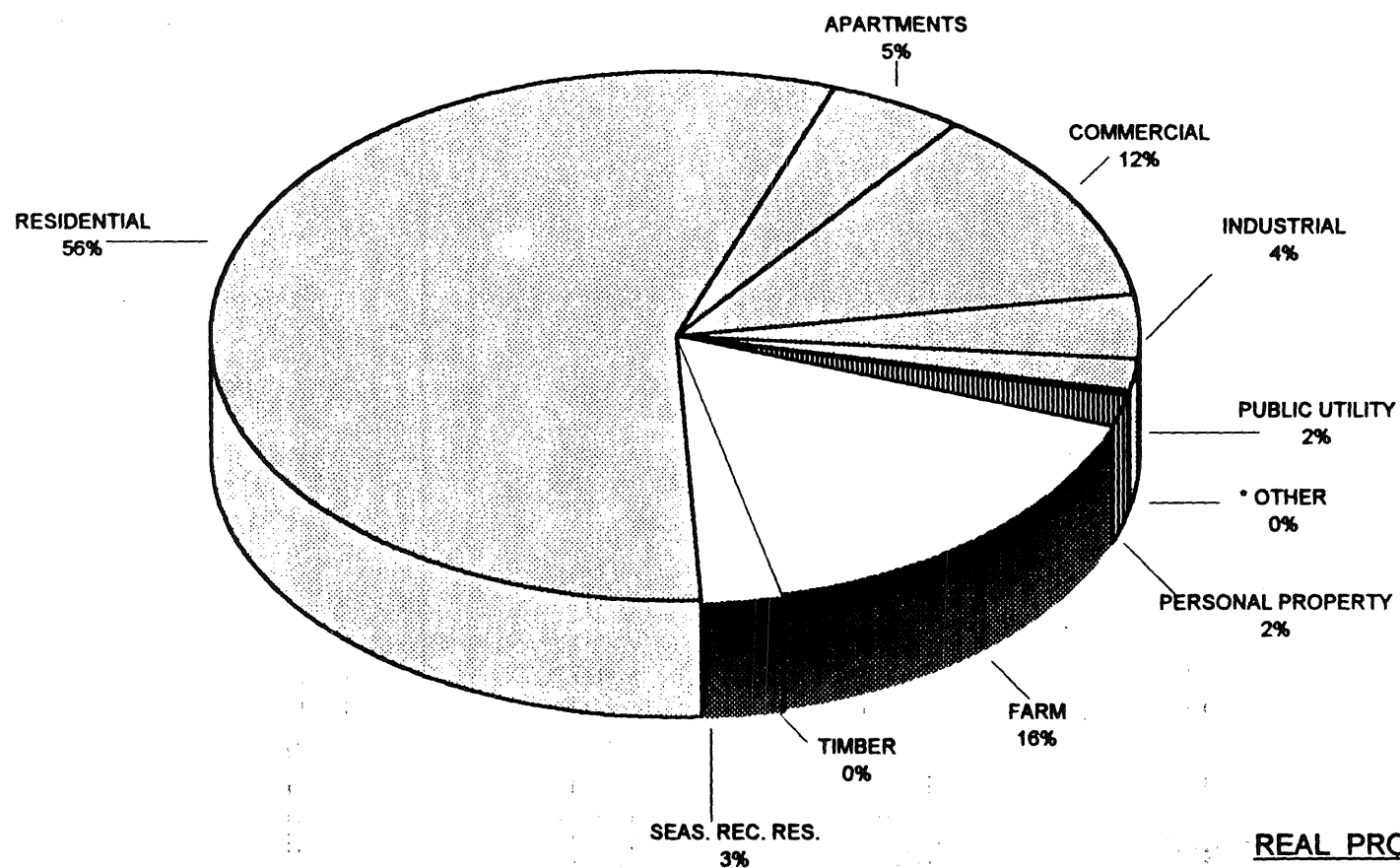
COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1992	1993	1992	1993			1992	1993	1992	1993
<u>STEELE</u>	BLOOMING PRAIRIE	12,575	12,689	12,646	14,276	<u>WASH. (CONT.)</u>	OAK PARK HEIGHTS	208,027	194,969	232,077	242,443
	OWATONNA	1,195,001	1,172,688	1,401,578	1,389,082		SAINT PAUL PARK	294,387	275,544	335,573	327,949
	TOTAL	1,207,576	1,185,377	1,414,224	1,383,338		STILLWATER	967,940	1,008,508	1,136,466	1,302,008
<u>STEVENS</u>	MORRIS TWP.	18,358	23,885	19,376	23,332		WOODBURY	302,789	1,126,697	345,073	1,428,080
	CHOKIO	2,988	2,960	3,792	3,926		TOTAL	4,566,005	5,781,717	5,189,625	7,140,488
	MORRIS	42,860	64,704	53,029	77,354	<u>WATOWAN</u>	MADELIA	67,896	64,094	98,968	107,992
	TOTAL	64,206	91,549	76,197	104,612		SAINT JAMES	187,994	166,915	221,246	235,739
<u>SWIFT</u>	APPLETON	77,830	83,551	120,876	134,776		TOTAL	255,892	251,009	320,214	343,731
	BENSON	163,639	158,046	195,331	221,720	<u>WILKEN</u>	BRECKENRIDGE	27,335	26,779	29,423	33,483
	TOTAL	241,469	241,597	316,207	356,496		TOTAL	27,335	26,779	29,423	33,483
<u>TODD</u>	LONG PRAIRIE	145,769	176,249	198,198	265,812	<u>WINONA</u>	GOODVIEW	138,751	172,673	162,007	226,601
	STAPLES	4,871	18,900	8,464	34,804		LEWISTON	13,607	29,650	15,876	43,685
	TOTAL	150,640	195,149	206,662	300,616		SAINT CHARLES	59,935	80,456	67,052	73,979
<u>TRAVERSE</u>	BROWNS VALLEY	12,788	12,785	17,927	19,485		WINONA	632,664	641,513	715,662	782,171
	TOTAL	12,788	12,785	17,927	19,485		TOTAL	845,157	904,292	980,597	1,126,436
<u>WABASHA</u>	LAKE CITY	141,399	167,768	156,790	220,412	<u>WRIGHT</u>	ALBERTVILLE	171,844	129,937	205,702	151,853
	PLAINVIEW	94,624	96,723	115,582	154,531		ANNANDALE	320,384	261,224	411,434	348,993
	WABASHA	14,584	45,674	19,674	68,740		BUFFALO	1,055,088	1,041,341	1,125,684	1,204,300
	TOTAL	250,617	310,165	292,046	443,683		COKATO	125,596	121,011	127,927	136,636
<u>WADENA</u>	MENAHGA	7,158	6,847	13,446	12,723		DELANO	400,527	390,711	446,475	426,434
	WADENA	31,493	31,095	46,194	50,625		HANOVER	6,781	10,520	7,167	11,603
	TOTAL	38,651	37,942	59,640	63,348		HOWARD LAKE	52,777	49,942	63,276	60,656
<u>WASECA</u>	WALDORF	2,642	2,639	2,800	3,174		MAPLE LAKE	74,427	79,444	92,973	103,935
	WASECA	50,463	50,321	59,263	63,561		MONTICELLO	494,385	487,300	493,782	523,005
	TOTAL	53,105	52,960	62,063	66,735		MONTROSE	11,263	11,039	13,464	13,664
<u>WASHINGTON</u>	MAY TWP.	240,662	224,993	264,516	292,636		ROCKFORD	39,507	36,696	51,546	48,922
	NEW SCANDIA TWP.	149,016	180,552	163,144	199,264		SAINT MICHAEL	39,225	46,565	38,876	49,220
	STILLWATER TWP.	63,613	43,128	69,257	51,014		TOTAL	2,791,784	2,667,732	3,078,326	3,079,850
	BAYPORT	212	1,331	247	1,811	<u>YELLOW MED</u>	CANBY	4,694	4,742	5,374	6,071
	COTTAGE GROVE	352,806	484,412	419,026			CLARKFIELD	3,696	4,957	4,904	8,315
	FOREST LAKE	657,608	674,876	686,580	706,417		GRANITE FALLS	69,349	66,456	91,560	103,644
	MAHTOMEDI	84,284	83,485	102,227	106,583		TOTAL	97,939	96,155	101,838	118,230
	NEWPORT	395,518	398,712	458,049	523,991	<u>STATEWIDE TOTAL</u>		210,850,640	215,122,620	255,788,716	278,915,518
	OAKDALE	848,721	1,106,492	977,390	1,358,693						

SECTION III

**Current Year Tax Capacity
And Market Valuation Data:
1992 Assessment**

FIGURE 1

Total Market Value of Real and Personal Property **By Use Class For Assessment 1992**



REAL PROPERTY		
	Agricultural	\$29,139,950,696
	Non-Agricultural	\$124,852,657,324
	Personal Property	<u>\$3,007,985,604</u>

TOTAL MARKET VALUE **\$157,000,593,624**

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

TABLE 34
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

REAL PROPERTY MARKET VALUATION

MARKET VALUE TOTALS

COUNTY	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
ATKIN	284,107	52,875,524	39,953,001	92,828,525	193,805,176	251,227,699	445,032,875	537,861,400	6,473,300	544,334,700
ANOKA	100,184	76,497,700	75,798,219	152,295,919	1,897,925,000	5,424,152,681	7,322,078,281	7,474,374,200	134,385,400	7,608,759,600
BECKER	516,603	166,305,300	73,979,000	240,284,300	186,585,000	412,922,300	599,507,300	839,791,600	8,978,000	848,769,600
BELTRAMI	354,819	59,687,100	38,141,800	97,828,900	160,149,500	378,501,700	538,651,200	636,480,100	25,611,900	662,092,000
BENTON	226,438	93,270,400	66,151,200	159,421,600	134,642,500	438,939,300	573,581,800	733,003,400	20,283,000	753,286,400
BIG STONE	300,120	138,549,200	16,070,000	154,619,200	11,580,800	47,676,100	59,256,900	213,876,100	2,333,100	216,209,200
BLUE EARTH	448,820	555,897,200	85,894,900	641,792,100	182,933,300	850,759,900	1,033,693,200	1,675,485,300	28,007,800	1,701,493,100
BROWN	374,337	407,070,000	56,858,100	463,928,100	89,952,500	343,810,700	433,763,200	897,691,300	3,932,000	901,623,300
CARLTON	201,676	40,714,100	35,014,422	75,728,522	110,273,000	436,397,278	546,670,278	622,398,800	38,221,500	660,620,300
CARVER	192,212	191,617,700	94,995,200	286,612,900	440,873,600	1,260,559,300	1,701,432,900	1,988,045,800	24,940,700	2,012,986,500
CASS	272,049	45,891,140	27,786,687	73,677,827	433,259,560	491,702,613	924,962,173	998,640,000	50,036,600	1,048,676,600
CHIPPewa	352,662	303,603,100	29,234,239	332,837,339	24,275,400	140,046,261	164,321,661	497,159,000	6,631,400	503,790,400
CHISAGO	212,662	95,002,800	110,243,700	205,246,500	183,652,600	554,012,500	737,665,100	942,911,600	19,625,900	962,537,500
CLAY	616,047	363,646,000	54,603,800	418,249,800	135,393,800	668,335,700	803,729,500	1,221,979,300	13,266,100	1,235,245,400
CLEARWATER	309,370	47,517,200	29,730,400	77,247,600	18,480,700	76,329,600	94,810,300	172,057,900	36,896,100	208,954,000
COOK	1,826	575,200	643,100	1,218,300	114,777,200	138,701,400	253,478,600	254,696,900	7,675,000	262,371,900
COTTONWOOD	394,010	368,295,300	43,695,800	411,991,100	19,548,200	112,616,900	132,165,100	544,156,200	27,018,400	571,174,600
CROW WING	185,329	42,378,786	40,249,450	82,628,236	633,940,289	1,130,522,947	1,764,463,236	1,847,091,472	18,789,800	1,865,881,272
DAKOTA	239,336	233,312,000	112,417,700	345,729,700	2,610,367,000	7,999,867,100	10,610,234,100	10,955,983,800	174,311,300	11,130,275,100
DODGE	269,512	242,950,700	61,512,200	304,462,900	45,089,100	185,916,900	231,006,000	535,468,900	6,697,400	542,166,300
DOUGLAS	351,958	124,607,500	60,979,100	185,586,600	233,825,900	531,689,300	765,515,200	951,101,800	4,016,300	955,118,100
FARIBAULT	442,485	584,797,800	48,604,000	633,401,800	26,331,800	163,218,900	189,550,700	822,952,500	6,510,900	829,463,400
FILLMORE	529,590	285,066,900	80,969,300	366,036,200	39,666,300	189,535,100	229,233,400	595,269,600	7,655,500	602,925,100
FREEBORN	425,811	415,527,900	86,311,200	501,839,100	105,373,600	421,958,400	527,332,000	1,029,171,100	24,822,200	1,053,993,300
GOODHUE	438,505	373,234,800	132,335,600	505,570,400	218,732,500	1,111,613,200	1,330,345,700	1,835,916,100	19,368,000	1,855,284,100
GRANT	328,262	189,618,900	24,494,900	214,113,800	15,681,500	49,577,300	65,258,800	279,372,600	7,111,200	286,483,800
HENNEPIN	95,035	166,359,900	87,270,500	253,630,400	12,301,047,546	32,391,513,916	44,692,561,462	44,946,191,862	754,049,526	45,700,241,388
HOUSTON	324,350	153,958,900	54,443,900	208,402,800	55,529,800	210,486,500	266,016,300	474,419,100	7,068,800	481,487,900
HUBBARD	170,193	38,423,900	27,378,350	65,802,250	194,065,600	299,611,350	493,676,950	559,479,200	20,894,000	580,373,200
ISANTI	241,364	93,896,800	117,796,100	211,694,900	96,684,000	360,779,400	459,463,400	671,158,300	12,182,000	683,340,300
ITASCA	116,862	23,658,183	23,707,666	47,365,851	321,011,205	905,925,296	1,226,936,503	1,274,302,354	78,333,298	1,352,635,652

TABLE 34
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

	REAL PROPERTY MARKET VALUATION							MARKET VALUE TOTALS		
	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	COUNTY	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL		
JACKSON	431,129	550,955,700	49,442,500	600,398,200	20,791,000	100,444,200	121,235,200	721,633,400	14,427,500	736,060,900
KANABEC	227,082	55,440,500	54,445,000	109,885,500	48,730,000	147,486,900	196,216,900	306,102,400	1,944,300	308,046,700
KANDIYOHIE	442,956	345,352,300	69,203,500	414,555,800	247,243,100	586,767,400	834,010,500	1,248,566,300	12,201,000	1,260,767,300
KITTSON	600,639	224,370,656	27,888,513	252,259,169	8,133,844	63,694,887	71,828,731	324,087,900	25,549,800	349,637,700
KOOCHICHING	147,277	18,566,050	13,957,000	32,523,050	75,264,400	272,917,942	348,182,342	380,705,392	7,054,000	387,759,392
LAC QUI PARLE	455,537	289,241,286	31,047,966	320,289,252	11,976,214	61,969,534	73,945,748	394,235,000	4,228,200	398,463,200
LAKE	2,090	270,800	448,600	719,400	70,571,393	189,501,207	260,072,600	260,792,000	5,580,800	266,372,800
LAKEWOODS	155,108	22,557,300	11,978,500	34,535,800	31,417,700	54,944,500	86,362,200	120,898,000	2,109,700	123,007,700
LE BUEUR	262,974	215,971,500	51,782,100	267,753,600	92,258,100	348,425,100	440,683,200	708,436,800	10,709,100	719,145,900
LINCOLN	324,985	151,293,700	23,800,800	175,094,500	8,599,300	46,814,900	55,414,200	230,508,700	20,566,500	251,075,200
LYON	427,035	330,649,300	48,167,200	378,816,500	68,011,600	346,576,400	414,588,000	791,404,500	27,524,700	818,929,200
MCLEOD	293,969	238,031,200	66,927,200	304,958,400	102,085,400	472,577,600	574,663,000	879,621,400	5,159,400	884,780,800
MAHANOMEN	242,491	74,367,600	13,621,020	87,988,620	12,169,100	33,665,780	45,834,880	133,823,500	3,159,500	136,983,000
MARSHALL	934,542	338,810,000	48,244,000	387,054,000	13,905,600	82,272,700	96,178,300	483,232,300	40,936,200	524,168,500
MARTIN	437,928	608,425,000	64,634,300	673,059,300	51,530,100	296,088,700	349,618,800	1,022,678,100	35,656,300	1,058,334,400
MEeker	356,674	226,231,400	70,651,400	296,882,800	101,935,000	243,799,200	345,734,200	642,617,000	11,229,700	653,846,700
MILLE LACS	202,009	64,704,600	50,642,600	115,347,200	91,234,700	248,328,900	339,563,600	454,910,800	6,461,800	461,372,600
MORRISON	564,185	147,481,300	135,392,800	282,874,100	121,884,400	354,901,900	476,786,300	759,660,400	20,745,500	780,405,900
MOWER	433,944	400,152,100	73,057,100	473,209,200	89,892,100	505,184,000	595,076,100	1,088,285,300	10,714,400	1,078,999,700
MURRAY	435,951	339,086,900	41,382,000	380,468,900	21,978,200	81,031,000	103,009,200	483,478,100	13,702,600	497,180,700
NICOLLET	263,473	285,682,100	49,298,500	334,980,600	100,055,100	396,138,900	496,194,000	833,174,600	7,904,600	841,079,200
NOBLE	441,282	430,022,700	46,637,900	476,660,600	58,479,700	245,255,000	303,734,700	780,395,300	4,398,500	784,793,800
NORMAN	541,674	298,790,100	32,852,900	331,643,000	11,022,700	59,395,800	70,418,500	402,061,500	4,567,700	406,629,200
OLMSTED	375,266	241,792,500	141,809,825	383,602,325	569,427,200	2,523,874,375	3,093,301,575	3,476,903,900	29,510,080	3,506,413,980
OTTER TAIL	1,121,771	338,837,400	144,212,900	481,050,300	346,511,700	699,864,100	1,046,375,800	1,527,426,100	19,934,800	1,547,360,900
PENNINGTON	372,337	75,948,090	24,117,972	100,066,062	23,928,110	131,625,328	155,553,438	255,619,500	14,410,100	270,029,600
PINE	392,965	91,196,150	75,758,650	166,954,800	162,856,250	243,872,350	406,728,600	573,683,400	18,308,100	591,991,500
PIPESTONE	288,550	183,366,800	25,975,000	209,341,800	19,313,800	96,092,100	115,405,900	324,747,700	6,499,400	331,247,100
POLK	1,190,999	600,348,500	75,004,900	675,353,400	80,069,300	364,216,200	444,284,500	1,119,637,900	33,764,500	1,153,402,400
POPE	388,085	156,662,800	39,299,200	195,962,000	38,746,100	128,716,800	167,462,900	363,424,900	10,522,600	373,947,500
RAMSEY	2,314	6,845,300	4,434,685	11,279,985	2,618,556,352	12,929,771,015	15,548,327,367	15,559,607,352	439,559,200	15,999,166,552

TABLE 34
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

COUNTY	REAL PROPERTY MARKET VALUATION							MARKET VALUE TOTALS		
	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
RED LAKE	262,879	61,152,900	18,880,600	80,033,500	3,878,400	29,298,100	33,176,500	113,210,000	11,134,500	124,344,500
REDWOOD	543,977	583,318,600	57,098,200	641,016,800	26,425,100	172,533,800	198,958,900	839,975,700	4,442,400	844,418,100
RENVILLE	609,675	729,564,500	74,676,200	804,240,700	34,067,800	165,465,300	199,533,100	1,003,773,800	8,428,500	1,012,202,300
RICE	290,977	257,609,600	111,918,600	369,528,200	185,815,700	755,627,000	941,442,700	1,310,970,900	22,508,300	1,333,479,200
ROCK	300,195	283,580,300	33,637,100	317,217,400	17,598,500	95,544,300	113,142,800	430,360,200	2,167,800	432,528,000
ROBEAU	713,498	151,829,900	56,128,100	207,958,000	31,151,800	154,813,600	185,965,400	393,923,400	9,335,100	403,258,500
ST. LOUIS	171,122	23,171,668	33,259,985	56,431,653	835,623,014	3,180,617,933	4,016,240,947	4,072,672,600	146,237,600	4,218,910,200
SCOTT	168,837	169,191,940	118,005,618	287,197,558	530,013,260	1,382,909,182	1,912,922,442	2,200,120,000	27,930,800	2,228,050,800
SHERBURNE	199,822	93,729,902	132,119,103	225,849,005	270,084,548	1,394,519,997	1,664,604,545	1,890,453,550	28,934,700	1,919,388,250
SIBLEY	363,246	353,153,800	59,840,700	412,994,500	29,635,200	131,407,100	161,042,300	574,036,800	4,349,900	578,386,700
STEARNS	765,643	321,558,800	208,834,800	530,393,600	592,733,700	1,896,779,100	2,489,512,800	3,019,906,400	45,705,100	3,065,611,500
STEELE	258,679	255,853,700	66,156,000	322,009,700	126,272,600	524,452,300	650,724,900	972,734,600	14,145,400	986,880,000
STEVENS	338,360	190,628,300	25,811,900	216,440,200	21,033,000	89,073,200	110,106,200	326,546,400	8,090,500	334,636,900
SWIFT	449,208	231,392,800	23,269,600	254,662,400	15,718,400	88,671,900	104,390,300	359,052,700	9,918,000	368,970,700
TODD	535,713	131,005,400	84,032,300	215,037,700	73,859,700	194,832,600	268,692,300	483,730,000	9,691,500	493,421,500
TRAVERSE	354,616	218,674,500	17,751,800	236,426,100	5,518,700	34,340,000	39,858,700	276,284,800	4,735,800	281,020,600
WABASHA	299,132	184,369,500	65,796,200	250,165,700	84,040,200	270,126,900	354,167,100	604,332,800	6,084,900	610,417,700
WADENA	247,797	45,196,900	30,942,700	76,139,600	26,726,400	120,305,200	147,031,600	223,171,200	13,251,600	236,422,800
WASCO	256,506	297,978,540	45,503,200	343,481,740	61,816,360	235,968,000	297,784,360	641,266,100	9,614,100	650,880,200
WASHINGTON	132,648	168,439,600	115,809,900	284,249,500	1,612,465,500	3,894,107,500	5,506,573,000	5,790,822,500	97,642,000	5,888,464,500
WATONWAN	269,846	290,887,700	33,448,800	324,336,500	21,562,100	114,692,600	136,254,700	460,591,200	6,262,900	466,854,100
WILKIN	459,345	269,254,200	24,206,800	293,461,000	11,278,200	60,663,700	71,941,900	365,402,900	5,531,100	370,934,000
WINONA	329,096	165,729,100	78,167,500	243,896,600	178,884,500	659,108,800	837,993,300	1,081,889,900	13,778,700	1,095,668,600
WRIGHT	371,010	277,817,100	218,983,600	496,800,700	426,472,600	1,459,074,600	1,885,547,200	2,382,347,900	28,447,600	2,410,795,500
YELLOW MEDICINE	465,914	352,778,500	42,156,400	394,934,900	15,858,000	95,224,000	111,082,000	506,016,900	6,449,800	512,466,700
STATEWIDE TOTAL	31,231,118	19,432,127,315	5,218,417,573	24,650,544,888	31,794,597,421	97,539,277,973	129,333,875,394	153,984,420,282	3,007,965,604	156,992,405,886

TABLE 35 PART A
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
AITKIN								
CITY	393,626	69,001	63,938	6,000,160	23,809,832	3,035,920	3,839,759	225,435
TOWN	78,279,290	16,115,842	23,742,143	215,730,440	138,803,832	4,900,880	242,608	4,318,869
TOTAL	78,672,916	16,184,843	23,806,081	221,730,600	162,613,664	7,936,800	4,082,365	4,544,304
ANOKA								
CITY	67,331,484	23,874,321	200,063	6,897,060	5,064,057,000	307,111,960	363,562,117	0
TOWN	52,818,136	8,187,752	99,813	10,099,920	367,214,200	20,512,480	779,000	0
TOTAL	120,149,620	32,062,073	299,876	16,996,980	5,431,271,200	327,624,440	364,371,117	0
BECKER								
CITY	623,272	654,252	0	13,145,520	113,422,917	18,904,800	11,730,104	512,339
TOWN	187,206,611	51,799,062	10,335,952	144,133,960	186,519,055	14,572,720	848,285	10,940,025
TOTAL	187,731,883	52,453,334	10,335,952	157,279,480	299,941,972	33,477,520	12,578,389	11,452,364
BELTRAMI								
CITY	1,084,656	289,376	267,064	1,805,300	90,469,022	17,450,120	17,985,552	280,696
TOWN	80,681,893	15,665,515	9,919,328	62,607,320	219,575,485	14,270,840	2,344,483	8,507,377
TOTAL	81,766,549	15,954,891	10,186,392	64,212,620	310,044,517	31,720,960	20,310,035	8,788,073
BENTON								
CITY	1,301,378	753,626	114,750	23,900	196,365,117	15,551,240	74,841,413	0
TOWN	141,486,203	15,896,067	1,555,940	6,405,600	125,592,361	9,580,480	783,330	158,391
TOTAL	142,787,581	16,649,693	1,670,690	6,429,500	321,957,478	25,131,720	75,424,743	158,391
BIO STONE								
CITY	715,113	383,815	0	212,500	32,872,482	2,236,840	1,978,651	25,696
TOWN	89,747,523	63,767,067	0	4,856,820	6,158,700	1,595,000	13,391	0
TOTAL	90,462,636	64,150,882	0	5,069,320	39,031,182	3,831,840	1,992,042	25,696
BLUE EARTH								
CITY	1,970,725	1,888,939	0	60,800	429,941,855	44,437,200	83,041,405	141,522
TOWN	422,025,719	218,037,639	0	3,286,700	166,985,232	18,427,120	1,356,818	184,131
TOTAL	423,996,444	217,926,578	0	3,347,500	596,927,087	62,864,320	84,398,223	325,653
BROWN								
CITY	2,055,809	1,164,002	0	0	276,952,122	18,849,600	11,771,243	0
TOWN	336,465,665	123,960,509	0	0	29,520,267	5,951,320	121,500	0
TOTAL	338,521,474	125,124,511	0	0	306,472,389	24,800,920	11,892,743	0
CARLTON								
CITY	2,134,635	419,816	705,690	662,300	190,891,812	12,817,160	10,259,863	99,517
TOWN	66,342,639	6,794,006	10,506,634	22,172,500	156,733,500	6,481,040	169,494	313,578
TOTAL	68,477,274	7,213,822	11,212,324	22,834,800	347,625,112	19,298,200	10,429,377	413,095
CARVER								
CITY	18,824,090	17,878,819	0	4,480,300	1,064,795,800	69,865,200	78,916,216	0
TOWN	223,429,598	26,517,445	0	2,215,260	157,963,900	15,431,680	51,100	169,000
TOTAL	242,053,688	44,396,264	0	6,695,560	1,222,779,700	85,296,880	78,967,316	169,000
CASS								
CITY	1,190,852	259,438	484,253	102,836,760	97,396,117	8,047,200	3,319,511	12,894,890
TOWN	61,706,585	10,533,952	13,415,770	346,130,380	243,504,089	13,339,040	654,094	29,705,357
TOTAL	62,897,437	10,793,390	13,900,023	448,967,140	340,900,206	21,386,240	3,873,605	42,600,247
CHIPPewa								
CITY	954,583	1,115,378	0	7,500	88,275,067	7,832,720	6,202,516	86,217
TOWN	207,832,782	123,000,447	0	0	18,818,538	4,404,080	20,000	0
TOTAL	208,787,365	124,115,825	0	7,500	105,093,605	12,236,800	6,222,516	86,217
CHISAGO								
CITY	21,192,253	6,019,503	22,188	5,987,900	279,275,800	26,280,240	27,963,084	186,348
TOWN	158,661,403	19,294,445	114,438	34,941,260	257,033,550	25,374,120	1,615,883	1,781,648
TOTAL	179,853,656	25,313,948	136,626	40,929,160	536,309,350	51,654,360	29,608,967	1,967,996

TABLE 36 PART A
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
<u>CLAY</u>								
CITY	1,736,254	3,472,752	0	0	479,425,867	31,160,780	59,448,520	0
TOWN	263,229,734	149,556,643	10,625	1,733,400	87,296,756	8,535,400	5,700	68,804
TOTAL	264,965,988	153,029,395	10,625	1,733,400	566,722,623	39,696,180	59,452,220	68,804
<u>CLEARWATER</u>								
CITY	323,309	147,063	3,563	38,200	13,997,744	1,800,560	2,859,591	0
TOWN	65,364,427	11,385,759	4,041,508	9,404,720	23,509,067	2,679,080	7,912	94,509
TOTAL	65,687,736	11,532,822	4,045,071	9,442,920	37,506,811	4,479,640	2,867,503	94,509
<u>COOK</u>								
CITY	0	0	0	1,736,740	20,022,200	2,050,800	983,502	366,304
TOWN	1,151,853	67,375	3,361,191	139,195,880	62,458,400	2,236,240	0	6,064,471
TOTAL	1,151,853	67,375	3,361,191	140,932,620	82,480,600	4,286,840	983,502	6,430,775
<u>COTTONWOOD</u>								
CITY	920,737	787,313	0	183,120	74,309,911	6,092,400	5,004,834	0
TOWN	255,037,581	155,279,697	0	33,100	14,103,800	4,096,160	30,887	0
TOTAL	255,958,318	156,047,010	0	216,220	88,413,711	10,188,560	5,035,721	0
<u>CROW WING</u>								
CITY	3,581,304	743,378	5,520,944	266,319,120	377,877,939	43,125,720	25,442,247	14,174,287
TOWN	70,606,127	7,130,636	19,244,763	401,333,030	377,939,077	21,931,680	1,570,241	19,372,720
TOTAL	74,187,431	7,874,014	24,765,707	667,652,150	755,817,016	65,057,400	27,012,488	33,547,007
<u>DAKOTA</u>								
CITY	46,400,165	54,437,757	0	1,904,780	6,962,904,250	468,550,200	694,951,050	0
TOWN	198,412,102	47,073,882	206,438	914,520	239,723,200	22,494,560	1,283,848	0
TOTAL	244,812,267	101,511,639	206,438	2,819,300	7,202,627,450	491,044,760	696,234,898	0
<u>DODGE</u>								
CITY	2,050,512	714,188	0	0	125,500,008	5,471,080	7,265,812	0
TOWN	227,544,192	74,168,880	0	0	59,141,856	8,385,680	44,794	241,522
TOTAL	229,594,704	74,883,068	0	0	184,641,862	13,856,760	7,310,606	241,522
<u>DOUGLAS</u>								
CITY	1,938,427	877,127	0	2,549,860	121,147,412	17,692,800	21,130,832	475,383
TOWN	150,186,274	32,606,515	31,188	161,209,320	292,409,177	20,740,480	1,428,409	11,127,378
TOTAL	152,124,701	33,483,642	31,188	163,759,180	413,556,589	38,433,280	22,559,241	11,602,761
<u>FARIBAUT</u>								
CITY	3,308,076	1,843,126	0	0	105,525,622	8,937,200	4,793,250	0
TOWN	366,862,712	261,410,883	0	1,078,600	18,024,700	8,314,560	0	0
TOTAL	370,170,788	263,254,009	0	1,078,600	123,550,322	17,251,760	4,793,250	0
<u>FILLMORE</u>								
CITY	12,004,072	2,718,253	0	255,900	135,674,433	11,452,880	9,680,389	0
TOWN	271,513,191	79,558,641	1,500	1,323,600	20,794,411	12,500,320	1,000	87,826
TOTAL	283,517,263	82,276,894	1,500	1,579,500	156,468,844	23,953,200	9,681,389	87,826
<u>FREEBORN</u>								
CITY	882,680	1,914,692	0	600	293,609,755	22,787,680	17,781,587	0
TOWN	349,736,037	148,805,952	0	244,700	74,371,350	10,276,560	88,294	18,913
TOTAL	350,618,717	150,720,644	0	245,300	367,981,105	33,064,240	17,869,881	18,913
<u>GOODHUE</u>								
CITY	10,169,514	4,318,378	107,250	1,847,820	450,772,033	37,951,640	42,867,814	726,870
TOWN	394,673,264	95,730,454	1,298,446	7,955,500	164,247,989	25,779,600	843,027	1,128,849
TOTAL	404,842,778	100,048,832	1,405,696	9,803,320	615,020,022	63,731,240	43,710,841	1,855,719
<u>GRANT</u>								
CITY	1,907,609	1,034,878	0	224,500	26,534,122	2,494,640	1,697,240	0
TOWN	137,483,688	73,722,570	0	8,800,040	12,867,300	2,601,080	20,500	121,778
TOTAL	139,391,297	74,757,448	0	9,024,540	39,401,422	5,096,720	1,717,740	121,778

TABLE 35 PART A
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
<u>HENNEPIN</u>								
CITY	138,444,438	96,809,017	102,000	72,888,140	27,174,768,572	2,527,891,480	3,199,801,992	89,000
TOWN	13,682,663	3,584,626	0	25,800	50,550,800	2,386,160	0	0
TOTAL	152,127,101	100,403,643	102,000	72,913,940	27,225,319,372	2,530,257,640	3,199,801,992	89,000
<u>HOUSTON</u>								
CITY	2,478,356	539,314	0	681,720	157,419,350	8,742,800	8,651,713	19,087
TOWN	180,443,357	24,832,890	18,688	670,800	56,489,500	10,166,720	455,504	214,806
TOTAL	182,921,713	25,472,204	18,688	1,352,520	213,908,850	18,909,520	9,107,217	233,895
<u>HUBBARD</u>								
CITY	610,451	232,125	91,188	2,165,800	36,671,222	6,858,240	6,198,149	307,113
TOWN	53,136,064	11,804,319	8,201,260	175,178,910	175,226,467	11,364,600	370,500	16,949,716
TOTAL	53,746,515	12,036,444	8,292,448	177,344,710	211,897,689	17,252,840	6,568,649	17,256,829
<u>ISANTI</u>								
CITY	747,230	384,626	0	0	102,639,900	9,582,480	18,838,075	0
TOWN	191,115,725	19,463,444	878,691	22,488,960	234,806,789	16,260,120	648,306	716,683
TOTAL	191,862,955	19,848,070	878,691	22,488,960	337,246,689	25,842,600	19,486,381	716,683
<u>ITASCA</u>								
CITY	712,270	315,063	1,664,629	9,727,160	196,260,622	14,536,240	21,475,827	333,330
TOWN	43,450,066	2,899,325	31,089,649	165,836,440	364,692,320	10,812,200	533,700	7,980,835
TOTAL	44,162,336	3,214,388	32,754,278	175,563,600	560,952,942	25,348,440	22,009,527	8,294,165
<u>JACKSON</u>								
CITY	1,074,752	897,813	0	0	59,078,389	5,138,480	4,452,865	100,913
TOWN	337,883,973	260,219,947	0	2,217,520	11,675,500	10,158,800	0	0
TOTAL	338,958,725	261,117,760	0	2,217,520	70,753,889	15,297,280	4,452,865	100,913
<u>KANABEC</u>								
CITY	1,290,989	241,063	0	46,300	36,184,311	4,664,720	6,837,502	0
TOWN	97,415,822	10,922,068	6,767,942	25,405,820	80,412,322	8,548,080	230,588	540,566
TOTAL	98,706,811	11,163,131	6,767,942	25,452,120	116,596,633	13,210,800	7,068,090	540,566
<u>KANDIYOHI</u>								
CITY	2,290,740	3,015,816	0	4,063,540	307,138,689	29,490,160	33,332,044	385,122
TOWN	285,130,633	124,012,395	675,877	91,356,120	215,101,072	17,955,400	397,012	2,596,739
TOTAL	287,421,373	127,028,211	675,877	95,419,660	522,239,761	47,445,560	33,729,056	2,981,861
<u>KITSON</u>								
CITY	1,477,264	697,001	1,813	65,800	27,024,467	2,572,040	2,106,231	0
TOWN	132,452,711	117,633,390	2,349,193	1,172,300	5,070,600	1,768,120	0	27,000
TOTAL	133,929,975	118,330,391	2,351,006	1,238,100	32,095,067	4,340,160	2,106,231	27,000
<u>KOOCHICHING</u>								
CITY	512,434	110,064	188,001	225,900	97,683,250	11,801,440	5,439,060	199,304
TOWN	26,293,829	5,613,442	4,819,942	28,933,160	80,659,933	4,667,200	0	1,433,504
TOTAL	26,806,263	5,723,506	5,007,943	29,159,060	178,343,183	16,468,640	5,439,060	1,632,808
<u>LAG QUI PARLE</u>								
CITY	405,961	361,376	0	11,600	36,475,734	2,758,680	2,448,312	5,783
TOWN	204,586,942	115,008,513	0	26,200	7,900,811	3,771,280	0	54,696
TOTAL	204,992,923	115,369,889	0	37,800	44,376,545	6,529,960	2,448,312	60,479
<u>LAKE</u>								
CITY	0	0	16,313	3,873,920	65,181,322	6,530,640	2,314,546	47,000
TOWN	718,729	0	20,683,689	42,395,440	83,363,273	5,716,760	49,588	3,456,840
TOTAL	718,729	0	20,700,002	46,269,360	148,544,595	12,247,400	2,364,134	3,503,840
<u>LAKEWOODS</u>								
CITY	227,715	288,688	6,125	181,300	11,792,667	1,144,760	718,700	0
TOWN	25,724,911	8,285,756	4,864,947	24,792,220	26,365,900	1,972,560	574,000	5,707,353
TOTAL	25,952,626	8,574,444	4,871,072	24,973,520	38,158,567	3,117,320	1,292,700	5,707,353

TABLE 35 PART A
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
<u>LE SUEUR</u>								
CITY	1,182,302	900,002	0	3,027,140	190,417,167	12,384,520	8,758,656	103,304
TOWN	207,887,263	57,772,280	0	33,687,820	132,485,189	9,192,400	300,312	1,984,895
TOTAL	209,049,565	58,672,282	0	36,714,960	322,902,356	21,576,920	9,058,968	2,087,999
<u>LINCOLN</u>								
CITY	864,113	454,814	0	34,100	30,862,777	2,362,600	1,600,970	46,391
TOWN	115,185,289	58,579,823	0	3,563,600	4,435,200	3,171,200	0	0
TOTAL	116,049,402	59,034,637	0	3,597,700	35,097,977	5,523,800	1,600,970	46,391
<u>LYON</u>								
CITY	1,391,010	2,048,502	0	181,520	215,869,379	17,584,440	33,305,856	0
TOWN	225,335,696	147,878,451	0	107,420	31,800,000	7,743,080	0	0
TOTAL	226,726,706	149,926,953	0	288,940	247,669,379	25,327,520	33,305,856	0
<u>MCLEOD</u>								
CITY	826,096	689,252	0	76,320	333,018,461	18,735,800	28,082,268	0
TOWN	245,157,482	58,056,449	0	498,300	90,594,950	7,919,280	20,700	0
TOTAL	245,983,578	58,745,701	0	574,620	423,613,411	26,655,080	28,082,968	0
<u>MAHANOMEN</u>								
CITY	260,680	197,563	0	0	13,093,489	997,560	1,204,700	0
TOWN	62,396,631	25,136,006	2,217,317	8,165,500	11,265,400	1,868,040	0	479,292
TOTAL	62,657,311	25,333,569	2,217,317	8,165,500	24,358,889	2,865,600	1,204,700	479,292
<u>MARSHALL</u>								
CITY	758,546	889,066	0	132,800	43,908,689	3,912,240	2,745,320	0
TOWN	214,447,701	170,917,340	2,242,949	777,200	11,644,800	3,399,000	6,200	9,522
TOTAL	215,206,247	171,806,406	2,242,949	910,000	55,553,489	7,311,240	2,751,520	9,522
<u>MARTIN</u>								
CITY	4,550,289	6,285,503	0	452,820	198,937,500	18,802,520	11,063,634	0
TOWN	342,514,923	319,385,073	0	683,700	18,323,700	12,810,800	11,700	57,217
TOTAL	347,065,212	325,670,576	0	1,136,520	217,261,200	31,613,120	11,065,534	57,217
<u>MEEKER</u>								
CITY	1,370,347	1,154,190	0	0	113,505,033	10,750,160	9,364,612	0
TOWN	228,552,032	67,788,139	0	48,812,420	106,740,172	10,790,880	0	0
TOTAL	227,922,379	68,942,329	0	48,812,420	220,245,205	21,541,040	9,364,612	0
<u>MILLE LACS</u>								
CITY	1,403,559	194,189	0	7,820,120	90,355,956	8,751,840	12,037,964	283,222
TOWN	103,445,609	10,786,132	655,942	58,869,720	106,855,606	8,785,320	580,741	2,299,662
TOTAL	104,849,168	10,980,321	655,942	66,689,840	197,211,562	17,537,160	12,618,705	2,582,884
<u>MORRISON</u>								
CITY	9,979,488	826,440	0	202,000	126,006,901	13,267,840	13,818,823	0
TOWN	243,245,307	28,863,451	103,189	77,029,100	157,858,008	15,480,280	180,394	1,792,968
TOTAL	253,224,795	29,689,891	103,189	77,231,100	283,864,907	28,727,920	13,999,217	1,792,968
<u>MOWER</u>								
CITY	3,838,634	1,799,132	0	307,220	356,942,333	20,126,040	17,038,529	0
TOWN	329,083,316	138,302,266	0	0	72,118,500	7,365,440	280,000	362,740
TOTAL	332,921,950	140,101,398	0	307,220	429,060,833	27,491,480	17,298,529	362,740
<u>MURRAY</u>								
CITY	1,069,672	721,564	0	1,200	46,816,822	3,636,840	3,796,488	0
TOWN	225,701,641	152,685,824	0	13,558,600	16,122,190	4,905,920	0	0
TOTAL	226,791,313	153,407,388	0	13,559,800	62,939,012	8,542,760	3,796,488	0
<u>NICOLLET</u>								
CITY	2,050,204	1,226,002	0	0	321,579,600	19,787,600	26,116,358	0
TOWN	262,130,478	69,594,819	361,066	877,800	55,755,100	6,270,640	0	0
TOTAL	264,180,682	70,820,821	361,066	877,800	377,334,700	26,058,240	26,116,358	0

TABLE 35 PART A
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM		TIMBER	SEASONAL RECREATIONAL	RESIDENTIAL		APARTMENT	SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD			HOMESTEAD	NON HOMESTEAD		
NORLES								
CITY	1,611,373	1,994,754	0	0	179,350,566	15,019,080	17,427,359	0
TOWN	264,003,361	209,179,077	0	0	18,090,333	6,154,760	2,826	0
TOTAL	265,614,734	211,173,831	0	0	197,440,899	21,173,840	17,430,185	0
NORMAN								
CITY	362,744	311,564	0	0	36,157,833	3,058,560	3,045,528	0
TOWN	181,116,179	149,887,762	141,127	0	11,514,756	2,678,920	0	0
TOTAL	181,480,923	150,199,326	141,127	0	47,672,689	5,737,480	3,045,528	0
OLMSTED								
CITY	3,675,684	5,364,940	0	1,274,620	1,653,645,822	158,583,760	135,305,718	646,565
TOWN	303,204,968	71,355,200	0	1,066,620	442,890,300	37,942,240	1,901,800	27,683
TOTAL	306,880,672	76,720,140	0	2,361,240	2,096,536,122	196,536,000	137,207,518	674,248
OTTER TAIL								
CITY	5,603,463	1,733,191	0	7,649,520	232,217,612	22,915,200	28,014,984	474,878
TOWN	378,370,174	95,425,725	144,189	294,825,380	290,175,478	21,062,760	1,250,256	12,376,772
TOTAL	383,973,637	97,158,916	144,189	302,474,900	522,393,090	43,977,960	29,265,220	12,851,650
PENNINGTON								
CITY	77,375	142,001	0	98,800	80,216,667	6,534,440	7,181,485	0
TOWN	73,823,879	26,038,193	0	42,300	30,188,700	2,458,200	0	0
TOTAL	73,901,254	26,180,194	0	141,100	110,405,367	8,992,640	7,181,485	0
PINE								
CITY	13,618,522	2,759,191	156,375	3,280,440	73,835,244	9,036,780	9,841,055	120,504
TOWN	132,231,972	18,230,202	2,692,884	123,013,840	116,838,761	16,139,000	552,682	1,402,370
TOTAL	145,850,494	20,989,393	2,849,259	126,294,280	190,674,005	25,175,780	10,193,737	1,522,874
PIPESTONE								
CITY	2,922,027	1,370,315	0	22,000	71,141,523	6,217,840	2,833,423	32,391
TOWN	123,123,301	81,927,256	0	18,200	8,762,650	2,509,360	0	0
TOTAL	126,045,328	83,297,571	0	40,200	79,904,173	8,727,200	2,833,423	32,391
POLK								
CITY	1,744,931	1,597,941	0	28,600	223,063,428	18,122,480	20,389,951	0
TOWN	355,963,699	315,875,722	0	29,485,480	54,879,789	8,676,840	8,800	0
TOTAL	357,708,630	317,473,663	0	29,514,080	277,943,217	26,799,320	20,398,751	0
POPE								
CITY	604,871	226,627	0	1,416,420	48,580,522	5,185,560	5,991,715	624,335
TOWN	143,909,877	51,364,886	251,254	34,855,480	44,339,000	6,114,280	26,600	996,347
TOTAL	144,514,748	51,591,513	251,254	36,271,900	92,919,522	11,299,840	6,018,315	1,620,682
RAMSEY								
CITY	4,044,151	5,135,504	98,500	5,351,490	9,825,943,664	708,840,960	1,179,042,949	1,468,348
TOWN	1,501,886	567,313	10,125	953,320	335,055,800	14,982,680	0	0
TOTAL	5,546,037	5,702,817	108,625	6,304,810	10,160,999,464	723,823,640	1,179,042,949	1,468,348
RED LAKE								
CITY	1,125,695	651,001	0	0	15,126,300	1,141,480	1,576,388	23,174
TOWN	52,954,790	25,314,880	173,378	0	4,808,600	1,329,780	0	77,391
TOTAL	54,080,485	25,965,881	173,378	0	19,934,900	2,471,260	1,576,388	100,565
REDWOOD								
CITY	2,768,547	2,392,006	0	0	117,071,177	7,580,160	10,212,028	0
TOWN	360,834,324	275,123,138	0	20,000	17,055,700	7,096,760	0	0
TOTAL	363,602,871	277,515,144	0	20,000	134,126,877	14,676,920	10,212,028	0
RENVILLE								
CITY	2,431,821	2,590,566	0	0	103,079,423	8,583,880	8,879,648	0
TOWN	522,590,771	276,781,767	0	870,900	16,335,700	8,459,640	19,300	0
TOTAL	525,022,592	279,372,333	0	870,900	119,415,123	15,053,520	8,898,948	0

TABLE 36 PART A
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM		TIMBER	SEASONAL RECREATIONAL	RESIDENTIAL		APARTMENT	SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD			HOMESTEAD	NON HOMESTEAD		
<u>RICE</u>								
CITY	3,926,623	2,980,313	0	0	501,753,911	32,903,320	42,921,710	0
TOWN	302,651,310	56,899,135	0	20,794,500	179,065,156	21,291,920	298,906	1,049,388
TOTAL	306,577,933	62,879,448	0	20,794,500	680,819,067	54,195,240	43,220,616	1,049,388
<u>ROCK</u>								
CITY	2,822,281	1,315,002	0	65,600	66,827,433	3,799,560	3,822,107	0
TOWN	167,013,192	145,835,446	0	0	10,412,100	4,030,000	0	0
TOTAL	169,835,473	147,150,448	0	65,600	80,239,533	7,799,560	3,822,107	0
<u>ROSEAU</u>								
CITY	384,116	155,252	0	125,100	57,753,800	3,945,000	7,834,353	6,696
TOWN	161,950,730	45,494,519	2,435,384	6,303,240	52,109,489	5,470,880	946,506	431,248
TOTAL	162,334,846	45,649,771	2,435,384	6,428,340	109,863,289	9,415,880	8,780,859	437,944
<u>ST. LOUIS</u>								
CITY	3,895,107	579,190	12,794,632	10,512,300	1,926,614,996	132,015,240	147,010,397	962,452
TOWN	48,479,032	3,517,767	69,963,039	303,079,040	726,921,082	14,549,120	927,688	13,511,512
TOTAL	52,374,139	4,096,957	82,757,671	313,591,340	2,653,536,078	146,564,360	147,938,085	14,463,964
<u>SCOTT</u>								
CITY	23,004,122	19,449,944	0	8,654,860	1,064,965,900	70,066,400	52,809,229	1,125,521
TOWN	213,049,092	31,514,012	0	3,352,940	348,339,950	28,572,040	2,247,618	1,010,914
TOTAL	236,053,214	50,963,956	0	12,007,800	1,413,305,850	98,638,440	55,056,847	2,136,435
<u>SHERBURNE</u>								
CITY	28,849,594	6,300,626	0	5,809,720	382,241,950	29,663,000	52,751,177	1,468,068
TOWN	166,389,331	25,343,818	62,188	33,069,660	323,782,456	28,898,880	459,030	899,857
TOTAL	194,238,925	31,644,444	62,188	38,879,380	706,024,406	58,561,880	53,210,207	2,337,945
<u>SIBLEY</u>								
CITY	314,496	1,184,940	0	0	85,248,078	5,413,240	3,503,369	33,217
TOWN	298,023,236	113,977,826	0	12,100	35,163,200	8,086,600	196,794	132,566
TOTAL	298,337,732	115,162,766	0	12,100	120,411,278	13,499,840	3,702,183	165,783
<u>STEARNS</u>								
CITY	6,193,862	3,348,068	0	1,372,240	852,001,029	68,289,560	175,560,418	307,522
TOWN	454,542,629	66,282,410	0	100,715,420	693,961,172	40,745,560	8,015,554	4,581,609
TOTAL	460,736,491	69,630,478	0	102,087,660	1,545,962,201	109,035,120	183,575,972	4,889,131
<u>STEELE</u>								
CITY	1,625,199	1,400,438	0	0	395,938,811	23,653,480	24,436,014	41,522
TOWN	250,476,163	68,685,693	0	2,071,200	56,077,122	8,463,080	211,476	112,696
TOTAL	252,101,362	70,086,131	0	2,071,200	452,015,933	32,116,560	24,647,490	154,218
<u>STEVENS</u>								
CITY	1,284,873	377,251	0	0	56,739,899	6,844,160	5,170,657	1,913
TOWN	137,879,202	78,942,320	0	662,800	15,130,500	1,356,920	0	41,067
TOTAL	139,164,075	77,319,571	0	662,800	71,870,399	8,201,080	5,170,657	43,000
<u>SWIFT</u>								
CITY	1,101,426	874,378	0	0	57,581,733	4,454,880	3,826,820	0
TOWN	160,909,753	91,832,073	0	130,800	11,106,400	3,398,720	98,500	0
TOTAL	162,011,179	92,706,451	0	130,800	68,688,133	7,853,600	3,925,320	0
<u>TODD</u>								
CITY	1,033,721	189,002	0	70,300	69,551,667	8,435,040	6,772,023	260,900
TOWN	189,353,018	24,477,890	193,128	56,886,720	82,149,143	9,730,440	2,391	2,427,277
TOTAL	190,386,739	24,666,892	193,128	56,957,020	151,700,810	18,165,480	6,774,414	2,688,177
<u>TRAVERSE</u>								
CITY	713,452	332,626	0	0	21,417,522	1,901,720	1,776,606	0
TOWN	120,779,582	114,643,755	0	2,562,600	3,490,000	1,293,800	0	913
TOTAL	121,493,034	114,976,381	0	2,562,600	24,907,522	3,195,520	1,776,606	913

TABLE 38 PART A
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
<u>WABASHA</u>								
CITY	3,390,761	1,088,127	5,000	2,851,880	171,262,078	13,745,800	7,959,055	250,809
TOWN	207,052,808	37,909,635	194,941	14,701,080	82,072,500	13,956,840	127,706	704,827
TOTAL	210,443,567	38,997,762	199,941	17,552,960	253,334,578	27,702,440	8,086,761	955,436
<u>WADENA</u>								
CITY	971,270	242,126	0	329,600	63,159,788	7,620,520	4,667,922	0
TOWN	63,560,927	11,461,630	494,627	6,742,800	30,159,055	5,267,000	68,012	59,087
TOTAL	64,532,197	11,703,756	494,627	7,072,400	93,318,843	12,887,520	4,735,934	59,087
<u>WASECA</u>								
CITY	654,066	268,564	0	0	153,893,428	11,721,060	12,672,569	0
TOWN	247,359,997	95,143,993	0	1,896,100	59,033,350	7,912,560	18,794	112,487
TOTAL	248,013,793	95,412,257	0	1,896,100	212,926,778	19,633,640	12,691,363	112,487
<u>WASHINGTON</u>								
CITY	78,004,293	61,809,637	502,814	23,845,380	3,456,017,150	246,730,360	161,395,003	247,174
TOWN	117,839,084	26,135,694	1,288,252	33,213,480	818,277,750	55,577,960	424,188	1,842,991
TOTAL	195,843,387	87,945,331	1,791,066	57,058,860	4,274,294,900	302,308,320	161,819,191	1,890,165
<u>WATONWAN</u>								
CITY	846,477	360,690	0	0	76,476,056	5,708,280	5,424,375	0
TOWN	214,732,160	108,407,006	0	998,900	11,701,966	3,923,960	0	0
TOTAL	215,578,637	108,767,696	0	998,900	88,178,022	9,632,240	5,424,375	0
<u>WILKIN</u>								
CITY	1,302,430	1,775,440	0	0	46,413,733	3,252,840	2,866,846	0
TOWN	147,882,733	142,450,574	0	0	7,466,600	304,320	0	0
TOTAL	149,185,163	144,226,014	0	0	53,880,333	3,556,960	2,866,846	0
<u>WINONA</u>								
CITY	3,987,168	1,034,254	0	896,240	437,513,895	35,749,440	41,008,527	0
TOWN	208,128,787	30,141,075	216,626	3,586,660	133,442,350	20,752,440	1,015,004	312,391
TOTAL	212,115,955	31,175,329	216,626	4,482,900	570,956,245	56,501,880	42,023,531	312,391
<u>WRIGHT</u>								
CITY	31,348,366	5,803,691	0	5,906,160	570,146,095	49,645,360	67,350,805	162,783
TOWN	408,862,124	50,861,887	0	118,080,920	521,747,822	34,964,120	2,141,785	1,985,887
TOTAL	440,210,510	56,665,578	0	123,987,080	1,091,893,917	84,609,480	69,492,370	2,148,670
<u>YELLOW MEDICINE</u>								
CITY	2,124,621	1,007,941	0	0	59,665,757	5,432,720	4,016,646	0
TOWN	248,645,648	142,991,392	0	0	15,363,800	5,266,600	20,000	0
TOTAL	250,770,269	143,999,333	0	0	75,029,557	10,699,320	4,036,646	0
<u>STATEWIDE TOTAL</u>								
CITY	622,882,273	387,184,477	23,117,093	602,708,330	70,780,873,259	5,733,621,280	7,333,884,207	40,393,665
TOWN	16,679,797,469	6,955,223,974	262,067,160	3,606,969,920	11,335,352,232	970,069,040	39,827,837	184,919,102
TOTAL	17,302,679,742	7,342,408,451	285,184,253	4,209,678,250	82,116,225,491	6,703,690,320	7,373,712,044	225,312,767

TABLE 35 PART B
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL(1) & ALL OTHER	RAILROAD	MARKET VALUE TOTALS		
						REAL	PERSONAL	REAL & PERSONAL
<u>AITKIN</u>								
CITY	10,288,037	1,587,285	3,702	0	251,511	49,568,206	803,900	50,372,106
TOWN	3,844,087	498,517	2,112,040	0	1,748,810	488,336,956	5,669,400	494,006,356
TOTAL	14,132,124	2,085,802	2,115,742	0	2,000,321	537,905,162	6,473,300	544,378,462
<u>ANOKA</u>								
CITY	708,642,758	406,715,143	21,112,580	0	15,862,657	7,003,397,143	126,780,300	7,130,157,443
TOWN	8,914,303	164,928	1,921,319	0	301,702	471,003,563	7,625,100	478,628,653
TOTAL	715,557,061	406,880,071	23,033,899	0	16,164,359	7,474,400,696	134,385,400	7,608,786,096
<u>BECKER</u>								
CITY	49,984,040	8,201,854	472,716	0	1,081,808	218,633,623	3,188,300	221,821,923
TOWN	7,787,154	1,563,820	2,819,470	0	2,705,319	621,213,453	5,789,700	627,003,153
TOTAL	57,751,194	9,765,674	3,292,186	0	3,787,128	839,847,076	8,978,000	848,825,076
<u>BELTRAMI</u>								
CITY	66,815,082	3,022,860	2,211,480	0	1,051,915	202,513,123	7,295,200	209,808,323
TOWN	11,219,255	3,571,681	4,837,168	0	818,171	434,018,526	18,316,700	452,335,226
TOTAL	78,034,337	6,594,541	7,048,648	0	1,870,086	636,531,649	25,611,900	662,143,549
<u>BENTON</u>								
CITY	56,599,731	53,891,756	7,178,106	0	2,693,682	408,114,699	7,591,800	416,706,299
TOWN	14,826,110	1,567,096	4,910,505	0	1,171,617	323,833,700	12,691,400	336,525,100
TOTAL	71,425,841	55,458,852	12,088,611	0	3,865,299	733,048,399	20,283,000	753,331,399
<u>BIG STONE</u>								
CITY	4,902,734	556,781	955,744	0	258,297	45,098,653	1,666,700	46,765,353
TOWN	423,659	150,000	1,200,544	0	898,299	168,811,003	866,400	169,677,403
TOTAL	5,326,393	706,781	2,156,288	0	1,156,596	213,909,656	2,333,100	216,242,756
<u>BLUE EARTH</u>								
CITY	183,354,345	39,950,031	26,478,412	0	445,212	811,710,446	14,749,100	826,459,546
TOWN	18,862,970	7,689,137	8,307,960	0	770,851	863,934,277	11,256,700	875,192,977
TOTAL	202,217,315	47,639,168	34,786,372	0	1,216,063	1,675,644,723	26,007,800	1,701,652,523
<u>BROWN</u>								
CITY	55,006,192	23,874,283	32,681	0	425,298	390,131,230	1,420,400	391,551,630
TOWN	5,219,487	4,601,627	954,729	0	802,107	507,597,211	2,511,600	510,108,811
TOTAL	60,225,679	28,475,910	987,410	0	1,227,405	897,728,441	3,932,000	901,660,441
<u>CARLTON</u>								
CITY	29,050,708	55,634,068	9,008,023	0	1,527,544	313,210,956	11,480,400	324,691,356
TOWN	3,725,308	456,479	32,792,751	0	2,779,086	309,267,015	26,741,100	336,008,115
TOTAL	32,776,016	56,090,547	41,800,774	0	4,306,630	622,477,971	38,221,500	660,699,471
<u>CARVER</u>								
CITY	138,902,891	148,165,978	804,172	6,297	357,533	1,540,797,296	20,393,700	1,561,190,996
TOWN	6,396,544	5,819,288	9,074,769	0	205,128	447,293,712	4,547,000	451,840,712
TOTAL	145,299,435	153,985,266	9,878,941	6,297	562,661	1,988,091,008	24,940,700	2,013,031,708
<u>CASS</u>								
CITY	28,670,383	96,000	400,748	25,042	428,617	256,049,811	4,708,600	260,758,411
TOWN	11,810,080	177,489	9,313,165	126,935	2,315,192	742,632,128	45,328,000	787,960,128
TOTAL	40,480,463	273,489	9,713,913	151,977	2,743,809	998,681,939	50,036,600	1,048,718,539
<u>CHIPPEWA</u>								
CITY	18,579,610	4,050,560	10,949,957	0	493,000	138,547,108	4,011,400	142,558,508
TOWN	3,274,777	1,786,429	250,808	0	1,302,701	358,690,562	2,620,000	361,310,562
TOTAL	21,854,387	5,836,989	11,200,765	0	1,795,701	497,237,670	6,631,400	503,869,070
<u>CHISAGO</u>								
CITY	42,998,230	13,892,692	3,986,235	129,872	644,533	428,608,878	9,732,800	438,341,678
TOWN	4,840,222	748,812	9,534,619	78,126	240,000	514,258,526	9,893,100	524,151,626
TOTAL	47,838,452	14,641,504	13,520,854	207,998	884,533	942,867,404	19,625,900	962,493,304

TABLE 36 PART B
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL(1) & ALL OTHER	RAILROAD	MARKET VALUE TOTALS		
						REAL	PERSONAL	REAL & PERSONAL
CLAY								
CITY	82,546,236	28,279,132	277,910	0	3,834,342	700,179,773	9,811,700	709,991,473
TOWN	5,950,477	512,194	755,834	0	4,181,192	521,836,759	3,464,400	525,291,159
TOTAL	88,496,713	28,791,326	1,033,744	0	8,015,534	1,222,016,532	13,286,100	1,235,282,632
CLEARWATER								
CITY	6,428,409	0	258,213	0	341,596	26,186,248	647,900	26,846,148
TOWN	803,515	0	27,877,523	0	709,815	145,877,635	36,248,200	182,125,835
TOTAL	7,231,924	0	28,135,736	0	1,051,211	172,075,883	36,896,100	208,971,983
COOK								
CITY	8,788,341	0	0	0	0	33,927,687	55,700	33,983,387
TOWN	5,639,748	0	492,703	0	120,702	220,788,563	7,819,300	228,407,863
TOTAL	14,428,089	0	492,703	0	120,702	254,716,250	7,875,000	262,591,250
COTTONWOOD								
CITY	15,647,349	6,894,502	0	0	130,808	109,950,974	1,421,400	111,372,374
TOWN	2,909,057	1,677,407	859,130	0	202,617	434,229,438	25,597,000	459,826,436
TOTAL	18,556,406	8,571,909	859,130	0	333,425	544,180,410	27,018,400	571,198,810
CROW WING								
CITY	136,592,886	9,173,065	2,450,468	55,744	2,934,191	887,991,293	11,278,400	899,269,693
TOWN	20,656,500	11,268,015	6,246,202	292,530	891,809	958,483,330	7,511,400	965,994,730
TOTAL	157,249,386	20,441,080	8,696,670	348,274	3,826,000	1,846,474,623	18,789,800	1,865,264,423
DAKOTA								
CITY	1,343,429,522	665,750,198	191,387,268	0	2,441,554	10,432,156,744	158,989,300	10,591,126,044
TOWN	11,052,601	4,097,767	1,392,299	0	550,001	527,201,018	15,342,000	542,543,018
TOTAL	1,354,482,123	669,847,965	192,779,567	0	2,991,555	10,959,357,762	174,311,300	11,133,669,062
DODGE								
CITY	15,311,031	6,358,043	332,900	0	96,490	163,102,062	3,175,900	166,277,962
TOWN	1,714,998	546,894	334,704	0	266,617	372,390,137	3,521,500	375,911,637
TOTAL	17,026,029	6,904,937	667,604	0	365,107	535,492,199	6,697,400	542,189,599
DOUGLAS								
CITY	74,628,800	10,815,722	6,004,809	0	462,617	257,723,789	3,013,800	260,737,589
TOWN	17,980,671	518,191	4,583,361	0	635,916	693,466,880	1,002,500	694,469,380
TOTAL	92,609,471	11,333,913	10,588,170	0	1,098,533	951,190,669	4,016,300	955,206,969
FAIRBAULT								
CITY	19,010,571	17,100,456	582,431	0	377,193	161,477,925	2,707,300	164,185,225
TOWN	944,817	2,427,030	1,721,023	0	731,087	661,515,412	3,803,600	665,319,012
TOTAL	19,955,388	19,527,486	2,303,454	0	1,108,280	822,993,337	6,510,900	829,504,237
FILLMORE								
CITY	27,132,960	3,391,711	821,510	0	0	203,132,108	2,634,900	205,767,008
TOWN	4,029,621	53,191	2,318,814	0	0	392,182,115	5,020,800	397,202,715
TOTAL	31,162,581	3,444,902	3,140,324	0	0	595,314,223	7,655,500	602,969,723
FREEBORN								
CITY	59,712,750	35,023,529	1,835,639	0	392,689	433,941,601	8,596,600	442,538,201
TOWN	5,725,163	584,691	4,637,996	0	786,003	595,275,659	16,225,600	611,501,259
TOTAL	65,437,913	35,608,220	6,473,635	0	1,178,692	1,029,217,260	24,822,200	1,054,039,460
GOODHUE								
CITY	98,195,823	50,038,079	427,262,725	0	745,214	1,125,003,160	14,094,900	1,139,098,060
TOWN	16,682,072	1,344,503	979,899	0	306,405	710,970,008	5,273,100	716,243,108
TOTAL	114,877,895	51,382,582	428,242,624	0	1,051,619	1,835,973,168	19,368,000	1,855,341,168
GRANT								
CITY	7,321,919	0	90,021	0	391,508	41,698,435	2,635,300	44,331,735
TOWN	329,812	0	843,625	0	931,787	237,722,180	4,475,900	242,198,080
TOTAL	7,651,731	0	933,646	0	1,323,293	279,418,615	7,111,200	286,529,815

TABLE 36 PART B
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL(1) & ALL OTHER	RAILROAD	MARKET VALUE TOTALS		
						REAL	PERSONAL	REAL & PERSONAL
HENNEPIN								
CITY	8,814,456,282	2,587,879,741	202,997,991	0	46,923,999	44,862,852,852	752,845,726	45,615,698,378
TOWN	5,550,983	8,201,000	68,191	0	83,108	84,133,329	1,403,800	85,537,129
TOTAL	8,820,007,265	2,595,880,741	203,066,182	0	47,017,105	44,946,985,981	754,049,526	45,701,035,507
HOUSTON								
CITY	17,080,949	1,176,089	413,978	0	73,426	197,276,782	2,981,800	200,238,382
TOWN	2,845,032	130,702	731,817	0	285,213	277,184,631	4,107,200	281,291,831
TOTAL	19,725,981	1,306,791	1,145,595	0	358,639	474,461,413	7,088,800	481,530,213
HUBBARD								
CITY	20,783,779	725,808	569,405	0	0	74,213,080	2,506,400	76,719,480
TOWN	16,880,638	9,797,004	6,127,097	32,000	414,702	485,283,277	18,387,800	503,680,877
TOTAL	37,444,417	10,522,812	6,696,502	32,000	414,702	559,506,357	20,894,000	580,400,357
ISANTI								
CITY	34,102,446	4,277,718	1,378,495	0	433,320	172,384,290	4,782,700	177,146,990
TOWN	6,938,965	1,332,808	3,547,826	0	822,214	498,820,531	7,419,300	506,239,831
TOTAL	41,041,411	5,610,526	4,926,321	0	1,255,534	671,204,821	12,182,000	683,386,821
ITASCA								
CITY	61,019,212	40,848,460	255,870,429	257,042	1,458,097	604,478,381	13,687,500	618,165,881
TOWN	7,981,841	9,514,736	22,375,489	267,107	2,479,642	669,893,450	64,845,798	734,539,248
TOTAL	69,001,153	50,363,196	278,245,918	524,149	3,937,739	1,274,371,831	78,333,298	1,352,705,129
JACKSON								
CITY	12,663,528	0	75,213	0	86,405	83,568,388	2,149,400	85,717,788
TOWN	2,075,009	9,405,937	4,098,114	0	357,427	638,092,227	12,278,100	650,370,327
TOTAL	14,738,537	9,405,937	4,173,327	0	443,832	721,660,615	14,427,500	736,088,115
KANABEC								
CITY	15,409,810	6,383,135	189,213	0	209,298	71,456,141	1,507,500	72,963,641
TOWN	3,582,930	313,202	108,002	0	418,702	234,664,044	436,800	235,100,844
TOTAL	18,992,540	6,696,337	297,215	0	628,000	306,120,185	1,944,300	308,064,485
KANDIYOH								
CITY	88,294,789	21,310,806	1,075,916	0	2,352,214	492,749,836	6,228,000	498,977,836
TOWN	13,356,384	1,159,105	2,376,630	0	1,823,617	755,942,984	5,973,000	761,915,984
TOTAL	101,651,173	22,469,911	3,452,546	0	4,175,831	1,248,692,820	12,201,000	1,260,893,820
KITTSON								
CITY	5,812,107	74,504	918,038	0	335,298	41,084,563	4,826,300	46,910,863
TOWN	1,242,189	0	19,336,044	0	1,976,128	283,027,875	20,723,500	303,751,175
TOTAL	7,054,296	74,504	20,254,082	0	2,311,426	324,112,238	25,549,800	349,662,038
KOOCHICHING								
CITY	21,468,048	80,658,340	2,394,709	0	935,107	221,815,657	4,471,800	226,087,257
TOWN	2,077,958	360,138	2,023,245	0	2,234,617	159,116,968	2,582,400	161,699,368
TOTAL	23,546,006	81,018,478	4,417,954	0	3,169,724	380,732,625	7,054,000	387,786,625
LAG QUI PARLE								
CITY	7,102,526	7,518,320	255,400	0	104,915	57,448,827	2,641,400	60,090,027
TOWN	1,221,521	2,972,190	812,802	0	512,086	336,867,141	1,586,800	338,453,941
TOTAL	8,324,047	10,490,510	1,068,302	0	617,001	394,315,768	4,228,200	398,543,968
LAKE								
CITY	9,881,344	452,543	743,543	0	557,595	89,598,766	1,809,800	91,508,566
TOWN	3,858,778	4,013,092	2,571,917	0	4,388,703	171,216,809	3,671,000	174,887,809
TOTAL	13,740,122	4,465,635	3,315,460	0	4,946,298	260,815,575	5,580,800	266,396,375
LAKEWOODS								
CITY	4,235,300	1,431,511	245,717	0	160,297	20,432,780	1,084,000	21,486,780
TOWN	877,386	495,496	345,891	0	471,894	100,478,314	1,045,700	101,524,014
TOTAL	5,112,686	1,927,007	591,608	0	632,191	120,911,094	2,109,700	123,020,794

TABLE 35 PART B
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL(1) & ALL OTHER	RAILROAD	MARKET VALUE TOTALS		
						REAL	PERSONAL	REAL & PERSONAL
LE SUEUR								
CITY	18,193,503	14,429,946	2,315,363	0	256,597	251,948,500	3,853,100	255,801,600
TOWN	3,922,543	8,019,454	940,345	0	331,085	456,523,366	6,856,000	463,379,366
TOTAL	22,116,046	22,449,400	3,255,708	0	587,682	708,471,866	10,709,100	719,180,966
LINCOLN								
CITY	5,084,285	1,323,966	628,105	0	57,404	43,109,525	903,200	44,012,725
TOWN	644,902	57,191	1,475,895	0	336,129	187,449,229	19,663,300	207,112,529
TOTAL	5,729,187	1,381,157	2,104,000	0	393,533	230,558,754	20,566,500	251,125,254
LYON								
CITY	61,217,014	36,445,471	790,809	0	859,575	369,693,576	5,900,700	375,594,276
TOWN	2,962,348	417,000	3,733,544	0	1,781,234	421,758,773	21,624,000	443,382,773
TOTAL	64,179,362	36,862,471	4,524,353	0	2,640,809	791,452,349	27,524,700	818,977,049
MCLEOD								
CITY	56,961,262	29,379,505	309,999	0	290,213	468,349,176	2,747,400	471,096,576
TOWN	6,069,060	1,899,828	849,235	0	243,723	411,309,007	2,412,000	413,721,007
TOTAL	63,030,322	31,279,333	1,159,234	0	533,936	879,658,183	5,159,400	884,817,583
MAHNOMEN								
CITY	4,532,117	0	132,107	0	77,296	20,495,514	2,141,100	22,636,614
TOWN	923,902	0	421,108	0	462,787	113,335,983	1,018,400	114,354,383
TOTAL	5,456,019	0	553,215	0	540,085	133,831,497	3,159,500	136,990,997
MARSHALL								
CITY	9,520,768	0	125,510	0	447,300	62,440,239	4,051,700	66,491,939
TOWN	2,207,212	0	12,878,848	0	2,295,001	420,825,773	36,884,500	457,710,273
TOTAL	11,727,980	0	13,004,358	0	2,742,301	483,266,012	40,936,200	524,202,212
MARTIN								
CITY	48,453,228	16,326,530	271,915	0	428,851	305,592,990	3,872,700	309,465,690
TOWN	1,675,533	2,279,906	18,917,336	0	465,319	717,125,007	31,783,600	748,908,607
TOTAL	50,128,761	18,606,436	19,189,251	0	894,170	1,022,717,997	35,656,300	1,058,374,297
MEEKER								
CITY	25,323,466	10,847,694	185,807	0	605,619	173,106,928	4,516,000	177,622,928
TOWN	6,327,497	0	1,415,201	0	1,171,491	469,597,832	6,713,700	476,311,532
TOTAL	31,650,963	10,847,694	1,601,008	0	1,777,110	642,704,760	11,229,700	653,934,460
MILLE LACS								
CITY	25,327,567	6,325,313	895,809	0	0	153,395,539	3,718,500	157,114,039
TOWN	7,390,901	34,411	1,853,905	0	0	301,557,949	2,743,300	304,301,249
TOTAL	32,718,468	6,359,724	2,749,714	0	0	454,953,488	6,461,800	461,415,288
MORRISON								
CITY	37,604,514	6,726,239	2,968,895	0	1,508,404	212,909,344	6,308,900	219,218,244
TOWN	8,591,916	0	11,379,622	0	2,316,511	546,820,764	14,436,600	561,257,364
TOTAL	46,196,430	6,726,239	14,348,517	0	3,824,915	759,730,108	20,745,500	780,475,608
MOWER								
CITY	65,485,058	41,989,724	1,935,210	0	297,949	509,759,829	3,370,000	513,129,829
TOWN	7,341,231	200,809	3,242,109	0	287,399	558,563,810	7,344,400	565,908,210
TOTAL	72,826,289	42,190,533	5,177,319	0	585,348	1,068,323,639	10,714,400	1,079,038,039
MURRAY								
CITY	8,430,722	2,930,017	0	0	0	67,423,325	1,361,700	68,785,025
TOWN	1,428,642	721,022	953,979	0	0	416,077,818	12,340,900	428,418,718
TOTAL	9,859,364	3,651,039	953,979	0	0	483,501,143	13,702,600	497,203,743
NICOLLET								
CITY	35,153,493	28,031,710	546,129	0	0	434,491,096	4,777,600	439,268,696
TOWN	574,299	1,251,796	1,899,705	0	0	398,715,703	3,127,000	401,842,703
TOTAL	35,727,792	29,283,506	2,445,834	0	0	833,206,799	7,904,600	841,111,399

TABLE 35 PART B
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL(1) & ALL OTHER	RAILROAD	MARKET VALUE TOTALS		
						REAL	PERSONAL	REAL & PERSONAL
<u>NOBLES</u>								
CITY	45,031,356	17,371,751	142,998	0	229,404	278,178,641	2,754,100	280,932,741
TOWN	2,238,158	1,506,203	913,893	0	234,405	502,323,016	1,644,400	503,967,416
TOTAL	47,269,514	18,877,954	1,056,891	0	463,809	780,501,657	4,398,500	784,900,157
<u>NORMAN</u>								
CITY	7,815,357	0	265,596	0	261,702	51,278,984	2,616,100	53,895,084
TOWN	2,036,783	0	2,318,364	0	1,136,829	350,832,720	1,951,800	352,784,320
TOTAL	9,852,140	0	2,583,960	0	1,398,531	402,111,704	4,567,900	406,679,404
<u>OLMSTED</u>								
CITY	543,375,304	84,671,112	1,298,648	0	528,022	2,588,380,193	20,905,280	2,809,285,473
TOWN	14,628,522	4,155,717	10,945,137	0	495,236	888,633,443	8,804,800	897,238,243
TOTAL	558,003,826	88,826,829	12,243,783	0	1,023,258	3,477,013,636	29,510,080	3,506,523,716
<u>OTTER TAIL</u>								
CITY	71,877,094	12,660,854	32,588,555	0	689,847	416,425,178	12,630,700	429,055,878
TOWN	7,934,189	0	6,742,750	0	3,108,616	1,111,416,289	7,304,100	1,118,720,389
TOTAL	79,811,283	12,660,854	39,331,305	0	3,798,463	1,527,841,467	19,934,800	1,547,776,267
<u>PENNINGTON</u>								
CITY	20,841,033	3,907,115	0	0	376,809	119,375,725	3,739,500	123,115,225
TOWN	2,510,030	0	691,215	0	516,106	136,268,623	10,670,800	146,939,223
TOTAL	23,351,063	3,907,115	691,215	0	892,915	255,644,348	14,410,100	270,054,448
<u>PINE</u>								
CITY	33,598,605	2,161,240	1,401,679	0	1,289,426	150,899,041	6,512,400	157,411,441
TOWN	4,575,808	146,407	4,148,792	0	2,856,000	422,828,718	11,795,700	434,624,418
TOTAL	38,174,413	2,307,647	5,550,471	0	4,145,426	573,727,759	18,308,100	592,035,859
<u>PIPESTONE</u>								
CITY	11,431,872	6,125,743	920,895	0	448,404	103,566,433	4,934,700	108,501,133
TOWN	532,015	1,828,312	1,354,635	0	1,145,640	221,201,369	1,564,700	222,766,069
TOTAL	11,963,887	7,954,055	2,275,530	0	1,594,044	324,767,802	6,499,400	331,267,202
<u>POLK</u>								
CITY	49,877,174	13,351,062	949,000	0	1,870,342	330,994,909	12,849,000	343,843,909
TOWN	5,821,683	5,731,106	6,603,919	0	5,652,109	788,669,147	20,915,500	809,614,647
TOTAL	55,698,857	19,082,168	7,552,919	0	7,522,451	1,119,664,056	33,764,500	1,153,428,556
<u>POPE</u>								
CITY	10,968,526	1,524,014	490,806	0	286,702	75,900,098	4,732,000	80,632,098
TOWN	3,090,014	1,164,809	666,090	807	803,512	287,582,956	5,790,800	293,373,556
TOTAL	14,058,540	2,688,823	1,156,896	807	1,090,214	363,483,054	10,522,800	374,005,854
<u>RAMSEY</u>								
CITY	2,802,888,841	736,431,816	83,020,471	0	27,414,467	15,179,681,191	437,366,500	15,617,037,691
TOWN	17,564,957	7,297,255	1,510,830	0	766,149	380,240,315	2,202,700	382,443,015
TOTAL	2,820,453,798	743,729,071	84,531,301	0	28,180,616	15,559,921,506	439,569,200	15,999,490,706
<u>RED LAKE</u>								
CITY	3,092,470	292,498	504,127	0	83,298	23,616,431	2,851,100	26,467,531
TOWN	493,407	0	4,019,865	0	433,809	89,605,880	8,283,400	97,889,280
TOTAL	3,585,877	292,498	4,523,992	0	517,107	113,222,311	11,134,500	124,356,811
<u>REDWOOD</u>								
CITY	23,154,483	10,384,753	683,022	0	97,320	174,343,496	2,665,700	177,009,196
TOWN	2,943,427	1,515,415	829,936	0	339,022	665,757,722	1,776,700	667,534,422
TOTAL	26,097,910	11,900,168	1,512,958	0	436,342	840,101,218	4,442,400	844,543,618

TABLE 36 PART B
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL(1) & ALL OTHER	RAILROAD	MARKET VALUE TOTALS		
						REAL	PERSONAL	REAL & PERSONAL
RENVILLE								
CITY	17,878,726	12,817,758	1,508,439	0	197,872	155,978,133	2,936,100	158,914,233
TOWN	2,392,973	15,134,513	4,991,540	0	383,918	847,961,022	5,492,400	853,453,422
TOTAL	20,271,699	27,952,271	6,499,979	0	581,790	1,003,939,155	8,428,500	1,012,367,655
RICE								
CITY	104,876,928	23,573,450	2,108,194	0	763,724	715,806,173	11,818,000	727,626,173
TOWN	3,753,243	938,596	5,133,639	0	333,681	595,209,474	10,690,300	605,899,774
TOTAL	108,630,171	24,512,046	7,241,833	0	1,097,405	1,311,017,647	22,508,300	1,333,525,947
ROCK								
CITY	11,305,752	4,067,329	11,852	0	130,768	97,137,684	1,310,400	98,448,084
TOWN	1,861,092	2,321,106	1,194,427	0	611,978	333,279,341	857,400	334,136,741
TOTAL	13,166,844	6,388,435	1,206,279	0	742,746	430,417,025	2,167,800	432,584,825
ROSEAU								
CITY	19,961,309	18,651,709	805,115	0	526,405	106,148,855	3,340,800	111,489,655
TOWN	2,209,081	3,129,005	3,512,630	0	1,816,723	285,809,635	5,994,300	291,803,935
TOTAL	22,170,390	19,780,714	4,317,945	0	2,343,128	393,958,490	9,335,100	403,293,590
ST. LOUIS								
CITY	364,608,272	110,158,179	77,608,484	3,199,726	13,838,150	2,803,817,125	82,685,000	2,886,502,125
TOWN	16,550,968	12,714,906	33,943,453	1,295,042	23,597,936	1,269,050,605	63,552,600	1,332,603,205
TOTAL	381,159,260	122,873,085	111,551,937	4,494,768	37,436,086	4,072,867,730	146,237,600	4,219,105,330
SCOTT								
CITY	168,679,650	124,373,017	19,739,261	0	609,915	1,553,477,819	18,650,400	1,572,128,219
TOWN	11,138,744	3,052,096	3,968,981	0	447,363	646,693,750	9,280,400	655,974,150
TOTAL	179,818,394	127,425,113	23,708,242	0	1,057,278	2,200,171,569	27,930,800	2,228,102,369
SHERBURNE								
CITY	77,213,888	23,716,853	681,574,511	0	1,754,723	1,291,374,130	14,429,600	1,305,803,730
TOWN	15,878,579	382,711	3,187,877	2,000	1,739,618	599,066,005	14,505,100	613,571,105
TOTAL	93,092,467	24,099,564	684,762,388	2,000	3,494,341	1,890,440,135	28,934,700	1,919,374,835
SIBLEY								
CITY	9,495,926	7,246,376	768,022	0	0	113,207,684	1,851,200	115,058,884
TOWN	3,618,216	946,842	698,953	0	0	460,858,333	2,498,700	463,357,033
TOTAL	13,114,142	8,193,218	1,466,975	0	0	574,066,017	4,349,900	578,415,917
STEARNS								
CITY	373,336,501	93,828,519	4,749,911	0	3,684,989	1,582,672,619	28,800,500	1,611,273,119
TOWN	49,326,212	12,336,582	4,786,844	0	2,049,960	1,437,343,952	17,104,600	1,454,448,552
TOTAL	422,662,713	106,165,101	9,536,755	0	5,734,949	3,020,016,571	45,905,100	3,065,721,671
STEELE								
CITY	66,776,847	48,518,674	3,807,489	0	334,169	566,532,643	1,314,900	567,847,543
TOWN	13,078,370	3,888,920	2,729,155	0	602,276	406,396,151	12,830,500	419,226,651
TOTAL	79,855,217	52,407,594	6,536,644	0	936,445	972,928,794	14,145,400	987,074,194
STEVENS								
CITY	16,976,443	1,158,541	295,491	0	566,916	89,436,144	4,498,400	93,934,544
TOWN	2,903,108	0	853,812	0	1,395,108	237,164,857	3,592,100	240,756,957
TOTAL	19,879,551	1,158,541	1,149,303	0	1,962,024	326,601,001	8,090,500	334,691,501
SWIFT								
CITY	13,408,410	869,540	305,236	0	962,107	83,404,530	5,013,400	88,417,930
TOWN	1,538,372	719,894	4,132,841	0	1,840,747	275,708,100	4,904,600	280,612,700
TOTAL	14,946,782	1,589,434	4,438,077	0	2,822,854	359,112,630	9,918,000	369,030,630
TODD								
CITY	21,015,497	3,048,158	515,337	0	297,596	111,189,241	3,624,000	115,013,241
TOWN	2,825,130	272,198	2,563,293	0	1,738,809	372,619,435	5,867,500	378,486,935
TOTAL	23,840,627	3,320,354	3,078,630	0	2,036,405	483,808,676	9,491,500	493,300,176

TABLE 36 PART B
1992 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL(1) & ALL OTHER	RAILROAD	MARKET VALUE TOTALS		
						REAL	PERSONAL	REAL & PERSONAL
<u>TRAVERSE</u>								
CITY	3,885,169	929,511	344,319	0	127,808	31,438,735	1,298,300	32,737,035
TOWN	531,219	0	1,290,606	0	295,085	244,887,560	3,437,500	248,325,060
TOTAL	4,426,388	929,511	1,634,925	0	422,893	276,326,295	4,735,800	281,062,095
<u>WABASHA</u>								
CITY	36,950,827	3,464,531	1,091,115	0	380,787	242,440,370	3,668,900	246,109,270
TOWN	2,958,968	0	1,319,004	0	416,321	361,414,448	2,416,000	363,830,448
TOTAL	39,909,815	3,464,531	2,410,119	0	797,108	603,854,818	6,084,900	609,939,718
<u>WADENA</u>								
CITY	18,864,647	2,285,202	1,114,490	0	711,191	99,966,756	3,555,800	103,522,556
TOWN	1,093,963	0	3,657,915	0	668,595	123,233,641	9,695,800	132,929,441
TOTAL	19,958,640	2,285,202	4,772,405	0	1,379,786	223,200,397	13,251,600	236,451,997
<u>WASECA</u>								
CITY	26,316,517	16,208,964	1,469,898	0	176,703	223,381,819	2,118,800	225,500,619
TOWN	2,142,046	2,041,089	1,616,313	0	502,085	417,778,214	7,495,300	425,273,514
TOTAL	28,458,563	18,250,053	3,086,211	0	678,788	641,160,033	9,614,100	650,774,133
<u>WASHINGTON</u>								
CITY	483,220,706	88,996,723	96,727,333	0	2,480,851	4,709,977,424	81,985,400	4,791,962,824
TOWN	24,596,789	312,809	677,526	0	1,115,021	1,061,101,554	15,656,600	1,066,758,154
TOTAL	517,817,495	89,309,532	97,404,859	0	3,595,872	5,791,078,978	97,642,000	5,888,720,978
<u>WATONWAN</u>								
CITY	13,535,094	13,290,617	43,701	0	246,404	115,831,894	1,582,700	117,514,394
TOWN	1,346,602	2,311,508	811,508	0	444,000	344,677,610	4,680,200	349,357,810
TOTAL	14,881,696	15,602,125	855,209	0	690,404	460,609,304	6,262,900	466,872,204
<u>WILKIN</u>								
CITY	7,364,836	0	53,321	0	654,706	63,683,954	2,749,100	66,433,054
TOWN	1,283,330	0	356,499	0	2,018,713	301,762,769	2,782,000	304,544,769
TOTAL	8,648,166	0	409,820	0	2,673,421	365,446,723	5,531,100	370,977,823
<u>WINONA</u>								
CITY	99,194,587	52,180,224	3,322,111	0	1,336,596	676,223,042	11,769,800	687,992,842
TOWN	4,929,667	1,084,701	1,247,413	0	855,531	405,712,645	2,008,900	407,721,545
TOTAL	104,124,254	53,264,925	4,569,524	0	2,192,127	1,081,935,687	13,778,700	1,095,714,387
<u>WRIGHT</u>								
CITY	130,656,254	27,934,965	271,431,497	0	1,425,425	1,161,811,221	15,025,700	1,176,836,921
TOWN	24,358,758	3,690,509	52,167,099	0	1,772,788	1,220,633,679	13,421,900	1,234,055,579
TOTAL	155,015,012	31,625,474	323,598,596	0	3,198,213	2,382,444,900	28,447,600	2,410,892,500
<u>YELLOW MEDICINE</u>								
CITY	10,182,578	5,027,373	360,214	0	288,405	88,106,255	3,399,200	91,505,455
TOWN	1,401,146	2,353,205	1,346,833	0	619,405	418,008,029	3,050,600	421,058,629
TOTAL	11,583,724	7,380,578	1,707,047	0	907,810	506,114,284	6,449,800	512,564,084
<u>STATEWIDE TOTAL</u>								
CITY	18,339,805,534	6,108,984,789	2,485,153,291	3,673,723	161,242,944	112,623,524,865	2,103,703,506	114,727,228,371
TOWN	569,788,347	205,378,425	442,500,544	2,094,547	115,094,558	41,369,083,155	904,282,098	42,273,365,253
TOTAL	18,909,593,881	6,314,363,214	2,927,653,835	5,768,270	276,337,502	153,992,608,020	3,007,985,604	157,000,593,624

(1) This column contains mineral value for Crow Wing, Itasca, and St. Louis counties, and "All Other Class 5 Property" for any other county reporting value in this column.

TABLE 36
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1993

<u>COUNTY</u>	<u>NUMBER OF GREEN ACRES</u>	<u>BEFORE GREEN ACRES REDUCTION</u>	<u>AFTER GREEN ACRES REDUCTION</u>	<u>GREEN ACRES REDUCTION</u>
AITKIN	0	52,778,100	52,778,100	0
ANOKA	63,060	136,275,600	75,612,700	60,662,900
BECKER	3,533	167,070,800	166,083,500	987,300
BELTRAMI	0	60,330,300	60,330,300	0
BENTON	0	93,312,900	93,312,900	0
BIG STONE	0	138,568,000	138,568,000	0
BLUE EARTH	143	556,352,700	555,822,000	530,700
BROWN	0	407,237,200	407,237,200	0
CARLTON	0	40,685,700	40,685,700	0
CARVER	4,215	199,775,100	191,037,300	8,737,800
CASS	0	46,370,099	46,370,099	0
CHIPPEWA	0	304,315,600	304,315,600	0
CHISAGO	142,276	123,880,700	95,093,500	28,787,200
CLAY	699	364,901,100	364,505,000	396,100
CLEARWATER	0	47,534,500	47,534,500	0
COOK	0	562,500	562,500	0
COTTONWOOD	0	368,388,264	368,388,264	0
CROW WING	0	42,052,700	42,052,700	0
DAKOTA	128,654	334,791,100	238,166,400	96,624,700
DODGE	0	242,922,900	242,922,900	0
DOUGLAS	0	126,402,300	126,402,300	0
FARIBAUT	0	585,061,700	585,061,700	0
FILLMORE	0	285,100,500	285,100,500	0
FREEBORN	0	415,702,200	415,702,200	0
GOODHUE	0	372,789,800	372,789,800	0
GRANT	0	190,007,000	190,007,000	0
HENNEPIN	58,030	290,389,100	166,075,200	124,313,900
HOUSTON	0	153,951,800	153,951,800	0
HUBBARD	5,749	39,336,500	38,435,400	901,100
ISANTI	118,305	109,113,900	93,950,200	15,163,700
ITASCA	0	23,516,650	23,516,650	0
JACKSON	0	553,772,800	553,772,800	0

TABLE 36
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1993

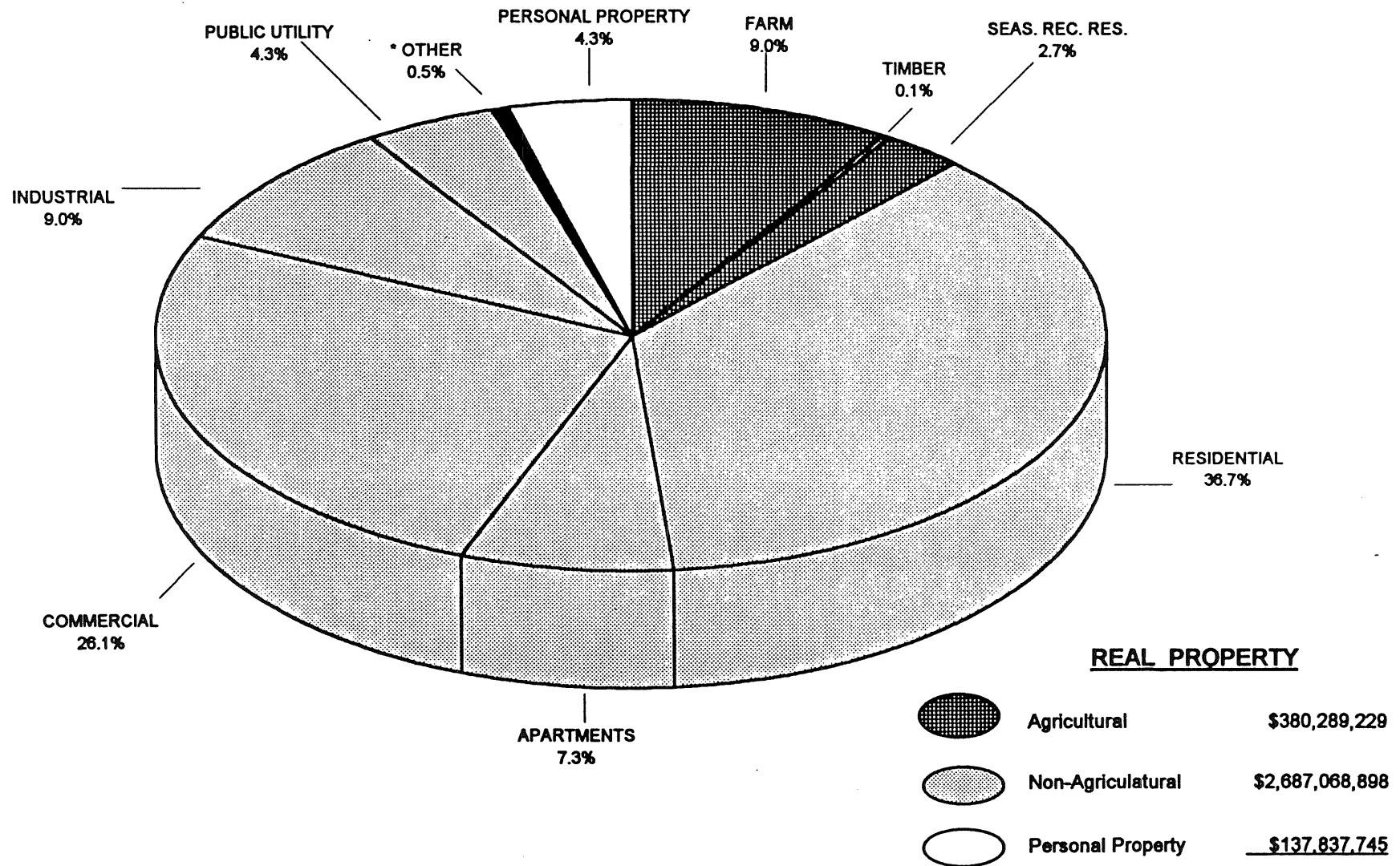
<u>COUNTY</u>	<u>NUMBER OF GREEN ACRES</u>	<u>BEFORE GREEN ACRES REDUCTION</u>	<u>AFTER GREEN ACRES REDUCTION</u>	<u>GREEN ACRES REDUCTION</u>
KANABEC	0	55,233,800	55,233,800	0
KANDIYOHI	21	346,423,200	346,415,300	7,900
KITSON	0	224,407,856	224,407,856	0
KOOCHICHING	0	18,521,650	18,521,650	0
LAC QUI PARLE	0	289,319,000	289,319,000	0
LAKE	0	270,800	270,800	0
LAKE OF WOOD	794	23,033,700	22,635,000	398,700
LE SUEUR	0	216,103,900	216,103,900	0
LINCOLN	0	151,275,600	151,275,600	0
LYON	2,818	340,067,200	330,366,900	9,700,300
MCLEOD	0	238,051,800	238,051,800	0
MAHNOMEN	0	74,367,300	74,367,300	0
MARSHALL	0	338,737,100	338,737,100	0
MARTIN	0	608,709,600	608,709,600	0
MEEKER	0	226,590,700	226,590,700	0
MILLE LACS	0	64,733,100	64,733,100	0
MORRISON	6,351	150,223,500	147,430,000	2,793,500
MOWER	0	400,320,200	400,320,200	0
MURRAY	0	339,018,000	339,018,000	0
NICOLLET	0	285,947,900	285,947,900	0
NOBLES	0	431,772,300	431,772,300	0
NORMAN	0	299,383,800	299,383,800	0
OLMSTED	0	242,144,600	242,144,600	0
OTTER TAIL	0	338,594,600	338,594,600	0
PENNINGTON	0	75,957,990	75,957,990	0
PINE	353	91,163,300	91,033,700	129,600
PIPESTONE	0	183,233,500	183,233,500	0
POLK	0	600,096,300	600,096,300	0
POPE	0	156,795,200	156,795,200	0
RAMSEY	174	11,536,000	7,504,500	4,031,500
RED LAKE	0	61,176,600	61,176,600	0
REDWOOD	0	583,452,200	583,452,200	0

TABLE 36
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1993

<u>COUNTY</u>	<u>NUMBER OF GREEN ACRES</u>	<u>BEFORE GREEN ACRES REDUCTION</u>	<u>AFTER GREEN ACRES REDUCTION</u>	<u>GREEN ACRES REDUCTION</u>
RENNVILLE	0	729,827,800	729,827,800	0
RICE	1,041	257,928,600	257,522,100	406,500
ROCK	0	283,638,600	283,638,600	0
ROSEAU	0	151,848,100	151,848,100	0
ST LOUIS	0	23,085,481	23,085,481	0
SCOTT	94,383	173,681,800	152,001,000	21,680,800
SHERBURNE	163,232	157,527,200	95,038,160	62,489,040
SIBLEY	0	354,194,100	354,194,100	0
STEARNS	74	321,840,000	321,472,400	367,600
STEELE	0	244,777,400	244,777,400	0
STEVENS	0	191,071,900	191,071,900	0
SWIFT	0	232,506,600	232,506,600	0
TODD	0	132,050,300	132,050,300	0
TRAVERSE	0	219,058,400	219,058,400	0
WABASHA	0	184,186,800	184,186,800	0
WADENA	0	45,134,300	45,134,300	0
WASECA	0	298,258,300	298,258,300	0
WASHINGTON	81,468	278,849,800	168,522,000	110,327,800
WATONWAN	0	290,948,500	290,948,500	0
WILKIN	0	270,134,200	270,134,200	0
WINONA	101	164,680,700	164,387,000	293,700
WRIGHT	371,709	376,720,700	277,701,500	99,019,200
YELLOW MED	0	353,343,400	353,343,400	0
STATEWIDE TOTAL	1,247,183	20,075,205,390	19,426,453,850	648,751,540

FIGURE 2

Total Net Tax Capacity Value of Real and Personal Property By Use Class For Assessment 1992



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

TOTAL NET TAX CAPACITY \$3,205,1985,872

TABLE 37 PART A
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
<u>AITKIN</u>								
CITY	0	0	1,408	561	0	720	0	0
TOWN	2,177	358	184,499	77,177	1,545	133,704	57,778	753
TOTAL	2,177	358	185,907	77,738	1,545	134,424	57,778	753
<u>ANOKA</u>								
CITY	216	0	0	0	0	351,324	22,546	0
TOWN	360	0	0	0	0	293,952	20,146	0
TOTAL	576	0	0	0	0	645,276	42,692	0
<u>BECKER</u>								
CITY	0	0	2,122	441	0	0	0	0
TOWN	690	338	483,753	213,650	182	45,062	14,649	0
TOTAL	690	338	485,875	214,091	182	45,062	14,649	0
<u>BELTRAMI</u>								
CITY	0	0	4,312	1,134	0	2,129	471	0
TOWN	422	161	181,099	79,178	797	146,767	63,479	1,397
TOTAL	422	161	185,411	80,312	797	148,896	63,950	1,397
<u>BENTON</u>								
CITY	0	0	1,881	751	0	565	70	0
TOWN	386	190	398,734	152,628	0	66,747	13,220	0
TOTAL	386	190	400,615	153,379	0	67,312	13,290	0
<u>BIG STONE</u>								
CITY	0	0	2,054	268	1	1,292	662	0
TOWN	0	0	14,036	10,630	0	77,747	96,196	82
TOTAL	0	0	16,090	10,898	1	79,039	96,858	82
<u>BLUE EARTH</u>								
CITY	0	0	1,114	447	0	6,074	670	0
TOWN	481	23	43,544	14,030	0	626,999	162,641	0
TOTAL	481	23	44,658	14,477	0	633,073	163,311	0
<u>BROWN</u>								
CITY	0	0	5,474	1,726	0	182	242	0
TOWN	396	36	311,916	195,902	0	68,803	49,573	0
TOTAL	396	36	317,390	197,628	0	68,985	49,815	0
<u>CARLTON</u>								
CITY	0	0	7,969	1,573	0	3,195	1,967	868
TOWN	793	314	230,397	76,413	220	106,608	36,618	20,470
TOTAL	793	314	238,366	77,986	220	109,803	38,585	21,338
<u>CARVER</u>								
CITY	0	0	1,374	104	0	62,102	2,560	0
TOWN	144	0	62,773	10,365	0	641,031	101,816	0
TOTAL	144	0	64,147	10,469	0	703,133	104,376	0
<u>CASS</u>								
CITY	0	0	4,338	1,428	0	1,703	529	0
TOWN	632	160	142,871	69,137	497	98,516	45,320	1,219
TOTAL	632	160	147,209	70,565	497	100,219	45,849	1,219

TABLE 37 PART A
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
CHIPPEWA								
CITY	0	0	0	100	0	1,896	1,220	0
TOWN	582	571	19,710	10,858	185	168,396	162,312	0
TOTAL	582	571	19,710	10,958	185	170,292	163,532	0
CHISAGO								
CITY	0	0	117,217	17,229	0	0	0	0
TOWN	144	0	843,153	100,133	0	2,773	373	0
TOTAL	144	0	960,370	117,362	0	2,773	373	0
CLAY								
CITY	0	0	2,583	331	0	3,703	1,552	0
TOWN	341	19	51,778	20,856	0	377,041	138,282	11
TOTAL	341	19	54,361	21,187	0	380,744	139,834	11
CLEARWATER								
CITY	0	0	1,134	340	0	475	345	0
TOWN	278	255	142,198	73,239	585	104,730	52,248	1,095
TOTAL	278	255	143,332	73,579	585	105,205	52,593	1,095
COOK								
CITY	0	0	0	0	0	0	0	0
TOWN	0	0	1,963	559	0	4,076	434	0
TOTAL	0	0	1,963	559	0	4,076	434	0
COTTONWOOD								
CITY	0	0	1,369	123	0	4,905	243	0
TOWN	144	0	28,070	13,610	0	220,483	162,274	0
TOTAL	144	0	29,439	13,733	0	225,388	162,517	0
CROW WING								
CITY	0	0	5,761	1,553	68	10,866	1,981	360
TOWN	520	56	116,213	39,704	3,236	190,093	28,935	26,050
TOTAL	520	56	121,974	41,257	3,304	200,959	30,916	26,410
DAKOTA								
CITY	0	0	5,270	602	0	166,118	4,005	0
TOWN	432	0	19,400	3,225	0	588,346	26,971	0
TOTAL	432	0	24,670	3,827	0	754,464	30,976	0
DODGE								
CITY	0	0	1,080	331	0	5,219	644	0
TOWN	144	0	132,467	32,626	0	333,681	83,539	0
TOTAL	144	0	133,547	32,957	0	338,900	84,183	0
DOUGLAS								
CITY	0	0	3,209	860	0	7,267	1,598	0
TOWN	569	80	130,323	63,854	0	340,929	143,491	20
TOTAL	569	80	133,532	64,714	0	348,196	145,089	20
FRIBAULT								
CITY	0	0	2,447	737	0	5,423	2,336	0
TOWN	118	109	29,543	14,336	0	282,748	205,622	0
TOTAL	118	109	31,990	15,073	0	288,171	207,958	0

TABLE 37 PART A
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
FILLMORE								
CITY	0	0	22,907	4,859	0	29,548	8,039	0
TOWN	477	99	163,012	40,863	0	501,062	226,396	0
TOTAL	477	99	185,919	45,722	0	530,610	234,435	0
FREEBORN								
CITY	0	0	0	4	0	3,063	760	0
TOWN	106	38	48,890	18,602	0	526,333	204,244	0
TOTAL	106	38	48,890	18,606	0	529,396	205,004	0
GOODHUE								
CITY	0	0	29,784	3,143	0	4,940	854	0
TOWN	904	32	689,820	108,063	0	306,820	46,162	0
TOTAL	904	32	719,604	111,206	0	311,760	47,016	0
GRANT								
CITY	0	0	625	150	0	3,398	1,819	0
TOWN	198	90	22,014	12,202	0	145,795	96,449	0
TOTAL	198	90	22,639	12,352	0	149,193	98,268	0
HENNEPIN								
CITY	288	0	7,329	2,748	0	509,240	12,377	0
TOWN	0	0	318	188	0	50,236	1,632	0
TOTAL	288	0	7,647	2,936	0	559,476	14,009	0
HOUSTON								
CITY	0	0	3,019	407	0	5,888	842	0
TOWN	387	45	105,362	27,888	53	347,090	142,384	59
TOTAL	387	45	108,381	28,295	53	352,978	143,226	59
HUBBARD								
CITY	0	0	2,984	492	0	944	252	0
TOWN	480	163	121,892	44,484	71	109,967	34,206	194
TOTAL	480	163	124,876	44,976	71	110,911	34,458	194
ISANTI								
CITY	0	0	2,454	744	0	1,733	222	0
TOWN	1,152	0	294,801	64,171	0	752,630	92,594	0
TOTAL	1,152	0	297,255	64,915	0	754,363	92,816	0
ITASCA								
CITY	0	0	704	374	0	2,270	564	0
TOWN	550	171	92,391	37,736	47	104,150	33,199	242
TOTAL	550	171	93,095	38,110	47	106,420	33,763	242
JACKSON								
CITY	0	0	1,361	356	0	1,582	1,349	0
TOWN	210	78	31,036	14,357	0	258,266	193,692	0
TOTAL	210	78	32,397	14,713	0	259,848	195,041	0
KANABEC								
CITY	72	0	2,782	749	0	4,127	1,106	0
TOWN	1,216	123	178,572	59,570	0	246,402	74,352	55
TOTAL	1,288	123	181,354	60,319	0	250,529	75,458	55

TABLE 37 PART A
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
<u>KANDIYOHI</u>								
CITY	140	4	242	276	0	5,351	1,108	0
TOWN	331	29	61,616	28,940	13	383,782	221,600	0
TOTAL	471	33	61,858	29,216	13	389,143	222,708	0
<u>KITTSON</u>								
CITY	0	0	879	511	0	7,648	1,552	0
TOWN	0	0	21,140	16,370	57	122,236	89,156	1,783
TOTAL	0	0	22,019	16,881	57	129,884	90,708	1,783
<u>KOOCHICHING</u>								
CITY	0	0	3,001	514	0	470	195	0
TOWN	246	110	96,566	36,701	961	27,785	12,672	671
TOTAL	246	110	99,567	37,215	961	28,255	12,867	671
<u>LAC QUI PARLE</u>								
CITY	0	0	335	76	0	295	329	0
TOWN	52	92	28,859	18,766	71	161,246	202,704	0
TOTAL	52	92	29,194	18,842	71	161,541	203,033	0
<u>LAKE</u>								
CITY	0	0	0	0	0	0	0	0
TOWN	0	0	4,009	734	0	351	166	0
TOTAL	0	0	4,009	734	0	351	166	0
<u>LAKEWOODS</u>								
CITY	0	0	340	43	0	695	162	0
TOWN	20	17	46,074	19,946	556	47,057	17,717	350
TOTAL	20	17	46,414	19,989	556	47,752	17,879	350
<u>LE SUEUR</u>								
CITY	0	0	1,232	722	0	3,401	830	0
TOWN	253	35	57,581	27,460	0	342,659	174,978	0
TOTAL	253	35	58,813	28,182	0	346,060	175,808	0
<u>LINCOLN</u>								
CITY	0	0	703	440	0	1,660	870	0
TOWN	0	0	19,276	16,170	0	132,015	145,425	0
TOTAL	0	0	19,979	16,610	0	133,675	146,295	0
<u>LYON</u>								
CITY	0	0	961	809	0	3,284	1,112	0
TOWN	186	95	17,766	9,707	0	267,252	147,487	0
TOTAL	186	95	18,727	10,516	0	270,536	148,599	0
<u>MCLEOD</u>								
CITY	0	0	989	352	0	3,710	649	0
TOWN	206	82	90,525	31,956	0	446,935	218,401	0
TOTAL	206	82	91,514	32,308	0	450,645	219,050	0
<u>MAHNOMEN</u>								
CITY	0	0	906	242	0	474	44	0
TOWN	29	76	28,933	21,406	223	62,203	68,216	284
TOTAL	29	76	29,839	21,648	223	62,677	68,260	284

TABLE 37 PART A
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
MARSHALL								
CITY	0	0	2,395	618	0	0	0	0
TOWN	0	0	259,005	256,540	1,962	12,885	11,812	0
TOTAL	0	0	261,400	257,158	1,962	12,885	11,812	0
MARTIN								
CITY	0	0	2,090	1,022	0	6,855	2,479	0
TOWN	81	63	35,740	16,121	0	273,298	196,397	0
TOTAL	81	63	37,830	17,143	0	280,153	198,876	0
MEEKER								
CITY	0	0	1,034	295	0	3,376	1,175	0
TOWN	0	0	69,395	33,490	0	392,657	175,732	0
TOTAL	0	0	70,429	33,785	0	396,033	176,907	0
MILLE LACS								
CITY	0	0	4,638	1,110	0	3,579	335	0
TOWN	728	60	210,455	71,206	14	261,427	76,023	65
TOTAL	728	60	215,093	72,316	14	265,006	76,358	65
MORRISON								
CITY	0	0	13,998	5,450	0	30,745	9,805	0
TOWN	767	313	216,615	95,447	0	627,731	229,215	129
TOTAL	767	313	230,613	100,897	0	658,476	239,020	129
MOWER								
CITY	0	0	3,689	830	0	9,632	2,223	0
TOWN	575	1	88,407	25,209	0	476,698	199,270	0
TOTAL	575	1	92,096	26,039	0	486,330	201,493	0
MURRAY								
CITY	0	0	1,568	334	0	1,105	994	0
TOWN	174	330	29,443	12,403	0	234,113	179,921	0
TOTAL	174	330	31,011	12,737	0	235,218	180,915	0
NICOLLET								
CITY	0	0	0	0	0	2,065	753	0
TOWN	64	8	30,636	8,816	0	339,538	130,626	0
TOTAL	64	8	30,636	8,816	0	341,603	131,379	0
NOBLES								
CITY	0	0	989	618	0	2,917	1,965	0
TOWN	376	56	41,732	16,612	0	249,224	201,338	0
TOTAL	376	56	42,721	17,230	0	252,141	203,303	0
NORMAN								
CITY	0	0	629	92	0	631	237	6
TOWN	99	189	27,614	21,329	267	158,002	121,639	250
TOTAL	99	189	28,243	21,421	267	158,633	121,876	256
OLMSTED								
CITY	0	0	1,001	96	0	15,628	424	0
TOWN	685	179	145,770	26,504	0	983,805	133,325	0
TOTAL	685	179	146,771	26,600	0	999,433	133,749	0

TABLE 37 PART A
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
<u>OTTER TAIL</u>								
CITY	83	47	8,891	3,539	0	13,541	4,809	0
TOWN	1,013	766	438,811	229,832	210	573,729	410,166	601
TOTAL	1,096	813	447,702	233,371	210	587,270	414,975	601
<u>PENNINGTON</u>								
CITY	0	0	570	72	0	0	0	0
TOWN	96	192	66,815	41,659	126	113,761	75,256	786
TOTAL	96	192	67,385	41,731	126	113,761	75,256	786
<u>PINE</u>								
CITY	72	0	36,521	12,104	46	27,354	8,881	0
TOWN	1,209	303	283,389	105,187	116	294,478	95,140	172
TOTAL	1,281	303	319,910	117,291	162	321,832	104,021	172
<u>PIPESTONE</u>								
CITY	0	0	3,980	1,147	0	5,377	2,518	0
TOWN	58	86	33,783	17,214	0	138,088	111,869	0
TOTAL	58	86	37,763	18,361	0	143,465	114,387	0
<u>POLK</u>								
CITY	0	0	4,520	2,698	0	0	0	0
TOWN	450	352	450,211	310,333	1,068	24,986	18,754	0
TOTAL	450	352	454,731	313,031	1,068	24,986	18,754	0
<u>POPE</u>								
CITY	0	0	848	329	0	1,262	389	0
TOWN	219	154	47,850	25,985	0	209,398	141,741	0
TOTAL	219	154	48,698	26,314	0	210,660	142,130	0
<u>RAMSEY</u>								
CITY	0	0	1,609	214	0	14,939	812	0
TOWN	0	0	400	31	0	7,825	248	0
TOTAL	0	0	2,009	245	0	22,764	1,060	0
<u>RED LAKE</u>								
CITY	0	0	3,067	812	0	3,203	388	0
TOWN	0	0	33,542	26,640	119	84,846	56,284	519
TOTAL	0	0	36,609	27,452	119	88,049	56,672	519
<u>REDWOOD</u>								
CITY	0	0	2,101	297	0	3,721	2,503	0
TOWN	144	0	30,959	14,805	0	310,896	220,400	0
TOTAL	144	0	33,060	15,102	0	314,619	222,903	0
<u>RENVILLE</u>								
CITY	0	0	1,009	261	0	3,657	872	0
TOWN	72	72	35,456	13,731	0	449,525	253,836	0
TOTAL	72	72	36,465	13,992	0	453,182	254,708	0
<u>RICE</u>								
CITY	0	0	11,715	2,008	0	3,121	215	0
TOWN	535	41	545,061	129,180	0	358,915	65,459	0
TOTAL	535	41	556,776	131,188	0	362,036	65,674	0

TABLE 37 PART A
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
<u>ROCK</u>								
CITY	0	0	2,100	318	0	6,421	2,631	0
TOWN	122	22	39,559	19,112	0	169,517	109,213	0
TOTAL	122	22	41,659	19,430	0	175,938	111,844	0
<u>ROSEAU</u>								
CITY	0	0	1,766	300	0	775	92	0
TOWN	81	62	107,323	60,353	329	270,178	146,392	1,040
TOTAL	81	62	109,089	60,653	329	270,953	146,484	1,040
<u>ST. LOUIS</u>								
CITY	0	0	11,397	2,268	0	10,373	1,111	0
TOWN	1,018	254	231,550	74,138	1,233	31,053	4,863	183
TOTAL	1,018	254	242,947	76,406	1,233	41,426	5,974	183
<u>SCOTT</u>								
CITY	0	0	2,217	791	0	84,319	4,493	0
TOWN	288	0	14,875	6,980	0	760,992	82,216	0
TOTAL	288	0	17,092	7,771	0	845,311	86,709	0
<u>SHERBURNE</u>								
CITY	0	0	29,337	3,589	0	150,747	5,031	19
TOWN	864	0	265,235	34,625	412	732,565	49,072	0
TOTAL	864	0	294,572	38,214	412	883,312	54,103	19
<u>SIBLEY</u>								
CITY	0	0	0	0	0	1,442	144	0
TOWN	180	0	40,909	14,198	0	365,498	217,818	0
TOTAL	180	0	40,909	14,198	0	366,940	217,962	0
<u>STEARNS</u>								
CITY	126	18	7,791	2,188	0	19,569	5,223	0
TOWN	377	55	192,563	85,312	0	989,842	487,973	0
TOTAL	503	73	200,354	87,500	0	1,009,411	493,196	0
<u>STEELE</u>								
CITY	0	0	1,362	227	0	4,559	624	0
TOWN	473	103	100,732	20,031	0	415,298	154,944	0
TOTAL	473	103	102,094	20,258	0	419,857	155,568	0
<u>STEVENS</u>								
CITY	0	0	464	467	0	3,200	1,401	0
TOWN	243	97	18,188	10,015	0	128,545	122,395	0
TOTAL	243	97	18,652	10,482	0	131,745	123,796	0
<u>SWIFT</u>								
CITY	0	0	242	187	0	3,101	613	0
TOWN	86	202	28,297	26,762	0	93,231	186,870	0
TOTAL	86	202	28,539	26,949	0	96,332	187,483	0
<u>TODD</u>								
CITY	0	0	3,564	1,237	0	1,225	471	0
TOWN	746	455	305,410	170,390	243	332,086	193,834	202
TOTAL	746	455	308,974	171,627	243	333,311	194,305	202

TABLE 37 PART A
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
<u>TRAVERSE</u>								
CITY	0	0	548	132	0	724	882	0
TOWN	229	59	8,206	4,339	0	87,059	85,723	0
TOTAL	229	59	8,754	4,471	0	87,783	86,415	0
<u>WARASHA</u>								
CITY	144	0	1,640	478	0	15,302	1,360	0
TOWN	144	0	37,021	10,025	0	433,918	116,532	0
TOTAL	288	0	38,661	10,503	0	449,220	117,892	0
<u>WADENA</u>								
CITY	0	0	5,284	1,532	0	291	154	0
TOWN	507	179	139,359	62,983	462	109,035	54,965	525
TOTAL	507	179	144,643	64,515	462	109,326	55,139	525
<u>WASECA</u>								
CITY	0	0	298	132	0	2,289	275	0
TOWN	0	0	29,064	7,318	0	354,212	109,571	0
TOTAL	0	0	29,362	7,450	0	356,481	109,846	0
<u>WASHINGTON</u>								
CITY	144	0	18,593	1,281	0	309,891	4,878	0
TOWN	144	0	32,936	1,109	0	489,688	8,123	0
TOTAL	288	0	51,529	2,390	0	779,379	12,801	0
<u>WATONWAN</u>								
CITY	0	0	884	320	0	1,884	985	0
TOWN	73	71	23,327	11,072	0	164,869	151,067	0
TOTAL	73	71	24,211	11,392	0	166,733	152,052	0
<u>WILKIN</u>								
CITY	0	0	518	61	0	1,851	1,066	0
TOWN	72	0	18,852	7,782	0	123,110	100,018	0
TOTAL	72	0	19,370	7,843	0	124,961	101,084	0
<u>WINONA</u>								
CITY	0	0	2,656	384	0	12,280	1,811	0
TOWN	337	31	89,446	19,702	0	496,905	116,481	0
TOTAL	337	31	92,102	20,086	0	509,185	118,092	0
<u>WRIGHT</u>								
CITY	216	0	14,265	3,834	0	117,504	14,449	0
TOWN	718	2	198,181	56,279	0	1,535,983	182,013	0
TOTAL	934	2	212,446	60,213	0	1,653,487	196,462	0
<u>YELLOW MEDICINE</u>								
CITY	0	0	570	519	40	3,226	2,349	0
TOWN	89	55	23,733	15,460	0	232,257	193,836	0
TOTAL	89	55	24,303	15,979	40	235,483	196,185	0
<u>STATEWIDE TOTAL</u>								
CITY	1,501	69	468,011	102,941	155	2,132,330	189,906	1,253
TOWN	30,892	8,857	10,854,748	4,144,649	15,860	25,133,172	10,087,939	59,207
TOTAL	32,393	8,926	11,322,759	4,247,590	16,015	27,265,502	10,257,845	60,460

TABLE 37 PART B
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)					NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	FARM NON- HOMESTEAD	TIMBERLANDS	TO \$72K	OVER \$72K	
	(2.00%)	(.45 & 1.30%)	(.45 & 1.60%)	(1.60%)	(1.60%)	(2.00%)	(2.50%)	
AITKIN								
CITY	150	86	391	1,104	1,023	113,420	8,229	127,092
TOWN	2,592	62,662	40,052	257,850	379,874	4,216,932	122,096	5,540,049
TOTAL	2,742	62,748	40,443	258,954	380,897	4,330,352	130,325	5,667,141
ANOKA								
CITY	149,711	178,800	0	381,989	3,201	125,858	15,104	1,228,749
TOWN	113,768	104,541	0	131,004	1,437	198,056	4,928	868,192
TOTAL	263,479	283,341	0	512,993	4,638	323,914	20,032	2,096,941
BECKER								
CITY	776	492	1,769	10,468	0	219,484	54,283	289,835
TOWN	34,487	463,064	459,316	828,785	165,375	2,755,784	158,619	5,623,754
TOTAL	35,263	463,556	461,085	839,253	165,375	2,975,268	212,902	5,913,589
BELTRAMI								
CITY	0	259	383	4,630	4,273	31,910	245	49,746
TOWN	3,946	45,434	81,389	250,648	158,709	1,194,432	72,143	2,280,001
TOTAL	3,946	45,693	81,772	255,278	162,982	1,226,342	72,388	2,329,747
BENTON								
CITY	180	3,138	8,207	12,058	1,836	478	0	29,164
TOWN	24,018	424,071	104,510	254,337	24,895	127,664	560	1,591,960
TOTAL	24,198	427,209	112,717	266,395	26,731	128,142	560	1,621,124
BIG STONE								
CITY	0	656	1,315	6,141	0	4,250	0	16,639
TOWN	1,233	318,142	350,972	1,020,273	0	96,838	373	1,986,522
TOTAL	1,233	318,798	352,287	1,026,414	0	101,088	373	2,003,161
BLUE EARTH								
CITY	180	7,955	3,981	30,223	0	1,216	0	51,860
TOWN	49,828	3,151,819	565,591	3,456,602	0	65,734	0	8,137,292
TOTAL	50,008	3,159,774	569,572	3,486,825	0	66,950	0	8,189,152
BROWN								
CITY	40	8,921	3,463	18,624	0	0	0	38,672
TOWN	13,482	2,392,255	446,291	1,983,368	0	0	0	5,462,022
TOTAL	13,522	2,401,176	449,754	2,001,992	0	0	0	5,500,694
CARLTON								
CITY	0	375	96	6,717	11,291	13,246	0	47,297
TOWN	7,478	12,311	14,730	108,704	168,106	431,334	15,145	1,229,641
TOTAL	7,478	12,686	14,826	115,421	179,397	444,580	15,145	1,276,938
CARVER								
CITY	116,830	60,165	4,274	286,061	0	36,710	66,120	636,300
TOWN	183,536	1,138,559	82,962	424,279	0	34,814	11,864	2,692,143
TOTAL	300,366	1,198,724	87,236	710,340	0	71,524	77,984	3,328,443
CASS								
CITY	192	141	1,320	4,151	7,748	1,320,324	920,514	2,262,388
TOWN	9,182	26,550	73,754	168,543	214,652	6,211,986	888,277	7,951,296
TOTAL	9,374	26,691	75,074	172,694	222,400	7,532,310	1,808,791	10,213,684

TABLE 37 PART B
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)					NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE	REMAINDER	OVER	FARM	TIMBERLANDS	TO \$72K	OVER \$72K	
	& 1 ACRE	TO 320 ACRES	320	NON-				
	(2.00%)	(.45 & 1.30%)	ACRES	HOMESTEAD				
					(1.60%)	(2.00%)	(2.50%)	
CHIPPEWA								
CITY	0	3,835	1,299	17,846	0	150	0	26,346
TOWN	6,363	1,194,877	616,199	1,968,007	0	0	0	4,148,060
TOTAL	6,363	1,198,712	617,498	1,985,853	0	150	0	4,174,406
CHISAGO								
CITY	14,536	29,336	10,662	96,312	355	113,566	7,740	406,953
TOWN	178,712	326,290	20,943	308,711	1,831	673,110	32,144	2,488,317
TOTAL	193,248	355,626	31,605	405,023	2,186	786,676	39,884	2,895,270
CLAY								
CITY	204	3,137	5,434	55,564	0	0	0	72,508
TOWN	25,276	1,215,626	1,064,772	2,392,906	170	34,668	0	5,321,746
TOTAL	25,480	1,218,763	1,070,206	2,448,470	170	34,668	0	5,394,254
CLEARWATER								
CITY	0	0	163	2,353	57	764	0	5,631
TOWN	7,096	31,693	71,123	182,172	64,664	187,948	183	919,507
TOTAL	7,096	31,693	71,286	184,525	64,721	188,712	183	925,138
COOK								
CITY	0	0	0	0	0	33,058	2,096	35,154
TOWN	136	2,149	0	1,078	53,779	2,223,772	700,182	2,988,128
TOTAL	136	2,149	0	1,078	53,779	2,256,830	702,278	3,023,282
COTTONWOOD								
CITY	0	1,927	667	12,277	0	2,440	1,528	25,479
TOWN	5,966	1,597,825	739,424	2,484,475	0	662	0	5,252,933
TOTAL	5,966	1,599,752	740,091	2,496,752	0	3,102	1,528	5,278,412
CROW WING								
CITY	2,684	6,624	1,373	11,894	88,335	4,488,116	1,047,833	5,667,448
TOWN	21,744	30,590	111,160	114,090	307,916	6,751,599	1,593,827	9,335,733
TOTAL	24,428	37,214	112,533	125,984	396,251	11,239,715	2,641,660	15,003,181
DAKOTA								
CITY	155,122	193,375	40,344	871,004	0	32,726	6,712	1,475,278
TOWN	345,260	1,082,614	235,497	753,182	3,303	17,548	928	3,076,706
TOTAL	500,382	1,275,989	275,841	1,624,186	3,303	50,274	7,640	4,551,984
DODGE								
CITY	1,710	9,508	3,459	11,427	0	0	0	33,378
TOWN	39,954	1,316,057	494,530	1,186,702	0	0	0	3,619,700
TOTAL	41,664	1,325,565	497,989	1,198,129	0	0	0	3,653,078
DOUGLAS								
CITY	224	1,500	1,131	14,034	0	50,026	1,214	81,063
TOWN	14,874	362,666	158,179	521,704	499	2,790,096	542,613	5,069,897
TOTAL	15,098	364,166	159,310	535,738	499	2,840,122	543,827	5,150,960
FARIBAULT								
CITY	0	17,043	4,348	29,490	0	0	0	61,824
TOWN	3,792	2,695,381	822,942	4,182,574	0	21,572	0	8,258,737
TOTAL	3,792	2,712,424	827,290	4,212,064	0	21,572	0	8,320,561

TABLE 37 PART B
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)					NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
COUNTY	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	FARM NON- HOMESTEAD	TIMBERLANDS	TO \$72K	OVER \$72K	
	(2.00%)	(.45 & 1.30%)	(.45 & 1.60%)	(1.60%)	(1.60%)	(2.00%)	(2.50%)	
FILLMORE								
CITY	3,164	23,421	15,741	43,492	0	5,118	0	156,289
TOWN	13,710	1,117,697	415,698	1,272,938	24	25,760	890	3,778,626
TOTAL	16,874	1,141,118	431,439	1,316,430	24	30,878	890	3,934,915
FREEBORN								
CITY	0	3,266	1,735	30,635	0	12	0	39,475
TOWN	108,698	2,288,093	429,800	2,380,895	0	4,894	0	6,010,593
TOTAL	108,698	2,291,359	431,535	2,411,530	0	4,906	0	6,050,068
GOODHUE								
CITY	11,302	41,758	17,595	69,094	1,716	35,550	1,758	217,494
TOWN	170,279	2,404,334	435,007	1,531,687	20,775	124,014	43,870	5,881,767
TOTAL	181,581	2,446,092	452,602	1,600,781	22,491	159,564	45,628	6,099,261
GRANT								
CITY	174	8,688	3,604	16,558	0	4,490	0	39,506
TOWN	7,446	587,122	602,825	1,179,561	0	174,340	2,076	2,830,118
TOTAL	7,620	595,810	606,429	1,196,119	0	178,830	2,076	2,869,624
HENNEPIN								
CITY	416,198	651,964	6,619	1,548,944	1,632	570,018	1,109,681	4,837,038
TOWN	20,831	71,582	241	57,514	0	516	0	203,058
TOTAL	437,029	723,546	6,860	1,606,458	1,632	570,534	1,109,681	5,040,096
HOUSTON								
CITY	2,966	11,777	807	8,629	0	13,284	438	48,057
TOWN	19,520	766,761	254,233	398,926	299	13,416	0	2,076,423
TOTAL	22,486	778,538	255,040	407,555	299	26,700	438	2,124,480
HUBBARD								
CITY	0	560	106	3,714	1,459	43,316	0	53,827
TOWN	12,344	56,455	50,862	188,869	131,220	3,244,335	324,054	4,319,596
TOTAL	12,344	57,015	50,968	192,583	132,679	3,287,651	324,054	4,373,423
ISANTI								
CITY	0	889	0	6,154	0	0	0	12,196
TOWN	110,372	311,569	50,136	311,415	14,059	439,380	12,999	2,455,278
TOTAL	110,372	312,458	50,136	317,569	14,059	439,380	12,999	2,467,474
ITASCA								
CITY	0	1,741	0	5,041	26,634	177,972	20,714	236,014
TOWN	1,836	33,523	20,987	46,389	497,434	3,172,644	180,106	4,221,405
TOTAL	1,836	35,264	20,987	51,430	524,068	3,350,616	200,820	4,457,419
JACKSON								
CITY	0	2,645	2,335	14,365	0	0	0	23,993
TOWN	4,162	2,417,821	809,613	4,163,519	0	44,156	243	7,937,153
TOTAL	4,162	2,420,466	811,948	4,177,884	0	44,156	243	7,961,146
KANABEC								
CITY	364	904	0	3,857	0	926	0	14,887
TOWN	7,720	144,725	56,217	174,753	108,287	506,210	2,383	1,560,585
TOTAL	8,084	145,629	56,217	178,610	108,287	507,136	2,383	1,575,472

TABLE 37 PART B
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)			FARM NON- HOMESTEAD (1.60%)	TIMBERLANDS (1.60%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE (2.00%)	REMAINDER TO 320 ACRES (.45 & 1.30%)	OVER 320 ACRES (.45 & 1.60%)			TO \$72K (2.00%)	OVER \$72K (2.50%)	
<u>KANDIYOHI</u>								
CITY	1,872	10,121	4,643	48,253	0	63,450	22,276	157,746
TOWN	24,613	1,555,559	545,748	1,984,198	10,814	1,597,284	287,298	6,701,825
TOTAL	26,485	1,565,680	550,391	2,032,451	10,814	1,660,734	309,574	6,859,571
<u>KITTSON</u>								
CITY	0	273	2,015	11,152	29	1,316	0	25,375
TOWN	4,396	405,759	819,491	1,882,134	37,587	23,446	0	3,423,555
TOTAL	4,396	406,032	821,506	1,893,286	37,616	24,762	0	3,448,930
<u>KOOCHICHING</u>								
CITY	0	35	0	1,761	3,008	4,518	0	13,502
TOWN	1,998	5,272	12,067	89,815	77,119	498,516	100,184	960,683
TOTAL	1,998	5,307	12,067	91,576	80,127	503,034	100,184	974,185
<u>LAC QUI PARLE</u>								
CITY	0	1,348	2,005	5,782	0	232	0	10,402
TOWN	258	972,412	628,925	1,840,136	0	524	0	3,854,045
TOTAL	258	973,760	630,930	1,845,918	0	756	0	3,864,447
<u>LAKE</u>								
CITY	0	0	0	0	261	75,412	2,583	78,256
TOWN	0	181	652	0	330,939	709,744	172,706	1,219,482
TOTAL	0	181	652	0	331,200	785,156	175,289	1,297,738
<u>LAKEWOODS</u>								
CITY	0	255	410	4,619	98	3,626	0	10,248
TOWN	2,684	19,606	64,947	132,572	77,839	482,278	16,958	928,621
TOTAL	2,684	19,861	65,357	137,191	77,937	485,904	16,958	938,869
<u>LE SUEUR</u>								
CITY	0	3,067	810	14,400	0	59,506	1,296	85,264
TOWN	6,294	1,082,582	241,922	924,356	0	633,946	49,763	3,541,829
TOTAL	6,294	1,085,649	242,732	938,756	0	693,452	51,059	3,627,093
<u>LINCOLN</u>								
CITY	0	1,804	2,237	7,277	0	682	0	15,673
TOWN	1,274	404,299	290,376	937,277	0	71,272	0	2,017,384
TOTAL	1,274	406,103	292,613	944,554	0	71,954	0	2,033,057
<u>LYON</u>								
CITY	0	3,881	1,786	32,776	0	3,140	613	48,362
TOWN	5,572	1,362,261	555,944	2,366,055	0	1,730	523	4,734,578
TOTAL	5,572	1,366,142	557,730	2,398,831	0	4,870	1,136	4,782,940
<u>MCLEOD</u>								
CITY	0	1,089	0	11,028	0	1,440	108	19,365
TOWN	17,462	1,204,553	190,222	928,903	0	9,966	0	3,139,211
TOTAL	17,462	1,205,642	190,222	939,931	0	11,406	108	3,158,576
<u>MAHNOMEN</u>								
CITY	0	0	946	3,161	0	0	0	5,773
TOWN	558	132,576	255,129	402,176	35,477	163,310	0	1,170,596
TOTAL	558	132,576	256,075	405,337	35,477	163,310	0	1,176,369

TABLE 37 PART B
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)					NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	FARM NON- HOMESTEAD	TIMBERLANDS	TO \$72K	OVER \$72K	
	(2.00%)	(.45 & 1.30%)	(.45 & 1.60%)	(1.60%)	(1.60%)	(2.00%)	(2.50%)	
<u>MARSHALL</u>								
CITY	0	1,282	3,982	14,225	0	2,656	0	25,158
TOWN	3,538	579,009	975,977	2,734,677	35,887	15,544	0	4,886,836
TOTAL	3,538	580,291	979,959	2,748,902	35,887	18,200	0	4,911,994
<u>MARTIN</u>								
CITY	490	28,717	5,387	100,568	0	6,410	3,308	157,326
TOWN	5,452	2,635,526	555,813	5,110,161	0	13,674	0	8,842,326
TOTAL	5,942	2,664,243	561,200	5,210,729	0	20,084	3,308	8,999,652
<u>MEEKER</u>								
CITY	236	5,537	461	18,467	0	0	0	30,581
TOWN	19,096	1,091,158	370,312	1,084,610	0	941,038	44,013	4,221,501
TOTAL	19,332	1,096,695	370,773	1,103,077	0	941,038	44,013	4,252,082
<u>MILLE LACS</u>								
CITY	896	1,519	42	3,107	0	152,140	5,328	172,694
TOWN	13,638	144,015	35,571	172,578	10,495	1,119,760	72,043	2,188,078
TOTAL	14,534	145,534	35,613	175,685	10,495	1,271,900	77,371	2,360,772
<u>MORRISON</u>								
CITY	672	13,576	1,792	13,223	0	4,040	0	93,301
TOWN	33,439	597,265	132,708	461,815	1,651	1,498,026	53,195	3,948,316
TOTAL	34,111	610,841	134,500	475,038	1,651	1,502,066	53,195	4,041,617
<u>MOWER</u>								
CITY	774	14,345	6,216	28,786	0	4,686	1,823	73,004
TOWN	68,850	1,905,539	648,523	2,212,836	0	0	0	5,625,908
TOTAL	69,624	1,919,884	654,739	2,241,622	0	4,686	1,823	5,698,912
<u>MURRAY</u>								
CITY	0	4,382	1,569	11,545	0	24	0	21,521
TOWN	7,910	1,339,720	480,877	2,442,973	0	265,116	7,570	5,000,550
TOTAL	7,910	1,344,102	482,446	2,454,518	0	265,140	7,570	5,022,071
<u>NICOLLET</u>								
CITY	1,990	16,613	1,826	19,616	0	0	0	42,863
TOWN	5,890	1,858,990	446,485	1,113,517	5,777	17,556	0	3,957,903
TOTAL	7,880	1,875,603	448,311	1,133,133	5,777	17,556	0	4,000,766
<u>NOBLES</u>								
CITY	0	4,365	3,351	31,916	0	0	0	46,121
TOWN	3,063	1,686,059	488,239	3,346,865	0	0	0	6,033,564
TOTAL	3,063	1,690,424	491,590	3,378,781	0	0	0	6,079,685
<u>NORMAN</u>								
CITY	0	103	2,470	4,985	0	0	0	9,153
TOWN	15,662	730,110	932,603	2,398,204	2,258	0	0	4,408,226
TOTAL	15,662	730,213	935,073	2,403,189	2,258	0	0	4,417,379
<u>OLMSTED</u>								
CITY	15,623	10,719	1,224	85,839	0	15,110	12,978	158,642
TOWN	558,416	1,053,920	240,125	1,141,683	0	19,610	2,653	4,306,675
TOTAL	574,039	1,064,639	241,349	1,227,522	0	34,720	15,631	4,465,317

TABLE 37 PART B
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)						NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
COUNTY	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	FARM NON- HOMESTEAD	TIMBERLANDS	TO \$72K	OVER \$72K	
	(2.00%)	(.45 & 1.30%)	(.45 & 1.60%)	(1.60%)	(1.60%)	(2.00%)	(2.50%)	
<u>OTTER TAIL</u>								
CITY	811	9,766	1,115	27,731	0	147,024	7,458	224,815
TOWN	16,558	793,040	497,869	1,526,811	2,307	5,655,378	301,412	10,448,503
TOTAL	17,369	802,806	498,984	1,554,542	2,307	5,802,402	308,870	10,673,318
<u>PENNINGTON</u>								
CITY	0	0	70	2,272	0	1,976	0	4,960
TOWN	1,076	77,982	238,478	416,611	0	846	0	1,033,684
TOTAL	1,076	77,982	238,548	418,883	0	2,822	0	1,038,644
<u>PINE</u>								
CITY	672	16,567	2,788	44,147	2,502	63,668	2,426	217,748
TOWN	23,477	154,359	89,314	291,683	43,086	2,424,260	45,021	3,851,194
TOTAL	24,149	170,926	92,102	335,830	45,588	2,487,928	47,447	4,068,942
<u>PIPESTONE</u>								
CITY	132	9,241	3,463	21,925	0	440	0	48,223
TOWN	3,250	586,023	298,545	1,310,836	0	364	0	2,500,116
TOTAL	3,382	595,264	302,008	1,332,761	0	804	0	2,548,339
<u>POLK</u>								
CITY	0	5,235	1,744	25,567	0	572	0	40,336
TOWN	20,275	1,405,234	1,521,756	5,054,011	0	566,892	28,522	9,402,844
TOTAL	20,275	1,410,469	1,523,500	5,079,578	0	567,464	28,522	9,443,180
<u>POPE</u>								
CITY	0	754	2,205	3,626	0	27,822	633	37,868
TOWN	3,284	483,676	407,633	821,838	4,020	686,040	13,837	2,845,675
TOTAL	3,284	484,430	409,838	825,464	4,020	713,862	14,470	2,883,543
<u>RAMSEY</u>								
CITY	17,902	13,439	0	82,168	1,576	50,301	70,911	253,871
TOWN	3,266	3,185	0	9,077	162	13,152	7,393	44,739
TOTAL	21,168	16,624	0	91,245	1,738	63,453	78,304	298,610
<u>RED LAKE</u>								
CITY	20	1,530	1,102	10,416	0	0	0	20,538
TOWN	342	90,149	143,602	405,038	2,774	0	0	843,855
TOTAL	362	91,679	144,704	415,454	2,774	0	0	864,393
<u>REDWOOD</u>								
CITY	996	12,635	4,152	38,272	0	0	0	64,677
TOWN	2,846	2,553,739	764,345	4,401,970	0	400	0	8,300,506
TOTAL	3,842	2,566,374	768,497	4,440,242	0	400	0	8,365,183
<u>RENVILLE</u>								
CITY	694	10,543	11,580	41,449	0	0	0	70,065
TOWN	14,634	3,659,206	1,498,628	4,428,508	0	17,418	0	10,371,086
TOTAL	15,328	3,669,749	1,510,208	4,469,957	0	17,418	0	10,441,151
<u>RICE</u>								
CITY	6,268	15,595	927	47,685	0	0	0	87,534
TOWN	162,033	1,501,447	195,337	958,386	0	408,430	9,325	4,334,149
TOTAL	168,301	1,517,042	196,264	1,006,071	0	408,430	9,325	4,421,683

TABLE 37 PART B
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)				TIMBERLANDS (1.60%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE	REMAINDER	OVER	FARM		TO \$72K	OVER \$72K	
	& 1 ACRE (2.00%)	TO 320 ACRES (.45 & 1.30%)	320 ACRES (.45 & 1.60%)	NON- HOMESTEAD (1.60%)		(2.00%)	(2.50%)	
<u>ROCK</u>								
CITY	828	10,248	2,385	21,040	0	1,312	0	47,283
TOWN	3,878	1,006,373	405,201	2,333,367	0	0	0	4,086,364
TOTAL	4,706	1,016,621	407,586	2,354,407	0	1,312	0	4,133,647
<u>ROSEAU</u>								
CITY	0	380	70	2,484	0	2,502	0	8,369
TOWN	5,816	250,476	635,103	727,912	38,966	125,044	1,276	2,370,351
TOTAL	5,816	250,856	635,173	730,396	38,966	127,546	1,276	2,378,720
<u>ST. LOUIS</u>								
CITY	1,290	5,662	563	9,267	204,714	197,258	16,235	460,138
TOWN	5,986	15,989	9,766	56,284	1,119,408	5,319,300	927,851	7,798,876
TOTAL	7,276	21,651	10,329	65,551	1,324,122	5,516,558	944,086	8,259,014
<u>SCOTT</u>								
CITY	70,748	97,170	6,308	311,199	0	133,270	49,784	760,299
TOWN	307,301	929,387	65,545	504,224	0	62,794	5,331	2,739,933
TOTAL	378,049	1,026,557	71,853	815,423	0	196,064	55,115	3,500,232
<u>SHERBURNE</u>								
CITY	73,108	41,259	2,491	100,810	0	101,176	18,773	526,340
TOWN	190,104	251,906	85,856	405,501	995	569,322	115,089	2,701,546
TOTAL	263,212	293,165	88,347	506,311	995	670,498	133,862	3,227,886
<u>SIBLEY</u>								
CITY	0	1,373	37	18,959	0	0	0	21,955
TOWN	10,428	1,893,308	459,536	1,823,645	0	242	0	4,825,762
TOTAL	10,428	1,894,681	459,573	1,842,604	0	242	0	4,847,717
<u>STEARNS</u>								
CITY	1,054	12,941	1,880	53,569	0	23,932	4,391	132,682
TOWN	52,910	1,643,864	263,977	1,060,518	0	1,949,354	81,193	6,807,938
TOTAL	53,964	1,656,805	265,857	1,114,087	0	1,973,286	85,584	6,940,620
<u>STEELE</u>								
CITY	3,411	6,343	576	22,407	0	0	0	39,509
TOWN	53,173	1,488,326	274,628	1,098,971	0	41,424	0	3,648,103
TOTAL	56,584	1,494,669	275,204	1,121,378	0	41,424	0	3,687,612
<u>STEVENS</u>								
CITY	0	2,801	3,265	6,036	0	0	0	17,634
TOWN	16,591	593,388	519,532	1,231,077	0	13,256	0	2,653,327
TOTAL	16,591	596,189	522,797	1,237,113	0	13,256	0	2,670,961
<u>SWIFT</u>								
CITY	742	2,549	4,355	13,990	0	0	0	25,779
TOWN	1,399	603,253	592,279	1,469,313	0	2,616	0	3,004,308
TOTAL	2,141	605,802	596,634	1,483,303	0	2,616	0	3,030,087
<u>TODD</u>								
CITY	0	593	1,322	3,024	0	1,406	0	12,842
TOWN	2,324	246,129	110,285	391,646	3,090	1,116,196	26,923	2,899,959
TOTAL	2,324	246,722	111,607	394,670	3,090	1,117,602	26,923	2,912,801

TABLE 37 PART B
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)					NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	FARM NON- HOMESTEAD	TIMBERLANDS	TO \$72K	OVER \$72K	
	(2.00%)	(.45 & 1.30%)	(.45 & 1.60%)	(1.60%)	(1.60%)	(2.00%)	(2.50%)	
<u>TRAVERSE</u>								
CITY	0	2,839	1,982	5,322	0	0	0	12,239
TOWN	3,012	528,829	637,328	1,834,300	0	51,252	0	3,240,336
TOTAL	3,012	531,668	639,310	1,839,622	0	51,252	0	3,252,575
<u>WABASHA</u>								
CITY	2,068	9,165	1,928	17,410	80	45,872	13,957	109,404
TOWN	20,414	1,158,382	278,367	606,554	3,119	249,376	55,807	2,989,659
TOTAL	22,482	1,167,547	280,295	623,964	3,199	295,248	69,764	3,079,063
<u>WADENA</u>								
CITY	0	353	25	3,874	0	6,592	0	18,105
TOWN	2,365	57,403	38,761	183,386	7,914	134,856	0	792,720
TOTAL	2,365	57,756	38,786	187,260	7,914	141,448	0	810,825
<u>WASECA</u>								
CITY	740	2,321	449	4,297	0	0	0	10,781
TOWN	30,826	1,742,643	412,442	1,522,299	0	37,922	0	4,246,297
TOTAL	31,566	1,744,964	412,891	1,526,596	0	37,922	0	4,257,078
<u>WASHINGTON</u>								
CITY	350,892	279,202	1,947	988,954	8,045	225,854	313,817	2,503,096
TOWN	466,671	425,116	21,348	418,171	20,612	498,632	207,047	2,599,597
TOTAL	817,563	704,318	23,295	1,407,125	28,657	724,486	520,864	5,072,695
<u>WATONWAN</u>								
CITY	0	2,248	759	5,771	0	0	0	12,831
TOWN	2,120	1,426,137	500,858	1,734,512	0	19,978	0	4,034,084
TOTAL	2,120	1,428,385	501,617	1,740,283	0	19,978	0	4,046,915
<u>WILKIN</u>								
CITY	188	5,401	4,500	28,407	0	0	0	41,992
TOWN	17,036	582,414	824,258	2,279,209	0	0	0	3,952,751
TOTAL	17,224	587,815	828,758	2,307,616	0	0	0	3,994,743
<u>WINONA</u>								
CITY	1,802	16,819	5,538	16,548	0	13,748	5,221	76,607
TOWN	64,508	979,017	272,564	482,257	3,466	64,046	9,809	2,598,369
TOTAL	66,310	995,836	278,102	498,805	3,466	77,794	14,830	2,674,976
<u>WRIGHT</u>								
CITY	48,976	98,801	4,057	92,859	0	110,256	9,834	515,151
TOWN	527,399	1,334,642	121,952	813,790	0	2,147,616	267,503	7,186,078
TOTAL	576,375	1,433,443	126,009	906,649	0	2,257,872	277,337	7,701,229
<u>YELLOW MEDICINE</u>								
CITY	822	9,756	1,768	16,127	0	0	0	35,177
TOWN	12	1,445,297	652,729	2,287,862	0	0	0	4,851,130
TOTAL	834	1,455,053	654,497	2,303,989	0	0	0	4,886,307
<u>STATEWIDE TOTAL</u>								
CITY	1,483,424	2,101,446	261,144	6,194,948	369,873	8,991,797	3,827,962	26,106,760
TOWN	4,405,018	78,871,548	31,430,433	111,283,568	4,193,070	66,042,960	7,620,548	354,182,489
TOTAL	5,888,442	80,972,994	31,691,577	117,478,516	4,562,943	75,034,757	11,448,510	380,289,229

(1) Includes legal class \$72,000 - \$115,000 and over \$115,000 of market value.

TABLE 37 PART C
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72K	\$72K - \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/DISABLED NON-AG HSTD UP TO \$32K (0.45%)	UP TO \$72K (1.00%)	\$72K - \$115K (2.00%)	OVER \$115K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.50%)	APARTMENT 4 OR MORE UNITS (3.40%)
AITKIN									
CITY	772	21	4	1,212	232,477	5,480	376	75,898	64,711
TOWN	2,466	381	88	5,667	1,286,104	153,304	25,374	122,522	4,478
TOTAL	3,238	402	92	6,879	1,518,581	158,784	25,750	198,420	69,189
ANOKA									
CITY	25,409	33,743	5,456	21,816	42,147,292	14,147,854	3,141,742	7,677,799	8,783,215
TOWN	1,702	2,770	394	1,008	2,908,492	1,330,698	192,122	512,812	0
TOTAL	27,111	36,513	5,850	22,824	45,055,784	15,478,552	3,333,864	8,190,611	8,783,215
BECKER									
CITY	2,258	263	67	2,235	1,049,688	121,707	37,442	472,620	169,082
TOWN	3,024	689	95	2,464	1,727,261	232,045	32,863	364,318	14,307
TOTAL	5,282	952	162	4,699	2,776,949	353,752	70,305	836,938	183,389
BELTRAMI									
CITY	2,319	113	10	1,072	884,456	30,696	5,008	436,253	277,754
TOWN	3,230	687	164	1,712	1,967,232	350,059	99,378	356,771	40,167
TOTAL	5,549	800	174	2,784	2,851,688	380,755	104,386	793,024	317,921
BENTON									
CITY	2,937	573	37	2,172	1,877,633	151,191	11,192	388,781	2,191,463
TOWN	1,182	701	125	1,076	1,115,762	219,863	55,678	239,512	2,925
TOTAL	4,119	1,274	162	3,248	2,993,395	371,054	66,870	628,293	2,194,388
BIG STONE									
CITY	1,353	8	0	690	326,709	965	0	55,921	15,580
TOWN	188	10	0	0	60,481	2,212	0	39,875	0
TOTAL	1,541	18	0	690	387,190	3,177	0	95,796	15,580
BLUE EARTH									
CITY	6,233	1,380	205	5,551	3,952,685	563,922	104,874	1,110,930	2,198,565
TOWN	1,682	752	180	1,185	1,411,659	395,686	115,434	460,678	29,516
TOTAL	7,915	2,132	385	6,736	5,364,344	959,608	220,308	1,571,608	2,228,081
BROWN									
CITY	5,313	634	70	2,800	2,636,159	219,774	34,506	471,240	123,481
TOWN	465	132	9	75	274,718	37,806	2,830	148,783	0
TOTAL	5,778	766	79	2,875	2,910,877	257,580	37,336	620,023	123,481
CARLTON									
CITY	4,055	298	29	3,533	1,836,636	110,950	17,908	320,429	139,279
TOWN	2,843	416	28	1,908	1,482,345	142,772	18,728	162,026	5,620
TOTAL	6,898	714	57	5,441	3,318,981	253,722	36,636	482,455	144,899
CARVER									
CITY	2,762	4,652	2,778	2,952	6,922,663	4,211,847	3,225,623	1,746,630	1,489,304
TOWN	403	951	324	360	1,155,198	648,034	199,648	385,792	0
TOTAL	3,165	5,603	3,102	3,312	8,077,861	4,859,881	3,425,271	2,132,422	1,489,304
CASS									
CITY	1,337	251	199	1,542	761,964	241,677	175,464	201,180	41,256
TOWN	3,537	661	350	5,269	2,135,330	391,730	184,274	333,476	14,868
TOTAL	4,874	912	549	6,811	2,897,294	633,407	359,738	534,656	56,124

TABLE 37 PART C
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72K	\$72K - \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/DISABLED NON-AG HSTD UP TO \$32K (0.45%)	UP TO \$72K (1.00%)	\$72K - \$115K (2.00%)	OVER \$115K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.50%)	APARTMENT 4 OR MORE UNITS (3.40%)
CHIPPEWA									
CITY	2,463	128	7	1,344	863,165	32,238	960	195,818	79,732
TOWN	436	26	2	265	164,105	6,613	370	110,102	0
TOTAL	2,899	154	9	1,609	1,027,270	38,851	1,330	305,920	79,732
CHISAGO									
CITY	2,280	1,477	244	2,952	2,458,492	568,952	86,460	657,006	451,208
TOWN	904	1,787	441	1,728	2,037,787	862,217	195,200	634,353	13,412
TOTAL	3,184	3,264	685	4,680	4,496,279	1,431,169	281,660	1,291,359	464,620
CLAY									
CITY	7,286	1,300	219	5,205	4,461,132	538,688	104,432	779,019	1,693,045
TOWN	1,333	282	15	358	830,293	79,160	4,598	213,385	0
TOTAL	8,619	1,582	234	5,563	5,291,425	617,848	109,030	992,404	1,693,045
CLEARWATER									
CITY	664	4	0	245	138,911	1,044	0	45,014	48,088
TOWN	727	14	0	228	233,035	2,742	356	66,977	269
TOTAL	1,391	18	0	473	371,946	3,786	356	111,991	48,357
COOK									
CITY	305	57	14	207	191,426	15,072	1,600	51,265	4,257
TOWN	620	223	122	360	517,968	145,806	65,826	55,906	0
TOTAL	925	280	136	567	709,394	160,878	67,426	107,171	4,257
COTTONWOOD									
CITY	2,656	37	1	797	735,816	10,918	106	152,310	38,393
TOWN	507	15	1	0	138,957	3,870	292	102,404	0
TOTAL	3,163	52	2	797	874,773	14,788	398	254,714	38,393
CROW WING									
CITY	5,583	1,080	396	7,348	3,267,705	680,083	309,408	1,078,143	543,290
TOWN	4,409	1,315	425	4,859	3,216,754	778,352	325,326	548,292	41,648
TOTAL	9,992	2,395	821	12,207	6,484,459	1,458,435	634,734	1,626,435	584,938
DAKOTA									
CITY	16,974	38,455	15,721	18,864	49,191,521	27,943,049	12,848,154	11,713,755	18,590,037
TOWN	470	1,611	456	792	1,771,325	1,041,176	207,118	562,364	43,644
TOTAL	17,444	40,066	16,177	19,656	50,962,846	28,984,225	13,055,272	12,276,119	18,633,681
DODGE									
CITY	2,283	234	14	2,239	1,217,361	61,315	4,012	136,777	91,925
TOWN	669	242	55	160	514,812	127,942	24,560	209,642	1,523
TOTAL	2,952	476	69	2,399	1,732,173	189,257	28,572	346,419	93,448
DOUGLAS									
CITY	2,670	187	39	2,552	1,159,133	70,122	23,218	442,320	401,439
TOWN	2,464	1,149	490	2,636	2,384,334	744,582	323,218	518,512	33,966
TOTAL	5,134	1,336	529	5,188	3,543,467	814,704	346,436	960,832	435,405
FARIBAULT									
CITY	3,516	135	7	2,908	1,024,984	41,886	5,734	223,430	64,281
TOWN	597	18	1	0	178,511	2,870	602	207,864	0
TOTAL	4,113	153	8	2,908	1,203,495	44,756	6,336	431,294	64,281

TABLE 37 PART C
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

NUMBER OF NON-AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL					
COUNTY	UP TO \$72K	\$72K - \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/DISABLED NON-AG HSTD UP TO \$32K (0.45%)	UP TO \$72K (1.00%)	\$72K - \$115K (2.00%)	OVER \$115K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.50%)	APARTMENT 4 OR MORE UNITS (3.40%)
FILLMORE									
CITY	3,410	169	12	2,139	1,325,236	47,704	5,806	286,322	78,851
TOWN	600	23	2	41	202,919	9,072	796	312,508	0
TOTAL	4,010	192	14	2,180	1,528,155	56,776	6,602	598,830	78,851
FREEBORN									
CITY	6,453	524	109	2,428	2,771,494	232,842	85,574	569,692	351,923
TOWN	1,357	177	25	144	699,378	68,985	19,046	256,914	3,002
TOTAL	7,810	701	134	2,572	3,470,872	301,827	104,620	826,606	354,925
GOODHUE									
CITY	4,914	2,016	320	4,713	4,068,514	710,984	146,482	948,791	772,844
TOWN	881	1,026	274	850	1,334,657	458,462	153,406	644,490	8,674
TOTAL	5,795	3,042	594	5,563	5,403,171	1,169,446	299,888	1,593,281	781,518
GRANT									
CITY	1,115	7	1	505	262,614	2,690	520	62,366	9,024
TOWN	276	31	13	144	121,368	7,294	6,676	65,027	0
TOTAL	1,391	38	14	649	383,982	9,984	7,196	127,393	9,024
HENNEPIN									
CITY	86,998	122,504	60,850	127,684	182,140,926	93,407,158	85,238,877	63,197,287	92,704,292
TOWN	52	346	112	144	360,925	240,170	48,356	59,154	0
TOTAL	87,050	122,850	60,962	127,828	182,501,851	93,647,328	85,287,233	63,256,441	92,704,292
HOUSTON									
CITY	2,780	446	21	2,664	1,504,627	123,507	3,786	218,570	175,715
TOWN	723	261	14	576	519,806	81,702	5,916	254,168	14,038
TOTAL	3,503	707	35	3,240	2,024,433	205,209	9,702	472,738	189,753
HUBBARD									
CITY	1,021	39	2	1,981	356,302	11,792	224	146,456	61,316
TOWN	2,701	519	117	2,397	1,578,726	263,630	72,794	284,865	0
TOTAL	3,722	558	119	4,378	1,935,028	275,422	73,018	431,321	61,316
ISANTI									
CITY	1,336	321	33	2,088	956,039	113,292	18,148	239,562	314,008
TOWN	2,621	1,002	72	2,335	2,168,156	316,420	29,026	406,503	2,234
TOTAL	3,957	1,323	105	4,423	3,124,195	429,712	47,174	646,065	316,242
ITASCA									
CITY	4,589	330	95	4,609	1,848,635	151,610	55,848	363,406	332,091
TOWN	6,120	979	247	6,067	3,353,226	444,684	115,746	270,305	4,998
TOTAL	10,709	1,309	342	10,676	5,201,861	596,294	171,594	633,711	337,089
JACKSON									
CITY	2,020	25	0	1,048	585,270	6,370	0	128,462	20,759
TOWN	329	6	3	216	114,172	2,840	1,366	253,970	0
TOTAL	2,349	31	3	1,264	699,442	9,210	1,366	382,432	20,759
KANABEC									
CITY	784	57	4	1,418	350,775	15,636	198	116,618	124,929
TOWN	1,661	158	5	1,747	780,638	38,466	740	213,652	2,502
TOTAL	2,445	215	9	3,165	1,131,413	54,102	938	330,270	127,431

TABLE 37 PART C
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
				HOMESTEAD				NON-HOMESTEAD	
	UP TO \$72K	\$72K - \$115K	OVER \$115K	BLIND/PARA VET/DISABLED NON-AG HSTD			OVER	RESIDENTIAL	APARTMENT
				UP TO \$32K	UP TO \$72K	\$72K - \$115K	\$115K	1, 2 OR	4 OR MORE
				(0.45%)	(1.00%)	(2.00%)	(2.00%)	3 UNITS (2.50%)	UNITS (3.40%)
<u>KANDIYOHI</u>									
CITY	5,030	687	140	4,459	2,867,195	303,726	84,840	737,254	698,655
TOWN	2,179	821	304	1,819	1,763,736	514,540	251,925	448,885	7,307
TOTAL	7,209	1,508	444	6,278	4,630,931	818,266	336,765	1,186,139	705,962
<u>KITTSON</u>									
CITY	1,047	22	0	444	266,783	4,950	0	64,301	13,188
TOWN	199	1	0	0	50,489	434	0	44,203	0
TOTAL	1,246	23	0	444	317,272	5,384	0	108,504	13,188
<u>KOOCHICHING</u>									
CITY	2,341	197	27	2,799	941,677	52,563	5,308	295,036	52,563
TOWN	1,199	248	95	1,446	692,912	169,334	51,614	116,680	0
TOTAL	3,540	445	122	4,245	1,634,589	221,897	56,922	411,716	52,563
<u>LAC QUI PARLE</u>									
CITY	1,485	14	0	600	362,436	1,976	0	68,967	21,505
TOWN	234	12	0	248	77,717	1,480	0	94,282	0
TOTAL	1,719	26	0	848	440,153	3,456	0	163,249	21,505
<u>LAKE</u>									
CITY	1,847	47	3	1,801	640,616	11,752	2,638	163,266	26,146
TOWN	1,434	235	41	874	773,062	95,387	21,870	142,919	1,686
TOTAL	3,281	282	44	2,675	1,413,678	107,139	24,508	306,185	27,832
<u>LAKEWOODS</u>									
CITY	394	11	2	111	114,747	5,008	858	28,619	3,913
TOWN	514	56	13	360	245,522	27,964	6,710	49,314	0
TOTAL	908	67	15	471	360,269	32,972	7,568	77,933	3,913
<u>LE SUEUR</u>									
CITY	3,478	422	35	2,937	1,828,956	123,842	13,536	309,613	110,253
TOWN	1,207	660	126	1,003	1,136,335	315,656	56,920	229,810	9,619
TOTAL	4,685	1,082	161	3,940	2,965,291	439,498	70,456	539,423	119,872
<u>LINCOLN</u>									
CITY	1,242	8	0	1,007	303,362	2,056	0	58,815	8,492
TOWN	178	3	0	0	43,960	784	0	79,280	0
TOTAL	1,420	11	0	1,007	347,322	2,840	0	138,095	8,492
<u>LYON</u>									
CITY	3,986	594	80	3,410	2,015,500	231,346	39,886	439,611	778,133
TOWN	661	72	5	144	306,180	21,508	1,492	193,577	0
TOTAL	4,647	666	85	3,554	2,321,680	252,854	41,378	633,188	778,133
<u>MCLEOD</u>									
CITY	4,837	985	109	2,183	3,127,121	350,856	45,569	468,395	583,603
TOWN	931	442	57	432	800,007	182,083	27,882	197,982	0
TOTAL	5,768	1,427	166	2,615	3,927,128	532,939	73,451	666,377	583,603
<u>MAHNOMEN</u>									
CITY	518	1	0	427	129,772	428	0	24,939	15,665
TOWN	375	7	0	162	111,888	812	0	46,701	0
TOTAL	893	8	0	589	241,660	1,240	0	71,640	15,665

TABLE 37 PART C
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

NUMBER OF NON-AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL					
COUNTY	UP TO \$72K	\$72K - \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/DISABLED NON-AG HSTD UP TO \$32K (0.45%)	UP TO \$72K (1.00%)	\$72K - \$115K (2.00%)	OVER \$115K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.50%)	APARTMENT 4 OR MORE UNITS (3.40%)
<u>MARSHALL</u>									
CITY	1,459	34	3	742	433,257	8,084	278	97,806	21,739
TOWN	442	6	1	0	115,575	1,726	20	84,975	0
TOTAL	1,901	40	4	742	548,832	9,810	298	182,781	21,739
<u>MARTIN</u>									
CITY	4,594	373	57	1,134	1,893,590	159,486	27,044	470,063	109,760
TOWN	533	15	2	0	180,169	5,894	242	320,265	0
TOTAL	5,127	388	59	1,134	2,073,759	165,380	27,286	790,328	109,760
<u>MEEKER</u>									
CITY	2,596	156	13	1,689	1,106,956	40,474	8,208	268,754	142,318
TOWN	1,414	436	66	424	974,314	167,723	16,568	269,772	0
TOTAL	4,010	592	79	2,113	2,081,270	208,197	24,776	538,526	142,318
<u>MILLE LACS</u>									
CITY	1,932	98	18	916	882,351	32,792	5,554	218,796	138,503
TOWN	1,815	300	31	3,625	1,018,747	77,209	6,298	219,633	2,000
TOTAL	3,747	398	49	4,541	1,901,098	110,001	11,852	438,429	140,503
<u>MORRISON</u>									
CITY	3,080	128	4	4,275	1,236,698	27,060	682	331,691	198,592
TOWN	2,080	593	101	970	1,424,962	252,676	50,249	386,507	1,999
TOTAL	5,160	721	105	5,245	2,661,660	279,736	50,931	718,198	200,591
<u>MOWER</u>									
CITY	7,990	574	147	6,774	3,359,650	306,026	83,414	503,151	427,288
TOWN	1,264	180	37	576	672,124	79,186	16,376	184,136	8,840
TOTAL	9,254	754	184	7,350	4,031,774	385,212	99,790	687,287	436,128
<u>MURRAY</u>									
CITY	1,649	31	2	1,873	459,118	8,790	986	90,921	45,630
TOWN	363	40	4	319	153,065	13,760	1,136	122,648	0
TOTAL	2,012	71	6	2,192	612,183	22,550	2,122	213,569	45,630
<u>NICOLLET</u>									
CITY	3,523	1,265	260	3,510	2,843,378	580,086	149,150	494,690	593,041
TOWN	634	239	50	216	480,299	125,672	27,872	156,766	0
TOTAL	4,157	1,504	310	3,726	3,323,677	705,758	177,022	651,456	593,041
<u>NOBLES</u>									
CITY	3,690	416	82	2,901	1,668,290	192,782	44,756	375,477	260,632
TOWN	570	17	9	69	172,337	12,952	3,874	153,869	0
TOTAL	4,260	433	91	2,970	1,840,627	205,734	48,630	529,346	260,632
<u>NORMAN</u>									
CITY	1,352	24	3	564	357,655	5,342	0	76,464	28,795
TOWN	391	10	1	196	113,085	3,162	92	66,973	0
TOTAL	1,743	34	4	760	470,740	8,504	92	143,437	28,795
<u>OLMSTED</u>									
CITY	13,232	7,025	2,147	12,997	13,703,835	4,040,518	1,566,964	3,964,844	3,237,682
TOWN	1,910	1,400	1,262	432	2,943,307	1,641,350	1,327,922	948,556	15,215
TOTAL	15,142	8,425	3,409	13,429	16,647,142	5,681,868	2,894,886	4,913,400	3,252,897

TABLE 37 PART C
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

NUMBER OF NON-AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL					
COUNTY	UP TO \$72K	\$72K - \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/DISABLED NON-AG HSTD UP TO \$32K (0.45%)	UP TO \$72K (1.00%)	\$72K - \$115K (2.00%)	OVER \$115K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.50%)	APARTMENT 4 OR MORE UNITS (3.40%)
OTTER TAIL									
CITY	5,808	301	38	3,578	2,260,302	95,930	11,916	572,880	538,041
TOWN	4,439	978	181	3,572	2,664,563	390,577	67,931	526,569	25,490
TOTAL	10,247	1,279	219	7,150	4,924,865	486,507	79,847	1,099,449	563,531
PENNINGTON									
CITY	2,115	70	6	894	787,315	24,008	1,722	163,361	108,499
TOWN	675	53	2	144	292,470	17,758	436	61,455	0
TOTAL	2,790	123	8	1,038	1,079,785	41,766	2,158	224,816	108,499
PINE									
CITY	1,837	102	8	1,739	715,464	34,228	3,820	225,919	111,160
TOWN	2,139	324	34	2,021	1,093,258	123,113	18,164	403,475	11,675
TOTAL	3,976	426	42	3,760	1,808,722	157,341	21,984	629,394	122,835
PIPESTONE									
CITY	2,185	76	4	1,279	695,822	24,658	844	155,446	57,169
TOWN	242	23	2	0	82,914	8,261	1,164	62,734	0
TOTAL	2,427	99	6	1,279	778,736	32,919	2,008	218,180	57,169
POLK									
CITY	5,071	388	48	4,724	2,146,584	127,417	19,688	453,062	426,149
TOWN	1,139	161	9	994	522,558	43,920	4,142	216,921	0
TOTAL	6,210	549	57	5,718	2,669,142	171,337	23,830	669,983	426,149
POPE									
CITY	1,427	61	9	964	473,765	16,630	3,166	129,639	122,825
TOWN	795	121	29	360	401,917	58,868	22,478	152,857	0
TOTAL	2,222	182	38	1,324	875,682	75,498	25,644	282,496	122,825
RAMSEY									
CITY	49,284	49,951	15,994	82,721	75,300,887	45,549,451	0	17,721,024	32,725,716
TOWN	563	1,853	861	1,728	2,279,605	2,134,226	0	374,567	0
TOTAL	49,847	51,804	16,855	84,449	77,580,492	47,683,677	0	18,095,591	32,725,716
RED LAKE									
CITY	672	3	0	0	150,998	530	0	28,537	18,608
TOWN	176	1	0	0	47,982	208	0	33,244	0
TOTAL	848	4	0	0	198,980	738	0	61,781	18,608
REDWOOD									
CITY	3,170	227	16	1,421	1,130,400	71,002	3,306	189,504	133,529
TOWN	485	27	10	90	161,874	15,102	1,864	177,419	0
TOTAL	3,655	254	26	1,511	1,292,274	86,104	5,170	366,923	133,529
RENVILLE									
CITY	3,281	79	1	1,405	1,018,191	18,496	466	164,847	139,467
TOWN	444	22	2	216	159,013	7,674	54	211,491	0
TOTAL	3,725	101	3	1,621	1,177,204	26,170	520	376,338	139,467
RICE									
CITY	5,108	2,344	330	8,960	4,482,065	866,890	164,236	822,583	872,379
TOWN	936	1,141	296	1,141	1,457,202	535,530	126,298	532,298	6,824
TOTAL	6,044	3,485	626	10,101	5,939,267	1,402,420	290,534	1,354,881	879,203

TABLE 37 PART C
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
				HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/DISABLED NON-AG HSTD UP TO \$32K (0.45%)			OVER \$115K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.50%)	APARTMENT 4 OR MORE UNITS (3.40%)
	UP TO \$72K	\$72K - \$115K	OVER \$115K		UP TO \$72K (1.00%)	\$72K - \$115K (2.00%)			
ROCK									
CITY	1,780	129	5	1,131	680,110	30,498	804	94,239	65,340
TOWN	282	21	5	0	99,735	6,898	1,874	100,750	0
TOTAL	2,062	150	10	1,131	779,845	37,396	2,678	194,989	65,340
ROSEAU									
CITY	1,255	110	6	324	561,483	28,864	1,806	98,625	169,995
TOWN	1,224	95	10	247	504,761	24,888	6,682	136,772	347
TOTAL	2,479	205	16	571	1,066,244	53,752	8,488	235,397	170,342
ST. LOUIS									
CITY	37,577	4,035	1,125	31,592	17,723,469	2,178,208	766,745	3,300,381	2,876,239
TOWN	12,913	1,876	289	8,601	6,703,369	873,750	219,707	363,728	23,582
TOTAL	50,490	5,911	1,414	40,193	24,426,838	3,051,958	986,452	3,664,109	2,899,821
SCOTT									
CITY	3,410	7,428	1,485	3,240	8,361,388	3,549,950	1,012,192	1,751,660	1,337,154
TOWN	414	1,740	1,091	792	2,268,083	1,718,832	708,281	714,301	37,370
TOTAL	3,824	9,168	2,576	4,032	10,629,471	5,268,782	1,720,473	2,465,961	1,374,524
SHERBURNE									
CITY	2,913	1,930	362	3,933	3,285,566	898,599	157,628	742,325	1,448,090
TOWN	2,368	1,659	336	2,113	2,771,608	756,573	166,469	722,472	12,751
TOTAL	5,281	3,589	698	6,046	6,057,174	1,655,172	324,097	1,464,797	1,460,841
SIBLEY									
CITY	2,280	73	3	1,799	839,037	16,432	2,460	135,331	32,383
TOWN	619	113	3	144	336,160	29,092	1,212	202,165	6,759
TOTAL	2,899	186	6	1,943	1,175,197	45,524	3,672	337,496	39,142
STEARNS									
CITY	12,958	2,060	418	8,684	7,927,693	884,029	262,010	1,707,239	5,115,070
TOWN	5,428	3,450	696	2,512	5,903,671	1,593,211	467,506	1,018,639	193,013
TOTAL	18,386	5,510	1,114	11,196	13,831,364	2,477,240	729,516	2,725,878	5,308,083
STEELE									
CITY	4,982	1,274	248	3,515	3,624,391	517,934	136,438	591,337	436,797
TOWN	646	256	53	685	516,982	78,310	6,224	211,577	4,307
TOTAL	5,628	1,530	301	4,200	4,141,373	596,244	142,662	802,914	441,104
STEVENS									
CITY	1,526	71	5	513	555,187	19,510	2,634	171,104	87,472
TOWN	304	47	6	0	141,971	15,576	3,092	33,923	0
TOTAL	1,830	118	11	513	697,158	35,086	5,726	205,027	87,472
SWIFT									
CITY	2,029	33	2	1,473	569,103	6,616	266	111,372	60,708
TOWN	373	6	1	144	109,809	1,364	506	84,968	3,349
TOTAL	2,402	39	3	1,617	678,912	7,980	772	196,340	64,057
TODD									
CITY	2,392	40	3	1,326	687,457	9,402	824	210,876	29,816
TOWN	1,946	133	23	1,694	794,125	39,488	7,716	243,261	0
TOTAL	4,338	173	26	3,020	1,481,582	48,890	8,540	454,137	29,816

TABLE 37 PART C
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72K	\$72K - \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/DISABLED NON-AG HSTD UP TO \$32K (0.45%)	UP TO \$72K (1.00%)	\$72K - \$115K (2.00%)	OVER \$115K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.50%)	APARTMENT 4 OR MORE UNITS (3.40%)
TRAVERSE									
CITY	878	18	7	649	207,554	7,986	2,372	47,543	10,577
TOWN	134	0	1	144	34,320	0	520	32,345	0
TOTAL	1,012	18	8	793	241,874	7,986	2,892	79,888	10,577
WABASHA									
CITY	3,113	327	44	3,464	1,622,228	105,216	60,174	343,645	106,765
TOWN	861	384	58	144	720,753	175,182	24,122	348,916	296
TOTAL	3,974	711	102	3,608	2,342,981	280,398	84,296	692,561	107,061
WADENA									
CITY	1,968	40	1	1,777	623,017	8,762	502	190,513	68,494
TOWN	790	23	2	583	296,840	6,572	338	131,675	1,629
TOTAL	2,758	63	3	2,360	919,857	15,334	840	322,188	70,123
WASECA									
CITY	3,046	222	19	1,871	1,495,198	70,189	8,968	293,027	243,499
TOWN	713	226	61	0	514,270	118,435	33,892	197,814	639
TOTAL	3,759	448	80	1,871	2,009,468	188,624	42,660	490,841	244,138
WASHINGTON									
CITY	9,799	18,103	7,588	11,520	24,255,083	12,763,980	7,794,997	6,168,259	3,831,280
TOWN	526	2,770	3,248	2,592	4,634,920	4,038,768	3,045,427	1,389,449	9,676
TOTAL	10,325	20,873	10,836	14,112	28,890,003	16,802,748	10,840,424	7,557,708	3,840,936
WATONWAN									
CITY	2,279	92	3	1,771	747,801	24,870	1,178	142,707	18,468
TOWN	325	26	5	111	109,361	12,702	2,122	98,099	0
TOTAL	2,604	118	8	1,882	857,162	37,572	3,300	240,806	18,468
WILKIN									
CITY	1,209	90	11	960	444,610	29,090	5,698	81,316	50,800
TOWN	207	10	2	0	72,859	2,942	672	7,606	0
TOTAL	1,416	100	13	960	517,469	32,032	6,370	88,924	50,800
WINONA									
CITY	7,302	1,075	167	6,257	4,104,528	435,937	77,476	893,736	973,755
TOWN	1,449	477	138	360	1,155,651	257,034	98,911	518,811	6,783
TOTAL	8,751	1,552	305	6,617	5,260,179	692,971	176,387	1,412,547	980,538
WRIGHT									
CITY	4,968	3,110	279	3,989	5,119,533	1,025,996	120,131	1,241,134	1,112,921
TOWN	2,482	3,324	657	2,278	4,211,231	1,668,353	334,017	874,103	14,191
TOTAL	7,450	6,434	936	6,267	9,330,764	2,694,349	454,148	2,115,237	1,127,112
YELLOW MEDICINE									
CITY	2,058	39	0	1,897	587,859	9,166	0	135,818	28,897
TOWN	422	34	1	144	149,661	7,086	228	131,665	0
TOTAL	2,480	73	1	2,041	737,520	16,252	228	267,483	28,897
STATEWIDE TOTAL									
CITY	477,830	318,481	118,331	496,436	537,235,471	220,533,432	118,397,820	143,340,532	193,319,275
TOWN	118,165	46,527	14,966	93,640	94,209,722	28,102,849	9,768,574	24,251,726	687,138
TOTAL	595,995	365,008	133,297	592,076	631,445,193	248,636,281	128,166,394	167,592,258	194,006,413

TABLE 37 PART D
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)					COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)		
	LAND (2.50%)	LAND (3.40%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)
AITKIN								
CITY	0	2,951	14,020	26,312	94	0	0	5,185
TOWN	0	0	0	0	2,218	9,485	14,305	44,617
TOTAL	0	2,951	14,020	26,312	2,312	9,485	14,305	49,802
ANOKA								
CITY	0	207,323	11,376	1,187,194	939,572	0	0	0
TOWN	0	0	0	0	15,580	0	0	0
TOTAL	0	207,323	11,376	1,187,194	955,152	0	0	0
BECKER								
CITY	0	8,781	67,692	57,540	12,250	1,480	2,046	3,674
TOWN	0	0	0	1,113	7,582	18,768	45,674	103,404
TOTAL	0	8,781	67,692	58,653	19,832	20,248	47,720	107,078
BELTRAMI								
CITY	0	10,022	8,170	183,693	22,128	0	0	6,456
TOWN	0	0	0	0	23,262	18,840	33,209	75,957
TOTAL	0	10,022	8,170	183,693	45,390	18,840	33,209	82,413
BENTON								
CITY	0	19,978	31,082	110,173	65,096	0	0	0
TOWN	0	0	0	0	13,946	0	0	3,643
TOTAL	0	19,978	31,082	110,173	79,042	0	0	3,643
BIG STONE								
CITY	0	1,527	28,082	536	962	0	0	591
TOWN	0	0	0	308	0	0	0	0
TOTAL	0	1,527	28,082	844	962	0	0	591
BLUE EARTH								
CITY	0	34,647	40,068	273,815	69,006	0	0	3,255
TOWN	0	0	0	0	9,774	0	0	4,235
TOTAL	0	34,647	40,068	273,815	78,780	0	0	7,490
BROWN								
CITY	0	26,030	12,900	136,672	15,732	0	0	0
TOWN	0	0	0	0	2,430	0	0	0
TOTAL	0	26,030	12,900	136,672	18,162	0	0	0
CARLTON								
CITY	0	13,043	15,310	103,496	10,290	540	143	718
TOWN	0	0	0	0	84	1,074	717	3,093
TOTAL	0	13,043	15,310	103,496	10,374	1,614	860	3,811
CARVER								
CITY	0	91,632	136,320	397,279	126,582	0	0	0
TOWN	0	0	0	0	1,022	0	0	3,887
TOTAL	0	91,632	136,320	397,279	127,604	0	0	3,887
CASS								
CITY	0	3,672	38,820	0	1,142	6,096	36,569	198,453
TOWN	0	0	0	0	2,336	45,812	147,512	238,578
TOTAL	0	3,672	38,820	0	3,478	51,908	184,081	437,031

TABLE 37 PART D
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)					COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)		
	LAND (2.50%)	LAND (3.40%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)
<u>CHIPPEWA</u>								
CITY	0	8,470	35,900	35,023	5,812	0	0	1,983
TOWN	0	0	0	0	400	0	0	0
TOTAL	0	8,470	35,900	35,023	6,212	0	0	1,983
<u>CHISAGO</u>								
CITY	0	36,992	69,690	141,203	80,210	0	0	4,286
TOWN	0	0	0	44	24,390	3,360	7,973	14,912
TOTAL	0	36,992	69,690	141,247	104,600	3,360	7,973	19,198
<u>CLAY</u>								
CITY	0	19,749	25,260	136,478	37,468	0	0	0
TOWN	0	0	0	0	114	320	225	329
TOTAL	0	19,749	25,260	136,478	37,582	320	225	329
<u>CLEARWATER</u>								
CITY	0	775	14,974	14,031	1,274	0	0	0
TOWN	0	0	0	0	0	561	8	865
TOTAL	0	775	14,974	14,031	1,274	561	8	865
<u>COOK</u>								
CITY	0	1,904	4,212	13,149	0	0	0	8,425
TOWN	0	0	0	0	0	8,598	21,208	70,929
TOTAL	0	1,904	4,212	13,149	0	8,598	21,208	79,354
<u>COTTONWOOD</u>								
CITY	0	5,311	28,810	52,015	348	0	0	0
TOWN	0	0	0	347	316	0	0	0
TOTAL	0	5,311	28,810	52,362	664	0	0	0
<u>CROW WING</u>								
CITY	0	13,962	31,084	134,131	33,330	8,199	28,463	241,686
TOWN	0	0	0	0	6,906	26,833	83,899	190,889
TOTAL	0	13,962	31,084	134,131	40,236	35,032	112,362	432,575
<u>DAKOTA</u>								
CITY	0	261,275	10,984	2,092,004	979,896	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	261,275	10,984	2,092,004	979,896	0	0	0
<u>DODGE</u>								
CITY	0	8,079	18,604	66,981	9,642	0	0	0
TOWN	0	0	0	0	0	0	0	5,555
TOTAL	0	8,079	18,604	66,981	9,642	0	0	5,555
<u>DOUGLAS</u>								
CITY	35	15,264	55,576	113,212	23,448	1,288	1,588	4,319
TOWN	0	0	0	175	8,436	24,711	40,148	106,754
TOTAL	35	15,264	55,576	113,387	31,884	25,999	41,736	111,073
<u>FARIBAULT</u>								
CITY	0	3,513	27,754	32,467	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	3,513	27,754	32,467	0	0	0	0

TABLE 37 PART D
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)					COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)		
	LAND	LAND	FHA	TITLE II, MHFA, SEC. 8	MOBILE HOME PARK LAND	CLASS 1C UP TO \$32K	CLASS 1C OVER \$32K	CLASS 4C
	(2.50%)	(3.40%)	(2.00%)	(2.30%)	(2.00%)	(1.00%)	(1.00%)	(2.30%)
FILLMORE								
CITY	0	12,304	96,220	46,075	3,702	0	0	0
TOWN	0	0	0	23	0	0	0	2,020
TOTAL	0	12,304	96,220	46,098	3,702	0	0	2,020
FREEBORN								
CITY	0	30,372	33,008	97,893	12,620	0	0	0
TOWN	0	0	0	0	0	0	0	435
TOTAL	0	30,372	33,008	97,893	12,620	0	0	435
GOODHUE								
CITY	0	51,781	106,954	228,078	67,000	0	0	16,718
TOWN	0	0	0	543	11,286	320	375	24,365
TOTAL	0	51,781	106,954	228,621	78,286	320	375	41,083
GRANT								
CITY	0	2,370	26,360	35	852	0	0	0
TOWN	0	0	0	345	110	368	315	1,230
TOTAL	0	2,370	26,360	380	962	368	315	1,230
HENNEPIN								
CITY	34,474	2,015,425	28,679	9,153,615	262,636	252	638	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	34,474	2,015,425	28,679	9,153,615	262,636	252	638	0
HOUSTON								
CITY	0	4,685	4,800	55,571	13,794	0	0	439
TOWN	0	0	0	150	722	0	0	4,936
TOTAL	0	4,685	4,800	55,721	14,516	0	0	5,375
HUBBARD								
CITY	0	6,913	0	96,092	270	1,238	984	1,953
TOWN	0	0	0	0	7,410	26,939	75,376	154,519
TOTAL	0	6,913	0	96,092	7,680	28,177	76,360	156,472
ISANTI								
CITY	0	29,060	70,842	94,409	22,020	0	0	0
TOWN	0	0	0	0	11,652	1,280	4,989	2,065
TOTAL	0	29,060	70,842	94,409	33,672	1,280	4,989	2,065
ITASCA								
CITY	0	21,384	190,578	23,605	10,486	688	894	4,028
TOWN	0	0	0	0	7,734	23,684	26,220	68,320
TOTAL	0	21,384	190,578	23,605	18,220	24,372	27,114	72,348
JACKSON								
CITY	0	7,640	39,830	37,401	0	0	0	2,321
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	7,640	39,830	37,401	0	0	0	2,321
KANABEC								
CITY	0	5,484	14,064	33,162	17,136	0	0	0
TOWN	0	0	0	0	3,140	0	0	12,433
TOTAL	0	5,484	14,064	33,162	20,276	0	0	12,433

TABLE 37 PART D
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			
	LAND (2.50%)	LAND (3.40%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)
<u>KANDIYOHI</u>								
CITY	0	37,694	75,676	157,999	20,428	1,406	0	5,624
TOWN	0	0	0	0	3,642	8,425	12,615	11,379
TOTAL	0	37,694	75,676	157,999	24,070	9,831	12,615	17,003
<u>KITTSON</u>								
CITY	0	1,429	20,124	14,265	998	0	0	0
TOWN	0	0	0	0	0	0	0	621
TOTAL	0	1,429	20,124	14,265	998	0	0	621
<u>KOOCHICHING</u>								
CITY	0	3,964	7,242	74,083	3,868	0	0	4,584
TOWN	0	0	0	0	0	2,126	1,856	23,812
TOTAL	0	3,964	7,242	74,083	3,868	2,126	1,856	28,396
<u>LAC QUI PARLE</u>								
CITY	0	3,601	5,528	32,085	770	0	0	133
TOWN	0	0	0	0	0	0	0	1,258
TOTAL	0	3,601	5,528	32,085	770	0	0	1,391
<u>LAKE</u>								
CITY	0	2,743	0	33,692	0	0	0	1,081
TOWN	0	0	0	0	0	6,939	7,022	47,397
TOTAL	0	2,743	0	33,692	0	6,939	7,022	48,478
<u>LAKEWOODS</u>								
CITY	0	320	0	13,294	324	0	0	0
TOWN	0	340	9,274	0	2,006	9,264	20,533	62,736
TOTAL	0	660	9,274	13,294	2,330	9,264	20,533	62,736
<u>LE SUEUR</u>								
CITY	0	8,517	58,792	47,852	4,906	190	0	1,939
TOWN	0	0	0	0	348	0	0	45,648
TOTAL	0	8,517	58,792	47,852	5,254	190	0	47,587
<u>LINCOLN</u>								
CITY	0	2,506	25,550	0	0	0	0	1,067
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	2,506	25,550	0	0	0	0	1,067
<u>LYON</u>								
CITY	530	17,642	34,898	163,222	20,760	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	530	17,642	34,898	163,222	20,760	0	0	0
<u>MCLEOD</u>								
CITY	0	21,160	33,062	173,524	21,550	0	0	0
TOWN	0	0	0	0	414	0	0	0
TOTAL	0	21,160	33,062	173,524	21,964	0	0	0
<u>MAHNOMEN</u>								
CITY	0	948	4,302	11,104	364	0	0	0
TOWN	0	0	0	0	0	1,239	1,590	4,517
TOTAL	0	948	4,302	11,104	364	1,239	1,590	4,517

TABLE 37 PART D
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)					COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)		
	LAND	LAND	FHA	TITLE II, MHFA, SEC. 8	MOBILE HOME PARK LAND	CLASS 1C UP TO \$32K	CLASS 1C OVER \$32K	CLASS 4C
	(2.50%)	(3.40%)	(2.00%)	(2.30%)	(2.00%)	(1.00%)	(1.00%)	(2.30%)
MARSHALL								
CITY	80	2,623	32,054	7,024	2,350	0	0	0
TOWN	0	0	0	0	124	0	0	219
TOTAL	80	2,623	32,054	7,024	2,474	0	0	219
MARTIN								
CITY	0	7,877	52,298	108,342	5,970	0	0	0
TOWN	0	0	0	0	234	0	0	1,316
TOTAL	0	7,877	52,298	108,342	6,204	0	0	1,316
MEEKER								
CITY	0	10,446	34,300	57,975	12,718	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	10,446	34,300	57,975	12,718	0	0	0
MILLE LACS								
CITY	0	25,030	58,646	84,798	12,180	678	109	4,704
TOWN	0	0	0	557	9,954	2,083	91	47,892
TOTAL	0	25,030	58,646	85,355	22,134	2,761	200	52,596
MORRISON								
CITY	0	10,724	32,660	123,852	12,892	0	0	0
TOWN	0	0	0	0	2,432	2,738	3,751	26,314
TOTAL	0	10,724	32,660	123,852	15,324	2,738	3,751	26,314
MOWER								
CITY	0	9,350	15,162	61,811	15,014	0	0	0
TOWN	0	0	0	0	0	0	0	8,343
TOTAL	0	9,350	15,162	61,811	15,014	0	0	8,343
MURRAY								
CITY	0	4,264	42,796	4,352	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	4,264	42,796	4,352	0	0	0	0
NICOLLET								
CITY	0	19,738	26,096	125,565	26,586	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	19,738	26,096	125,565	26,586	0	0	0
NOBLES								
CITY	0	12,207	23,024	175,370	12,534	0	0	0
TOWN	0	0	0	65	0	0	0	0
TOTAL	0	12,207	23,024	175,435	12,534	0	0	0
NORMAN								
CITY	0	2,713	13,742	31,660	1,104	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	2,713	13,742	31,660	1,104	0	0	0
OLMSTED								
CITY	0	96,049	71,704	706,130	59,366	0	0	14,871
TOWN	0	0	0	0	29,086	219	0	133
TOTAL	0	96,049	71,704	706,130	88,452	219	0	15,004

TABLE 37 PART D
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP.

COUNTY	GOVERNMENTAL HOUSING (NON-AG)					COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)		
	LAND (2.50%)	LAND (3.40%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)
OTTER TAIL								
CITY	0	24,867	49,398	190,586	14,052	696	458	8,268
TOWN	0	0	0	0	10,011	34,766	41,700	108,794
TOTAL	0	24,867	49,398	190,586	24,063	35,462	42,158	117,062
PENNINGTON								
CITY	0	7,018	44,150	25,480	9,372	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	7,018	44,150	25,480	9,372	0	0	0
PINE								
CITY	0	16,634	48,348	68,278	9,928	320	482	927
TOWN	0	0	0	0	4,186	2,287	2,828	20,490
TOTAL	0	16,634	48,348	68,278	14,114	2,607	3,310	21,417
PIPESTONE								
CITY	0	3,175	22,172	552	520	0	0	745
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	3,175	22,172	552	520	0	0	745
POLK								
CITY	60	6,257	16,762	130,038	23,556	0	0	0
TOWN	0	0	0	0	176	0	0	0
TOTAL	60	6,257	16,762	130,038	23,732	0	0	0
POPE								
CITY	0	2,798	15,780	33,385	1,128	2,333	2,626	2,954
TOWN	0	0	0	0	532	2,994	2,226	10,910
TOTAL	0	2,798	15,780	33,385	1,660	5,327	4,852	13,864
RAMSEY								
CITY	2,938	784,809	0	3,740,344	613,962	0	0	33,772
TOWN	0	0	0	0	0	0	0	0
TOTAL	2,938	784,809	0	3,740,344	613,962	0	0	33,772
RED LAKE								
CITY	0	1,064	19,610	0	346	0	0	533
TOWN	0	0	0	0	0	0	0	1,780
TOTAL	0	1,064	19,610	0	346	0	0	2,313
REDWOOD								
CITY	0	7,115	47,654	84,933	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	7,115	47,654	84,933	0	0	0	0
RENVILLE								
CITY	0	16,333	62,952	17,772	7,540	0	0	0
TOWN	0	0	0	0	386	0	0	0
TOTAL	0	16,333	62,952	17,772	7,926	0	0	0
RICE								
CITY	0	49,751	10,890	289,012	53,800	0	0	0
TOWN	0	0	0	0	1,964	3,995	2,838	8,420
TOTAL	0	49,751	10,890	289,012	55,764	3,995	2,838	8,420

TABLE 37 PART D
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)					COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)		
	LAND (2.50%)	LAND (3.40%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)
ROCK								
CITY	0	2,449	35,344	550	744	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	2,449	35,344	550	744	0	0	0
ROSEAU								
CITY	20	3,633	4,140	45,272	11,030	0	0	154
TOWN	0	0	0	0	18,726	149	0	9,576
TOTAL	20	3,633	4,140	45,272	29,756	149	0	9,730
ST. LOUIS								
CITY	403	68,684	72,809	1,193,839	96,648	640	3,688	12,642
TOWN	20	102	3,696	0	910	32,793	44,623	132,708
TOTAL	423	68,786	76,505	1,193,839	97,558	33,433	48,311	145,350
SCOTT								
CITY	0	38,029	62,192	181,835	26,944	0	0	25,887
TOWN	0	0	0	0	22,970	0	0	23,251
TOTAL	0	38,029	62,192	181,835	49,914	0	0	49,138
SHERBURNE								
CITY	1,023	25,452	18,460	175,101	16,694	0	0	33,766
TOWN	0	0	0	0	1,680	39	0	19,917
TOTAL	1,023	25,452	18,460	175,101	18,374	39	0	53,683
SIBLEY								
CITY	0	7,654	13,802	34,848	2,412	0	0	764
TOWN	0	0	0	0	0	0	0	3,049
TOTAL	0	7,654	13,802	34,848	2,412	0	0	3,813
STEARNS								
CITY	0	78,579	115,364	340,548	44,628	0	0	7,073
TOWN	0	0	0	529	46,314	6,202	13,428	60,228
TOTAL	0	78,579	115,364	341,077	90,942	6,202	13,428	67,301
STEELE								
CITY	0	15,763	22,788	207,042	19,684	0	0	955
TOWN	0	0	0	0	1,696	0	0	2,592
TOTAL	0	15,763	22,788	207,042	21,380	0	0	3,547
STEVENS								
CITY	0	7,247	30,400	18,292	1,390	0	0	44
TOWN	0	0	0	0	0	0	0	945
TOTAL	0	7,247	30,400	18,292	1,390	0	0	989
SWIFT								
CITY	0	5,997	17,390	20,921	1,716	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	5,997	17,390	20,921	1,716	0	0	0
TODD								
CITY	0	8,217	64,802	55,506	0	960	1,649	0
TOWN	0	0	0	55	0	8,591	6,557	20,987
TOTAL	0	8,217	64,802	55,561	0	9,551	8,206	20,987

TABLE 37 PART D
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)					COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)		
	LAND (2.50%)	LAND (3.40%)	FHA (2.00%)	TITLE I, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.90%)
<u>TRAVERSE</u>								
CITY	0	453	8,688	22,763	562	0	0	0
TOWN	0	0	0	0	0	0	0	21
TOTAL	0	453	8,688	22,763	562	0	0	21
<u>WABASHA</u>								
CITY	0	7,518	17,732	62,615	19,776	0	0	5,764
TOWN	0	0	0	0	2,380	0	0	16,211
TOTAL	0	7,518	17,732	62,615	22,156	0	0	21,975
<u>WADENA</u>								
CITY	0	2,964	21,428	32,596	1,552	0	0	0
TOWN	0	0	0	0	402	10	0	1,336
TOTAL	0	2,964	21,428	32,596	1,954	10	0	1,336
<u>WASECA</u>								
CITY	0	11,603	43,630	57,336	9,904	0	0	0
TOWN	0	0	0	0	0	603	171	807
TOTAL	0	11,603	43,630	57,336	9,904	603	171	807
<u>WASHINGTON</u>								
CITY	0	147,495	109,256	608,757	248,846	0	0	5,685
TOWN	0	0	0	0	2,792	1,505	3,051	27,310
TOTAL	0	147,495	109,256	608,757	251,638	1,505	3,051	32,995
<u>WATONWAN</u>								
CITY	0	7,748	62,816	29,376	4,706	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	7,748	62,816	29,376	4,706	0	0	0
<u>WILKIN</u>								
CITY	0	3,951	9,180	18,343	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	3,951	9,180	18,343	0	0	0	0
<u>WINONA</u>								
CITY	0	43,577	60,518	154,507	26,868	0	0	0
TOWN	0	0	0	283	16,064	0	0	7,185
TOTAL	0	43,577	60,518	154,790	42,932	0	0	7,185
<u>WRIGHT</u>								
CITY	0	89,763	394,834	115,790	144,030	0	0	3,744
TOWN	0	527	0	662	33,602	3,118	4,990	27,027
TOTAL	0	90,290	394,834	116,452	177,632	3,118	4,990	30,771
<u>YELLOW MEDICINE</u>								
CITY	0	4,059	38,350	24,786	1,044	0	0	0
TOWN	0	0	0	0	400	0	0	0
TOTAL	0	4,059	38,350	24,786	1,444	0	0	0
<u>STATEWIDE TOTAL</u>								
CITY	39,563	4,784,519	3,567,318	25,362,342	4,492,862	27,004	80,337	682,170
TOWN	20	969	12,970	5,199	374,281	341,038	672,023	1,923,099
TOTAL	39,583	4,785,488	3,580,288	25,367,541	4,867,143	368,042	752,360	2,605,269

TABLE 37 PART E
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL(1) & ALL OTHER (4.70%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (2.30%, 3.00%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.70%)	1ST \$100,000 MARKET VALUE (2.30%, 3.00%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.70%)		LAND & BLDG (3.00%, 4.70%)	MACHINERY (4.70%)	RAILROAD (3.00%, 4.70%)
AITKIN								
CITY	228,393	125,722	21,696	40,612	0	174	0	11,821
TOWN	102,990	19,321	11,937	4,729	0	37,974	58,135	80,494
TOTAL	331,383	145,043	33,633	45,341	0	38,148	58,135	92,315
ANOKA								
CITY	3,940,326	27,039,032	1,067,523	17,443,159	0	232,783	757,808	743,333
TOWN	138,168	202,509	3,294	2,591	0	13,894	76,408	14,180
TOTAL	4,078,494	27,241,541	1,070,817	17,445,750	0	246,677	834,216	757,513
BECKER								
CITY	616,572	1,383,287	45,549	314,127	0	2,772	18,701	50,845
TOWN	164,367	107,548	19,254	43,335	0	15,862	111,599	127,150
TOTAL	780,939	1,490,835	64,803	357,462	0	18,634	130,300	177,995
BELTRAMI								
CITY	746,502	1,970,789	32,346	91,399	0	74,554	24,736	49,440
TOWN	238,350	153,890	3,000	163,169	0	57,339	165,418	38,454
TOTAL	984,852	2,124,679	35,346	254,568	0	131,893	190,154	87,894
BENTON								
CITY	674,886	1,602,866	230,115	2,172,399	0	37,718	299,653	126,603
TOWN	232,451	332,654	15,345	49,613	0	31,125	198,965	55,066
TOTAL	907,337	1,935,520	245,460	2,222,012	0	68,843	498,618	181,669
BIG STONE								
CITY	124,584	35,247	8,103	13,474	0	10,274	32,946	12,140
TOWN	10,971	2,724	3,270	1,927	0	9,668	44,556	42,220
TOTAL	135,555	37,971	11,373	15,401	0	19,942	77,502	54,360
BLUE EARTH								
CITY	1,344,385	6,511,025	118,789	1,690,037	0	102,961	1,141,305	20,925
TOWN	261,453	476,950	43,866	292,666	0	126,684	256,424	36,230
TOTAL	1,605,838	6,987,975	162,655	1,982,703	0	229,645	1,397,729	57,155
BROWN								
CITY	779,370	1,364,278	105,537	956,750	0	151	1,385	19,989
TOWN	72,801	131,261	22,716	180,688	0	7,953	36,054	37,699
TOTAL	852,171	1,495,539	128,253	1,137,438	0	8,104	37,439	57,688
CARLTON								
CITY	495,348	589,338	27,327	2,571,989	0	223,060	196,917	69,877
TOWN	68,865	67,201	5,055	13,535	0	664,811	870,483	130,617
TOTAL	564,213	656,539	32,382	2,585,524	0	887,871	1,067,400	200,494
CARVER								
CITY	952,932	5,035,509	336,912	6,435,972	296	6,228	31,568	16,804
TOWN	78,684	177,366	28,965	228,128	0	44,291	379,918	9,641
TOTAL	1,031,616	5,212,875	365,877	6,664,100	296	50,519	411,486	26,445
CASS								
CITY	474,429	604,236	2,880	0	1,177	14,335	3,351	20,145
TOWN	231,594	192,243	4,080	1,950	5,966	175,442	259,737	108,814
TOTAL	706,023	796,479	6,960	1,950	7,143	189,777	263,088	128,959

TABLE 37 PART E
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL(1) & ALL OTHER (4.70%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BLDG	MACHINERY	RAILROAD
	(2.30%, 3.00%, 3.60%)	(3.60%, 4.70%)	(2.30%, 3.00%, 3.60%)	(3.60%, 4.70%)		(3.00%, 4.70%)	(4.70%)	(3.00%, 4.70%)
CHIPPEWA								
CITY	345,693	331,656	38,913	127,350	0	132,140	380,808	21,471
TOWN	53,955	69,385	11,199	66,417	0	3,684	8,104	61,227
TOTAL	399,648	401,041	50,112	193,767	0	135,824	388,912	82,698
CHISAGO								
CITY	726,663	882,478	84,456	520,642	6,104	78,502	106,262	30,293
TOWN	99,966	70,877	13,518	14,016	3,672	42,290	404,137	9,580
TOTAL	826,629	953,355	97,974	534,658	9,776	120,792	510,399	39,873
CLAY								
CITY	1,052,878	2,694,544	36,572	1,264,755	0	2,745	9,771	180,214
TOWN	111,048	105,697	5,409	15,599	0	5,727	29,401	196,516
TOTAL	1,163,926	2,800,241	41,981	1,280,354	0	8,472	39,172	376,730
CLEARWATER								
CITY	167,568	39,612	0	0	0	7,198	3,238	16,055
TOWN	22,248	2,910	0	0	0	209,130	1,095,104	33,352
TOTAL	189,816	42,522	0	0	0	216,328	1,098,342	49,407
COOK								
CITY	165,630	153,565	0	0	0	0	0	0
TOWN	80,469	139,000	0	0	0	6,488	14,969	5,673
TOTAL	246,099	292,565	0	0	0	6,488	14,969	5,673
COTTONWOOD								
CITY	308,556	252,021	46,974	250,449	0	0	0	6,148
TOWN	58,863	44,507	8,289	65,852	0	9,551	28,766	9,523
TOTAL	367,419	296,528	55,263	316,301	0	9,551	28,766	15,671
CROW WING								
CITY	1,477,720	4,104,771	28,283	386,824	2,620	37,948	75,167	137,907
TOWN	353,877	416,448	6,933	518,735	13,749	34,444	256,098	41,915
TOTAL	1,831,597	4,521,219	35,216	905,559	16,369	72,392	331,265	179,822
DAKOTA								
CITY	4,055,826	56,787,060	1,138,596	29,506,459	0	1,926,384	7,052,807	114,753
TOWN	181,017	235,879	34,590	138,404	0	13,155	52,283	25,850
TOTAL	4,236,843	57,022,939	1,173,186	29,644,863	0	1,939,539	7,105,090	140,603
DODGE								
CITY	294,066	258,915	18,780	269,406	0	777	14,803	4,629
TOWN	37,611	21,681	9,000	11,604	0	2,690	12,577	12,531
TOTAL	331,677	280,596	27,780	281,010	0	3,467	27,380	17,160
DOUGLAS								
CITY	875,895	2,135,318	42,030	442,492	0	164,901	110,525	20,264
TOWN	218,184	503,270	3,000	19,655	0	153,392	59,220	29,888
TOTAL	1,094,079	2,638,588	45,030	462,147	0	318,293	169,745	50,152
FARIBAULT								
CITY	368,862	315,613	86,136	668,775	0	7,549	18,586	17,728
TOWN	21,807	10,242	13,626	92,723	0	12,186	67,002	34,361
TOTAL	390,669	325,855	99,762	761,498	0	19,735	85,588	52,089

TABLE 37 PART E
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL(1) & ALL OTHER (4.70%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BLDG	MACHINERY	RAILROAD
	(2.30%, 3.00%, 3.60%)	(3.60%, 4.70%)	(2.30%, 3.00%, 3.60%)	(3.60%, 4.70%)		(3.00%, 4.70%)	(4.70%)	(3.00%, 4.70%)
FILLMORE								
CITY	516,348	466,304	27,666	116,067	0	6,764	31,847	0
TOWN	68,808	81,593	0	2,500	0	19,729	89,211	0
TOTAL	585,156	547,897	27,666	118,567	0	26,493	121,058	0
FREEBORN								
CITY	759,657	1,616,370	132,351	1,438,756	0	26,226	56,649	15,699
TOWN	107,784	100,221	7,815	15,237	0	42,602	169,546	34,494
TOTAL	867,441	1,716,591	140,166	1,453,993	0	68,828	226,195	50,193
GOODHUE								
CITY	1,173,873	2,776,136	152,043	2,113,589	0	3,459,488	16,618,460	35,025
TOWN	241,095	406,342	12,834	43,085	0	13,122	32,816	14,401
TOTAL	1,414,968	3,182,478	164,877	2,156,674	0	3,472,610	16,651,276	49,426
GRANT								
CITY	167,028	82,453	0	0	0	1,128	3,103	17,969
TOWN	7,488	3,770	0	0	0	7,836	29,555	40,649
TOTAL	174,516	86,223	0	0	0	8,964	32,658	58,618
HENNEPIN								
CITY	15,044,526	390,704,308	5,872,404	112,420,848	0	2,565,378	6,969,212	2,205,428
TOWN	56,298	172,696	85,290	251,826	0	221	2,984	4,376
TOTAL	15,100,824	390,877,004	5,957,694	112,672,674	0	2,565,599	6,972,196	2,209,804
HOUSTON								
CITY	360,834	237,498	8,958	41,242	0	3,285	16,172	3,451
TOWN	57,534	34,180	3,000	1,443	0	7,601	26,785	13,405
TOTAL	418,368	271,678	11,958	42,685	0	10,886	42,957	16,856
HUBBARD								
CITY	382,044	378,302	16,554	8,169	0	21,523	3,539	0
TOWN	173,460	511,296	4,308	453,710	1,504	34,852	250,835	19,491
TOTAL	555,504	889,598	20,862	461,879	1,504	56,375	254,374	19,491
ISANTI								
CITY	440,640	912,479	15,183	177,266	0	51,881	11,176	20,366
TOWN	129,807	122,767	6,000	53,242	0	16,012	150,321	36,944
TOTAL	570,447	1,035,246	21,183	230,508	0	67,893	161,497	57,310
ITASCA								
CITY	831,660	1,563,790	27,294	1,877,117	12,081	2,538,649	9,475,300	68,522
TOWN	195,387	69,045	12,324	427,885	12,554	164,335	879,714	116,543
TOTAL	1,027,047	1,632,835	39,618	2,305,002	24,635	2,702,984	10,355,014	185,065
JACKSON								
CITY	239,592	219,825	0	0	0	3,511	24	4,061
TOWN	48,426	21,658	18,000	413,879	0	35,430	153,715	16,799
TOTAL	288,018	241,483	18,000	413,879	0	38,941	153,739	20,860
KANABEC								
CITY	283,983	279,345	27,207	257,383	0	809	8,084	9,837
TOWN	81,513	40,694	6,675	4,263	0	1,005	3,675	19,679
TOTAL	365,496	320,039	33,882	261,646	0	1,814	11,759	29,516

TABLE 37 PART E
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL(1) & ALL OTHER (4.70%)	PUBLIC UTILITY		
	1ST \$100,000	OVER \$100,000	1ST \$100,000	OVER \$100,000		LAND & BLDG	MACHINERY	RAILROAD
	MARKET VALUE (2.30%, 3.00%, 3.60%)	MARKET VALUE (3.60%, 4.70%)	MARKET VALUE (2.30%, 3.00%, 3.60%)	MARKET VALUE (3.60%, 4.70%)		(3.00%, 4.70%)	(4.70%)	(3.00%, 4.70%)
<u>KANDIYOHI</u>								
CITY	980,319	2,614,022	122,022	810,440	0	32,717	11,782	110,554
TOWN	230,744	266,251	15,861	29,629	0	25,837	84,020	85,710
TOTAL	1,211,063	2,880,273	137,883	840,069	0	58,554	95,802	196,264
<u>KITTSON</u>								
CITY	139,170	55,136	1,923	489	0	10,869	31,609	15,759
TOWN	22,408	23,277	0	0	0	129,244	774,450	92,878
TOTAL	161,578	78,413	1,923	489	0	140,113	806,059	108,637
<u>KOOCHICHING</u>								
CITY	344,637	469,067	6,000	3,781,542	0	17,529	92,049	42,250
TOWN	51,630	16,777	4,605	9,712	0	5,191	88,431	105,027
TOTAL	396,267	485,844	10,605	3,791,254	0	22,720	180,480	147,277
<u>LAC QUI PARLE</u>								
CITY	163,233	78,087	24,090	315,620	0	1,943	10,020	4,931
TOWN	30,345	9,871	3,561	134,114	0	12,715	24,961	24,068
TOTAL	193,578	87,958	27,651	449,734	0	14,658	34,981	28,999
<u>LAKE</u>								
CITY	174,069	191,715	4,665	13,961	0	9,910	23,209	26,207
TOWN	44,145	112,202	25,467	148,717	0	48,719	69,640	202,869
TOTAL	218,214	303,917	30,132	162,678	0	58,629	92,849	229,076
<u>LAKEWOODS</u>								
CITY	104,559	35,250	6,000	57,881	0	923	10,505	5,834
TOWN	20,118	9,719	8,007	10,744	0	1,906	13,982	22,179
TOTAL	124,677	44,969	14,007	68,625	0	2,829	24,487	28,013
<u>LE SUEUR</u>								
CITY	394,974	236,302	60,015	584,184	0	10,664	98,158	12,060
TOWN	90,135	43,148	17,157	350,035	0	14,752	27,297	15,561
TOTAL	485,109	279,450	77,172	934,219	0	25,416	125,455	27,621
<u>LINCOLN</u>								
CITY	128,706	37,322	15,426	38,059	0	19,723	8,098	2,698
TOWN	17,076	3,558	0	2,688	0	39,134	30,233	14,098
TOTAL	145,782	40,880	15,426	40,747	0	58,857	38,331	16,796
<u>LYON</u>								
CITY	671,124	1,825,772	135,699	1,500,342	0	10,576	26,592	40,400
TOWN	54,567	53,742	3,000	14,899	0	46,287	122,920	83,718
TOTAL	725,691	1,879,514	138,699	1,515,241	0	56,863	149,512	124,118
<u>MCLEOD</u>								
CITY	851,644	1,342,937	109,362	1,209,503	0	10,850	2,020	13,640
TOWN	131,151	79,776	13,281	68,485	0	12,428	27,486	11,455
TOTAL	982,795	1,422,713	122,643	1,277,988	0	23,278	29,506	25,095
<u>MAHNOMEN</u>								
CITY	88,455	74,430	0	0	0	2,594	2,510	3,633
TOWN	20,676	11,031	0	0	0	3,868	15,924	21,751
TOTAL	109,131	85,461	0	0	0	6,462	18,434	25,384

TABLE 37 PART E
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL(1) & ALL OTHER (4.70%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BLDG	MACHINERY	RAILROAD
	(2.30%,3.00%,3.60%)	(3.60%,4.70%)	(2.30%,3.00%,3.60%)	(3.60%,4.70%)		(3.00%, 4.70%)	(4.70%)	(3.00%, 4.70%)
MARSHALL								
CITY	207,849	121,846	0	0	0	842	5,057	21,023
TOWN	33,480	51,287	0	0	0	47,348	554,507	107,865
TOTAL	241,329	173,133	0	0	0	48,190	559,564	128,888
MARTIN								
CITY	648,933	1,260,640	95,832	617,210	0	5,984	6,796	20,156
TOWN	31,809	28,916	14,544	84,370	0	155,423	728,381	21,870
TOTAL	680,742	1,289,556	110,376	701,580	0	161,407	735,177	42,026
MEEKER								
CITY	507,741	394,742	63,114	410,963	0	587	8,146	28,464
TOWN	109,146	126,397	0	0	0	11,874	54,139	55,060
TOTAL	616,887	521,139	63,114	410,963	0	12,461	62,285	83,524
MILLE LACS								
CITY	467,297	458,297	52,443	215,129	0	8,056	34,047	0
TOWN	144,576	120,870	747	447	0	9,415	75,942	0
TOTAL	611,873	579,167	53,190	215,576	0	17,471	109,989	0
MORRISON								
CITY	608,898	813,472	26,922	273,457	0	76,455	63,083	69,195
TOWN	213,284	69,675	0	0	0	199,101	332,246	108,876
TOTAL	822,182	883,147	26,922	273,457	0	275,556	395,329	178,071
MOWER								
CITY	868,713	1,716,814	18,000	1,945,317	0	4,207	85,048	13,157
TOWN	135,702	132,438	3,000	4,738	0	13,123	135,953	12,906
TOTAL	1,004,415	1,849,252	21,000	1,950,055	0	17,330	221,001	26,063
MURRAY								
CITY	183,861	108,195	23,373	101,093	0	0	0	0
TOWN	33,588	14,525	3,000	29,188	0	11,125	33,712	0
TOTAL	217,449	122,720	26,373	130,281	0	11,125	33,712	0
NICOLLET								
CITY	576,219	749,471	103,437	1,155,439	0	12,000	13,668	0
TOWN	15,900	2,082	12,576	39,132	0	20,852	68,174	0
TOTAL	592,119	751,553	116,013	1,194,571	0	32,852	81,842	0
NOBLES								
CITY	601,803	1,173,649	67,896	710,102	0	1,725	4,865	10,782
TOWN	40,416	41,875	10,335	54,600	0	8,810	32,443	11,017
TOTAL	642,219	1,215,524	78,231	764,702	0	10,535	37,308	21,799
NORMAN								
CITY	177,663	88,983	0	0	0	10,783	0	12,300
TOWN	35,283	40,452	0	0	0	11,592	95,637	53,431
TOTAL	212,946	129,435	0	0	0	22,375	95,637	65,731
OLMSTED								
CITY	2,174,007	22,132,695	128,547	3,778,152	0	22,406	36,774	23,117
TOWN	244,524	304,453	19,353	164,999	0	106,435	399,862	23,276
TOTAL	2,418,531	22,437,148	147,900	3,943,151	0	128,841	436,636	46,393

TABLE 37 PART E
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL(1) & ALL OTHER (4.70%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (2.30%,3.00%,3.60%)	OVER \$100,000 MARKET VALUE (3.60%,4.70%)	1ST \$100,000 MARKET VALUE (2.30%,3.00%,3.60%)	OVER \$100,000 MARKET VALUE (3.60%,4.70%)		LAND & BLDG (3.00%, 4.70%)	MACHINERY (4.70%)	RAILROAD (3.00%, 4.70%)
OTTER TAIL								
CITY	1,081,672	1,683,604	71,589	482,904	0	491,848	1,024,237	32,399
TOWN	187,830	78,640	0	0	0	78,721	234,523	146,105
TOTAL	1,269,502	1,762,244	71,589	482,904	0	570,569	1,258,760	178,504
PENNINGTON								
CITY	377,334	388,372	14,676	160,642	0	0	0	17,710
TOWN	65,796	14,891	0	0	0	2,330	29,319	22,557
TOTAL	443,130	403,263	14,676	160,642	0	2,330	29,319	40,267
PINE								
CITY	504,915	788,101	24,147	63,748	0	8,437	55,742	60,603
TOWN	91,581	71,586	1,629	4,329	0	21,039	173,604	134,232
TOTAL	596,496	859,687	25,776	68,077	0	29,476	229,346	194,835
PIPESTONE								
CITY	272,910	109,739	36,330	230,993	0	12,434	29,148	21,075
TOWN	12,753	5,025	3,303	80,756	0	6,618	57,026	53,845
TOTAL	285,663	114,764	39,633	311,749	0	19,052	86,174	74,920
POLK								
CITY	743,865	1,175,053	38,091	567,824	0	4,570	40,033	86,206
TOWN	76,779	153,332	0	269,362	0	27,393	279,491	265,649
TOTAL	820,644	1,328,385	38,091	837,186	0	31,963	319,524	351,855
POPE								
CITY	249,783	124,194	13,404	50,629	0	1,795	21,244	13,475
TOWN	40,593	81,635	6,000	45,346	38	7,138	22,062	37,765
TOTAL	290,376	205,829	19,404	95,975	38	8,933	43,306	51,240
RAMSEY								
CITY	8,522,340	108,983,991	900,276	33,201,863	0	1,040,458	2,856,404	1,285,080
TOWN	61,230	731,036	12,300	323,701	0	10,284	60,725	36,009
TOTAL	8,583,570	109,715,027	912,576	33,525,564	0	1,050,742	2,917,129	1,321,089
RED LAKE								
CITY	76,846	24,954	4,236	7,111	0	15,926	6,068	3,915
TOWN	11,769	4,752	0	0	0	22,484	164,663	20,389
TOTAL	88,615	29,706	4,236	7,111	0	38,410	170,731	24,304
REDWOOD								
CITY	401,544	459,175	86,727	352,211	0	12,418	17,950	4,574
TOWN	61,719	41,648	8,055	58,605	0	12,471	26,536	15,934
TOTAL	463,263	500,823	94,782	410,816	0	24,889	44,486	20,508
RENVILLE								
CITY	417,489	186,234	74,883	485,118	0	35,360	27,839	9,300
TOWN	54,114	27,691	19,149	681,322	0	60,299	166,934	18,044
TOTAL	471,603	213,925	94,032	1,166,440	0	95,659	194,773	27,344
RICE								
CITY	1,181,994	3,077,425	86,628	972,235	0	12,291	85,094	35,895
TOWN	84,306	44,323	0	44,114	0	26,588	211,293	15,683
TOTAL	1,266,300	3,121,748	86,628	1,016,349	0	38,879	296,387	51,578

TABLE 37 PART E
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL(1) & ALL OTHER (4.70%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BLDG	MACHINERY	RAILROAD
	(2.30%, 3.00%, 3.60%)	(3.60%, 4.70%)	(2.30%, 3.00%, 3.60%)	(3.60%, 4.70%)		(3.00%, 4.70%)	(4.70%)	(3.00%, 4.70%)
ROCK								
CITY	238,227	158,148	33,726	138,327	0	123	434	5,019
TOWN	33,507	34,977	6,000	99,692	0	7,703	48,435	28,763
TOTAL	271,734	193,125	39,726	238,019	0	7,826	48,869	33,782
ROSEAU								
CITY	321,414	434,633	10,107	766,796	0	14,607	21,224	24,741
TOWN	43,371	35,879	6,828	136,366	0	18,966	144,335	85,386
TOTAL	364,785	470,512	16,935	903,162	0	33,573	165,559	110,127
ST. LOUIS								
CITY	3,925,426	10,979,055	401,513	4,537,119	150,387	883,704	2,758,589	646,993
TOWN	315,800	283,143	48,031	522,352	60,867	258,068	1,333,893	1,109,103
TOTAL	4,241,226	11,262,198	449,544	5,059,471	211,254	1,141,772	4,092,482	1,756,096
SCOTT								
CITY	1,249,035	5,971,122	222,663	5,496,693	0	62,398	865,298	28,666
TOWN	189,051	227,341	35,715	87,495	0	37,813	145,817	21,026
TOTAL	1,438,086	6,198,463	258,378	5,584,188	0	100,211	1,011,115	49,692
SHERBURNE								
CITY	821,724	2,341,685	112,509	938,428	0	7,021,102	25,004,400	82,472
TOWN	285,687	298,717	10,326	1,810	94	102,206	44,275	81,762
TOTAL	1,107,411	2,640,402	122,835	940,238	94	7,123,308	25,048,675	164,234
SIBLEY								
CITY	228,495	88,333	42,243	274,399	0	8,285	26,146	0
TOWN	70,299	59,921	9,225	30,049	0	3,441	28,456	0
TOTAL	298,794	148,254	51,468	304,448	0	11,726	54,602	0
STEARNS								
CITY	2,853,954	13,075,621	286,716	3,960,752	0	30,547	192,699	173,101
TOWN	759,439	1,128,544	71,757	467,400	0	44,254	180,408	96,348
TOTAL	3,613,393	14,204,165	358,473	4,428,152	0	74,801	373,107	269,449
STEELE								
CITY	779,899	1,916,670	88,953	2,141,018	0	38,745	136,807	15,706
TOWN	121,227	424,761	27,168	140,216	0	23,039	102,659	28,307
TOTAL	901,126	2,341,431	116,121	2,281,234	0	61,784	239,466	44,013
STEVENS								
CITY	307,032	316,876	6,906	43,632	0	2,990	10,655	27,585
TOWN	50,880	56,734	0	0	0	8,769	28,596	65,570
TOTAL	357,912	373,610	6,906	43,632	0	11,759	39,251	93,155
SWIFT								
CITY	256,698	228,035	12,156	21,824	0	4,691	9,655	46,159
TOWN	32,175	21,896	3,000	29,135	0	52,095	135,714	86,515
TOTAL	288,873	249,931	15,156	50,959	0	56,786	145,369	132,674
TODD								
CITY	382,227	388,906	35,466	87,700	0	12,871	11,139	13,987
TOWN	82,140	4,095	5,088	4,822	0	10,395	107,761	81,724
TOTAL	464,367	393,001	40,554	92,522	0	23,266	118,900	95,711

TABLE 37 PART E
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL(1) & ALL OTHER (4.70%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (2.30%, 3.00%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.70%)	1ST \$100,000 MARKET VALUE (2.30%, 3.00%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.70%)		LAND & BLDG (3.00%, 4.70%)	MACHINERY (4.70%)	RAILROAD (3.00%, 4.70%)
TRAVERSE								
CITY	98,241	29,162	6,000	34,287	0	11,000	3,483	6,007
TOWN	14,847	1,707	0	0	0	16,856	41,210	13,869
TOTAL	113,088	30,869	6,000	34,287	0	27,856	44,693	19,876
WABASHA								
CITY	563,196	854,339	12,000	144,033	0	4,142	45,454	17,897
TOWN	70,986	27,861	0	0	0	11,501	48,085	19,567
TOTAL	634,182	882,200	12,000	144,033	0	15,643	93,539	37,464
WADENA								
CITY	346,250	344,180	18,555	78,335	0	3,318	49,063	33,426
TOWN	27,384	8,516	0	0	0	28,701	141,521	31,424
TOTAL	373,634	352,696	18,555	78,335	0	32,019	190,584	64,850
WASECA								
CITY	446,757	536,957	35,937	705,520	0	9,678	57,476	6,605
TOWN	37,998	41,146	12,438	76,445	0	16,660	58,829	23,598
TOTAL	484,755	578,103	48,375	781,965	0	26,338	116,305	30,203
WASHINGTON								
CITY	2,523,258	19,228,269	48,000	4,107,646	0	813,062	3,730,304	116,600
TOWN	263,868	742,656	0	14,702	0	7,376	22,970	50,706
TOTAL	2,787,126	19,970,925	48,000	4,122,348	0	820,438	3,753,274	167,306
WATONWAN								
CITY	306,435	156,068	41,250	560,034	0	343	1,711	11,581
TOWN	22,377	28,233	8,451	95,401	0	10,594	26,991	20,868
TOTAL	328,812	184,301	49,701	655,435	0	10,937	28,702	32,449
WILKIN								
CITY	155,635	102,132	0	0	0	945	1,561	27,713
TOWN	18,435	31,435	0	0	0	5,634	9,503	94,157
TOTAL	174,070	133,567	0	0	0	6,579	11,064	121,870
WINONA								
CITY	1,288,335	2,643,754	219,675	2,108,313	0	82,830	73,061	62,820
TOWN	82,737	102,073	18,441	22,090	0	17,971	38,648	40,210
TOTAL	1,371,072	2,745,827	238,116	2,130,403	0	100,801	111,709	103,030
WRIGHT								
CITY	1,748,172	3,402,041	162,117	1,058,960	0	22,511	12,731,048	66,995
TOWN	375,054	557,277	42,000	107,654	0	11,231	2,438,569	83,321
TOTAL	2,123,226	3,959,318	204,117	1,166,614	0	33,742	15,169,617	150,316
YELLOW MEDICINE								
CITY	239,949	102,661	32,745	184,986	0	7,572	9,358	13,555
TOWN	30,942	17,378	12,534	90,964	0	12,146	51,053	29,112
TOTAL	270,891	120,039	45,279	275,950	0	19,718	60,411	42,667
STATEWIDE TOTAL								
CITY	84,392,194	729,732,025	14,042,167	265,100,470	172,665	22,684,140	93,951,263	7,545,762
TOWN	9,434,716	11,998,996	944,524	8,173,031	98,444	3,936,488	16,668,759	5,388,925
TOTAL	93,826,910	741,731,021	14,986,691	273,273,501	271,109	26,620,628	110,620,022	12,934,687

(1) This column contains mineral value for Crow Wing, Itasca, and St. Louis counties, and "All Other Class 5 Property" for any other county reporting value in this column.

TABLE 37 PART F
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.70%)	STRUCTURES ON LEASED RURAL LAND (2.00-4.70%)	LEASED AG REAL ESTATE (1.60,2.50%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.70%)
<u>AITKIN</u>								
CITY	857,134	984,226	0	235	74	0	309	207
TOWN	1,983,654	7,523,703	0	0	3,188	2,054	5,242	3,699
TOTAL	2,840,788	8,507,929	0	235	3,262	2,054	5,551	3,906
<u>ANOKA</u>								
CITY	129,489,147	130,717,896	0	177,424	0	0	177,424	0
TOWN	5,411,756	6,279,948	0	0	0	0	0	0
TOTAL	134,900,903	136,997,844	0	177,424	0	0	177,424	0
<u>BECKER</u>								
CITY	4,438,090	4,727,925	0	0	394	0	394	447
TOWN	3,138,914	8,762,668	442	0	4,129	3,575	7,704	201
TOTAL	7,577,004	13,490,593	442	0	4,523	3,575	8,098	648
<u>BELTRAMI</u>								
CITY	4,855,474	4,905,220	17	3,060	0	0	3,060	3,288
TOWN	3,786,207	6,066,208	427	48,871	24,578	1,752	75,201	4,132
TOTAL	8,641,681	10,971,428	444	51,931	24,578	1,752	78,261	7,420
<u>BENTON</u>								
CITY	9,993,001	10,022,165	34	0	0	0	0	0
TOWN	2,567,624	4,159,584	0	71,210	0	0	71,210	2,275
TOTAL	12,560,625	14,181,749	34	71,210	0	0	71,210	2,275
<u>BIG STONE</u>								
CITY	668,331	684,970	0	0	0	0	0	0
TOWN	218,212	2,204,734	0	1,020	0	0	1,020	0
TOTAL	886,543	2,889,704	0	1,020	0	0	1,020	0
<u>BLUE EARTH</u>								
CITY	19,286,745	19,338,605	0	43,795	0	0	43,795	8,165
TOWN	3,922,440	12,059,732	0	13,723	0	0	13,723	24,272
TOTAL	23,209,185	31,398,337	0	57,518	0	0	57,518	32,437
<u>BROWN</u>								
CITY	6,906,754	6,945,426	0	2,421	426	5,314	8,161	1,998
TOWN	955,814	6,417,836	0	17,221	418	4,860	22,499	32,433
TOTAL	7,862,568	13,363,262	0	19,642	844	10,174	30,660	34,431
<u>CARLTON</u>								
CITY	6,746,131	6,793,428	0	39,944	0	0	39,944	3,793
TOWN	3,638,934	4,868,575	0	4,940	1,130	0	6,070	400
TOTAL	10,385,065	11,662,003	0	44,884	1,130	0	46,014	4,193
<u>CARVER</u>								
CITY	31,167,053	31,803,353	0	46,717	0	0	46,717	912
TOWN	3,340,934	6,033,077	0	11,147	0	0	11,147	132
TOTAL	34,507,987	37,836,430	0	57,864	0	0	57,864	1,044
<u>CASS</u>								
CITY	2,828,388	5,090,776	112	0	472	0	472	235
TOWN	4,479,011	12,430,307	10,241	9,110	161,064	0	170,174	0
TOTAL	7,307,399	17,521,083	10,353	9,110	161,536	0	170,646	235

TABLE 37 PART F
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (4.70%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (2.00-4.70%)	ITEM 33 LEASED AG REAL ESTATE (1.60,2.50%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.70%)
CHIPPEWA								
CITY	2,638,476	2,664,822	0	0	0	0	0	1,920
TOWN	555,826	4,703,886	1,160	7,487	0	0	7,487	9
TOTAL	3,194,302	7,368,708	1,160	7,487	0	0	7,487	1,929
CHISAGO								
CITY	6,992,851	7,399,804	0	1,392	0	248	1,640	0
TOWN	4,453,432	6,941,749	0	13,936	0	0	13,936	4,160
TOTAL	11,446,283	14,341,553	0	15,328	0	248	15,576	4,160
CLAY								
CITY	13,041,955	13,114,463	78	3,177	38	592	3,807	66,483
TOWN	1,598,179	6,919,925	0	6,039	0	503	6,542	0
TOTAL	14,640,134	20,034,388	78	9,216	38	1,095	10,349	66,483
CLEARWATER								
CITY	498,027	503,658	192	0	0	424	424	0
TOWN	1,667,785	2,587,292	674	9,800	4,538	528	14,866	0
TOTAL	2,165,812	3,090,950	866	9,800	4,538	952	15,290	0
COOK								
CITY	610,712	645,866	0	1,156	522	0	1,678	0
TOWN	1,133,200	4,121,328	7,570	77,315	72,782	2,373	152,470	0
TOTAL	1,743,912	4,767,194	7,570	78,471	73,304	2,373	154,148	0
COTTONWOOD								
CITY	1,888,972	1,914,451	0	348	0	0	348	5
TOWN	471,537	5,724,470	0	2,609	0	0	2,609	1,212
TOTAL	2,360,509	7,638,921	0	2,957	0	0	2,957	1,217
CROW WING								
CITY	12,628,072	18,295,520	623	663	1,960	1,518	4,141	17,688
TOWN	6,865,957	16,201,690	5	8,633	12,954	0	21,587	240
TOTAL	19,494,029	34,497,210	628	9,296	14,914	1,518	25,728	17,928
DAKOTA								
CITY	224,231,424	225,706,702	3,181	118,535	1,744	6,341	126,620	184,074
TOWN	4,307,597	7,384,303	781	2,020	0	19,768	21,788	64,920
TOTAL	228,539,021	233,091,005	3,962	120,555	1,744	26,109	148,408	248,994
DODGE								
CITY	2,478,311	2,511,689	0	0	0	653	653	0
TOWN	991,888	4,611,588	643	574	0	1,125	1,699	0
TOTAL	3,470,199	7,123,277	643	574	0	1,778	2,352	0
DOUGLAS								
CITY	6,104,939	6,186,002	0	0	0	0	0	28,248
TOWN	5,174,081	10,243,978	0	41,864	0	0	41,864	4,061
TOTAL	11,279,020	16,429,980	0	41,864	0	0	41,864	32,309
FARIBAULT								
CITY	2,910,206	2,972,030	0	5,814	0	48	5,862	1,451
TOWN	641,794	8,900,531	0	2,227	0	91	2,318	2,886
TOTAL	3,552,000	11,872,561	0	8,041	0	139	8,180	4,337

TABLE 37 PART F
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.70%)	STRUCTURES ON LEASED RURAL LAND (2.00-4.70%)	LEASED AG REAL ESTATE (1.60,2.50%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.70%)
FILLMORE								
CITY	3,069,355	3,225,644	0	5,573	75	0	5,648	0
TOWN	789,220	4,567,846	0	5,806	816	24	6,646	127
TOTAL	3,858,575	7,793,490	0	11,379	891	24	12,294	127
FREEBORN								
CITY	8,233,554	8,273,029	0	4,582	0	0	4,582	771
TOWN	1,525,603	7,536,196	380	21,564	0	0	21,564	2,180
TOTAL	9,759,157	15,809,225	380	26,146	0	0	26,146	2,951
GOODHUE								
CITY	33,451,473	33,668,967	0	559	815	428	1,802	9,867
TOWN	3,401,123	9,282,890	0	9,183	55	2,308	11,546	23,928
TOTAL	36,852,596	42,951,857	0	9,742	870	2,736	13,348	33,795
GRANT								
CITY	639,017	678,523	0	19	147	32	198	555
TOWN	292,175	3,122,293	516	3,689	48	864	4,601	0
TOTAL	931,192	3,800,816	516	3,708	195	896	4,799	555
HENNEPIN								
CITY	1,064,094,047	1,068,931,085	0	421,787	0	0	421,787	10,021,484
TOWN	1,282,440	1,485,498	0	0	0	0	0	0
TOTAL	1,065,376,487	1,070,416,583	0	421,787	0	0	421,787	10,021,484
HOUSTON								
CITY	2,779,598	2,827,655	0	5,160	0	0	5,160	468
TOWN	1,025,962	3,102,385	0	1,255	0	0	1,255	575
TOTAL	3,805,560	5,930,040	0	6,415	0	0	6,415	1,043
HUBBARD								
CITY	1,495,652	1,549,479	0	1,729	0	0	1,729	5,873
TOWN	3,916,112	8,235,708	445	27,298	13,165	448	40,911	4,132
TOTAL	5,411,764	9,785,187	445	29,027	13,165	448	42,640	10,005
ISANTI								
CITY	3,488,459	3,500,655	0	578	0	0	578	0
TOWN	3,459,753	5,915,031	0	795	0	0	795	0
TOTAL	6,948,212	9,415,686	0	1,373	0	0	1,373	0
ITASCA								
CITY	19,402,275	19,638,289	0	18,118	8,801	0	26,919	19
TOWN	6,198,771	10,420,176	6,798	6,350	101,488	96	107,934	143
TOTAL	25,601,046	30,058,465	6,798	24,468	110,289	96	134,853	162
JACKSON								
CITY	1,296,114	1,320,107	0	0	0	0	0	0
TOWN	1,080,471	9,017,624	0	8,366	38	0	8,404	0
TOTAL	2,376,585	10,337,731	0	8,366	38	0	8,404	0
KANABEC								
CITY	1,546,068	1,560,955	0	38,368	0	0	38,368	0
TOWN	1,210,822	2,771,407	0	20,336	0	34	20,370	0
TOTAL	2,756,890	4,332,362	0	58,704	0	34	58,738	0

TABLE 37 PART F
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 31 TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (4.70%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (2.00-4.70%)	ITEM 33 LEASED AG REAL ESTATE (1.60,2.50%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.70%)
KANDIYOHI								
CITY	9,676,812	9,834,558	0	2,336	923	0	3,259	5,099
TOWN	3,762,325	10,464,150	819	1,049	973	1,053	3,075	0
TOTAL	13,439,137	20,298,708	819	3,385	1,896	1,053	6,334	5,099
KITTSON								
CITY	641,437	666,812	0	0	660	6,846	7,506	533
TOWN	1,138,004	4,561,559	0	4,404	0	3,863	8,267	719
TOTAL	1,779,441	5,228,371	0	4,404	660	10,709	15,773	1,252
KOOCHICHING								
CITY	6,196,761	6,210,263	3	0	0	0	0	273
TOWN	1,341,153	2,301,836	1,902	78,894	14,119	10	93,023	1,378
TOTAL	7,537,914	8,512,099	1,905	78,894	14,119	10	93,023	1,651
LAC QUI PARLE								
CITY	1,095,525	1,105,927	0	0	405	0	405	0
TOWN	414,620	4,268,665	0	0	60	0	60	0
TOTAL	1,510,145	5,374,592	0	0	465	0	465	0
LAKE								
CITY	1,327,471	1,405,727	0	17,951	298	0	18,249	634
TOWN	1,748,915	2,968,397	98	5,805	20,273	0	26,078	16,193
TOTAL	3,076,386	4,374,124	98	23,756	20,571	0	44,327	16,827
LAKEWOODS								
CITY	388,146	398,394	0	0	0	0	0	6,244
TOWN	520,678	1,449,299	675	33	256	2,543	2,832	0
TOTAL	908,824	1,847,693	675	33	256	2,543	2,832	6,244
LE SUEUR								
CITY	3,907,690	3,992,954	0	804	0	0	804	8,705
TOWN	2,353,424	5,895,253	0	12,389	0	0	12,389	0
TOTAL	6,261,114	9,888,207	0	13,193	0	0	13,193	8,705
LINCOLN								
CITY	652,887	668,560	0	0	0	0	0	428
TOWN	230,811	2,248,195	0	173,412	230	0	173,642	0
TOTAL	883,698	2,916,755	0	173,412	230	0	173,642	428
LYON								
CITY	7,955,443	8,003,805	0	5,560	13	0	5,573	14,941
TOWN	902,034	5,636,612	0	11,519	0	1,757	13,276	0
TOTAL	8,857,477	13,640,417	0	17,079	13	1,757	18,849	14,941
MCLEOD								
CITY	8,366,979	8,386,344	0	4,752	0	0	4,752	0
TOWN	1,552,862	4,692,073	0	3,869	0	0	3,869	0
TOTAL	9,919,841	13,078,417	0	8,621	0	0	8,621	0
MAHNOMEN								
CITY	359,571	365,344	0	0	112	0	112	0
TOWN	240,159	1,410,755	766	705	5,075	0	5,780	0
TOTAL	599,730	1,776,099	766	705	5,187	0	5,892	0

TABLE 37 PART F
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 30 TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (4.70%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (2.00-4.70%)	ITEM 33 LEASED AG REAL ESTATE (1.60,2.50%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.70%)
MARSHALL								
CITY	962,654	987,812	26	1,118	5,170	7,599	13,887	113
TOWN	997,126	5,883,962	1,089	7,367	113	3,640	11,120	136
TOTAL	1,959,780	6,871,774	1,115	8,485	5,283	11,239	25,007	249
MARTIN								
CITY	5,491,115	5,648,441	0	27,815	0	0	27,815	0
TOWN	1,573,433	10,415,759	0	6,781	0	0	6,781	0
TOTAL	7,064,548	16,064,200	0	34,596	0	0	34,596	0
MEEKER								
CITY	3,097,595	3,128,176	0	1,650	0	0	1,650	60
TOWN	1,785,417	6,006,918	0	6,851	0	0	6,851	8,733
TOTAL	4,883,012	9,135,094	0	8,501	0	0	8,501	8,793
MILLE LACS								
CITY	2,700,326	2,873,020	0	38,991	3,765	0	42,756	10,115
TOWN	1,740,086	3,928,164	6	785	0	0	785	0
TOTAL	4,440,412	6,801,184	6	39,776	3,765	0	43,541	10,115
MORRISON								
CITY	3,910,608	4,003,909	133	4,442	0	0	4,442	1,232
TOWN	3,075,780	7,024,096	0	7,914	0	0	7,914	678
TOTAL	6,986,388	11,028,005	133	12,356	0	0	12,356	1,910
MOWER								
CITY	9,438,896	9,511,900	0	1,852	255	0	2,107	53,655
TOWN	1,407,441	7,033,349	0	28,975	0	0	28,975	0
TOTAL	10,846,337	16,545,249	0	30,827	255	0	31,082	53,655
MURRAY								
CITY	1,075,252	1,096,773	0	949	0	0	949	0
TOWN	416,066	5,416,616	0	3,265	231	0	3,496	0
TOTAL	1,491,318	6,513,389	0	4,214	231	0	4,445	0
NICOLLET								
CITY	7,472,074	7,514,937	0	1,137	0	459	1,596	0
TOWN	949,541	4,907,444	0	6,725	82	0	6,807	0
TOTAL	8,421,615	12,422,381	0	7,862	82	459	8,403	0
NOBLES								
CITY	5,338,795	5,384,916	0	352	8,837	3,275	12,464	0
TOWN	542,662	6,576,226	0	9,561	19,421	645	29,627	0
TOTAL	5,881,457	11,961,142	0	9,913	28,258	3,920	42,091	0
NORMAN								
CITY	807,768	816,921	0	0	0	3,191	3,191	0
TOWN	419,903	4,828,129	0	0	0	45	45	0
TOTAL	1,227,671	5,645,050	0	0	0	3,236	3,236	0
OLMSTED								
CITY	55,770,658	55,929,300	0	22,198	0	720	22,918	22,295
TOWN	8,169,122	12,475,797	0	1,715	0	5,050	6,765	7,035
TOTAL	63,939,780	68,405,097	0	23,913	0	5,770	29,683	29,330

TABLE 37 PART F
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (4.70%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (2.00-4.70%)	ITEM 33 LEASED AG REAL ESTATE (1.60,2.50%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.70%)
OTTER TAIL								
CITY	8,639,225	8,864,040	509	53,257	3,902	0	57,159	2,078
TOWN	4,599,792	15,048,295	3,093	19,268	6,100	0	25,368	9,761
TOTAL	13,239,017	23,912,335	3,602	72,525	10,002	0	82,527	11,839
PENNINGTON								
CITY	2,130,553	2,135,513	0	81,925	0	0	81,925	0
TOWN	507,156	1,540,840	0	0	0	0	0	0
TOTAL	2,637,709	3,676,353	0	81,925	0	0	81,925	0
PINE								
CITY	2,742,940	2,960,688	0	2,022	3,636	0	5,658	301
TOWN	2,179,497	6,030,691	0	0	787	0	787	0
TOTAL	4,922,437	8,991,379	0	2,022	4,423	0	6,445	301
PIPESTONE								
CITY	1,675,011	1,723,234	0	4,098	665	6,505	11,268	0
TOWN	374,399	2,874,515	0	0	0	40	40	0
TOTAL	2,049,410	4,597,749	0	4,098	665	6,545	11,308	0
POLK								
CITY	6,009,939	6,050,275	0	5,071	0	0	5,071	84,318
TOWN	1,860,717	11,263,561	0	9,563	1,086	186	10,835	0
TOTAL	7,870,656	17,313,836	0	14,634	1,086	186	15,906	84,318
POPE								
CITY	1,282,517	1,320,385	13,716	0	0	0	0	1,359
TOWN	893,719	3,739,394	0	5,414	0	0	5,414	1,971
TOTAL	2,176,236	5,059,779	13,716	5,414	0	0	5,414	3,330
RAMSEY								
CITY	333,346,036	333,599,907	0	1,039	0	0	1,039	262,880
TOWN	6,025,411	6,070,150	0	0	0	0	0	0
TOTAL	339,371,447	339,670,057	0	1,039	0	0	1,039	262,880
RED LAKE								
CITY	359,282	379,820	0	0	0	0	0	0
TOWN	307,271	1,151,126	392	0	1,059	0	1,059	0
TOTAL	666,553	1,530,946	392	0	1,059	0	1,059	0
REDWOOD								
CITY	3,003,463	3,068,140	0	3,159	0	0	3,159	2,208
TOWN	581,317	8,881,823	0	3,764	0	312	4,076	0
TOTAL	3,584,780	11,949,963	0	6,923	0	312	7,235	2,208
RENVILLE								
CITY	2,683,692	2,753,757	0	0	1,338	1,064	2,402	0
TOWN	1,406,387	11,777,473	0	14,547	75	0	14,622	0
TOTAL	4,090,079	14,531,230	0	14,547	1,413	1,064	17,024	0
RICE								
CITY	13,072,128	13,159,662	0	0	0	991	991	1,789
TOWN	3,102,817	7,436,966	0	37,571	0	0	37,571	0
TOTAL	16,174,945	20,596,628	0	37,571	0	991	38,562	1,789

TABLE 37 PART F
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f TOTAL PERSONAL NET TAX CAPACITY	ITEM 3i TOOLS AND MACHINERY (4.70%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (2.00-4.70%)	ITEM 33 LEASED AG REAL ESTATE (1.60,2.50%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.70%)
ROCK								
CITY	1,485,213	1,532,496	0	0	384	2,416	2,800	0
TOWN	468,334	4,554,698	0	174	141	1,197	1,512	0
TOTAL	1,953,547	6,087,194	0	174	525	3,613	4,312	0
ROSEAU								
CITY	2,518,868	2,527,237	0	0	618	715	1,333	35,281
TOWN	1,173,279	3,543,630	3,590	7,877	1,739	0	9,616	0
TOTAL	3,692,147	6,070,867	3,590	7,877	2,357	715	10,949	35,281
ST. LOUIS								
CITY	52,608,773	53,068,911	5,391	557,195	5,405	0	562,600	126,142
TOWN	12,338,846	20,137,722	8,558	139,086	209,100	0	348,186	24,434
TOTAL	64,947,619	73,206,633	13,949	696,281	214,505	0	910,786	150,576
SCOTT								
CITY	30,246,346	31,006,645	0	0	0	0	0	4,362
TOWN	6,238,138	8,978,071	0	0	0	0	0	0
TOTAL	36,484,484	39,984,716	0	0	0	0	0	4,362
SHERBURNE								
CITY	43,128,957	43,655,297	470	18,899	123	7,168	26,190	996
TOWN	5,278,499	7,980,045	234	14,955	10,196	3,841	28,992	2,124
TOTAL	48,407,456	51,635,342	704	33,854	10,319	11,009	55,182	3,120
SIBLEY								
CITY	1,754,823	1,776,778	0	0	0	0	0	0
TOWN	779,972	5,605,734	0	1,240	20	0	1,260	0
TOTAL	2,534,795	7,382,512	0	1,240	20	0	1,260	0
STEARNS								
CITY	37,064,307	37,196,989	167	645,278	12,967	56	658,301	3,555
TOWN	12,053,403	18,861,341	978	47,072	51,139	0	98,211	30
TOTAL	49,117,710	56,058,330	1,145	692,350	64,106	56	756,512	3,585
STEELE								
CITY	10,694,442	10,733,951	0	1,800	0	2,019	3,819	2,532
TOWN	1,689,750	5,337,853	0	1,527	4,175	956	6,658	0
TOTAL	12,384,192	16,071,804	0	3,327	4,175	2,975	10,477	2,532
STEVENS								
CITY	1,609,469	1,627,103	0	813	0	0	813	0
TOWN	406,056	3,059,383	0	20,360	0	0	20,360	0
TOTAL	2,015,525	4,686,486	0	21,173	0	0	21,173	0
SWIFT								
CITY	1,374,780	1,400,559	0	75	0	0	75	0
TOWN	560,670	3,564,978	0	50,703	176	29	50,908	0
TOTAL	1,935,450	4,965,537	0	50,778	176	29	50,983	0
TODD								
CITY	2,003,131	2,015,973	0	0	171	0	171	0
TOWN	1,418,499	4,318,458	0	21,465	0	0	21,465	399
TOTAL	3,421,630	6,334,431	0	21,465	171	0	21,636	399

TABLE 37 PART F
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 30 TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (4.70%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (2.00-4.70%)	ITEM 33 LEASED AG REAL ESTATE (1.00,2.50%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.70%)
TRAVERSE								
CITY	497,327	509,566	107	52	1,486	864	2,412	0
TOWN	155,839	3,396,175	415	0	2,539	749	3,288	0
TOTAL	653,166	3,905,741	522	52	4,035	1,613	5,700	0
WABASHA								
CITY	3,995,958	4,105,362	0	0	3,489	0	3,489	0
TOWN	1,466,004	4,435,663	0	0	462	0	462	0
TOTAL	5,461,962	8,541,025	0	0	3,951	0	3,951	0
WADENA								
CITY	1,824,732	1,842,837	0	1,575	0	0	1,575	0
TOWN	676,931	1,469,651	0	36,506	146	0	36,652	0
TOTAL	2,501,663	3,312,488	0	38,081	146	0	38,227	0
WASECA								
CITY	4,034,155	4,044,936	0	334	11,018	0	11,352	1,614
TOWN	1,133,545	5,379,842	239	6,454	110	61	6,625	3,136
TOTAL	5,167,700	9,424,778	239	6,788	11,128	61	17,977	4,750
WASHINGTON								
CITY	86,512,277	89,015,375	0	26,851	0	0	26,851	46,646
TOWN	14,257,768	16,827,365	0	0	0	3,240	3,240	64,877
TOTAL	100,770,045	105,842,740	0	26,851	0	3,240	30,091	111,523
WATONWAN								
CITY	2,118,863	2,131,694	0	2,909	128	51	3,088	395
TOWN	435,310	4,469,394	0	6,782	555	0	7,337	6,842
TOTAL	2,554,173	6,601,088	0	9,691	683	51	10,425	7,037
WILKIN								
CITY	931,934	973,926	0	0	0	597	597	3,294
TOWN	243,245	4,195,996	0	1,170	0	2,707	3,877	0
TOTAL	1,175,179	5,169,922	0	1,170	0	3,304	4,474	3,294
WINONA								
CITY	13,255,947	13,332,554	0	757	27	932	1,716	752
TOWN	2,383,252	4,981,621	61	2,289	504	142	2,935	0
TOTAL	15,639,199	18,314,175	61	3,046	531	1,074	4,651	752
WRIGHT								
CITY	28,563,709	29,078,860	0	3,520	0	0	3,520	19,068
TOWN	10,789,205	17,975,283	597	30,988	0	0	30,988	6,604
TOTAL	39,352,914	47,054,143	597	34,508	0	0	34,508	25,672
YELLOW MEDICINE								
CITY	1,422,702	1,457,879	0	0	0	0	0	495
TOWN	533,313	5,384,443	0	0	15	0	15	0
TOTAL	1,956,015	6,842,322	0	0	15	0	15	495
STATEWIDE TOTAL								
CITY	2,469,981,767	2,496,088,527	24,759	2,483,690	81,273	61,066	2,626,029	11,082,343
TOWN	217,087,131	571,269,600	53,594	1,305,181	751,348	72,469	2,128,998	330,967
TOTAL	2,687,068,898	3,067,358,127	78,353	3,788,871	832,621	133,535	4,755,027	11,413,310

TABLE 37 PART G
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.00, 4.70%)	(3.00, 4.70%)	(4.70%)	(4.70%)	(4.70%)				
AITKIN									
CITY	1,814	1,146	10,779	19,991	0	0	33,937	34,246	1,018,472
TOWN	5,242	292	135,528	103,846	0	0	248,607	253,849	7,777,552
TOTAL	7,056	1,438	146,307	123,837	0	0	282,544	288,095	8,796,024
ANOKA									
CITY	10,785	105,670	3,205,698	1,917,337	0	466,009	5,705,499	5,882,923	136,600,819
TOWN	334	0	21,485	333,161	0	0	354,980	354,980	6,634,928
TOTAL	11,119	105,670	3,227,183	2,250,498	0	466,009	6,060,479	6,237,903	143,235,747
BECKER									
CITY	35,421	0	37,554	63,694	0	1,380	138,496	138,890	4,866,815
TOWN	0	375	204,347	39,792	0	0	244,715	252,861	9,015,529
TOTAL	35,421	375	241,901	103,486	0	1,380	383,211	391,751	13,882,344
BELTRAMI									
CITY	17,681	0	214,249	101,548	0	0	336,766	339,843	5,245,063
TOWN	310	0	135,681	606,982	0	0	747,105	822,733	6,888,941
TOTAL	17,991	0	349,930	708,530	0	0	1,083,871	1,162,576	12,134,004
BENTON									
CITY	18,645	0	218,551	108,962	0	0	346,158	346,192	10,368,357
TOWN	0	0	178,857	338,905	0	0	520,037	591,247	4,750,831
TOTAL	18,645	0	397,408	447,867	0	0	866,195	937,439	15,119,188
BIG STONE									
CITY	39,603	0	30,185	0	0	0	69,788	69,788	754,758
TOWN	0	0	30,302	0	0	0	30,302	31,322	2,236,056
TOTAL	39,603	0	60,487	0	0	0	100,090	101,110	2,990,814
BLUE EARTH									
CITY	0	2,547	443,977	190,924	0	0	645,613	689,408	20,028,013
TOWN	0	12	194,321	296,828	0	0	515,433	529,156	12,588,888
TOTAL	0	2,559	638,298	487,752	0	0	1,161,046	1,218,564	32,616,901
BROWN									
CITY	0	222	15,447	26,120	0	0	43,787	51,948	6,997,374
TOWN	0	0	23,153	27,383	0	0	82,969	105,468	6,523,304
TOTAL	0	222	38,600	53,503	0	0	126,756	157,416	13,520,678
CARLTON									
CITY	3,017	20,146	291,058	177,421	0	978	496,413	536,357	7,329,785
TOWN	30	0	379,694	869,105	0	0	1,249,229	1,255,299	6,123,874
TOTAL	3,047	20,146	670,752	1,046,526	0	978	1,745,642	1,791,656	13,453,659
CARVER									
CITY	0	0	586,900	305,591	0	14,565	907,968	954,685	32,758,038
TOWN	0	0	103,928	98,503	0	0	202,563	213,710	6,246,787
TOTAL	0	0	690,828	404,094	0	14,565	1,110,531	1,168,395	39,004,825
CASS									
CITY	3,198	0	196,669	13,667	0	450	214,219	214,803	5,305,579
TOWN	165	0	314,343	1,370,099	0	0	1,684,607	1,865,022	14,295,329
TOTAL	3,363	0	511,012	1,383,766	0	450	1,898,826	2,079,825	19,600,908

TABLE 37 PART G
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.00, 4.70%)	(3.00, 4.70%)	(4.70%)	(4.70%)	(4.70%)				
CHIPPEWA									
CITY	53,050	0	91,556	28,085	0	996	175,607	175,607	2,840,429
TOWN	838	0	74,300	29,360	0	381	104,888	113,535	4,817,421
TOTAL	53,888	0	165,856	57,445	0	1,377	280,495	289,142	7,657,850
CHISAGO									
CITY	25,215	0	262,213	161,674	0	0	449,102	450,742	7,850,546
TOWN	0	0	308,264	138,617	0	0	451,041	464,977	7,406,726
TOTAL	25,215	0	570,477	300,291	0	0	900,143	915,719	15,257,272
CLAY									
CITY	120,197	0	60,268	159,189	0	1,659	407,796	411,681	13,526,144
TOWN	22,496	85	53,754	69,228	0	0	145,563	152,105	7,072,030
TOTAL	142,693	85	114,022	228,417	0	1,659	553,359	563,786	20,598,174
CLEARWATER									
CITY	3,966	453	18,312	1,504	0	0	24,235	24,851	528,509
TOWN	0	0	100,836	1,577,650	0	0	1,678,486	1,694,026	4,281,318
TOTAL	3,966	453	119,148	1,579,154	0	0	1,702,721	1,718,877	4,809,827
COOK									
CITY	0	0	411	0	0	0	411	2,089	647,955
TOWN	0	1,403	51,045	0	0	1,215	53,663	213,703	4,335,031
TOTAL	0	1,403	51,456	0	0	1,215	54,074	215,792	4,982,986
COTTONWOOD									
CITY	475	11,576	9,889	37,611	0	0	59,556	59,904	1,974,355
TOWN	0	0	44,352	1,153,594	0	212	1,199,370	1,201,979	6,926,449
TOTAL	475	11,576	54,241	1,191,205	0	212	1,258,926	1,261,883	8,900,804
CROW WING									
CITY	91,866	4,999	238,900	131,876	0	0	485,329	490,093	18,785,613
TOWN	0	9,014	266,829	31,342	0	0	307,425	329,017	16,530,707
TOTAL	91,866	14,013	505,729	163,218	0	0	792,754	819,110	35,316,320
DAKOTA									
CITY	1,190	0	4,359,386	2,735,385	0	0	7,280,035	7,409,836	233,116,538
TOWN	0	522	140,963	433,673	0	0	640,078	662,647	8,046,950
TOTAL	1,190	522	4,500,349	3,169,058	0	0	7,920,113	8,072,483	241,163,488
DODGE									
CITY	276	0	106,923	32,964	0	3,626	143,789	144,442	2,656,131
TOWN	0	981	118,684	35,612	0	560	155,837	158,179	4,769,767
TOTAL	276	981	225,607	68,576	0	4,186	299,626	302,621	7,425,898
DOUGLAS									
CITY	67,681	0	564	818	0	15,993	113,304	113,304	6,299,306
TOWN	129	0	0	0	0	0	4,190	46,054	10,290,032
TOTAL	67,810	0	564	818	0	15,993	117,494	159,358	16,589,338
FARIBAULT									
CITY	1,547	231	59,990	52,305	0	0	115,524	121,386	3,093,416
TOWN	15	150	128,316	42,370	0	0	173,737	176,055	9,076,586
TOTAL	1,562	381	188,306	94,675	0	0	289,261	297,441	12,170,002

TABLE 37 PART G
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES				
	(3.00, 4.70%)	(3.00, 4.70%)	(4.70%)	(4.70%)	(4.70%)				
FILLMORE									
CITY	188	0	37,937	76,626	0	0	114,751	120,399	3,346,043
TOWN	0	0	158,872	66,422	0	0	225,421	232,067	4,799,913
TOTAL	188	0	196,809	143,048	0	0	340,172	352,466	8,145,956
FREEBORN									
CITY	3,783	324	223,395	165,721	0	0	393,994	398,576	8,671,605
TOWN	11,134	0	141,619	580,925	0	0	735,858	757,802	8,293,998
TOTAL	14,917	324	365,014	746,646	0	0	1,129,852	1,156,378	16,965,603
GOODHUE									
CITY	0	12,258	449,211	175,947	0	0	647,283	649,085	34,318,052
TOWN	0	0	142,170	65,252	0	273	231,623	243,169	9,526,059
TOTAL	0	12,258	591,381	241,199	0	273	878,906	892,254	43,844,111
GRANT									
CITY	58,993	2,826	44,388	0	0	0	106,762	106,960	785,483
TOWN	0	0	181,022	15,241	0	479	196,742	201,859	3,324,152
TOTAL	58,993	2,826	225,410	15,241	0	479	303,504	308,819	4,109,635
HENNEPIN									
CITY	42,395	3,347,411	14,689,417	6,673,220	0	17,336	34,791,263	35,213,050	1,104,144,135
TOWN	0	0	35,330	30,649	0	0	65,979	65,979	1,551,477
TOTAL	42,395	3,347,411	14,724,747	6,703,869	0	17,336	34,857,242	35,279,029	1,105,695,612
HOUSTON									
CITY	0	0	79,647	48,816	0	0	128,931	134,091	2,961,746
TOWN	0	0	143,329	44,460	0	0	188,364	189,619	3,292,004
TOTAL	0	0	222,976	93,276	0	0	317,295	323,710	6,253,750
HUBBARD									
CITY	0	1,241	104,187	0	0	0	111,301	113,030	1,662,509
TOWN	0	0	134,276	656,789	0	18	795,215	836,571	9,072,279
TOTAL	0	1,241	238,463	656,789	0	18	906,516	949,601	10,734,788
ISANTI									
CITY	59,764	0	91,472	57,566	0	0	208,802	209,380	3,710,035
TOWN	291	122	26,900	305,245	0	10,820	343,378	344,173	6,259,204
TOTAL	60,055	122	118,372	362,811	0	10,820	552,180	553,553	9,969,239
ITASCA									
CITY	19,677	0	184,378	401,442	0	0	605,516	632,435	20,270,724
TOWN	1,748	47	625,221	2,126,167	0	647	2,753,973	2,868,705	13,288,881
TOTAL	21,425	47	809,599	2,527,609	0	647	3,359,489	3,501,140	33,559,605
JACKSON									
CITY	43,409	0	14,447	41,286	0	0	99,142	99,142	1,419,249
TOWN	6,718	0	197,432	337,756	0	20,544	562,450	570,854	9,588,478
TOTAL	50,127	0	211,879	379,042	0	20,544	661,592	669,996	11,007,727
KANABEC									
CITY	7,510	19,277	0	1,861	0	0	28,648	67,016	1,627,971
TOWN	0	96	0	0	0	0	96	20,466	2,791,873
TOTAL	7,510	19,373	0	1,861	0	0	28,744	87,482	4,419,844

TABLE 37 PART G
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS (3.00, 4.70%)	ALL OTHER LEASED REAL ESTATE (3.00, 4.70%)	ELECTRIC UTILITIES (4.70%)	GAS UTILITIES (4.70%)	WATER UTILITIES (4.70%)	ALL OTHER PERSONAL PROPERTY			
<u>KANDIYOHI</u>									
CITY	51,670	2,043	72,758	140,686	0	0	272,256	275,515	10,110,073
TOWN	6,984	0	99,120	158,431	0	0	264,535	268,429	10,732,579
TOTAL	58,654	2,043	171,878	299,117	0	0	536,791	543,944	20,842,652
<u>KITTSON</u>									
CITY	109,965	0	78,403	0	0	0	188,901	196,407	863,219
TOWN	10,885	0	24,659	920,320	0	0	956,583	964,850	5,526,409
TOTAL	120,850	0	103,062	920,320	0	0	1,145,484	1,161,257	6,389,628
<u>KOOCHICHING</u>									
CITY	2,831	0	111,310	80,849	0	14,894	210,157	210,160	6,420,423
TOWN	0	45	3,873	0	0	56	5,352	100,277	2,402,113
TOTAL	2,831	45	115,183	80,849	0	14,950	215,509	310,437	8,822,536
<u>LAC QUI PARLE</u>									
CITY	38,910	0	56,576	17,657	0	0	113,143	113,548	1,219,475
TOWN	0	0	55,870	15,712	0	48	71,630	71,690	4,340,355
TOTAL	38,910	0	112,446	33,369	0	48	184,773	185,238	5,559,830
<u>LAKE</u>									
CITY	936	649	52,317	16,780	0	0	71,316	89,565	1,495,292
TOWN	24	353	66,448	34,931	0	893	118,842	145,018	3,113,415
TOTAL	960	1,002	118,765	51,711	0	893	190,158	234,583	4,608,707
<u>LAKEWOODS</u>									
CITY	16,394	628	7,045	14,176	0	0	44,487	44,487	442,881
TOWN	114	36	165	35,782	0	0	36,097	39,604	1,488,903
TOTAL	16,508	664	7,210	49,958	0	0	80,584	84,091	1,931,784
<u>LE SUEUR</u>									
CITY	592	0	83,673	79,047	0	0	172,017	172,821	4,165,775
TOWN	507	0	171,975	137,079	0	0	309,561	321,950	6,217,203
TOTAL	1,099	0	255,648	216,126	0	0	481,578	494,771	10,382,978
<u>LINCOLN</u>									
CITY	4,504	0	20,720	11,700	0	0	37,352	37,352	705,912
TOWN	0	9	61,008	678,318	0	0	739,335	912,977	3,161,172
TOTAL	4,504	9	81,728	690,018	0	0	776,687	950,329	3,867,084
<u>LYON</u>									
CITY	103,654	30	84,697	53,696	0	0	257,018	262,591	8,266,396
TOWN	1,289	0	93,119	901,767	0	0	996,175	1,009,451	6,646,063
TOTAL	104,943	30	177,816	955,463	0	0	1,253,193	1,272,042	14,912,459
<u>MCLEOD</u>									
CITY	12,980	0	58,462	46,190	0	87	117,719	122,471	8,508,815
TOWN	1,765	0	56,121	45,619	0	1,044	104,549	108,418	4,800,491
TOTAL	14,745	0	114,583	91,809	0	1,131	222,268	230,889	13,309,306
<u>MAHONOMEN</u>									
CITY	54,707	0	39,326	0	0	0	94,033	94,145	459,489
TOWN	1,307	66	29,639	0	0	0	31,012	37,558	1,448,313
TOTAL	56,014	66	68,965	0	0	0	125,045	131,703	1,907,802

TABLE 37 PART G
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.00, 4.70%)	(3.00, 4.70%)	(4.70%)	(4.70%)	(4.70%)				
MARSHALL									
CITY	98,415	246	32,281	0	0	3,363	134,418	148,331	1,136,143
TOWN	10,434	237	70,833	1,622,612	0	0	1,704,252	1,716,461	7,600,423
TOTAL	108,849	483	103,114	1,622,612	0	3,363	1,838,670	1,864,792	8,736,566
MARTIN									
CITY	5,085	0	42,739	102,322	0	0	150,146	177,961	5,826,402
TOWN	0	0	90,525	1,391,954	0	0	1,482,479	1,489,260	11,905,019
TOTAL	5,085	0	133,264	1,494,276	0	0	1,632,625	1,667,221	17,731,421
MEEKER									
CITY	111,941	0	39,587	42,001	0	0	193,589	195,239	3,323,415
TOWN	5,012	0	228,210	61,814	0	255	304,024	310,875	6,317,793
TOTAL	116,953	0	267,797	103,815	0	255	497,613	506,114	9,641,208
MILLE LACS									
CITY	8,396	322	70,950	28,798	0	2,721	121,302	164,058	3,037,078
TOWN	0	0	81,344	42,667	0	715	124,726	125,517	4,053,681
TOTAL	8,396	322	152,294	71,465	0	3,436	246,028	289,575	7,090,759
MORRISON									
CITY	31,313	0	178,532	62,427	0	0	273,504	278,079	4,281,988
TOWN	3,785	0	58,611	603,751	0	0	666,825	674,739	7,698,835
TOTAL	35,098	0	237,143	666,178	0	0	940,329	952,818	11,980,823
MOWER									
CITY	8,671	0	58,452	26,208	0	0	146,986	149,093	9,660,993
TOWN	3,191	0	239,987	73,034	0	0	316,212	345,187	7,378,536
TOTAL	11,862	0	298,439	99,242	0	0	463,198	494,280	17,039,529
MURRAY									
CITY	0	522	60,608	0	0	0	61,130	62,079	1,158,852
TOWN	0	0	35,402	540,077	0	0	575,479	578,975	5,995,591
TOTAL	0	522	96,010	540,077	0	0	636,609	641,054	7,154,443
NICOLLET									
CITY	0	0	120,539	95,270	0	735	216,544	218,140	7,733,077
TOWN	0	0	78,188	60,166	0	0	138,354	145,161	5,052,605
TOTAL	0	0	198,727	155,436	0	735	354,898	363,301	12,785,682
NOBLES									
CITY	5,708	0	15,979	81,081	0	0	102,768	115,232	5,500,148
TOWN	0	0	38,634	6,078	0	0	44,712	74,339	6,650,565
TOTAL	5,708	0	54,613	87,159	0	0	147,480	189,571	12,150,713
NORMAN									
CITY	61,542	0	23,045	10,232	0	0	94,819	98,010	914,931
TOWN	21,702	0	29,545	36,947	0	0	88,194	88,239	4,916,368
TOTAL	83,244	0	52,590	47,179	0	0	183,013	186,249	5,831,299
OLMSTED									
CITY	0	0	157,681	555,864	71,572	143,504	950,916	973,834	56,903,134
TOWN	0	0	172,497	205,767	0	72	385,371	392,136	12,867,933
TOTAL	0	0	330,178	761,631	71,572	143,576	1,336,287	1,365,970	69,771,067

TABLE 37 PART G
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.00, 4.70%)	(3.00, 4.70%)	(4.70%)	(4.70%)	(4.70%)				
OTTER TAIL									
CITY	46,765	830	406,313	57,439	0	0	513,425	571,093	9,435,133
TOWN	7,263	0	157,665	110,473	0	678	285,840	314,301	15,362,596
TOTAL	54,028	830	563,978	167,912	0	678	799,265	885,394	24,797,729
PENNINGTON									
CITY	69,134	1,711	8,719	0	0	282	79,846	161,771	2,297,284
TOWN	5,852	0	23,943	471,725	0	0	501,520	501,520	2,042,360
TOTAL	74,986	1,711	32,662	471,725	0	282	581,366	663,291	4,339,644
PINE									
CITY	15,978	0	208,235	68,656	0	19	293,189	298,847	3,259,535
TOWN	0	0	418,580	132,354	0	85	551,019	551,806	6,582,497
TOTAL	15,978	0	626,815	201,010	0	104	844,208	850,653	9,842,032
PIPESTONE									
CITY	59,613	9,977	97,697	24,653	0	0	191,940	203,208	1,926,442
TOWN	0	0	52,364	19,361	0	0	71,725	71,765	2,946,280
TOTAL	59,613	9,977	150,061	44,014	0	0	263,665	274,973	4,872,722
POLK									
CITY	122,019	0	215,169	105,607	0	18,144	545,257	550,328	6,600,603
TOWN	42,442	0	191,804	687,018	0	26,357	947,621	958,456	12,222,017
TOTAL	164,461	0	406,973	792,625	0	44,501	1,492,878	1,508,784	18,822,620
POPE									
CITY	25,831	13,378	77,430	24,240	0	0	142,238	155,954	1,476,339
TOWN	0	0	208,182	50,624	0	0	260,777	266,191	4,005,585
TOTAL	25,831	13,378	285,612	74,864	0	0	403,015	422,145	5,481,924
RAMSEY									
CITY	0	10,578,531	5,225,405	3,995,529	0	0	20,062,345	20,063,384	353,663,291
TOWN	0	0	20,041	83,487	0	0	103,528	103,528	6,173,678
TOTAL	0	10,578,531	5,245,446	4,079,016	0	0	20,165,873	20,166,912	359,836,969
RED LAKE									
CITY	41,235	0	37,113	46,930	0	0	125,278	125,278	505,098
TOWN	336	0	14,636	370,657	0	0	385,629	387,080	1,538,206
TOTAL	41,571	0	51,749	417,587	0	0	510,907	512,358	2,043,304
REDWOOD									
CITY	2,613	376	72,680	34,069	0	0	111,946	115,105	3,183,245
TOWN	513	0	59,031	15,589	0	0	75,133	79,209	8,961,032
TOTAL	3,126	376	131,711	49,658	0	0	187,079	194,314	12,144,277
RENVILLE									
CITY	127	1,281	76,415	46,342	0	1,019	125,184	127,586	2,881,343
TOWN	7,319	0	131,838	99,542	0	0	238,699	253,321	12,030,794
TOTAL	7,446	1,281	208,253	145,884	0	1,019	363,883	380,907	14,912,137
RICE									
CITY	12,160	0	341,898	180,645	0	10,126	546,618	547,609	13,707,271
TOWN	0	0	124,001	332,291	1,140	0	457,432	495,003	7,931,969
TOTAL	12,160	0	465,899	512,936	1,140	10,126	1,004,050	1,042,612	21,639,240

TABLE 37 PART G
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES				
	(3.00, 4.70%)	(3.00, 4.70%)	(4.70%)	(4.70%)	(4.70%)				
ROCK									
CITY	17,311	0	15,971	16,216	0	0	49,498	52,298	1,584,794
TOWN	0	0	25,710	6,787	0	0	32,497	34,009	4,588,707
TOTAL	17,311	0	41,681	23,003	0	0	81,995	86,307	6,173,501
ROSEAU									
CITY	54,657	0	28,430	21,227	0	0	139,595	140,928	2,668,165
TOWN	7,854	36	205,296	39,189	0	0	252,375	265,581	3,809,211
TOTAL	62,511	36	233,726	60,416	0	0	391,970	406,509	6,477,376
ST. LOUIS									
CITY	44,388	11,325	2,768,872	291,739	1,067	0	3,243,533	3,811,524	56,880,435
TOWN	0	550	1,423,335	859,083	0	0	2,307,402	2,664,146	22,801,868
TOTAL	44,388	11,875	4,192,207	1,150,822	1,067	0	5,550,935	6,475,670	79,682,303
SCOTT									
CITY	1,307	1,194	557,199	302,424	0	0	866,486	866,486	31,873,131
TOWN	0	186	186,842	246,435	0	0	433,463	433,463	9,411,534
TOTAL	1,307	1,380	744,041	548,859	0	0	1,299,949	1,299,949	41,284,665
SHERBURNE									
CITY	5,783	21,098	401,945	195,623	0	360	625,805	652,465	44,307,762
TOWN	0	195	340,095	294,885	0	0	637,299	666,525	8,646,570
TOTAL	5,783	21,293	742,040	490,508	0	360	1,263,104	1,318,990	52,954,332
SIBLEY									
CITY	0	0	51,847	31,323	0	322	83,492	83,492	1,860,270
TOWN	0	0	30,102	81,537	0	795	112,434	113,694	5,719,428
TOTAL	0	0	81,949	112,860	0	1,117	195,926	197,186	7,579,698
STEARNS									
CITY	165,998	0	324,210	150,493	0	423	644,679	1,303,147	38,500,136
TOWN	695	0	444,658	250,749	0	102	696,234	795,423	19,656,764
TOTAL	166,693	0	768,868	401,242	0	525	1,340,913	2,098,570	58,156,900
STEELE									
CITY	0	0	31,444	15,257	0	0	49,233	53,052	10,787,003
TOWN	225	3,122	176,405	404,400	0	113	584,265	590,923	5,928,776
TOTAL	225	3,122	207,849	419,657	0	113	633,498	643,975	16,715,779
STEVENS									
CITY	66,168	0	93,935	32,571	0	333	193,007	193,820	1,820,923
TOWN	0	0	36,985	106,822	0	590	144,397	164,757	3,224,140
TOTAL	66,168	0	130,920	139,393	0	923	337,404	358,577	5,045,063
SWIFT									
CITY	88,294	46,600	55,280	27,517	0	319	218,010	218,085	1,618,644
TOWN	545	0	82,984	94,864	0	588	178,981	229,889	3,794,867
TOTAL	88,839	46,600	138,264	122,381	0	907	396,991	447,974	5,413,511
TODD									
CITY	1,977	0	131,507	40,298	0	131	173,913	174,084	2,190,057
TOWN	1,572	0	38,894	135,169	40,484	251	216,769	238,234	4,556,692
TOTAL	3,549	0	170,401	175,467	40,484	382	390,682	412,318	6,746,749

TABLE 37 PART G
1992 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES				
	(3.00, 4.70%)	(3.00, 4.70%)	(4.70%)	(4.70%)	(4.70%)				
TRAVERSE									
CITY	7,485	225	44,270	0	0	221	52,201	54,720	584,286
TOWN	2,040	0	85,174	61,963	0	48	149,225	152,928	3,549,103
TOTAL	9,525	225	129,444	61,963	0	269	201,426	207,648	4,113,389
WABASHA									
CITY	0	0	103,345	61,369	0	0	164,714	168,203	4,273,565
TOWN	0	0	90,047	21,295	0	0	111,342	111,804	4,547,467
TOTAL	0	0	193,392	82,664	0	0	276,056	280,007	8,821,032
WADENA									
CITY	32,412	0	84,347	31,966	0	1,417	150,142	151,717	1,994,554
TOWN	0	0	38,411	374,928	0	954	414,293	450,945	1,920,596
TOTAL	32,412	0	122,758	406,894	0	2,371	564,435	602,662	3,915,150
WASECA									
CITY	546	0	34,961	46,741	0	56	83,918	95,270	4,140,206
TOWN	19	1,565	43,856	295,490	0	202	344,268	351,132	5,730,974
TOTAL	565	1,565	78,817	342,231	0	258	428,186	446,402	9,871,180
WASHINGTON									
CITY	9,589	437	2,261,357	1,501,811	0	893	3,820,733	3,847,584	92,862,959
TOWN	0	113	276,346	355,407	0	0	696,743	699,983	17,527,348
TOTAL	9,589	550	2,537,703	1,857,218	0	893	4,517,476	4,547,567	110,390,307
WATONWAN									
CITY	28	0	15,741	49,822	0	0	65,966	69,074	2,200,768
TOWN	0	30	153,527	49,032	0	1,391	210,622	217,959	4,687,353
TOTAL	28	30	169,268	98,854	0	1,391	276,608	287,033	6,888,121
WILKIN									
CITY	69,471	0	18,603	11,437	0	0	102,805	103,402	1,077,328
TOWN	10,374	336	82,862	19,276	0	171	113,019	116,896	4,312,892
TOTAL	79,845	336	101,465	30,713	0	171	215,824	220,298	5,390,220
WINONA									
CITY	297	39,917	306,218	196,053	0	0	543,237	544,953	13,877,507
TOWN	0	150	38,101	51,865	0	29	90,145	93,141	5,074,762
TOTAL	297	40,067	344,319	247,918	0	29	633,382	638,094	18,952,269
WRIGHT									
CITY	27,179	164	378,115	263,559	0	4,429	692,514	696,034	29,774,894
TOWN	0	1,341	489,183	99,154	0	0	596,282	627,867	18,603,150
TOTAL	27,179	1,505	867,298	362,713	0	4,429	1,288,796	1,323,901	48,378,044
YELLOW MEDICINE									
CITY	33,902	0	74,357	41,437	0	0	150,191	150,191	1,808,070
TOWN	0	0	90,169	49,791	0	0	139,960	139,975	5,524,418
TOTAL	33,902	0	164,526	91,228	0	0	290,151	290,166	7,132,488
STATEWIDE TOTAL									
CITY	2,481,827	14,261,811	42,392,666	23,287,128	72,639	726,790	94,305,204	96,955,992	2,593,044,519
TOWN	203,498	21,469	12,361,993	25,669,024	41,624	70,586	38,699,161	40,881,753	612,151,353
TOTAL	2,685,325	14,283,280	54,754,659	48,956,152	114,263	797,376	133,004,365	137,837,745	3,205,195,872

TABLE 38
1992 MARKET VALUE OF EXEMPT REAL PROPERTY

COUNTY	NUMBER OF ASSESSMENTS PARCELS	ENTITIES	ELEMEN. & SECON. SCHOOLS	ACADEMIES COLLEGES & UNIVERSITIES	CHURCH PROPERTY	PUBLIC BURYING GROUND	HOSPITALS	CHARITABLE INSTITUTIONS	FED. & STATE FOREST, PARK & WILDLIFE REFUGES	INDIAN RESERV.	PUBLIC PROPERTY	TOTAL MARKET VALUE
AITKIN	430	191	29,515,700	80,000	13,985,500	144,900	8,485,800	539,200	7,200	389,800	10,527,800	81,855,700
ANOKA	5,268		374,928,800	8,830,800	116,041,200	1,393,800	99,956,600	8,721,700	4,345,500	181,800	379,283,300	993,481,300
BECKER	1,445	1,445	33,688,300	7,866,800	21,543,000	334,000	5,208,000	7,384,000	56,300	7,815,400	27,840,800	111,332,400
BELTRAMI	4,253	844	55,780,800	100,210,800	18,968,800	1,419,400	13,499,900	1,969,900	44,640,800	7,090,000	52,399,400	295,947,400
BENTON	368	365	43,294,000		19,156,400	198,500		1,839,200			17,459,900	81,948,000
BIG STONE	455	133	9,028,000		6,553,100	116,700	5,352,800	303,200	803,200		11,250,700	33,407,700
BLUE EARTH	1,472		107,308,200	112,802,200	53,719,200	2,100,500	32,811,300	11,060,600	1,876,800		78,180,300	400,259,100
BROWN	807	807	24,023,100	13,708,900	31,031,700	210,800	8,099,300	1,546,800	1,798,500		55,888,400	136,305,500
CARLTON	2,595	2,304	53,015,300	7,109,100	15,466,300	216,500	26,888,900	4,528,300	5,219,700	16,219,900	25,747,200	154,411,200
CARVER	939	349	75,932,600	25,215,800	48,647,600	1,815,000	4,724,500	5,761,400	2,039,900		98,353,600	260,290,200
CASS	3,551	514	41,214,900		19,810,800	87,000		2,848,900	118,573,800	38,544,500	47,921,800	288,981,500
CHIPPEWA	434	148	10,834,000	2,024,400	8,113,800	256,800	875,300	3,814,900	195,700		13,923,100	39,937,800
CHISAGO	1,080	318	51,852,900		31,737,100	418,200	44,452,000	1,104,800	18,838,900		33,936,800	182,140,700
CLAY	898	541	82,250,200	175,182,100	40,692,200	231,200	7,995,800	8,083,600	3,005,900		70,181,800	387,822,800
CLEARWATER	1,224	341	15,214,400	68,800	4,669,200	45,000	1,551,000	2,300,500	24,440,000	1,439,300	5,337,600	55,095,800
COOK	540	251	5,252,200	32,000	5,015,700	24,800	1,083,500	838,100	634,900	22,541,100	19,289,950	54,712,050
COTTONWOOD	411	172	27,963,400		16,962,800	142,600	5,554,000	4,194,400	4,033,700		18,260,400	77,141,300
CROW WING	2,595	428	94,398,000	12,975,500	45,656,500	200,000	118,081,200	6,714,100	386,700	20,900	88,557,285	362,980,185
DAKOTA	4,586	699	490,855,000	47,072,700	160,005,100	6,980,300	58,710,500	9,629,400	382,400		510,470,300	1,284,205,700
DODGE	462	142	18,719,800		7,138,100	114,500	47,100	195,100	154,800		12,473,900	38,843,100
DOUGLAS	825	301	44,678,300	16,864,100	49,020,700	704,100	18,734,100	755,600	4,785,000		37,854,400	173,398,300
FARIBAUT	550	550	4,414,500		10,837,700	204,700	228,500	166,700	92,800		9,941,600	25,884,500
FILLMORE	932	363	28,085,000	2,700	17,201,500	391,100	4,910,000	1,089,600	2,643,300		21,991,200	74,294,400
FREEBORN	864	702	86,380,800		42,603,200	1,232,700	20,158,700	14,103,300	3,798,200		71,299,400	239,574,300
GOODHUE	1,342	1,342	57,058,100	5,421,100	26,898,200	1,139,800	13,093,300	14,705,300	4,859,900	1,984,000	60,529,000	185,886,700
GRANT	265	138	19,649,500		11,584,000	184,800	1,874,000	1,041,900			8,418,700	40,530,700
HENNEPIN	14,586	830	1,398,438,805	683,434,700	789,143,775	91,112,000	658,874,500	389,358,036	303,593,991		3,265,073,082	7,559,028,999
HOUSTON	928	165	19,603,700		16,808,900	682,000	8,575,300	787,100	2,065,600	99,300	19,105,200	65,507,100
HUBBARD	1,844	134	24,487,700		11,402,800	129,900	1,208,600	2,995,900	12,542,100	26,200	15,031,700	67,822,900
ISANTI	720	153	41,454,800	1,012,800	26,962,900	1,041,200	47,553,600	2,120,700	3,673,100		24,981,700	148,800,800
ITASCA	2,072	519	109,106,809	19,204,185	30,224,400	89,900	18,115,372	12,619,900	1,724,900	5,383,400	85,292,715	281,781,581
JACKSON	591	97	29,292,200	8,800	13,162,800	133,400	6,664,000	229,400	3,915,400		19,194,100	72,639,700
KANABEC	347	270	28,790,100	19,200	8,698,800	228,900	4,023,100	1,094,200	4,698,900		12,551,100	60,104,300
KANDIYOH	1,118	379	50,473,500	15,400,800	33,435,500	543,000	31,743,000	9,123,400	9,555,200		44,594,800	194,889,000
KITTSO	887	108	10,008,200		5,135,700	46,000	5,491,400	191,900	4,753,500		10,774,600	36,401,300
KOOCHICHING	833	385	35,383,500	5,507,300	5,995,870	193,300	2,692,800	528,800	1,230,900		26,163,270	77,705,340
LAC QUI PARLE	552	166	23,830,700		7,528,400	235,800	3,409,900	208,400	18,047,000		15,814,800	68,675,000
LAKE	28,345	95	37,709,800		14,242,300	57,300	73,000	90,100	137,837,800		44,689,000	234,999,100
LAKEWOODS	172	148	5,756,300		4,378,900	14,900	2,448,500	71,000	567,200	16,016,800	7,498,200	36,769,600
LE SUEUR	615	615	47,172,800		15,433,300	242,800	2,784,000	3,628,200	1,468,800		20,237,800	90,987,800
LINCOLN	352	128	14,842,300		6,898,900	83,400	9,486,600	997,300			8,463,100	38,569,600
LYON	836	835	36,894,800	108,076,800	21,545,300	1,574,800	18,376,300	82,600	6,384,200		53,084,500	243,978,900
MCLEOD	598	140	67,899,000	12,276,000	27,489,100	123,300	12,742,100	509,100	201,400		48,564,200	169,604,200
MAHANOMEN	494	494	12,692,700		3,052,600	72,000	2,559,300	52,400	5,805,000	13,650,700	2,712,300	40,597,000
MARSHALL	982	195	23,598,700		9,608,200	85,800	646,000	100,900	17,502,400	45,400	8,514,200	60,101,800

TABLE 38
1992 MARKET VALUE OF EXEMPT REAL PROPERTY

COUNTY	NUMBER OF ASSESSMENTS		ELEMEN. & SECON. SCHOOLS	ACADEMIES COLLEGES & UNIVERSITIES	CHURCH PROPERTY	PUBLIC BURYING GROUND	HOSPITALS	CHARITABLE INSTITUTIONS	FED. & STATE FOREST, PARK & WILDLIFE REFUGES	INDIAN RESERV.	PUBLIC PROPERTY	TOTAL MARKET VALUE
MARTIN	463	463	52,261,300		32,032,300	383,700	6,943,600		4,740,800		24,561,100	120,952,800
MEEKER	481	201	33,003,900	260,300	26,497,800	177,500	8,812,100	372,000	2,339,800		29,836,600	101,300,000
MILLE LACS	872	251	39,887,300	5,225,000	27,394,500	969,200	11,968,600	2,639,500	15,754,400	12,037,500	19,766,900	135,690,900
MORRISON	668	224	39,610,000	667,900	32,361,700	1,032,500	5,685,900	505,900	7,065,100		135,748,700	222,907,700
MOWER	1,188	1,187	58,784,700	5,060,100	36,570,400	1,154,800	6,684,100	4,153,500	726,500		50,106,900	163,241,000
MURRAY	403	119	17,907,900	24,200	9,581,600	245,800		101,100	3,343,500		13,948,400	45,152,500
NICOLLET	400	135	47,538,700	59,780,300	19,944,000	211,500	36,645,900	2,699,600	1,295,100		24,015,400	192,330,500
NOBLES	632	199	26,783,000	7,456,000	24,241,700	350,700	6,620,700	3,562,400	1,336,800		31,753,600	105,106,900
NORMAN	395	179	17,478,800		9,541,400	179,300	2,063,700	545,200	179,500		15,153,700	45,141,800
OLMSTED	1,599	236	92,320,500	64,037,300	64,269,700	1,156,500	169,166,600	19,596,700	1,779,400		134,327,700	566,666,400
OTTER TAIL	1,934	789	70,965,070	25,743,200	43,733,550	150,700	73,250,600	20,414,556	10,630,000		69,381,100	314,266,776
PENNINGTON	412	83	24,239,200	6,310,200	7,921,900	139,200	9,343,600	4,026,300	1,663,400		16,554,900	70,218,600
PINE	1,521	430	50,613,300	261,400	10,735,000	961,000	1,813,000	6,411,000	39,464,700	9,964,400	35,321,300	155,565,100
PIPESTONE	368	131	34,280,300		20,360,400	101,400	8,552,900	2,970,300	2,025,500		23,318,200	91,609,000
POLK	1,497	351	56,148,000	18,902,900	26,659,800	361,300	13,216,300	20,261,100	7,399,800		39,310,400	184,279,600
POPE	400	165	24,742,800		12,353,200	121,700	3,366,400	274,500	485,100		5,846,900	47,210,600
RAMSEY	5,711	2,007	578,482,800	463,166,400	329,999,400	34,839,300	222,656,600	203,133,900			1,651,873,500	3,482,153,900
RED LAKE	118	109	13,689,100		5,684,000	53,900		1,593,000	78,000		8,467,200	29,565,200
REDWOOD	692	273	39,118,400	1,171,600	20,666,700	116,000		1,266,400	2,174,200	10,154,400	31,180,500	105,672,200
RENNVILLE	626	224	22,399,200		14,633,300	265,900	2,500,600		326,800		14,403,500	54,591,300
RICE	878	316	98,307,100	151,140,300	40,264,100	632,400	9,854,900	13,428,000	1,932,700		74,701,700	388,261,200
ROCK	291	107	13,156,200	9,000	9,310,300	180,200	2,969,200	1,292,000			17,110,500	44,027,400
ROSEAU	1,157	1,157	30,686,200		7,275,500	76,100	5,364,200	748,000	37,459,400	1,013,200	13,673,600	96,516,400
ST. LOUIS	36,924	337	317,688,900	129,133,600	124,364,800	2,469,900	160,172,600	44,651,100	330,809,200	4,413,300	484,183,800	1,598,087,200
SCOTT	1,519	369	46,353,600		31,073,100	363,400	9,450,000	1,419,000	17,966,100	3,951,600	56,234,500	166,641,500
SHERBURNE	553	266	115,720,100	14,700	17,566,800	779,600	3,097,600	1,140,000	12,634,100		31,456,890	182,431,790
SIBLEY	411	245	8,163,500		16,577,800	544,700	2,436,000		2,076,100		18,229,000	46,029,100
STEARNS	1,475	1,475	205,926,200	292,699,200	105,540,800	1,893,000	77,636,300	12,991,600	4,692,200		207,455,200	909,036,500
STEELE	497	160	36,316,400	8,710,000	19,195,300	1,257,500	8,672,700	2,129,300	1,252,700		63,994,200	141,730,100
STEVENS	293	125	12,160,400	34,456,300	11,417,600	1,036,600		97,000			16,517,500	77,667,400
SWIFT	452	167	9,816,800		6,136,400	101,200		550,900	101,600		34,413,700	51,120,600
TODD	862	305	23,727,900	26,100	9,713,400	235,900	2,271,800	1,325,500	183,700		13,105,800	50,590,100
TRAVERSE	197	80	7,615,100		6,734,300	62,400	2,609,000	55,100	241,300		4,399,400	21,666,600
WABASHA	962	229	41,322,100		30,951,200	325,100	4,503,900	577,000	4,351,400		30,232,400	112,263,100
WADENA	621	121	31,912,500		8,150,800	139,900	11,607,600	360,500	3,464,000		16,701,700	72,337,000
WASECA	406	156	49,073,000	11,954,500	22,458,500	76,300		390,000			35,524,700	119,477,000
WASHINGTON	4,679	4,424	348,661,800	1,230,000	129,246,100	3,089,400	18,372,000	24,300,100	19,731,400		275,326,400	820,179,200
WATONWAN	302	254	17,316,300		12,932,400	179,600	2,781,800	4,669,900	569,700		17,740,600	56,232,300
WILKIN	490	160	9,630,500		4,426,900	39,800	4,717,700	115,900	678,000		11,760,800	31,771,600
WINONA	1,110	1,110	39,402,700	74,549,500	24,673,700	1,442,300	10,154,000	11,396,000	3,675,000		37,256,600	202,653,600
WRIGHT	1,637	1,366	160,686,800		47,246,200	534,800	14,025,800	6,651,400	4,469,600		62,433,900	296,266,500
YELLOW MEDICINE	469	175	16,775,600	7,562,700	13,457,500	114,200	10,147,600	1,296,400	1,025,300	1,137,300	14,370,300	65,907,100
STATEWIDE TOTAL	171,676	40,122	6,676,735,564	2,747,361,665	3,370,243,095	175,345,000	2,264,165,772	965,163,292	1,334,015,161	171,920,000	9,425,342,272	27,352,332,091

TABLE 39 TAXABLE VALUE DETERMINATION DATA BY COUNTY TAXES PAYABLE 1993

COUNTY	TOTAL NET TAX CAPACITY VALUE	TAX INCREMENT FINANCING NET TAX CAP. VALUE	FISCAL DISPARITIES CONTRIBUTION VALUE	10% POWER LINE NET TAX CAP. VALUE	TOTAL TAXABLE VALUE	FISCAL DISPARITIES DISTRIBUTION VALUE	TAXABLE VALUE PLUS DISTRIBUTION
AITKIN	\$ 8,770,866	\$ 10,583	\$ 0	\$ 0	\$ 8,760,283	\$ 0	\$ 8,760,283
ANOKA	142,241,295	10,651,869	19,033,347	0	112,556,079	36,711,235	149,267,314
BECKER	13,838,965	340,030	0	0	13,498,935	0	13,498,935
BELTRAMI	12,085,005	162,022	0	0	11,922,983	0	11,922,983
BENTON	15,094,956	1,129,151	0	10,257	13,955,548	0	13,955,548
BIG STONE	2,987,546	0	0	0	2,987,546	0	2,987,546
BLUE EARTH	32,537,862	1,981,797	0	0	30,555,865	0	30,555,865
BROWN	13,490,984	532,199	0	0	12,958,785	0	12,958,785
CARLTON	13,301,162	403,933	0	24,525	12,872,704	0	12,872,704
CARVER	38,949,335	8,803,669	3,934,121	0	26,211,545	5,848,432	32,059,977
CASS	19,430,530	130,311	0	0	19,300,219	0	19,300,219
CHIPPEWA	7,644,245	87,116	0	0	7,557,129	0	7,557,129
CHISAGO	15,163,308	580,043	0	28,420	14,554,845	0	14,554,845
CLAY	20,575,484	1,210,083	0	0	19,365,401	0	19,365,401
CLEARWATER	4,799,206	16,213	0	0	4,782,993	0	4,782,993
COOK	4,971,374	12,368	0	0	4,959,006	0	4,959,006
COTTONWOOD	8,899,910	88,117	0	0	8,811,793	0	8,811,793
CROW WING	35,148,855	1,173,607	0	0	33,975,248	0	33,975,248
DAKOTA	238,690,003	10,471,918	35,551,500	0	192,666,585	34,014,521	226,681,106
DODGE	7,425,174	183,962	0	0	7,241,212	0	7,241,212
DOUGLAS	16,555,522	226,790	0	0	16,328,732	0	16,328,732
FARIBAULT	12,168,228	188,688	0	0	11,979,540	0	11,979,540
FILLMORE	8,127,908	212,922	0	0	7,914,986	0	7,914,986
FREEBORN	16,884,366	590,139	0	0	16,294,227	0	16,294,227
GOODHUE	43,765,110	1,288,227	0	0	42,476,883	0	42,476,883
GRANT	4,106,131	0	0	15,966	4,090,165	0	4,090,165
HENNEPIN	1,103,815,882	101,790,647	168,000,897	28,322	833,996,016	117,900,002	951,896,018
HOUSTON	6,252,668	36,157	0	0	6,216,511	0	6,216,511
HUBBARD	10,679,444	14,637	0	0	10,664,807	0	10,664,807
ISANTI	9,935,466	316,472	0	0	9,618,994	0	9,618,994
ITASCA	33,502,324	727,360	0	26,342	32,748,622	0	32,748,622
JACKSON	10,987,413	318,709	0	0	10,668,704	0	10,668,704

TABLE 39
TAXABLE VALUE DETERMINATION DATA BY COUNTY
TAXES PAYABLE 1993

COUNTY	TOTAL NET TAX CAPACITY VALUE	TAX INCREMENT FINANCING NET TAX CAP. VALUE	FISCAL DISPARITIES CONTRIBUTION VALUE	10% POWER LINE NET TAX CAP. VALUE	TOTAL TAXABLE VALUE	FISCAL DISPARITIES DISTRIBUTION VALUE	TAXABLE VALUE PLUS DISTRIBUTION
KANABEC	4,386,651	183,683	0	0	4,202,968	0	4,202,968
KANDIYOHI	20,825,883	480,513	0	3,731	20,341,639	0	20,341,639
KITTSO	6,381,254	0	0	0	6,381,254	0	6,381,254
KOOCHICHING	8,762,791	2,539,102	0	0	6,223,689	0	6,223,689
LAC QUI PARLE	5,546,160	28,577	0	0	5,517,583	0	5,517,583
LAKE	4,560,211	287,334	0	0	4,272,877	0	4,272,877
LAKEWOODS	1,928,507	0	0	0	1,928,507	0	1,928,507
LE SUEUR	10,366,931	139,391	0	0	10,227,540	0	10,227,540
LINCOLN	3,857,539	0	0	0	3,857,539	0	3,857,539
LYON	14,892,553	1,140,966	0	0	13,751,587	0	13,751,587
MCLEOD	13,278,931	387,193	0	0	12,891,738	0	12,891,738
MAHNOMEN	1,900,005	21,322	0	0	1,878,683	0	1,878,683
MARSHALL	8,717,976	0	0	0	8,717,976	0	8,717,976
MARTIN	17,683,524	261,578	0	0	17,421,946	0	17,421,946
MEEKER	9,630,197	193,329	0	15,971	9,420,897	0	9,420,897
MILLE LACS	7,063,995	304,783	0	4,684	6,754,528	0	6,754,528
MORRISON	11,943,124	289,904	0	0	11,653,220	0	11,653,220
MOWER	16,962,516	421,038	0	0	16,541,478	0	16,541,478
MURRAY	7,145,057	11,290	0	0	7,133,767	0	7,133,767
NICOLLET	12,765,266	527,136	0	0	12,238,130	0	12,238,130
NOBLES	12,113,740	417,461	0	0	11,696,279	0	11,696,279
NORMAN	5,824,688	27,314	0	0	5,797,374	0	5,797,374
OLMSTED	69,035,316	3,165,192	0	0	65,870,124	0	65,870,124
OTTER TAIL	24,734,491	563,523	0	0	24,170,968	0	24,170,968
PENNINGTON	4,333,495	0	0	0	4,333,495	0	4,333,495
PINE	9,809,697	214,516	0	39,004	9,556,177	0	9,556,177
PIPESTONE	4,670,866	170,710	0	0	4,700,156	0	4,700,156
POLK	18,800,151	287,356	0	0	18,512,795	0	18,512,795
POPE	5,467,155	66,068	0	18,578	5,382,509	0	5,382,509
RAMSEY	359,234,393	29,101,444	47,162,754	0	282,970,195	69,177,065	352,147,260
RED LAKE	2,042,060	11,794	0	0	2,030,266	0	2,030,266
REDWOOD	12,129,234	51,886	0	0	12,077,348	0	12,077,348

TABLE 39 TAXABLE VALUE DETERMINATION DATA BY COUNTY TAXES PAYABLE 1993

COUNTY	TOTAL NET TAX CAPACITY VALUE	TAX INCREMENT FINANCING NET TAX CAP. VALUE	FISCAL DISPARITIES CONTRIBUTION VALUE	10% POWER LINE NET TAX CAP. VALUE	TOTAL TAXABLE VALUE	FISCAL DISPARITIES DISTRIBUTION VALUE	TAXABLE VALUE PLUS DISTRIBUTION
RENVILLE	\$ 14,888,218	\$ 224,564	\$ 0	\$ 0	\$ 14,663,654	\$ 0	\$ 14,663,654
RICE	21,638,009	1,362,253	0	0	20,275,756	0	20,275,756
ROCK	6,151,842	91,820	0	0	6,060,022	0	6,060,022
ROSEAU	6,473,549	43,180	0	16,981	6,413,388	0	6,413,388
ST. LOUIS	79,408,840	7,154,784	0	74,601	72,179,275	0	72,179,275
SCOTT	41,124,430	4,040,976	4,659,292	0	32,424,162	6,970,760	39,394,922
SHERBURNE	52,813,546	939,000	0	24,170	51,850,376	0	51,850,376
SIBLEY	7,568,030	207,884	0	0	7,360,146	0	7,360,146
STEARNS	57,977,282	4,228,829	0	22,227	53,726,226	0	53,726,226
STEELE	16,640,660	1,185,377	0	0	15,455,283	0	15,455,283
STEVENS	5,037,855	91,549	0	1,672	4,944,634	0	4,944,634
SWIFT	5,410,228	241,597	0	0	5,168,629	0	5,168,629
TODD	6,712,114	195,149	0	0	6,516,965	0	6,516,965
TRAVERSE	4,110,863	12,785	0	8,516	4,089,582	0	4,089,582
WABASHA	8,781,129	310,165	0	0	8,450,964	0	8,450,964
WADENA	3,889,452	37,942	0	0	3,851,510	0	3,851,510
WASECA	9,862,570	52,960	0	0	9,809,610	0	9,809,610
WASHINGTON	110,544,507	5,781,717	10,751,190	22,270	93,989,330	18,472,384	112,461,714
WATONWAN	6,882,809	251,009	0	0	6,631,800	0	6,631,800
WILKIN	5,389,811	26,779	0	0	5,363,032	0	5,363,032
WINONA	18,900,087	904,292	0	0	17,995,795	0	17,995,795
WRIGHT	48,279,675	2,667,732	0	20,694	45,591,249	0	45,591,249
YELLOW MEDICINE	7,117,276	96,155	0	0	7,021,121	0	7,021,121
STATEWIDE TOTAL	\$ 3,195,403,284	\$ 215,122,620	\$ 289,093,101	\$ 406,931	\$ 2,690,780,632	\$ 289,094,399	\$ 2,979,875,031

SECTION IV

Current Year Taxes - Payable 1993

Part A: By Taxing District

TABLE 40
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1993

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
<u>Tax Base Value</u>							
Market Value	\$ 544,172,500	\$ 7,589,525,900	\$ 848,825,076	\$ 662,143,549	\$ 753,331,399	\$ 216,140,600	\$ 1,709,439,800
Net Tax Capacity (1)	8,770,866	142,241,295	13,838,965	12,085,005	15,094,956	2,987,546	32,537,662
<u>Average Tax Rate</u>							
Market Value Rate		0.00745					0.08964
Net Tax Capacity Rate	125.414	118.962	125.928	134.435	117.781	110.117	112.267
<u>Market Value Levy</u>							
City							
School District		\$ 565,425					\$ 1,532,324
TOTAL		\$ 565,425					\$ 1,532,324
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 4,927,733	\$ 36,459,036	\$ 7,323,903	\$ 6,729,093	\$ 5,553,404	\$ 1,409,692	\$ 11,135,022
City	296,182	19,792,916	1,046,788	898,463	2,472,387	435,098	5,414,823
Town	1,056,819	1,686,692	1,121,918	962,580	455,966	157,329	1,122,480
School District (3)	4,686,934	70,461,992	7,362,702	7,354,794	7,822,056	1,229,370	16,483,882
Special District (4)	19,172	4,693,159	124,103	79,306	119,504	58,305	66,099
Tax Increment Financing	13,054	12,615,091	447,711	222,182	1,344,384	0	2,306,893
Contribution	0	23,503,901	0	0	0	0	0
Power Line	0	0	0	0	11,239	0	0
TOTAL	\$ 10,999,894	\$ 169,212,787	\$ 17,427,125	\$ 16,246,418	\$ 17,778,940	\$ 3,289,794	\$ 36,529,199
Total Levy Before Credits	\$ 10,999,894	\$ 169,778,212	\$ 17,427,125	\$ 16,246,418	\$ 17,778,940	\$ 3,289,794	\$ 38,061,523
<u>Credits</u>							
Taconite Tax Credit (5)	\$ 603,100	\$ 0			\$ 0		
Disparity Reduct. Credit	0	0			0		
Power Line Credit	0	0			3,364		
Agricultural Preserves Credit (6)	0	5,772			0		
County Conservation Credit	0	0			0		
Enterprise Zone Credit	0	0			0		
Disaster Credit	0	0			0		
TOTAL	\$ 603,100	\$ 5,772			\$ 3,364		
<u>Net Tax Payable</u>							
Market Value Taxes	\$	565,425					\$ 1,532,324
Net Tax Capacity Taxes	\$ 10,396,794	169,207,015	\$ 17,427,125	\$ 16,246,418	\$ 17,775,576	\$ 3,289,794	36,529,199
TOTAL	\$ 10,396,794	\$ 169,772,440	\$ 17,427,125	\$ 16,246,418	\$ 17,775,576	\$ 3,289,794	\$ 38,061,523

TABLE 40
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1993

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
<u>Tax Base Value</u>							
Market Value	\$ 901,660,441	\$ 657,711,100	\$ 2,013,031,708	\$ 1,048,041,200	\$ 503,632,200	\$ 962,493,304	\$ 1,235,282,632
Net Tax Capacity (1)	13,490,984	13,301,162	38,949,335	19,430,530	7,644,245	15,163,308	20,575,484
<u>Average Tax Rate</u>							
Market Value Rate	0.06561	0.00752			0.00110		
Net Tax Capacity Rate	103.334	141.437	132.313	109.691	119.585	130.821	120.929
<u>Market Value Levy</u>							
City							
School District	\$ 591,553	\$ 49,480			\$ 5,528		
TOTAL	\$ 591,553	\$ 49,480			\$ 5,528		
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 4,133,752	\$ 7,368,385	\$ 11,185,632	\$ 7,919,114	\$ 3,364,071	\$ 7,497,264	\$ 8,874,039
City	1,991,079	2,283,225	5,088,110	1,135,476	1,220,981	2,035,563	2,706,528
Town	394,120	983,540	876,670	1,501,426	377,783	1,014,492	578,889
School District (3)	6,770,394	7,371,287	17,393,637	10,565,773	4,025,839	8,394,868	10,820,996
Special District (4)	44,808	189,469	883,665	29,655	34,430	29,242	365,645
Tax Increment Financing	606,649	580,032	11,248,963	162,142	118,300	829,039	1,535,549
Contribution	0	0	4,858,164	0	0	0	0
Power Line	0	36,764	0	0	0	36,383	0
TOTAL	\$ 13,940,802	\$ 18,812,702	\$ 51,534,841	\$ 21,313,586	\$ 9,141,404	\$ 19,836,851	\$ 24,881,646
Total Levy Before Credits	\$ 14,532,355	\$ 18,862,182	\$ 51,534,841	\$ 21,313,586	\$ 9,146,932	\$ 19,836,851	\$ 24,881,646
<u>Credits</u>							
Taconite Tax Credit (5)		\$ 0	\$ 0		\$ 0	\$ 0	\$ 0
Disparity Reduct. Credit		0	0		0	2,927,117	0
Power Line Credit		886	0		11,954	0	0
Agricultural Preserves Credit (6)		0	164,511		0	0	0
County Conservation Credit		0	0		0	0	0
Enterprise Zone Credit		0	0		0	0	0
Disaster Credit		0	0		0	0	0
TOTAL		\$ 886	\$ 164,511		\$ 11,954	\$ 2,927,117	
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 591,553	\$ 49,480			\$ 5,528		
Net Tax Capacity Taxes	13,940,802	18,811,816	51,370,330	21,313,586	9,141,404	19,824,897	21,954,529
TOTAL	\$ 14,532,355	\$ 18,861,296	\$ 51,370,330	\$ 21,313,586	\$ 9,146,932	\$ 19,824,897	\$ 21,954,529

TABLE 40
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1993

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
<u>Tax Base Value</u>							
Market Value	\$ 208,971,983	\$ 262,160,600	\$ 571,198,810	\$ 1,865,264,423	\$ 11,084,510,300	\$ 542,189,599	\$ 954,964,100
Net Tax Capacity (1)	4,799,206	4,971,374	8,899,910	35,148,855	238,690,003	7,425,174	16,555,522
<u>Average Tax Rate</u>							
Market Value Rate			0.00009		0.00114		0.01638
Net Tax Capacity Rate	114.128	100.402	113.056	103.689	117.695	108.321	114.323
<u>Market Value Levy</u>							
City							\$ 156,395
School District			\$ 509		\$ 125,931		0
TOTAL			\$ 509		\$ 125,931		\$ 156,395
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 3,369,125	\$ 2,316,845	\$ 3,476,464	\$ 10,672,326	\$ 51,026,991	\$ 2,679,115	\$ 6,358,954
City	181,495	357,918	976,463	4,220,143	41,070,195	1,045,864	1,461,573
Town	232,611	58,425	512,816	1,628,591	949,242	482,798	1,254,179
School District (3)	1,596,082	1,890,139	4,952,952	18,357,509	124,559,564	3,609,266	9,510,465
Special District (4)	76,891	356,381	20,404	253,744	6,917,152	0	69,377
Tax Increment Financing	21,048	11,638	122,742	1,313,124	12,501,637	225,961	272,304
Contribution	0	0	0	0	43,901,845	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 5,477,252	\$ 4,991,346	\$ 10,061,841	\$ 36,445,437	\$ 280,926,626	\$ 8,043,004	\$ 18,926,852
Total Levy Before Credits	\$ 5,477,252	\$ 4,991,346	\$ 10,062,350	\$ 36,445,437	\$ 281,052,557	\$ 8,043,004	\$ 19,083,247
<u>Credits</u>							
Taconite Tax Credit (5)		\$ 306,825		\$ 692,294	\$ 0		
Disparity Reduct. Credit		0		0	0		
Power Line Credit		0		0	0		
Agricultural Preserves Credit (6)		0		0	90,265		
County Conservation Credit		0		0	0		
Enterprise Zone Credit		0		0	0		
Disaster Credit		0		0	0		
TOTAL		\$ 306,825		\$ 692,294	\$ 90,265		
<u>Net Tax Payable</u>							
Market Value Taxes			\$ 509		\$ 125,931		\$ 156,395
Net Tax Capacity Taxes	\$ 5,477,252	\$ 4,684,521	\$ 10,061,841	\$ 35,753,143	\$ 280,836,361	\$ 8,043,004	\$ 18,926,852
TOTAL	\$ 5,477,252	\$ 4,684,521	\$ 10,062,350	\$ 35,753,143	\$ 280,962,292	\$ 8,043,004	\$ 19,083,247

TABLE 40
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1993.

	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
<u>Tax Base Value</u>							
Market Value	\$ 829,504,237	\$ 602,769,200	\$ 1,054,039,460	\$ 1,855,341,168	\$ 286,481,700	\$ 45,683,339,588	\$ 481,530,213
Net Tax Capacity (1)	12,168,228	8,127,908	16,884,366	43,765,110	4,106,131	1,103,815,882	6,252,668
<u>Average Tax Rate</u>							
Market Value Rate	0.00011	0.00128	0.04483	0.02070		0.00059	0.04950
Net Tax Capacity Rate	102.487	124.709	112.535	103.695	97.655	128.594	121.259
<u>Market Value Levy</u>							
City						\$ 269,067	
School District	\$ 928	\$ 7,720	\$ 472,573	\$ 384,048		0	\$ 238,349
TOTAL	\$ 928	\$ 7,720	\$ 472,573	\$ 384,048		\$ 269,067	\$ 238,349
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 3,309,390	\$ 3,042,668	\$ 6,811,804	\$ 9,645,383	\$ 1,680,509	\$ 292,237,926	\$ 2,935,185
City	1,208,781	1,522,080	1,735,350	10,061,089	413,937	203,829,100	874,732
Town	711,585	870,445	697,960	1,434,527	201,626	270,832	495,695
School District (3)	6,985,933	4,428,976	9,053,087	22,582,954	1,680,388	535,184,430	3,225,185
Special District (4)	25,693	0	6,072	218,476	18,831	46,864,006	5,385
Tax Increment Financing	229,530	272,087	696,491	1,439,989	0	133,555,708	45,729
Contribution	0	0	0	0	0	207,460,950	0
Power Line	0	0	0	0	14,549	35,823	0
TOTAL	\$ 12,470,912	\$ 10,136,256	\$ 19,000,764	\$ 45,382,418	\$ 4,009,840	\$ 1,419,438,775	\$ 7,581,911
Total Levy Before Credits	\$ 12,471,840	\$ 10,143,976	\$ 19,473,337	\$ 45,766,466	\$ 4,009,840	\$ 1,419,707,842	\$ 7,820,260
<u>Credits</u>							
Taconite Tax Credit (5)					\$ 0	\$ 0	
Disparity Reduct. Credit					0	0	
Power Line Credit					12,118	16,788	
Agricultural Preserves Credit (6)					0	29,327	
County Conservation Credit					0	0	
Enterprise Zone Credit					0	0	
Disaster Credit					0	0	
TOTAL					\$ 12,118	\$ 46,115	
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 928	\$ 7,720	\$ 472,573	\$ 384,048		\$ 269,067	\$ 238,349
Net Tax Capacity Taxes	12,470,912	10,136,256	19,000,764	45,382,418	3,997,722	1,419,392,660	7,581,911
TOTAL	\$ 12,471,840	\$ 10,143,976	\$ 19,473,337	\$ 45,766,466	\$ 3,997,722	\$ 1,419,661,727	\$ 7,820,260

TABLE 40 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT TAXES PAYABLE 1993

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
<u>Tax Base Value</u>							
Market Value	\$ 580,400,357	\$ 683,386,821	\$ 1,351,718,478	\$ 736,088,115	\$ 308,064,485	\$ 1,260,816,600	\$ 349,662,038
Net Tax Capacity (1)	10,679,444	9,935,466	33,502,324	10,987,413	4,386,651	20,825,883	6,381,254
<u>Average Tax Rate</u>							
Market Value Rate							
Net Tax Capacity Rate	107.217	132.924	110.602	98.502	141.143	117.773	100.166
<u>Market Value Levy</u>							
City							
School District							
TOTAL							
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 3,923,904	\$ 5,406,259	\$ 15,227,855	\$ 3,580,356	\$ 2,867,266	\$ 8,344,421	\$ 1,629,935
City	289,401	1,384,680	3,079,367	627,343	229,406	2,545,988	340,741
Town	1,030,540	1,006,096	1,780,162	680,800	301,830	873,393	389,791
School District (3)	6,143,772	4,918,940	15,766,550	5,587,406	2,523,003	11,893,366	3,936,968
Special District (4)	47,142	19,292	268,549	42,164	8,893	251,059	94,426
Tax Increment Financing	15,452	471,355	902,023	304,750	261,052	614,682	0
Contribution	0	0	0	0	0	0	0
Power Line	0	0	29,878	0	0	4,385	0
TOTAL	\$ 11,450,211	\$ 13,206,622	\$ 37,054,384	\$ 10,822,819	\$ 6,191,450	\$ 24,527,294	\$ 6,391,861
Total Levy Before Credits	\$ 11,450,211	\$ 13,206,622	\$ 37,054,384	\$ 10,822,819	\$ 6,191,450	\$ 24,527,294	\$ 6,391,861
<u>Credits</u>							
Taconite Tax Credit (5)			\$ 2,627,598			\$ 0	
Disparity Reduct. Credit			0			0	
Power Line Credit			2,490			1,318	
Agricultural Preserves Credit (6)			0			0	
County Conservation Credit			0			0	
Enterprise Zone Credit			0			0	
Disaster Credit			0			0	
TOTAL			\$ 2,630,088			\$ 1,318	
<u>Net Tax Payable</u>							
Market Value Taxes							
Net Tax Capacity Taxes	\$ 11,450,211	\$ 13,206,622	\$ 34,424,296	\$ 10,822,819	\$ 6,191,450	\$ 24,525,976	\$ 6,391,861
TOTAL	\$ 11,450,211	\$ 13,206,622	\$ 34,424,296	\$ 10,822,819	\$ 6,191,450	\$ 24,525,976	\$ 6,391,861

TABLE 40
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1993

	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKEWOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
<u>Tax Base Value</u>							
Market Value	\$ 385,775,992	\$ 398,445,000	\$ 266,396,375	\$ 123,020,794	\$ 719,180,966	\$ 251,073,800	\$ 818,977,049
Net Tax Capacity (1)	8,762,791	5,546,160	4,560,211	1,928,507	10,366,931	3,857,539	14,892,553
<u>Average Tax Rate</u>							
Market Value Rate		0.02450			0.00252		0.00133
Net Tax Capacity Rate	115.344	94.900	157.596	139.115	125.515	110.487	102.655
<u>Market Value Levy</u>							
City							
School District		\$ 97,600			\$ 18,097		\$ 10,878
TOTAL		\$ 97,600			\$ 18,097		\$ 10,878
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 2,575,702	\$ 1,709,701	\$ 3,601,921	\$ 1,187,774	\$ 4,520,382	\$ 1,952,817	\$ 4,793,574
City	1,375,010	574,247	605,921	83,973	1,658,817	250,625	2,017,365
Town	41,680	350,242	335,589	170,941	546,804	226,625	367,849
School District (3)	3,038,001	2,490,640	2,140,639	1,231,901	6,071,714	1,800,518	6,837,200
Special District (4)	21,894	105,949	55,168	8,244	23,319	31,477	47,335
Tax Increment Financing	3,055,048	32,552	447,463	0	191,037	0	1,224,554
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 10,107,335	\$ 5,263,331	\$ 7,186,701	\$ 2,682,833	\$ 13,012,073	\$ 4,262,062	\$ 15,287,877
Total Levy Before Credits	\$ 10,107,335	\$ 5,360,931	\$ 7,186,701	\$ 2,682,833	\$ 13,030,170	\$ 4,262,062	\$ 15,298,755
<u>Credits</u>							
Taconite Tax Credit (5)	\$ 5,498		\$ 745,284	\$ 0			
Disparity Reduct. Credit	0		0	0			
Power Line Credit	1,328		0	2,096			
Agricultural Preserves Credit (6)	0		0	0			
County Conservation Credit	0		0	0			
Enterprise Zone Credit	0		0	0			
Disaster Credit	0		0	0			
TOTAL	\$ 6,826		\$ 745,284	\$ 2,096			
<u>Net Tax Payable</u>							
Market Value Taxes		\$ 97,600			\$ 18,097		\$ 10,878
Net Tax Capacity Taxes	\$ 10,100,509	5,263,331	\$ 6,441,417	\$ 2,680,737	13,012,073	\$ 4,262,062	15,287,877
TOTAL	\$ 10,100,509	\$ 5,360,931	\$ 6,441,417	\$ 2,680,737	\$ 13,030,170	\$ 4,262,062	\$ 15,298,755

TABLE 40
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1993

	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
<u>Tax Base Value</u>							
Market Value	\$ 884,817,583	\$ 136,990,997	\$ 524,202,212	\$ 1,058,374,297	\$ 653,854,600	\$ 460,954,900	\$ 780,475,608
Net Tax Capacity (1)	13,278,931	1,900,005	8,717,976	17,683,524	9,630,197	7,063,995	11,943,124
<u>Average Tax Rate</u>							
Market Value Rate		0.02515	0.02754	0.00197			0.01916
Net Tax Capacity Rate	132.237	155.852	91.468	94.365	121.611	164.280	138.930
<u>Market Value Levy</u>							
City							
School District		\$ 34,459	\$ 144,362	\$ 20,873			\$ 149,532
TOTAL		\$ 34,459	\$ 144,362	\$ 20,873			\$ 149,532
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 5,869,240	\$ 1,747,186	\$ 1,945,529	\$ 4,748,111	\$ 3,825,374	\$ 5,251,262	\$ 6,489,038
City	3,344,560	121,703	354,968	1,946,575	991,991	916,843	1,074,496
Town	558,084	140,972	661,478	738,878	1,003,670	472,111	935,853
School District (3)	7,190,445	848,583	4,850,625	8,898,731	5,577,912	4,410,955	7,575,040
Special District (4)	51,600	66,564	161,565	37,987	32,041	20,128	61,052
Tax Increment Financing	545,672	36,192	0	316,831	261,113	525,843	457,110
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	19,256	7,598	0
TOTAL	\$ 17,559,601	\$ 2,961,200	\$ 7,974,165	\$ 16,687,113	\$ 11,711,357	\$ 11,604,740	\$ 16,592,589
Total Levy Before Credits	\$ 17,559,601	\$ 2,995,659	\$ 8,118,527	\$ 16,707,986	\$ 11,711,357	\$ 11,604,740	\$ 16,742,121
<u>Credits</u>							
Taconite Tax Credit (5)					\$ 0	\$ 0	
Disparity Reduct. Credit					0	0	
Power Line Credit					10,906	3,442	
Agricultural Preserves Credit (6)					0	0	
County Conservation Credit					0	0	
Enterprise Zone Credit					0	0	
Disaster Credit					0	0	
TOTAL					\$ 10,906	\$ 3,442	
<u>Net Tax Payable</u>							
Market Value Taxes	\$	\$ 34,459	\$ 144,362	\$ 20,873			\$ 149,532
Net Tax Capacity Taxes	\$ 17,559,601	2,961,200	7,974,165	16,687,113	\$ 11,700,451	\$ 11,601,298	16,592,589
TOTAL	\$ 17,559,601	\$ 2,995,659	\$ 8,118,527	\$ 16,707,986	\$ 11,700,451	\$ 11,601,298	\$ 16,742,121

TABLE 40
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1993

	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
<u>Tax Base Value</u>							
Market Value	\$ 1,079,038,039	\$ 497,203,743	\$ 841,111,399	\$ 784,279,400	\$ 406,564,700	\$ 3,499,201,980	\$ 1,547,435,155
Net Tax Capacity (1)	16,962,516	7,145,057	12,765,266	12,113,740	5,824,688	69,035,316	24,734,491
<u>Average Tax Rate</u>							
Market Value Rate	0.00312		0.07744			0.00377	0.01761
Net Tax Capacity Rate	136.401	100.410	126.844	103.476	106.867	124.225	114.010
<u>Market Value Levy</u>							
City							
School District	\$ 33,679		\$ 651,347			\$ 131,845	\$ 272,433
TOTAL	\$ 33,679		\$ 651,347			\$ 131,845	\$ 272,433
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 7,766,124	\$ 2,335,291	\$ 6,042,303	\$ 3,587,041	\$ 2,053,228	\$ 26,075,115	\$ 9,628,962
City	2,529,792	390,209	2,095,496	1,721,025	408,416	12,833,979	2,490,215
Town	940,895	436,623	470,570	514,292	295,719	1,587,832	2,173,458
School District (3)	11,161,944	3,978,709	6,855,968	6,107,934	3,235,278	41,258,485	12,759,049
Special District (4)	117,630	19,831	26,728	130,721	194,763	0	455,416
Tax Increment Financing	620,628	13,696	700,902	473,754	37,287	4,003,503	692,815
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 23,137,013	\$ 7,174,359	\$ 16,191,967	\$ 12,534,767	\$ 6,224,691	\$ 85,758,914	\$ 28,199,915
Total Levy Before Credits	\$ 23,170,692	\$ 7,174,359	\$ 16,843,314	\$ 12,534,767	\$ 6,224,691	\$ 85,890,759	\$ 28,472,348
<u>Credits</u>							
Taconite Tax Credit (5)		\$ 0					
Disparity Reduct. Credit		0					
Power Line Credit		0					
Agricultural Preserves Credit (6)		0					
County Conservation Credit		0					
Enterprise Zone Credit		0					
Disaster Credit		15,984					
TOTAL		\$ 15,984					
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 33,679		\$ 651,347			\$ 131,845	\$ 272,433
Net Tax Capacity Taxes	23,137,013	7,158,375	16,191,967	12,534,767	6,224,691	85,758,914	28,199,915
TOTAL	\$ 23,170,692	\$ 7,158,375	\$ 16,843,314	\$ 12,534,767	\$ 6,224,691	\$ 85,890,759	\$ 28,472,348

TABLE 40
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1993

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
<u>Tax Base Value</u>							
Market Value	\$ 270,054,448	\$ 592,035,859	\$ 331,267,202	\$ 1,153,458,556	\$ 373,679,900	\$ 15,965,746,852	\$ 124,240,800
Net Tax Capacity (1)	4,333,495	9,809,697	4,870,866	18,800,151	5,467,155	359,234,393	2,042,060
<u>Average Tax Rate</u>							
Market Value Rate				0.01688	0.00225		
Net Tax Capacity Rate	147.494	132.309	115.420	119.157	131.036	132.389	132.644
<u>Market Value Levy</u>							
City							
School District				\$ 194,744	\$ 8,419		
TOTAL				\$ 194,744	\$ 8,419		
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 2,512,003	\$ 5,173,618	\$ 2,434,010	\$ 8,071,637	\$ 2,265,604	\$ 115,641,643	\$ 910,920
City	881,018	725,246	559,826	2,421,518	655,609	75,210,385	321,973
Town	170,030	832,540	219,186	1,219,453	391,498	641,791	146,856
School District (3)	2,750,944	5,752,710	2,190,342	9,744,423	3,487,194	171,725,486	1,272,892
Special District (4)	77,652	150,832	10,214	564,919	231,995	15,204,675	33,280
Tax Increment Financing	0	293,860	208,383	379,828	109,067	38,923,605	22,743
Contribution	0	0	0	0	0	58,240,291	0
Power Line	0	50,310	0	0	22,996	0	0
TOTAL	\$ 6,391,647	\$ 12,979,116	\$ 5,621,961	\$ 22,401,778	\$ 7,163,963	\$ 475,587,882	\$ 2,708,664
Total Levy Before Credits	\$ 6,391,647	\$ 12,979,116	\$ 5,621,961	\$ 22,596,522	\$ 7,172,382	\$ 475,587,882	\$ 2,708,664
<u>Credits</u>							
Taconite Tax Credit (5)	\$ 0		\$ 0	\$ 0	\$ 0		
Disparity Reduct. Credit		0		1,001,083	0		
Power Line Credit		10,575		0	10,685		
Agricultural Preserves Credit (6)		0		0	0		
County Conservation Credit		0		0	0		
Enterprise Zone Credit		0		0	0		
Disaster Credit		0		0	0		
TOTAL	\$ 0	\$ 10,575	\$ 0	\$ 1,001,083	\$ 10,685		
<u>Net Tax Payable</u>							
Market Value Taxes				\$ 194,744	\$ 8,419		
Net Tax Capacity Taxes	\$ 6,391,647	\$ 12,968,541	\$ 5,621,961	\$ 21,400,695	\$ 7,153,278	\$ 475,587,882	\$ 2,708,664
TOTAL	\$ 6,391,647	\$ 12,968,541	\$ 5,621,961	\$ 21,595,439	\$ 7,161,697	\$ 475,587,882	\$ 2,708,664

TABLE 40
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1993

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST. LOUIS	SCOTT
<u>Tax Base Value</u>							
Market Value	\$ 844,424,100	\$ 1,012,191,900	\$ 1,333,525,947	\$ 432,436,400	\$ 403,293,590	\$ 4,213,422,500	\$ 2,228,102,369
Net Tax Capacity (1)	12,129,234	14,888,218	21,638,009	6,151,842	6,473,549	79,408,640	41,124,430
<u>Average Tax Rate</u>							
Market Value Rate	0.01440					0.00654	
Net Tax Capacity Rate	102.765	89.304	125.999	98.942	120.058	149.287	131.917
<u>Market Value Levy</u>							
City							
School District	\$ 121,558					\$ 275,369	
TOTAL	\$ 121,558					\$ 275,369	
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 3,798,534	\$ 3,571,110	\$ 7,102,396	\$ 2,017,219	\$ 2,115,341	\$ 50,726,792	\$ 14,773,224
City	1,377,312	1,564,153	3,381,211	407,195	859,618	14,978,619	6,937,938
Town	593,947	772,785	845,732	402,255	305,540	3,660,039	857,801
School District (3)	6,599,665	7,075,386	14,010,846	3,141,220	4,304,445	37,409,275	18,941,528
Special District (4)	24,728	51,255	133,606	16,085	119,623	768,772	1,288,544
Tax Increment Financing	70,398	261,063	1,789,973	102,805	50,240	10,898,008	5,697,625
Contribution	0	0	0	0	0	0	5,753,657
Power Line	0	0	0	0	17,188	105,586	0
TOTAL	\$ 12,464,584	\$ 13,295,752	\$ 27,263,764	\$ 6,086,779	\$ 7,771,995	\$ 118,547,091	\$ 54,250,317
Total Levy Before Credits	\$ 12,586,142	\$ 13,295,752	\$ 27,263,764	\$ 6,086,779	\$ 7,771,995	\$ 118,822,460	\$ 54,250,317
<u>Credits</u>							
Taconite Tax Credit (5)					\$ 0	\$ 4,290,976	\$ 0
Disparity Reduct. Credit					0	0	0
Power Line Credit					3,208	4,128	0
Agricultural Preserves Credit (6)					0	0	13,822
County Conservation Credit					0	0	0
Enterprise Zone Credit					0	0	0
Disaster Credit					0	0	0
TOTAL					\$ 3,208	\$ 4,295,104	\$ 13,822
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 121,558					\$ 275,369	
Net Tax Capacity Taxes	12,464,584	13,295,752	27,263,764	6,086,779	7,768,787	114,251,987	54,236,495
TOTAL	\$ 12,586,142	\$ 13,295,752	\$ 27,263,764	\$ 6,086,779	\$ 7,768,787	\$ 114,527,356	\$ 54,236,495

TABLE 40
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1993

	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
<u>Tax Base Value</u>							
Market Value	\$ 1,916,235,527	\$ 578,415,917	\$ 3,065,721,671	\$ 1,109,206,300	\$ 334,368,600	\$ 368,957,100	\$ 492,718,900
Net Tax Capacity (1)	52,813,546	7,568,030	57,977,282	16,640,660	5,037,855	5,410,226	6,712,114
<u>Average Tax Rate</u>							
Market Value Rate		0.02696	0.00294		0.07362	0.02839	0.03489
Net Tax Capacity Rate	75.767	116.826	123.241	110.119	113.423	129.266	150.213
<u>Market Value Levy</u>							
City						\$ 10,743	
School District		\$ 155,927	\$ 90,249		\$ 246,161	\$ 94,014	\$ 171,908
TOTAL		\$ 155,927	\$ 90,249		\$ 246,161	\$ 104,757	\$ 171,908
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 10,279,633	\$ 3,542,876	\$ 20,357,394	\$ 5,009,630	\$ 2,269,538	\$ 2,896,992	\$ 4,504,411
City	7,074,621	905,064	10,908,304	2,459,530	636,735	528,351	637,351
Town	1,097,185	533,635	3,622,014	499,974	212,197	297,409	774,238
School District (3)	20,222,234	3,537,942	30,484,269	8,938,300	2,483,744	2,888,356	3,850,999
Special District (4)	364,497	44,356	710,330	33,774	5,608	25,953	14,844
Tax Increment Financing	960,066	277,569	5,346,483	1,383,338	104,612	356,496	300,616
Contribution	0	0	0	0	0	0	0
Power Line	17,217	0	22,915	0	1,666	0	0
TOTAL	\$ 40,015,453	\$ 8,841,442	\$ 71,451,709	\$ 18,324,546	\$ 5,714,100	\$ 6,993,557	\$ 10,082,459
Total Levy Before Credits	\$ 40,015,453	\$ 8,997,369	\$ 71,541,958	\$ 18,324,546	\$ 5,960,261	\$ 7,098,314	\$ 10,254,367
<u>Credits</u>							
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Disparity Reduct. Credit	0	0	0	0	0	0	0
Power Line Credit	3,912		12,551		786		
Agricultural Preserves Credit (6)	0		0		0		
County Conservation Credit	0		0		0		
Enterprise Zone Credit	0		0		0		
Disaster Credit	0		0		0		
TOTAL	\$ 3,912	\$ 12,551	\$ 12,551	\$ 786	\$ 786		
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 40,011,541	\$ 8,841,442	\$ 71,439,158	\$ 18,324,546	\$ 5,713,314	\$ 6,993,557	\$ 10,082,459
Net Tax Capacity Taxes	\$ 40,011,541	\$ 8,997,369	\$ 71,529,407	\$ 18,324,546	\$ 5,959,475	\$ 7,098,314	\$ 10,254,367
TOTAL	\$ 40,011,541	\$ 8,997,369	\$ 71,529,407	\$ 18,324,546	\$ 5,959,475	\$ 7,098,314	\$ 10,254,367

TABLE 40
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1993

	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<u>Tax Base Value</u>							
Market Value	\$ 280,998,200	\$ 609,939,718	\$ 236,451,997	\$ 650,774,133	\$ 5,889,916,500	\$ 466,872,204	\$ 370,908,000
Net Tax Capacity (1)	4,110,883	8,761,129	3,889,452	9,862,570	110,544,507	6,882,809	5,389,811
<u>Average Tax Rate</u>							
Market Value Rate		0.00070		0.05660		0.03031	
Net Tax Capacity Rate	104.484	130.540	154.972	118.185	122.241	117.921	113.947
<u>Market Value Levy</u>							
City	\$ 4,300						
School District	0			\$ 368,314		\$ 141,523	
TOTAL	\$ 4,300			\$ 368,314		\$ 141,523	
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 1,677,730	\$ 4,175,808	\$ 2,660,015	\$ 4,631,527	\$ 28,045,687	\$ 3,055,480	\$ 2,436,738
City	336,757	1,428,751	604,268	1,096,181	17,535,481	734,929	289,260
Town	158,613	517,359	233,972	428,523	2,787,407	385,493	276,741
School District (3)	2,062,307	4,814,608	2,456,203	5,411,164	61,756,399	3,581,425	3,073,600
Special District (4)	31,615	56,575	9,737	21,924	4,564,060	15,243	31,725
Tax Increment Financing	19,465	443,683	63,348	66,735	7,140,488	343,731	33,483
Contribution	0	0	0	0	13,276,445	0	0
Power Line	8,737	0	0	0	24,531	0	0
TOTAL	\$ 4,295,224	\$ 11,436,784	\$ 6,027,543	\$ 11,656,054	\$ 135,130,498	\$ 8,116,301	\$ 6,141,547
Total Levy Before Credits	\$ 4,295,224	\$ 11,441,084	\$ 6,027,543	\$ 12,024,368	\$ 135,130,498	\$ 8,257,824	\$ 6,141,547
<u>Credits</u>							
Taconite Tax Credit (5)	\$ 0			\$ 0	\$ 0		\$ 0
Disparity Reduct. Credit	0			0	0		83,670
Power Line Credit	6,886			0	13,366		0
Agricultural Preserves Credit (6)	0			0	21,340		0
County Conservation Credit	0			109,999	0		0
Enterprise Zone Credit	0			0	0		23,928
Disaster Credit	0			0	0		0
TOTAL	\$ 6,886			\$ 109,999	\$ 34,706		\$ 107,598
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 4,288,338	\$ 11,436,784	\$ 6,027,543	\$ 11,546,055	\$ 135,095,792	\$ 8,116,301	\$ 6,033,949
Net Tax Capacity Taxes	4,288,338	11,441,084	6,027,543	11,914,369	135,095,792	8,257,824	6,033,949
TOTAL	\$ 4,288,338	\$ 11,441,084	\$ 6,027,543	\$ 11,914,369	\$ 135,095,792	\$ 8,257,824	\$ 6,033,949

TABLE 40
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1993

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	
<u>Tax Base Value</u>					
Market Value	\$ 1,095,714,387	\$ 2,410,686,600	\$ 512,420,600	\$ 156,983,395,050	(1) Includes tax increment financing values where there are tax increment financing levies.
Net Tax Capacity (1)	18,900,087	48,279,675	7,117,276	3,195,403,284	
<u>Average Tax Rate</u>					
Market Value Rate	0.00215		0.00145	0.00502	
Net Tax Capacity Rate	118.861	111.484	112.562	123.511	(2) Excludes special assessments.
<u>Market Value Levy</u>					
City				\$ 440,505	(3) Includes Technical Colleges #287, #916 and #917.
School District	\$ 23,527		\$ 7,425	\$ 7,438,611	
TOTAL	\$ 23,527		\$ 7,425	\$ 7,879,116	
<u>Net Tax Capacity Levy (2)</u>					(4) Includes:
County	\$ 6,604,583	\$ 14,241,407	\$ 3,012,232	\$ 1,012,644,234	Economic Development Authorities,
City	4,236,630	5,449,299	591,822	527,794,446	Hospital Districts, Housing and
Town	735,214	2,865,226	452,185	68,061,651	Redevelopment Authorities, Metro-
School District (3)	9,538,871	27,623,073	3,779,911	1,612,361,491	politan Council, Metropolitan
Special District (4)	223,189	543,665	56,995	89,400,181	Mosquito Control Commission,
Tax Increment Financing	1,126,436	3,079,850	118,230	278,915,518	Regional Transit Board, Park
Contribution	0	0	0	356,995,253	Districts, Port Authorities,
Power Line	0	21,612	0	488,633	Regional Development Commissions,
TOTAL	\$ 22,464,923	\$ 53,824,132	\$ 8,011,375	\$ 3,946,661,407	Regional Railroad Authorities,
Total Levy Before Credits	\$ 22,488,450	\$ 53,824,132	\$ 8,018,800	\$ 3,954,540,523	Regional Sanitary Sewer Districts,
<u>Credits</u>					St Cloud Metropolitan Transit
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 9,271,575	Commission, Watershed Districts,
Disparity Reduct. Credit	0	0	0	4,011,870	Miscellaneous Districts
Power Line Credit	0	11,539	0	144,326	
Agricultural Preserves Credit (6)	0	0	0	325,037	(5) Includes the following
County Conservation Credit	37,649	12,997	0	160,645	amount of Supplementary
Enterprise Zone Credit	0	0	0	23,928	Homestead Credit:
Disaster Credit	0	10,704	9,406	36,094	Altkin \$ 1,166
TOTAL	\$ 37,649	\$ 35,240	\$ 9,406	\$ 13,973,475	Itasca 278,969
<u>Net Tax Payable</u>					St. Louis 100,156
Market Value Taxes	\$ 23,527	\$ 7,425	\$ 7,879,116	\$ 380,291	
Net Tax Capacity Taxes	22,427,274	53,788,892	8,001,969	3,932,687,932	(6) Agricultural Preserves Credit
TOTAL	\$ 22,450,801	\$ 53,788,892	\$ 8,009,394	\$ 3,940,567,048	is in 7-county metro area only.

Explanation of Categorical Division of County, City/Township, School District, and

Special Taxing District Levies by Major Purpose

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

The following list is not a complete digest of all the levies. It is merely a general index to the nature of each category as found on the abstract. Tables 41 through 45 are patterned after the design of the abstract headings.

COUNTY LEVIES

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

Miscellaneous

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

County Special Assessments.....

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

CITY/TOWNSHIP LEVIES

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

SCHOOL DISTRICT LEVIES

Each of the following categories relate directly to the type of school property tax levy reported on the form entitled "Levy Limitation and Certification - 1992 Payable 1993".

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
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.
General/Indebtedness.....	Debt service payments on general obligation bonds, state loans, Most debt is incurred due to a building program.
Technical Colleges, including #287, #916 and #917.	
Debt Service	Debt Service payments on bonds.
Other	All technical college costs except debt.

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

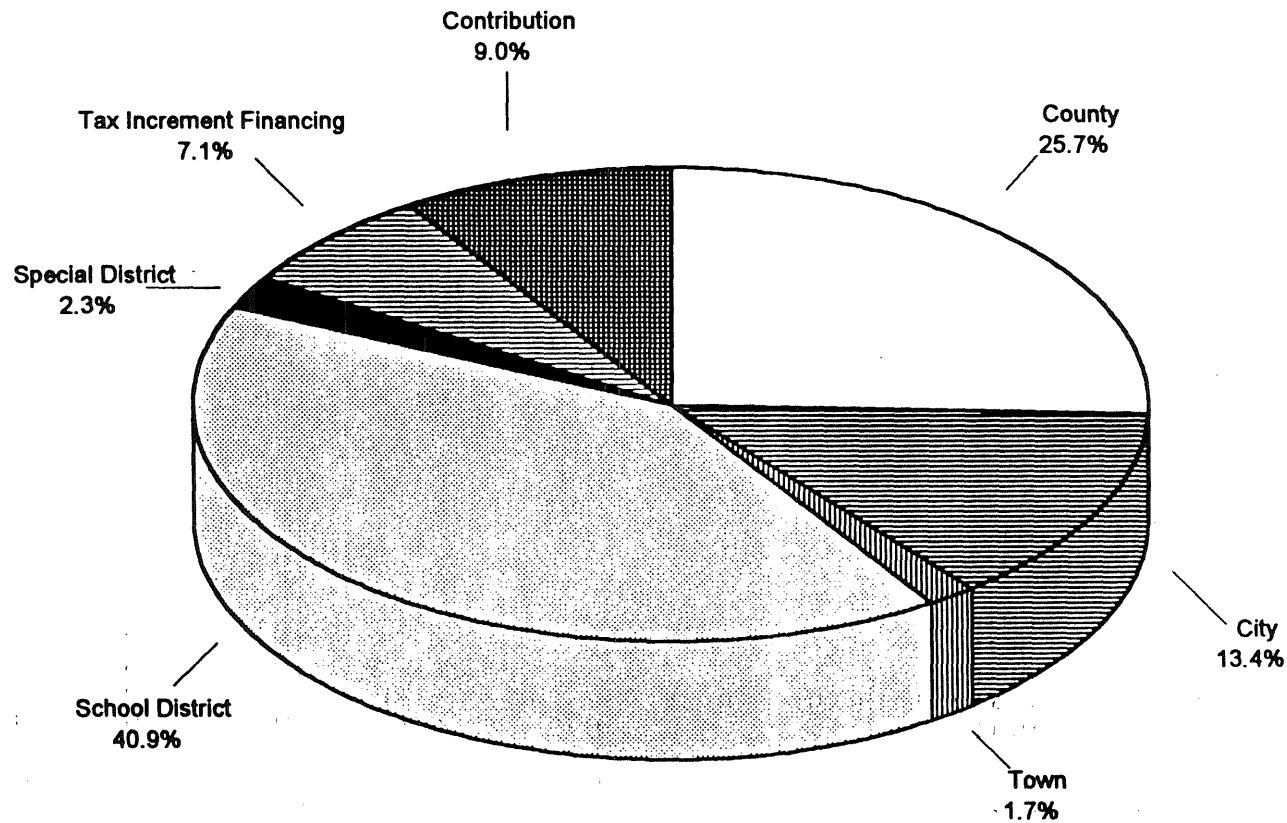
SPECIAL TAXING DISTRICT LEVIES

Although special taxing districts exist with great variance among the counties, general categories are established in this section of the abstract. If special taxing districts exist in a county, the levies are entered separately for all revenue, including tort liability, and debt. There are 18 main categories of special taxing districts as described in "1993 Tax Levy Authorizations and Limitations" and its 1993 Supplement as prepared and published by the Department of Revenue.

1. General Provisions
2. Economic Development Authorities
3. Hospital Districts
4. Housing and Redevelopment Authority
5. Metropolitan Airport Commission
6. Metropolitan Council
7. Metropolitan Mosquito Control Commission
8. Regional Transit Board
9. Park Districts
10. Port Authorities
12. Regional Development Commissions
13. Regional Public Library
14. Regional Railroad Authorities
15. Regional Sanitary Sewer Districts
16. Sanitary Districts
17. Watershed Districts
18. Miscellaneous Districts

FIGURE 3

Total Real and Personal Property Tax
By Taxing District For Payable Year 1993



TOTAL GROSS TAX = \$3,954,540,523 *(Includes Market Value Based and Net Tax Capacity Based Taxes)*

TABLE 41
COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993⁽¹⁾

COUNTY	GENERAL REVENUE	INDEBTEDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND / OR REGIONAL LIBRARY	MISCELLANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS	COUNTY SPECIAL ASSESSMENTS	TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS
AITKIN	3,093,182	259,106	279,893	1,226,646	68,906	0	4,927,733	0	4,927,733
ANOKA	14,205,633	2,201,586	5,214,699	10,220,048	2,655,222	1,961,848	36,459,036	0	36,459,036
BECKER	3,292,814	566,089	784,868	2,527,645	86,927	65,560	7,323,903	457,626	7,781,529
BELTRAMI	2,923,586	325,151	816,742	2,579,255	84,359	0	6,729,093	931,611	7,660,704
BENTON	2,711,874	171,720	805,955	1,657,034	206,821	0	5,553,404	18,757	5,572,161
BIG STONE	697,914	0	258,577	434,307	18,894	0	1,409,692	79,979	1,489,671
BLUE EARTH	3,545,687	727,647	2,934,566	2,787,398	218,786	920,938	11,135,022	740,409	11,875,431
BROWN	2,022,846	169,306	679,878	1,261,922	0	0	4,133,752	327,914	4,461,666
CARLTON	3,319,125	293,035	1,428,796	2,278,001	49,428	0	7,368,385	0	7,368,385
CARVER	5,356,586	1,250,451	2,139,016	2,439,579	0	0	11,185,632	413,253	11,598,885
CASS	3,954,108	373,144	1,095,735	2,358,198	137,929	0	7,919,114	742,380	8,661,504
CHIPPEWA	1,250,931	0	679,229	1,317,327	116,584	0	3,364,071	352,008	3,716,079
CHISAGO	4,074,635	841,934	995,338	1,458,185	127,172	0	7,497,264	641,761	8,139,025
CLAY	3,483,588	72,684	1,252,227	3,930,855	124,685	0	8,874,039	1,857,127	10,731,166
CLEARWATER	1,831,565	146,064	394,195	968,154	29,147	0	3,369,125	291,649	3,660,774
COOK	1,410,335	52,951	405,253	327,654	36,821	63,631	2,316,645	12,304	2,329,149
COTTONWOOD	2,013,680	0	605,593	857,191	0	0	3,476,464	155,483	3,631,947
CROW WING	5,172,230	533,110	1,716,502	2,994,842	209,741	46,101	10,672,326	441,496	11,113,822
DAKOTA	20,365,835	3,654,714	4,381,036	17,647,439	3,028,275	1,949,692	51,026,991	5,784	51,032,775
DODGE	1,473,829	0	686,781	447,100	32,725	38,680	2,679,115	93,853	2,772,968
DOUGLAS	2,906,482	643,747	923,061	1,752,862	132,792	0	6,358,954	484,771	6,843,725
FARIBAULT	1,489,224	205,907	914,618	565,781	103,880	0	3,309,390	431,662	3,741,052
FILLMORE	1,540,861	269,696	616,419	533,277	62,415	0	3,042,668	0	3,042,668
FREEBORN	2,660,694	27,345	902,340	3,057,675	70,140	93,610	6,811,804	760,404	7,572,208
GOODHUE	4,271,634	646,651	2,036,447	1,947,230	128,707	612,714	9,645,383	0	9,645,383
GRANT	922,553	0	390,431	367,525	0	0	1,680,509	42,387	1,722,896
HENNEPIN	126,209,760	17,806,403	0	129,665,630	18,556,133	0	292,237,926	0	292,237,926
HOUSTON	1,735,662	0	566,621	607,835	25,067	0	2,935,185	0	2,935,185
HUBBARD	1,584,973	121,579	694,496	1,244,528	78,328	0	3,923,904	699,385	4,623,289
ISANTI	2,558,753	318,440	840,200	1,603,902	84,964	0	5,406,259	358,340	5,764,599

TABLE 41
COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993⁽¹⁾

COUNTY	GENERAL REVENUE	INDEBTEDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND / OR REGIONAL LIBRARY	MISCELLANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS	COUNTY SPECIAL ASSESSMENTS	TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS
ITASCA	4,479,208	1,483,388	4,344,029	4,700,517	220,713	0	15,227,855	90,010	15,317,865
JACKSON	1,842,029	39,404	823,163	803,065	72,695	0	3,580,356	204,891	3,785,247
KANABEC	1,356,781	0	737,316	773,169	0	0	2,867,266	250,057	3,117,323
KANDIYOHI	2,886,898	523,378	1,340,885	3,480,419	113,041	0	8,344,421	1,164,240	9,508,661
KITTSO	989,745	0	434,297	205,893	0	0	1,629,935	429,851	2,059,786
KOOCHICHING	1,040,373	98,709	718,310	718,310	0	0	2,575,702	192,898	2,768,600
LAC QUI PARLE	780,420	0	465,454	453,427	30,400	0	1,709,701	145,628	1,855,329
LAKE	1,454,579	232,080	746,183	1,120,438	48,641	0	3,601,921	120,465	3,722,386
LAKE OF WOOD	483,110	115,215	234,563	354,886	0	0	1,187,774	328,191	1,513,965
LE SUEUR	1,498,799	0	1,483,453	1,076,423	153,173	308,534	4,520,382	31,747	4,552,129
LINCOLN	840,651	80,186	493,972	518,173	19,835	0	1,952,817	326,049	2,278,866
LYON	2,176,311	0	1,012,984	1,497,991	106,288	0	4,793,574	197,710	4,991,284
MCLEOD	2,043,449	592,835	1,076,330	2,087,316	89,310	0	5,869,240	53,232	5,922,472
MAHNOMEN	1,055,579	185,941	209,281	284,917	11,468	0	1,747,186	175,322	1,922,508
MARSHALL	920,179	0	599,459	425,891	0	0	1,945,529	562,321	2,507,850
MARTIN	1,993,964	0	1,055,229	1,072,811	355,880	270,227	4,748,111	857,553	5,605,664
MEEKER	1,736,517	123,483	734,891	1,165,857	64,626	0	3,825,374	84,054	3,909,428
MILLE LACS	2,437,473	163,015	588,900	1,992,199	89,596	79	5,251,262	191,264	5,442,526
MORRISON	2,323,063	791,372	1,472,759	1,674,447	227,397	0	6,489,038	488,425	6,977,463
MOWER	3,677,607	0	1,469,463	2,476,601	142,453	0	7,766,124	287,251	8,053,375
MURRAY	1,198,188	85,599	384,285	630,852	36,567	0	2,335,291	264,974	2,600,265
NICOLLET	2,867,087	515,885	812,928	1,770,290	76,113	0	6,042,303	463,218	6,505,521
NOBLES	1,815,699	0	808,754	933,438	229,150	0	3,587,041	54,738	3,641,779
NORMAN	967,350	0	580,428	456,458	0	38,992	2,053,228	648,977	2,702,205
OLMSTED	12,419,067	1,139,225	3,984,585	8,096,332	455,906	0	26,075,115	29,633	26,104,748
OTTER TAIL	4,762,902	425,862	976,167	3,339,169	124,862	0	9,628,862	988,217	10,617,179
PENNINGTON	1,201,327	180,423	369,026	761,227	0	0	2,512,003	54,429	2,566,432
PINE	2,439,979	657,616	715,128	1,360,895	0	0	5,173,618	0	5,173,618
PIPESTONE	1,094,329	286,834	435,200	594,216	23,431	0	2,434,010	119,976	2,553,986
POLK	3,922,962	0	1,560,105	2,451,178	137,392	0	8,071,637	1,142,459	9,214,096

TABLE 41
COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993⁽¹⁾

COUNTY	GENERAL REVENUE	INDEBTEDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND / OR REGIONAL LIBRARY	MISCELLANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS	COUNTY SPECIAL ASSESSMENTS	TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS
POPE	1,242,453	99,963	355,691	537,282	30,215	0	2,265,604	176,969	2,442,593
RAMSEY	56,149,716	9,998,533	0	45,816,889	3,676,511	0	115,641,649	0	115,641,649
RED LAKE	506,994	0	262,711	141,215	0	0	910,920	92,081	1,003,001
REDWOOD	1,845,305	0	879,404	1,016,151	57,674	0	3,798,534	194,068	3,992,602
RENVILLE	1,297,033	0	769,392	1,442,656	62,029	0	3,571,110	307,868	3,878,978
RICE	3,043,414	238,368	1,021,112	2,655,864	143,838	0	7,102,396	412,977	7,515,373
ROCK	1,056,341	0	484,946	416,024	57,467	2,441	2,017,219	407,876	2,425,095
ROSEAU	1,088,125	0	531,061	466,622	0	29,533	2,115,341	148,029	2,263,370
ST LOUIS	18,524,401	1,021,636	9,100,190	21,870,422	210,143	0	50,726,792	7,177	50,733,969
SCOTT	8,100,241	754,808	2,962,817	2,572,765	382,593	0	14,773,224	97,690	14,870,914
193 SHERBURNE	6,411,812	0	986,354	2,539,888	341,579	0	10,279,633	25,848	10,305,481
SIBLEY	1,636,792	164,582	724,329	1,017,173	0	0	3,542,876	456,156	3,999,032
STEARNS	9,278,720	2,378,967	2,532,654	5,550,398	616,655	0	20,357,394	283,414	20,640,808
STEELE	2,556,077	177,399	894,820	1,287,310	94,024	0	5,009,630	364,598	5,374,228
STEVENS	1,126,056	0	475,267	645,865	22,350	0	2,269,538	175,188	2,444,726
SWIFT	1,291,834	0	534,118	1,040,961	30,079	0	2,866,992	496,302	3,363,294
TODD	1,925,591	148,175	1,036,201	1,278,495	114,949	0	4,504,411	202,912	4,707,323
TRAVERSE	827,478	0	433,410	396,217	0	18,625	1,677,730	126,219	1,803,949
WABASHA	2,044,456	237,359	768,903	1,127,090	0	0	4,175,808	0	4,175,808
WADENA	1,451,324	32,535	333,180	822,291	20,685	0	2,660,015	161,795	2,821,810
WASECA	2,233,518	247,418	842,418	1,188,235	119,940	0	4,631,527	270,045	4,901,572
WASHINGTON	14,808,734	2,630,266	2,110,029	6,635,547	1,861,111	0	28,045,687	1,404,711	29,450,398
WATONWAN	1,508,520	0	405,844	900,018	241,098	0	3,055,480	39,864	3,095,344
WILKIN	1,120,732	51,271	587,331	677,404	0	0	2,436,738	236,252	2,672,990
WINONA	3,546,074	269,941	1,022,331	1,632,049	134,188	0	6,604,583	265,482	6,870,065
WRIGHT	6,359,451	1,506,818	1,762,436	3,971,865	606,009	34,828	14,241,407	89,830	14,331,237
YELLOW MEDICINE	1,105,738	0	1,105,736	761,803	38,955	0	3,012,232	151,733	3,163,965
STATEWIDE TOTAL	452,862,944	59,379,949	99,017,522	356,782,109	38,125,677	6,476,033	1,012,644,234	27,081,237	1,039,725,471

(1) See explanation on page 186.

TABLE 42
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993⁽¹⁾

COUNTY	GENERAL	INDEBTEDNESS	ROAD & BRIDGE	MISCEL- LANEOUS	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS			CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
					NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
AITKIN	220,431	41,461	34,290	0	296,182	0	296,182	56,159	352,341
ANOKA	18,545,375	1,202,203	0	45,338	19,792,916	0	19,792,916	7,697,034	27,489,950
BECKER	360,044	187,729	8,177	490,838	1,046,788	0	1,046,788	308,088	1,352,876
BELTRAMI	785,197	103,715	9,551	0	898,463	0	898,463	270,908	1,169,371
BENTON	1,886,569	480,192	56,323	49,303	2,472,387	0	2,472,387	722,098	3,194,485
BIG STONE	332,875	71,088	362	30,763	435,098	0	435,098	54,803	489,901
BLUE EARTH	3,732,535	1,140,880	11,242	530,386	5,414,823	0	5,414,823	1,489,807	6,904,430
BROWN	1,212,017	716,571	40,500	21,991	1,991,079	0	1,991,079	423,420	2,414,499
CARLTON	1,549,166	463,679	0	270,380	2,283,225	0	2,283,225	71,039	2,354,264
CARVER	4,235,128	851,090	1,892	0	5,088,110	0	5,088,110	2,877,791	7,965,901
CASS	893,240	137,316	104,920	0	1,135,476	0	1,135,476	171,883	1,307,359
CHIPPEWA	838,190	382,791	0	0	1,220,981	0	1,220,981	186,332	1,407,313
CHISAGO	1,627,304	331,821	2,278	74,160	2,035,563	0	2,035,563	838,303	2,873,866
CLAY	1,938,208	768,320	0	0	2,706,528	0	2,706,528	403,710	3,110,238
CLEARWATER	158,351	23,144	0	0	181,495	0	181,495	20,431	201,926
COOK	271,560	86,328	0	0	357,918	0	357,918	51,879	409,797
COTTONWOOD	518,525	411,312	46,626	0	976,463	0	976,463	208,726	1,183,189
CROW WING	3,101,145	763,316	50,538	305,144	4,220,143	0	4,220,143	858,322	5,078,465
DAKOTA	33,632,002	7,108,458	0	329,734	41,070,194	0	41,070,194	14,025,139	55,095,333
DODGE	914,860	131,004	0	0	1,045,864	0	1,045,864	193,017	1,238,881
DOUGLAS	1,195,279	224,109	5,835	36,350	1,461,573	156,395	1,617,968	20,039	1,638,007
FARIBAULT	823,379	283,214	0	102,188	1,208,781	0	1,208,781	395,084	1,603,865
FILLMORE	1,144,873	343,816	0	33,391	1,522,080	0	1,522,080	202,582	1,724,662
FREEBORN	1,633,151	83,479	4,348	14,372	1,735,350	0	1,735,350	368,721	2,104,071
GOODHUE	9,242,330	784,675	0	34,065	10,061,090	0	10,061,090	807,673	10,868,763
GRANT	391,426	8,115	0	14,396	413,937	0	413,937	62,673	476,610
HENNEPIN	181,091,645	22,616,757	0	120,698	203,829,100	269,067	204,098,167	37,001,383	241,099,550
HOUSTON	563,962	310,750	0	0	874,732	0	874,732	286,309	1,161,041
HUBBARD	190,814	47,696	12,802	38,089	289,401	0	289,401	84,969	374,370
ISANTI	1,005,307	379,373	0	0	1,384,680	0	1,384,680	277,641	1,662,521

TABLE 42
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993⁽¹⁾

COUNTY	GENERAL	INDEBTEDNESS	ROAD & BRIDGE	MISCEL- LANEOUS	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS			CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
					NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
ITASCA	2,410,707	404,484	242,962	21,214	3,079,367	0	3,079,367	231,533	3,310,900
JACKSON	383,378	129,740	22,650	81,575	627,343	0	627,343	103,133	730,476
KANABEC	175,989	52,843	0	574	229,406	0	229,406	35,453	264,859
KANDIYOHI	2,083,727	414,366	35,542	12,353	2,545,988	0	2,545,988	898,740	3,444,728
KITSON	249,016	91,725	0	0	340,741	0	340,741	194,303	535,044
KOOCHICHING	1,023,594	36,273	0	315,143	1,375,010	0	1,375,010	41,703	1,416,713
LAC QUI PARLE	454,622	40,722	75,391	3,512	574,247	0	574,247	87,982	662,229
LAKE	551,544	54,377	0	0	605,921	0	605,921	29,914	635,835
LAKE/WOODS	83,973	0	0	0	83,973	0	83,973	4,564	88,537
LE SUEUR	847,755	467,193	52,424	291,445	1,658,817	0	1,658,817	207,978	1,866,795
195 LINCOLN	231,036	19,589	0	0	250,625	0	250,625	14,595	265,220
LYON	1,619,800	170,835	0	226,730	2,017,365	0	2,017,365	190,885	2,208,250
MAHNOMEN	2,264,997	1,056,263	23,300	0	3,344,560	0	3,344,560	1,026,152	4,370,712
MARSHALL	89,283	32,420	0	0	121,703	0	121,703	87,315	209,018
MARTIN	326,011	0	0	28,957	354,968	0	354,968	14,257	369,225
MCLEOD	1,162,482	381,297	0	402,796	1,946,575	0	1,946,575	669,673	2,616,248
MEEKER	829,840	162,151	0	0	991,991	0	991,991	101,589	1,093,580
MILLE LACS	665,313	233,188	0	18,342	916,843	0	916,843	286,935	1,203,778
MORRISON	601,684	431,962	34,411	6,439	1,074,496	0	1,074,496	300,652	1,375,148
MOWER	1,903,259	597,733	23,196	5,602	2,529,792	0	2,529,792	266,714	2,796,506
MURRAY	334,541	44,661	6,791	4,216	390,209	0	390,209	32,443	422,652
NICOLLET	1,543,011	552,485	0	0	2,095,496	0	2,095,496	540,633	2,636,129
NOBLES	1,103,127	617,698	0	0	1,721,025	0	1,721,025	295,313	2,016,338
NORMAN	377,802	30,614	0	0	408,416	0	408,416	90,234	498,650
OLMSTED	12,417,359	416,620	0	0	12,833,979	0	12,833,979	1,015,209	13,849,188
OTTER TAIL	2,153,273	317,855	19,084	3	2,490,215	0	2,490,215	285,391	2,775,606
PENNINGTON	752,577	128,441	0	0	881,018	0	881,018	225,567	1,106,585
PINE	600,855	66,116	38,442	19,833	725,246	0	725,246	72,071	797,317
PIPESTONE	446,660	87,389	25,557	0	559,626	0	559,626	92,047	651,673
POLK	2,195,507	210,394	7,660	7,957	2,421,518	0	2,421,518	714,221	3,135,739

TABLE 42
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993⁽¹⁾

COUNTY	GENERAL	INDEBTEDNESS	ROAD & BRIDGE	MISCEL- LANEOUS	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS			CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
					NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
POPE	519,715	86,518	4,619	44,757	655,609	0	655,609	72,482	728,091
RAMSEY	61,236,087	13,079,560	0	894,738	75,210,385	0	75,210,385	22,953,586	98,163,971
RED LAKE	252,231	69,742	0	0	321,973	0	321,973	32,233	354,206
REDWOOD	943,983	433,329	0	0	1,377,312	0	1,377,312	151,010	1,528,322
RENVILLE	944,199	509,555	0	110,399	1,564,153	0	1,564,153	357,096	1,921,249
RICE	2,688,546	667,719	24,946	0	3,381,211	0	3,381,211	804,208	4,185,419
ROCK	233,667	163,076	10,452	0	407,195	0	407,195	42,667	449,862
ROSEAU	746,170	113,448	0	0	859,618	0	859,618	235,897	1,095,515
SCOTT	12,416,170	1,994,946	33,707	533,796	14,978,619	0	14,978,619	990,895	15,969,514
SHERBURNE	6,022,232	853,038	49,528	13,140	6,937,938	0	6,937,938	2,596,357	9,536,295
196 SIBLEY	5,124,306	1,653,673	0	296,642	7,074,621	0	7,074,621	1,252,404	8,327,025
ST. LOUIS	582,693	312,371	0	0	905,064	0	905,064	178,819	1,083,883
STEARNS	8,922,322	1,749,355	30,773	205,854	10,908,304	0	10,908,304	2,425,567	13,333,871
STEELE	2,387,897	52,157	0	19,476	2,459,530	0	2,459,530	484,019	2,943,549
STEVENS	520,757	114,301	0	1,677	636,735	0	636,735	107,917	744,652
SWIFT	276,113	112,339	30,769	109,130	528,351	10,743	539,094	27,453	566,547
TODD	352,153	235,158	40,654	9,386	637,351	0	637,351	162,096	799,447
TRAVERSE	185,270	74,341	16,603	60,543	336,757	0	336,757	84,440	421,197
WABASHA	1,013,949	408,230	6,572	0	1,428,751	4,300	1,433,051	357,142	1,790,193
WADENA	400,165	164,785	14,164	25,154	604,268	0	604,268	83,011	687,279
WASECA	1,001,154	49,328	45,692	7	1,096,181	0	1,096,181	208,035	1,304,216
WASHINGTON	15,644,887	1,831,753	58,841	0	17,535,481	0	17,535,481	7,413,175	24,948,656
WATONWAN	530,824	204,105	0	0	734,929	0	734,929	92,234	827,163
WILKIN	228,273	57,524	0	3,463	289,260	0	289,260	180,213	469,473
WINONA	3,682,683	553,947	0	0	4,236,630	0	4,236,630	729,603	4,966,233
WRIGHT	3,921,047	1,311,159	217,093	0	5,449,299	0	5,449,299	1,631,557	7,080,856
YELLOW MEDICINE	444,116	147,706	0	0	591,822	0	591,822	119,971	711,793
STATEWIDE TOTAL	445,159,489	74,736,989	1,581,509	6,316,459	527,794,446	440,505	528,234,951	122,365,249	650,600,200

(1) See explanation on page 187.

TABLE 43
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993 (1)

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENT	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
AITKIN	0	406,719	0	650,100	0	1,056,819	8,465	1,065,284
ANOKA	0	1,532,525	152,929	0	1,238	1,686,692	270,982	1,957,674
BECKER	0	221,880	0	785,485	114,553	1,121,918	22,714	1,144,632
BELTRAMI	0	432,360	0	530,220	0	962,580	44,405	1,006,985
BENTON	0	190,030	0	265,936	0	455,966	4,585	460,551
BIG STONE	0	27,264	0	117,390	12,675	157,329	0	157,329
BLUE EARTH	0	67,293	0	975,164	80,024	1,122,480	168,534	1,291,014
BROWN	0	106,247	0	287,873	0	394,120	4,143	398,263
CARLTON	0	300,024	76,433	607,083	0	983,540	101,187	1,084,727
CARVER	0	339,210	21,118	500,865	15,477	876,670	112,357	989,027
197 CASS	376,857	289,985	0	834,584	0	1,501,426	35,289	1,536,715
CHIPPEWA	0	118,577	3,021	245,767	10,419	377,783	3,357	381,140
CHISAGO	0	388,789	0	625,703	0	1,014,492	98,348	1,112,840
CLAY	0	219,943	36,711	322,234	0	578,889	466,609	1,045,498
CLEARWATER	0	112,337	1,068	119,207	0	232,611	27,469	260,080
COOK	0	50,076	0	2,270	6,079	58,425	40	58,465
COTTONWOOD	0	123,351	0	389,465	0	512,816	4,245	517,061
CROW WING	0	652,845	0	975,746	0	1,628,591	22,639	1,651,230
DAKOTA	0	305,618	6,819	462,229	174,577	949,243	70,818	1,020,061
DODGE	0	43,642	0	439,156	0	482,798	18,149	500,947
DOUGLAS	0	498,548	141,352	613,688	592	1,254,179	441,781	1,695,960
FARIBAULT	0	197,492	0	514,093	0	711,585	57	711,642
FILLMORE	190,101	63,811	0	616,533	0	870,445	0	870,445
FREEBORN	0	101,384	0	525,551	71,025	697,960	13,620	711,580
GOODHUE	257,726	74,561	10,493	1,080,281	11,465	1,434,526	19,041	1,453,567
GRANT	0	58,919	0	142,707	0	201,626	21,049	222,675
HENNEPIN	0	270,832	0	0	0	270,832	99,113	369,945
HOUSTON	107,129	66,181	0	322,386	0	495,695	588	496,283
HUBBARD	0	322,015	0	606,517	102,008	1,030,540	34,553	1,065,093
ISANTI	0	324,183	7,685	674,228	0	1,006,096	6,364	1,012,460

TABLE 43
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993 (1)

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENT	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
ITASCA	0	947,366	4,610	826,356	1,831	1,780,162	0	1,780,162
JACKSON	0	42,454	0	635,597	2,750	680,800	2,935	683,735
KANABEC	0	98,776	0	155,446	47,609	301,830	0	301,830
KANDIYOHI	0	307,335	2,724	563,335	0	873,393	82,142	955,535
KITTSO	0	86,368	0	303,423	0	389,791	0	389,791
KOOCHICHING	0	41,680	0	0	0	41,680	0	41,680
LAC QUI PARL	0	74,590	0	271,325	4,327	350,242	692	350,934
LAKE	0	134,535	0	201,054	0	335,589	2,428	338,017
LAKE OF WOOD	0	0	0	140,799	30,142	170,941	0	170,941
LE SUEUR	0	277,194	0	263,183	6,427	546,804	46,613	593,417
LINCOLN	48,865	0	0	177,760	0	226,625	543	227,168
LYON	0	59,168	0	308,681	0	367,849	18,710	386,559
MCLEOD	0	251,883	0	306,201	0	558,084	1,651	559,735
MAHNOMEN	0	41,657	0	99,315	0	140,972	1,820	142,792
MARSHALL	180,987	0	0	452,422	28,068	661,478	22,214	683,692
MARTIN	0	0	0	738,878	0	738,878	3,738	742,616
MEEKER	170,945	124,581	81,884	625,386	875	1,003,670	21,629	1,025,299
MILLE LAC	0	119,064	0	282,434	70,613	472,111	21,530	493,641
MORRISON	0	320,812	0	615,041	0	935,853	1,864	937,717
MOWER	0	238,195	0	702,700	0	940,895	2,316	943,211
MURRAY	0	147,809	0	284,583	4,231	436,623	9,949	446,572
NICOLLET	21,732	60,271	0	388,567	0	470,570	4,497	475,067
NOBLES	0	98,535	0	415,757	0	514,292	0	514,292
NORMAN	0	45,399	0	250,320	0	295,719	38,009	333,728
OLMSTED	0	597,806	0	990,026	0	1,587,832	49,733	1,637,565
OTTERTAIL	0	644,245	0	1,529,213	0	2,173,458	72,059	2,245,517
PENNINGTON	0	71,756	0	98,274	0	170,030	1,547	171,577
PINE	231,511	117,200	0	479,217	4,612	832,540	40,064	872,604
PIPESTONE	0	53,909	0	165,277	0	219,186	432	219,618
POLK	0	303,788	0	864,985	50,680	1,219,453	7,721	1,227,174

TABLE 43
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993 (1)

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENT	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
POPE	0	100,038	0	250,299	41,161	391,498	17,369	408,867
RAMSEY	0	633,604	8,187	0	0	641,791	826,828	1,468,619
RED LAKE	42,011	13,446	0	91,398	0	146,856	0	146,856
REDWOOD	0	0	0	593,947	0	593,947	21,734	615,681
RENVILLE	0	257,409	0	515,376	0	772,785	44,364	817,149
RICE	0	332,691	0	513,041	0	845,732	72,566	918,298
ROCK	0	107,267	7,947	287,042	0	402,255	729	402,984
ROSEAU	67,706	19,023	0	218,811	0	305,540	29,746	335,286
ST LOUIS	0	2,527,812	174,021	947,672	10,519	3,660,039	66,076	3,726,115
SCOTT	0	352,585	4,515	491,718	8,983	857,801	146,508	1,004,309
191 SHERBURNE	0	307,702	0	625,142	164,341	1,097,185	57,588	1,154,773
SIBLEY	0	198,671	38,884	296,080	0	533,635	2,599	536,234
STEARNS	0	1,219,627	91,861	2,260,826	49,701	3,622,014	85,689	3,707,703
STEELE	0	153,753	0	346,221	0	499,974	0	499,974
STEVENS	0	39,476	0	168,176	4,546	212,197	0	212,197
SWIFT	73,357	0	0	206,581	17,471	297,409	887	298,296
TODD	0	273,001	0	501,237	0	774,238	9,769	784,007
TRAVERSE	0	10,215	0	148,398	0	158,613	0	158,613
WABASHA	0	180,756	0	336,603	0	517,359	13,208	530,567
WADENA	0	91,645	0	142,327	0	233,972	3,906	237,878
WASECA	0	95,975	0	332,548	0	428,523	29,251	457,774
WASHINGTON	0	1,334,788	279,518	1,173,102	0	2,787,407	502,502	3,289,909
WATONWAN	0	104,709	0	280,784	0	385,493	320	385,813
WILKEN	0	74,430	0	202,311	0	276,741	0	276,741
WINONA	0	258,879	4,223	472,111	0	735,214	9,845	745,059
WRIGHT	469,249	324,820	0	2,071,157	0	2,865,226	345,832	3,211,058
YELLOW MED	0	101,199	0	350,986	0	452,185	329	452,514
STATEWIDE TOTAL	2,238,176	22,326,539	1,156,000	41,191,902	1,149,019	68,061,651	4,862,982	72,924,633

(1) See explanation on page 187.

TABLE 44
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993⁽¹⁾

COUNTY	MAINTENANCE	TRANSPORTATION	COMM. SERVICE	CAPITAL EXPENDITURE	INDEBTEDNESS	TECH COLLEGE DEBT	TECH COLLEGE GEN	SCH DIST NTC BASED LEVY EXCL SCF	SEC CO-OP FACILITY LEVY	TOTAL NTC BASED S.D. LEVY	TOTAL S.D. MKT VALUE BASED LEVY	TOTAL S.D. LEVY
AITKIN	3,380,311	281,847	138,988	423,138	502,872	0	0	4,688,934	0	4,688,934	0	4,688,934
ANOKA	54,233,880	4,555,051	1,582,036	4,731,518	5,044,082	4,464	300,841	70,461,982	0	70,461,982	565,425	71,027,417
BECKER	5,142,808	553,215	170,831	588,982	850,685	0	258,821	7,362,702	0	7,362,702	0	7,362,702
BELTRAMI	4,871,840	490,008	184,189	808,085	1,400,882	0	0	7,354,794	0	7,354,794	0	7,354,794
BENTON	5,480,311	695,080	189,375	498,512	977,744	0	1,024	7,822,058	0	7,822,058	0	7,822,058
BIG STONE	1,017,077	78,379	31,235	104,879	0	0	0	1,229,370	0	1,229,370	0	1,229,370
BLUE EARTH	12,480,530	1,081,585	520,350	937,923	1,483,470	0	0	18,483,838	44	18,483,882	1,532,324	18,016,208
BROWN	4,971,988	580,442	177,885	580,331	458,980	0	0	6,770,384	0	6,770,384	581,553	7,381,847
CARLTON	4,792,218	528,891	228,583	947,838	877,957	0	0	7,371,287	0	7,371,287	49,480	7,420,767
CARVER	12,759,724	1,281,198	408,084	1,499,887	1,413,880	0	53,084	17,383,837	0	17,383,837	0	17,383,837
CASS	7,582,829	728,041	278,224	983,318	994,233	1,130	0	10,585,773	0	10,585,773	0	10,585,773
CHIPPEWA	2,886,350	288,123	102,949	438,894	171,258	0	0	3,987,572	38,287	4,025,839	5,528	4,031,367
CHISAGO	5,488,270	574,853	211,087	687,035	1,385,912	18,013	51,918	8,394,868	0	8,394,868	0	8,394,868
CLAY	8,141,487	730,834	251,558	850,789	848,328	0	0	10,820,988	0	10,820,988	0	10,820,988
CLEARWATER	1,348,888	119,852	49,824	79,720	0	0	0	1,598,082	0	1,598,082	0	1,598,082
COOK	1,880,139	0	0	0	0	0	0	1,880,139	0	1,880,139	0	1,880,139
COTTONWOOD	4,104,222	278,888	107,018	385,991	88,825	0	0	4,952,952	0	4,952,952	509	4,953,461
CROW WING	13,323,705	1,349,031	458,582	1,308,878	1,919,333	0	0	18,357,509	0	18,357,509	0	18,357,509
DAKOTA	88,837,548	8,388,340	2,764,200	8,742,418	14,571,179	550,938	2,704,945	124,559,584	0	124,559,584	125,931	124,685,495
DODGE	2,795,151	241,085	84,888	254,017	234,347	0	0	3,809,288	0	3,809,288	0	3,809,288
DOUGLAS	8,033,910	825,838	283,581	875,485	1,897,080	0	9,981	9,505,843	4,822	9,510,465	0	9,510,465
FARIBAULT	5,285,284	478,280	190,888	709,718	37,478	0	0	6,889,858	288,275	6,985,933	928	6,986,861
FILLMORE	3,388,581	327,012	95,079	449,322	170,872	0	0	4,428,978	0	4,428,978	7,720	4,436,698
FREEBORN	7,223,733	848,880	241,332	588,449	350,893	0	0	9,053,087	0	9,053,087	472,573	9,525,660
GOODHUE	15,588,568	1,483,388	434,084	1,580,084	3,478,573	584	19,875	22,582,954	0	22,582,954	384,048	22,987,002
GRANT	1,414,448	88,819	28,817	122,975	25,531	0	0	1,680,388	0	1,680,388	0	1,680,388
HENNEPIN	417,052,205	32,002,371	11,057,035	38,081,443	32,285,388	789,270	5,958,738	535,184,430	0	535,184,430	0	535,184,430
HOUSTON	2,355,980	280,773	78,881	258,288	243,142	0	0	3,225,185	0	3,225,185	238,349	3,463,534
HUBBARD	4,387,281	447,857	181,437	888,448	488,649	0	0	6,143,772	0	6,143,772	0	6,143,772
ISANTI	3,813,871	352,550	133,888	320,938	491,028	1,824	5,283	4,918,940	0	4,918,940	0	4,918,940

TABLE 44
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993⁽¹⁾

COUNTY	MAINTENANCE	TRANSPORTATION	COMM. SERVICE	CAPITAL EXPENDITURE	INDEBTEDNESS	TECH COLLEGE DEBT	TECH COLLEGE GEN	SCH DIST NTC BASED LEVY EXCL SCF	SEC CO-OP FACILITY LEVY	TOTAL NTC BASED S.D. LEVY	TOTAL S.D. MKT VALUE BASED LEVY	TOTAL S.D. LEVY
ITASCA	12,380,365	827,145	384,978	828,148	1,325,914	0	0	15,788,550	0	15,788,550	0	15,788,550
JACKSON	4,428,889	347,511	153,355	400,807	257,044	0	0	5,587,408	0	5,587,408	0	5,587,408
KANABEC	1,681,938	208,220	55,839	197,371	399,634	0	1	2,523,003	0	2,523,003	0	2,523,003
KANDIYOH	8,113,768	842,951	311,325	677,662	1,947,680	0	0	11,893,368	0	11,893,368	0	11,893,368
KITTSON	3,379,568	187,842	58,781	289,248	21,549	0	0	3,938,988	0	3,938,988	0	3,938,988
KOOCHICHING	2,344,233	235,289	130,085	283,549	44,835	0	0	3,038,001	0	3,038,001	0	3,038,001
LAC QUI PARLE	2,008,583	145,100	67,938	138,841	5,001	0	0	2,388,463	124,177	2,490,840	97,600	2,588,240
LAKE	2,115,585	0	0	0	25,054	0	0	2,140,639	0	2,140,639	0	2,140,639
LAKE OF WOOD	698,218	94,112	30,845	73,605	337,121	0	0	1,231,901	0	1,231,901	0	1,231,901
LE SUEUR	4,223,504	368,465	145,204	334,021	979,520	0	0	6,071,714	0	6,071,714	18,097	6,089,811
LINCOLN	1,402,136	161,701	50,370	168,194	20,117	0	0	1,800,518	0	1,800,518	0	1,800,518
LYON	5,182,972	422,825	192,408	561,332	477,585	0	0	6,837,200	0	6,837,200	10,878	6,848,078
MCLEOD	5,101,184	644,372	163,651	467,069	814,139	0	0	7,190,445	0	7,190,445	0	7,190,445
MAHNOMEN	646,095	74,727	8,437	53,434	67,890	0	0	848,583	0	848,583	34,459	883,042
MARSHALL	3,762,946	335,345	100,411	560,499	81,013	1,439	8,972	4,850,625	0	4,850,625	144,362	4,994,987
MARTIN	7,111,534	626,087	217,959	937,350	4,268	0	0	8,897,178	1,553	8,898,731	20,873	8,919,604
MEEKER	3,885,205	541,011	148,798	596,285	408,815	0	0	5,577,912	0	5,577,912	0	5,577,912
MILLE LACS	2,704,347	345,352	99,956	370,218	891,062	0	0	4,410,955	0	4,410,955	0	4,410,955
MORRISON	4,862,875	553,080	168,209	1,000,052	992,814	0	0	7,575,040	0	7,575,040	149,532	7,724,572
MOWER	7,758,456	690,541	281,397	1,175,688	1,255,862	0	0	11,181,944	0	11,181,944	33,679	11,195,623
MURRAY	3,109,638	290,999	99,923	478,149	0	0	0	3,978,709	0	3,978,709	0	3,978,709
NICOLLET	4,879,039	479,213	188,294	482,687	828,755	0	0	6,855,968	0	6,855,968	651,347	7,507,315
NOBLES	4,773,519	454,811	160,094	287,038	432,872	0	0	6,107,934	0	6,107,934	0	6,107,934
NORMAN	2,372,100	281,434	72,600	348,240	160,804	0	0	3,235,278	0	3,235,278	0	3,235,278
OLMSTED	31,487,981	3,242,472	1,021,562	2,395,417	3,111,053	0	0	41,258,485	0	41,258,485	131,845	41,380,330
OTTER TAIL	9,286,878	953,280	320,503	1,352,070	832,993	0	3,325	12,759,049	0	12,759,049	272,433	13,031,482
PENNINGTON	1,628,872	173,531	54,487	289,408	262,908	19,598	122,140	2,750,944	0	2,750,944	0	2,750,944
PINE	3,719,586	337,724	141,747	451,568	1,088,153	0	5,952	5,752,710	0	5,752,710	0	5,752,710
PIPESTONE	1,731,776	240,542	66,227	151,797	0	0	0	2,190,342	0	2,190,342	0	2,190,342
POLK	7,804,652	692,586	232,968	667,424	242,931	0	103,854	9,744,423	0	9,744,423	194,744	9,939,167

TABLE 44
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993⁽¹⁾

COUNTY	MAINTENANCE	TRANSPORTATION	COMM. SERVICE	CAPITAL EXPENDITURE	INDEBTEDNESS	TECH COLLEGE DEBT	TECH COLLEGE GEN	SCH DIST NTC BASED LEVY EXCL SCF	SEC CO-OP FACILITY LEVY	TOTAL NTC BASED S.D. LEVY	TOTAL S.D. MKT VALUE BASED LEVY	TOTAL S.D. LEVY
POPE	1,961,744	205,932	78,990	195,092	150,829	0	11	2,590,998	898,198	3,487,194	8,419	3,495,613
RAMSEY	135,794,924	11,293,111	4,207,893	12,201,781	5,801,288	572,081	1,854,828	171,725,488	0	171,725,488	0	171,725,488
RED LAKE	823,973	170,927	33,859	218,098	25,487	88	480	1,272,892	0	1,272,892	0	1,272,892
REDWOOD	4,841,211	398,495	140,700	554,187	665,062	0	0	6,599,665	0	6,599,665	121,558	6,721,223
RENVILLE	5,571,752	509,774	197,837	674,863	121,180	0	0	7,075,388	0	7,075,388	0	7,075,388
RICE	10,350,805	949,419	317,299	902,801	1,490,422	0	0	14,010,846	0	14,010,846	0	14,010,846
ROCK	2,501,130	230,798	81,198	328,086	0	0	0	3,141,220	0	3,141,220	0	3,141,220
ROSEAU	2,808,318	384,176	83,870	235,920	791,181	0	0	4,304,445	0	4,304,445	0	4,304,445
ST LOUIS	28,622,490	2,180,308	789,507	3,383,312	4,371,540	0	82,118	37,409,275	0	37,409,275	275,369	37,684,644
SCOTT	14,138,792	1,415,748	412,083	1,129,415	1,723,016	20,821	103,673	18,941,528	0	18,941,528	0	18,941,528
SHERBURNE	14,865,131	1,291,233	404,702	1,032,848	2,827,338	0	982	20,222,234	0	20,222,234	0	20,222,234
SIBLEY	2,815,629	280,930	94,387	274,390	72,608	0	0	3,537,942	0	3,537,942	155,927	3,693,869
STEARNS	21,517,299	2,368,425	772,348	2,208,529	3,580,450	0	8,917	30,483,968	301	30,484,269	90,249	30,574,518
STEELE	6,329,353	714,508	280,132	685,379	948,928	0	0	8,938,300	0	8,938,300	0	8,938,300
STEVENS	1,990,162	125,900	70,198	145,985	151,347	0	0	2,483,592	152	2,483,744	248,181	2,729,905
SWIFT	1,904,589	188,982	87,787	248,187	401,556	0	0	2,811,081	77,295	2,888,356	94,014	2,982,370
TODD	2,450,082	331,439	113,802	438,831	507,635	11,200	0	3,850,999	0	3,850,999	171,908	4,022,907
TRAVERSE	1,788,883	104,287	40,438	130,739	0	0	0	2,082,307	0	2,082,307	0	2,082,307
WABASHA	3,372,975	380,073	92,729	334,780	653,888	0	385	4,814,808	0	4,814,808	0	4,814,808
WADENA	1,557,289	179,553	57,982	187,871	489,179	4,539	0	2,456,203	0	2,456,203	0	2,456,203
WASECA	4,165,249	395,571	189,198	304,394	378,752	0	0	5,411,164	0	5,411,164	388,314	5,779,478
WASHINGTON	43,879,528	4,354,040	1,315,875	4,320,838	8,458,445	335,529	1,084,346	61,758,399	0	61,758,399	0	61,758,399
WATONWAN	2,748,103	290,808	85,080	315,858	141,600	0	0	3,581,425	0	3,581,425	141,523	3,722,948
WILGIN	2,280,335	201,813	55,989	389,914	145,549	0	0	3,073,600	0	3,073,600	0	3,073,600
WINONA	7,483,828	797,814	288,754	658,080	147,282	0	208,753	9,538,871	0	9,538,871	23,527	9,562,398
WRIGHT	18,402,354	2,083,301	637,831	1,384,237	5,125,189	0	181	27,623,073	0	27,623,073	0	27,623,073
YELLOW MEDICINE	2,841,803	270,463	105,728	488,818	63,101	0	0	3,779,911	0	3,779,911	7,425	3,787,336
STATEWIDE TOTAL	1,211,838,780	106,430,349	36,684,209	113,704,034	126,968,853	2,309,328	12,958,848	1,810,932,409	1,429,082	1,812,381,491	7,438,811	1,819,800,102

(1) See explanation on page 188.

TABLE 45
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993 (1)

NAME	GENERAL	DEBT	TOTAL	NAME	GENERAL	DEBT	TOTAL
AITKIN				BELTRAMI			
ARROWHEAD REG DEV COMM	\$ 19,214	\$ 0	\$ 19,214	RED LAKE WATERSHED DIST	\$ 27,405	\$ 0	\$ 27,405
AITKIN TIF	0	13,054	13,054	ROSEAU RIVER WATERSHED	0	68	68
TOTAL	\$ 19,214	\$ 13,054	\$ 32,268	HEADWATERS REG DEV COMM	51,828	0	51,828
				BEMIDJI TIF	0	194,108	194,108
				BLACKDUCK TIF	0	28,074	28,074
				TOTAL	\$ 79,233	\$ 222,250	\$ 301,483
ANOKA				BENTON			
COON CREEK WATERSHED DIST	\$ 186,131	\$ 0	\$ 186,131	ST CLOUD HRA	\$ 28,233	\$ 0	\$ 28,233
RICE CREEK WATERSHED DIST	137,895	0	137,895	ST CLOUD METRO TRANSIT	91,272	0	91,272
ANOKA HRA	41,515	0	41,515	FOLEY TIF	0	103,425	103,425
BLAINE HRA	42,926	0	42,926	SARTELL TIF	0	149,841	149,841
COON RAPIDS HRA	5,838	0	5,838	ST CLOUD TIF	0	19,346	19,346
DIST MEMORIAL HOSPITAL	84,866	0	84,866	SAUK RAPIDS TIF	0	973,468	973,468
NORTH SUBURBAN HOSPITAL	158,153	0	158,153	RICE TIF	0	98,504	98,504
METRO COUNCIL	362,428	133,032	495,460	TOTAL	\$ 119,505	\$ 1,344,384	\$ 1,463,889
METRO MOSQUITO CONTROL	420,966	0	420,966				
REG TRANSIT BOARD AREA	72,323	0	72,323	BIG STONE			
REG TRANSIT BOARD DIST	2,581,966	465,076	3,047,062	BOIS DE SIOUX WATERSHED	\$ 4,088	\$ 0	\$ 4,088
BLAINE TIF	0	2,578,983	2,578,983	UPPER MN RIVER WATERSHED	40,937	0	40,937
HILL TOP TIF	0	66,321	66,321	UPPER MINN VALLEY RDC	13,281	0	13,281
CIRCLE PINES TIF	0	82,836	82,836	TOTAL	\$ 58,306	\$ 0	\$ 58,306
COON RAPIDS TIF	0	2,492,914	2,492,914				
ANOKA TIF	0	937,848	937,848	BLUE EARTH			
COLUMBIA HEIGHTS TIF	0	1,287,851	1,287,851	REGION 9 REG DEV COMM	\$ 66,063	\$ 0	\$ 66,063
FRIDLEY TIF	0	2,913,212	2,913,212	GOOD THUNDER TIF	0	10,071	10,071
RAMSEY TIF	0	960,778	960,778	LAKE CRYSTAL TIF	0	38,027	38,027
ANDOVER TIF	0	699,950	699,950	MADISON LAKE TIF	0	11,890	11,890
LINO LAKES TIF	0	318,874	318,874	MANKATO TIF	0	2,109,828	2,109,828
CENTERVILLE TIF	0	193,920	193,920	MAPLETON TIF	0	7,611	7,611
LEXINGTON TIF	0	81,604	81,604	VERNON CENTER TIF	0	59	59
TOTAL	\$ 4,095,027	\$ 13,213,199	\$ 17,308,226	CO ECON DEV DIST TIF	0	129,607	129,607
				TOTAL	\$ 66,063	\$ 2,306,893	\$ 2,372,956
BECKER				BROWN			
BUFFALO-RED RIVER WTRSHD	\$ 31,754	\$ 0	\$ 31,754	NEW ULM HRA	\$ 15,470	\$ 0	\$ 15,470
CORMORANT WATERSHED	4,088	0	4,088	REGION 9 REG DEV COMM	29,337	0	29,337
PELICAN WATERSHED	57,101	0	57,101	HANSKA TIF	0	4,590	4,590
WILD RICE WATERSHED DIST	31,163	0	31,163	SLEEPY EYE TIF	0	49,683	49,683
DETROIT LAKES TIF	0	428,576	428,576	SPRINGFIELD TIF	0	69,385	69,385
LAKE PARK TIF	0	19,135	19,135	NEW ULM TIF	0	482,991	482,991
TOTAL	\$ 124,106	\$ 447,711	\$ 571,817	TOTAL	\$ 44,807	\$ 606,649	\$ 651,456

TABLE 45
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993 (1)

NAME	GENERAL	DEBT	TOTAL	NAME	GENERAL	DEBT	TOTAL
CARLTON				CHIPPEWA			
MOOSE LAKE HOSPITAL DIST	\$ 0	\$ 74,453	\$ 74,453	UPPER MINN VALLEY RDC	\$ 34,451	\$ 0	\$ 34,451
ARROWHEAD REG DEV COMM	29,723	0	29,723	GRANITE FALLS TIF	0	14,940	14,940
MOOSE LAKE-WINDEMERE AREA	11,070	0	11,070	MONTEVIDEO TIF	0	81,420	81,420
MOOSE LAKE FIRE PROTECTIO	74,219	0	74,219	MAYNARD TIF	0	21,940	21,940
BARNUM TIF	0	16,291	16,291	TOTAL	\$ 34,451	\$ 118,300	\$ 152,751
CLOQUET TIF	0	533,845	533,845	CHISAGO			
MOOSE LAKE TIF	0	29,896	29,896	EAST CENTRAL REG DEV COMM	\$ 29,240	\$ 0	\$ 29,240
TOTAL	\$ 115,012	\$ 654,485	\$ 769,497	RUSH CITY TIF	0	228,831	228,831
CARVER				NORTH BRANCH TIF	0	184,076	184,076
BUFFALO CREEK WATERSHED	\$ 158	\$ 0	\$ 158	CHISAGO CITY TIF	0	322,465	322,465
WATERSHED DISTRICT NO 2	5,777	0	5,777	LINDSTROM TIF	0	16,484	16,484
WATERSHED DISTRICT NO 3	35,697	0	35,697	WYOMING TIF	0	77,183	77,183
WATERSHED DISTRICT NO 4	43,410	0	43,410	TOTAL	\$ 29,240	\$ 829,039	\$ 858,279
CARVER CO HRA	199,991	0	199,991	CLAY			
METRO COUNCIL	82,290	33,808	116,098	BUFFALO-RED RIVER WTRSHD	\$ 316,055	\$ 0	\$ 316,055
METRO MOSQUITO CONTROL	65,344	0	65,344	WILD RICE WATERSHED DIST	49,590	0	49,590
REG TRANSIT BOARD AREA	33,802	0	33,802	MOORHEAD TIF	0	1,262,601	1,262,601
REG TRANSIT BOARD DIST	313,408	69,966	383,374	DILWORTH TIF	0	272,948	272,948
CHANHASSEN TIF	0	5,475,311	5,475,311	TOTAL	\$ 365,645	\$ 1,535,549	\$ 1,901,194
CHASKA TIF	0	4,738,551	4,738,551	CLEARWATER			
WACONIA TIF	0	731,947	731,947	RED LAKE WATERSHED DIST	\$ 52,070	\$ 0	\$ 52,070
NEW GERMANY TIF	0	44,118	44,118	WILD RICE WATERSHED DIST	8,664	0	8,664
WATERTOWN TIF	0	93,888	93,888	HEADWATERS REG DEV COMM	16,153	0	16,153
CARVER TIF	0	19,240	19,240	BAGLEY TIF	0	21,048	21,048
NORWOOD TIF	0	48,364	48,364	TOTAL	\$ 76,887	\$ 21,048	\$ 97,935
YOUNG AMERICA TIF	0	75,945	75,945	COOK			
VICTORIA TIF	0	21,599	21,599	NORTH SHORE HOSPITAL DIST	\$ 300,020	\$ 0	\$ 300,020
TOTAL	\$ 779,677	\$ 11,352,737	\$ 12,132,614	ARROWHEAD REG DEV COMM	10,201	0	10,201
CASS				ECONOMIC DEVELOPMENT AUTH	46,168	0	46,168
REGION 5 REG DEV COMM	\$ 29,710	\$ 0	\$ 29,710	LUTSEN TWP TIF	0	11,638	11,638
WALKER TIF	0	94,939	94,939	TOTAL	\$ 356,389	\$ 11,638	\$ 368,027
CASS CO HRA TIF	0	67,203	67,203				
TOTAL	\$ 29,710	\$ 162,142	\$ 191,852				

TABLE 45
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993 (1)

NAME	GENERAL	DEBT	TOTAL
COTTONWOOD			
MIDDLE DES MOINES WTRSHED	\$ 665	\$ 0	\$ 665
REGION 8 REG DEV COMM	19,737	0	19,737
MOUNTAIN LAKE TIF	0	20,299	20,299
WINDOM TIF	0	102,443	102,443
TOTAL	\$ 20,402	\$ 122,742	\$ 143,144
CROW WING			
THIRTY LAKES WATERSHED	\$ 35,893	\$ 0	\$ 35,893
BRAINERD HRA	27,432	0	27,432
BRAINERD ANNEX HRA	88	0	88
CUYUNA RANGE HOSP DIST	0	136,951	136,951
REGION 5 REG DEV COMM	53,608	0	53,608
BAXTER TIF	0	396,065	396,065
BRAINERD TIF	0	229,207	229,207
CROSS LAKE TIF	0	31,105	31,105
NISSWA TIF	0	58,016	58,016
PEQUOT LAKES TIF	0	4,347	4,347
CROW WING HRA TIF	0	571,933	571,933
MANHATTAN BEACH TIF	0	1,812	1,812
DEERWOOD TIF	0	20,639	20,639
TOTAL	\$ 116,821	\$ 1,450,075	\$ 1,566,896
DAKOTA			
WATERSHED DISTRICT NO 2	\$ 40,658	\$ 0	\$ 40,658
DAKOTA COUNTY HRA	1,086,600	0	1,086,600
HASTINGS HRA	22,445	0	22,445
NORTHFIELD HRA	912	0	912
SOUTH ST PAUL HRA	32,937	0	32,937
METRO COUNCIL	646,649	212,496	859,145
METRO MOSQUITO CONTROL	704,387	0	704,387
REG TRANSIT BOARD AREA	92,927	0	92,927
REG TRANSIT BOARD DIST	3,262,689	814,450	4,077,139
FARMINGTON TIF	0	313,743	313,743
HASTINGS TIF	0	444,822	444,822
MENDOTA HEIGHTS TIF	0	780,361	780,361
ROSEMOUNT TIF	0	472,552	472,552
INVER GROVE HEIGHTS TIF	0	360	360
DAKOTA COUNTY HRA TIF	0	8,273,272	8,273,272
LAKEVILLE TIF	0	102,673	102,673
SO ST PAUL HRA TIF	0	2,113,854	2,113,854
TOTAL	\$ 5,890,204	\$ 13,528,583	\$ 19,418,787

NAME	GENERAL	DEBT	TOTAL
DODGE			
DODGE CENTER TIF	\$ 0	\$ 172,152	\$ 172,152
HAYFIELD TIF	0	15,169	15,169
KASSON TIF	0	38,640	38,640
TOTAL	\$ 0	\$ 225,961	\$ 225,961
DOUGLAS			
SAUK RIVER WATERSHED	\$ 2,184	\$ 0	\$ 2,184
DOUGLAS CO HRA	40,006	0	40,006
ALEXANDRIA LAKE AREA	27,188	0	27,188
ALEXANDRIA TIF	0	192,977	192,977
OSAKIS TIF	0	21,960	21,960
BRANDON TIF	0	1,976	1,976
EVANSVILLE TIF	0	12,768	12,768
DOUGLAS CO HRA TIF	0	42,623	42,623
TOTAL	\$ 69,378	\$ 272,304	\$ 341,682
FARIBAUT			
REGION 9 REG DEV COMM	\$ 25,689	\$ 0	\$ 25,689
BLUE EARTH TIF	0	150,575	150,575
WELLS TIF	0	55,037	55,037
WINNEBAGO TIF	0	4,903	4,903
BRICELYN TIF	0	19,015	19,015
TOTAL	\$ 25,689	\$ 229,530	\$ 255,219
FILLMORE			
CHATFIELD TIF	\$ 0	\$ 18,036	\$ 18,036
RUSHFORD TIF	0	162,490	162,490
PRESTON TIF	0	3,819	3,819
SPRING VALLEY TIF	0	24,973	24,973
HARMONY TIF	0	62,046	62,046
WYKOFF TIF	0	723	723
TOTAL	\$ 0	\$ 272,087	\$ 272,087
FREEBORN			
TURTLE CREEK WATERSHED	\$ 6,071	\$ 0	\$ 6,071
ALBERT LEA TIF	0	691,110	691,110
HOLLANDALE TIF	0	5,381	5,381
TOTAL	\$ 6,071	\$ 696,491	\$ 702,562

TABLE 45
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993 (1)

NAME	GENERAL	DEBT	TOTAL	NAME	GENERAL	DEBT	TOTAL
GOODHUE				HENNEPIN (cont.)			
BEAR VALLEY WATERSHED	\$ 0	\$ 1,097	\$ 1,097	EDEN PRAIRIE TIF	0	955,028	955,028
BELLE CREEK WATERSHED	4,802	0	4,802	EDINA TIF	0	8,787,289	8,787,289
RED WING HRA	80,531	0	80,531	MAPLE PLAIN TIF	0	202,952	202,952
SE MN MULTI COUNTY HRA	87,514	0	87,514	PLYMOUTH TIF	0	6,642,208	6,642,208
CANNON FALLS HOSP DIST	0	44,535	44,535	GOLDEN VALLEY TIF	0	5,655,951	5,655,951
KENYON TIF	0	80,204	80,204	CRYSTAL TIF	0	1,340,110	1,340,110
PINE ISLAND TIF	0	169,979	169,979	HOPKINS TIF	0	1,453,998	1,453,998
CANNON FALLS TIF	0	271,573	271,573	LONG LAKE TIF	0	355,618	355,618
RED WING TIF	0	815,062	815,062	MINNETONKA TIF	0	3,778,667	3,778,667
ZUMBROTA TIF	0	103,171	103,171	MAPLE GROVE TIF	0	2,286,022	2,286,022
TOTAL	\$ 172,847	\$ 1,485,621	\$ 1,658,468	RICHFIELD TIF	0	3,175,849	3,175,849
GRANT				NEW HOPE TIF	0	1,774,940	1,774,940
BOIS DE SIOUX WATERSHED	\$ 18,828	\$ 0	\$ 18,828	ROBBINSDALE TIF	0	1,706,636	1,706,636
TOTAL	\$ 18,828	\$ 0	\$ 18,828	ST LOUIS PARK TIF	0	3,210,162	3,210,162
HENNEPIN				ST ANTHONY TIF	0	564,019	564,019
RICE CREEK WATERSHED DIST	\$ 4,915	\$ 0	\$ 4,915	WAYZATA TIF	0	1,036,503	1,036,503
WATERSHED DISTRICT NO 1	694,898	0	694,898	BROOKLYN CENTER TIF	0	1,848,640	1,848,640
WATERSHED DISTRICT NO 2	75,835	0	75,835	MINNEAPOLIS TIF	0	68,396,968	68,396,968
WATERSHED DISTRICT NO 3	1,478,610	0	1,478,610	MOUND TIF	0	235,205	235,205
WATERSHED DISTRICT NO 4	390,715	0	390,715	ROGERS TIF	0	288,924	288,924
CHAMPLIN HRA	47,181	0	47,181	MEDINA TIF	0	586,954	586,954
BLOOMINGTON HRA	441,015	0	441,015	CHAMPLIN TIF	0	453,502	453,502
BROOKLYN CENTER HRA	108,906	0	108,906	OSSEO TIF	0	74,278	74,278
BROOKLYN PARK HRA	90,516	0	90,516	CORCORAN TIF	0	117,966	117,966
MOUND HRA	12,734	0	12,734	SPRING PARK TIF	0	238,162	238,162
MINNEAPOLIS HRA	807,528	0	807,528	DAYTON TIF	0	155,964	155,964
PLYMOUTH HRA	317,392	0	317,392	TOTAL	\$ 40,769,826	\$ 139,649,866	\$ 180,419,712
RICHFIELD HRA	94,193	0	94,193	HOUSTON			
ST ANTHONY HRA	8,506	0	8,506	CROOKED CREEK WATERSHED	\$ 5,381	\$ 0	\$ 5,381
METRO COUNCIL	2,796,594	1,041,207	3,837,801	LA CRESCENT TIF	0	21,730	21,730
METRO MOSQUITO CONTROL	3,027,537	0	3,027,537	CALEDONIA TIF	0	13,225	13,225
REG TRANSIT BOARD AREA	57,789	0	57,789	HOUSTON TIF	0	10,774	10,774
REG TRANSIT BOARD DIST	23,780,123	4,167,689	27,947,812	TOTAL	\$ 5,381	\$ 45,729	\$ 51,110
HENN REG SUBURB PARK DIST	6,534,839	885,282	7,420,121	HUBBARD			
BROOKLYN PARK TIF	0	3,906,824	3,906,824	HEADWATERS REG DEV COMM	\$ 47,139	\$ 0	\$ 47,139
DEEPHAVEN TIF	0	164,003	164,003	PARK RAPIDS TIF	0	15,452	15,452
BLOOMINGTON HRA TIF	0	14,182,370	14,182,370	TOTAL	\$ 47,139	\$ 15,452	\$ 62,591

TABLE 45
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993 (1)

NAME	GENERAL	DEBT	TOTAL	NAME	GENERAL	DEBT	TOTAL
ISANTI				KITTSON			
EAST CENTRAL REG DEV COMM	\$ 19,292	\$ 0	\$ 19,292	JOE RIVER WATERSHED DIST	\$ 15,440	\$ 0	\$ 15,440
CAMBRIDGE TIF	0	322,635	322,635	ROSEAU RIVER WATERSHED	669	0	669
ISANTI TIF	0	44,656	44,656	TWO RIVERS WATERSHED DIST	67,440	0	67,440
BRAHAM TIF	0	104,064	104,064	REGION 1 REG DEV COMM	10,874	0	10,874
TOTAL	\$ 19,292	\$ 471,355	\$ 490,647	TOTAL	\$ 94,423	\$ 0	\$ 94,423
ITASCA				KOOCHICHIING			
NORTH ITASCA HOSPITAL	\$ 187,169	\$ 0	\$ 187,169	RED LAKE WATERSHED DIST	\$ 2,144	\$ 0	\$ 2,144
ARROWHEAD REG DEV COMM	81,430	0	81,430	NORTH ITASCA HOSPITAL	8,414	0	8,414
GRAND RAPIDS TIF	0	867,842	867,842	ARROWHEAD REG DEV COMM	11,351	0	11,351
LAPRAIRIE TIF	0	33,869	33,869	INTERNATIONAL FALLS TIF	0	3,055,048	3,055,048
NASHWAUK TIF	0	312	312	TOTAL	\$ 21,809	\$ 3,055,048	\$ 3,076,857
TOTAL	\$ 268,599	\$ 902,023	\$ 1,170,622	LAC QUI PARLE			
JACKSON				LAC QUI PARLE-YELLOW BANK	\$ 40,100	\$ 0	\$ 40,100
MIDDLE DES MOINES WTRSHD	\$ 20,929	\$ 0	\$ 20,929	DAWSON AREA HOSPITAL	41,639	0	41,639
REGION 8 REG DEV COMM	21,240	0	21,240	UPPER MINN VALLEY RDC	24,237	0	24,237
JACKSON TIF	0	102,936	102,936	DAWSON TIF	0	29,914	29,914
JACKSON CO HRA TIF	0	201,814	201,814	MADISON TIF	0	2,638	2,638
TOTAL	\$ 42,169	\$ 304,750	\$ 346,919	TOTAL	\$ 105,976	\$ 32,552	\$ 138,528
KANABEC				LAKE			
EAST CENTRAL REG DEV COMM	\$ 8,891	\$ 0	\$ 8,891	ARROWHEAD REG DEV COMM	\$ 8,552	\$ 0	\$ 8,552
MORA TIF	0	251,934	251,934	ST LOUIS CO REGIONAL RR	16,621	0	16,621
OGILVIE TIF	0	9,118	9,118	EAST LAKE MED CLINIC DIST	30,002	0	30,002
TOTAL	\$ 8,891	\$ 261,052	\$ 269,943	SILVER BAY TIF	0	2,927	2,927
KANDIYOHI				LAKE COUNTY HRA TIF	0	444,536	444,536
BUFFALO CREEK WATERSHED	\$ 491	\$ 0	\$ 491	TOTAL	\$ 55,175	\$ 447,463	\$ 502,638
NO FORK-CROW RIVER WTRSHD	1,864	0	1,864	LAKE OF WOODS			
WILLMAR HRA	40,929	0	40,929	ROSEAU RIVER WATERSHED	\$ 73	\$ 0	\$ 73
REGION 6E REG DEV COMM	45,853	0	45,853	HEADWATERS REG DEV COMM	8,171	0	8,171
KANDIYOHI CO RUR DEV FIN	161,921	0	161,921	TOTAL	\$ 8,244	\$ 0	\$ 8,244
SPICER TIF	0	85,857	85,857	LE SUEUR			
NEW LONDON TIF	0	72,222	72,222	REGION 9 REG DEV COMM	\$ 23,316	\$ 0	\$ 23,316
WILLMAR TIF	0	456,803	456,803	LE CENTER TIF	0	28,940	28,940
TOTAL	\$ 251,058	\$ 614,682	\$ 865,740	LE SUEUR TIF	0	149,185	149,185
				NEW PRAGUE TIF	0	11,732	11,732
				ELYSIAN TIF	0	1,180	1,180
				TOTAL	\$ 23,316	\$ 191,037	\$ 214,353

TABLE 45
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993 (1)

NAME	GENERAL	DEBT	TOTAL
LINCOLN			
LAC QUI PARLE-YELLOW BANK	\$ 4,780	\$ 0	\$ 4,780
YELLOW MEDICINE RIVER	15,151	0	15,151
LINCOLN COUNTY HRA	1,993	0	1,993
REGION 8 REG DEV COMM	8,303	0	8,303
TOTAL	\$ 30,227	\$ 0	\$ 30,227
LYON			
YELLOW MEDICINE RIVER	\$ 17,189	\$ 0	\$ 17,189
REGION 8 REG DEV COMM	30,145	0	30,145
COTTONWOOD TIF	0	18,223	18,223
MARSHALL TIF	0	1,193,626	1,193,626
MINNEOTA TIF	0	12,705	12,705
TOTAL	\$ 47,334	\$ 1,224,554	\$ 1,271,888
MCLEOD			
BUFFALO CREEK WATERSHED	\$ 14,275	\$ 0	\$ 14,275
HIGH ISLAND WATERSHED	7,239	0	7,239
REGION 6E REG DEV COMM	30,084	0	30,084
GLENCOE TIF	0	254,178	254,178
WINSTED TIF	0	19,745	19,745
HUTCHINSON TIF	0	254,103	254,103
PLATO TIF	0	17,646	17,646
TOTAL	\$ 51,598	\$ 545,672	\$ 597,270
MAHNOMEN			
RED LAKE WATERSHED DIST	\$ 482	\$ 0	\$ 482
SANDHILL WATERSHED DIST	2,246	0	2,246
WILD RICE WATERSHED DIST	55,979	0	55,979
HEADWATERS REG DEV COMM	7,858	0	7,858
MAHNOMEN TIF	0	17,742	17,742
WAUBUN TIF	0	18,450	18,450
TOTAL	\$ 66,565	\$ 36,192	\$ 102,757
MARSHALL			
MIDDLE RIVER-SNAKE RIVER	\$ 130,402	\$ 0	\$ 130,402
RED LAKE WATERSHED DIST	15,958	0	15,958
ROSEAU RIVER WATERSHED	348	0	348
TWO RIVERS WATERSHED DIST	1,036	0	1,036
REGION 1 REG DEV COMM	13,822	0	13,822
TOTAL	\$ 161,566	\$ 0	\$ 161,566

NAME	GENERAL	DEBT	TOTAL
MARTIN			
REGION 9 REG DEV COMM	\$ 37,988	\$ 0	\$ 37,988
TRIMONT TIF	0	15,445	15,445
TRUMAN TIF	0	17,316	17,316
FAIRMONT TIF	0	216,263	216,263
DUNNELL TIF	0	6,880	6,880
WELCOME TIF	0	60,927	60,927
TOTAL	\$ 37,988	\$ 316,831	\$ 354,819
MEEKER			
NO FORK-CROW RIVER WTRSHD	\$ 2,099	\$ 0	\$ 2,099
CLEARWATER RIVER WTRSHD	6,984	0	6,984
SAUK RIVER WATERSHED	561	0	561
REGION 6E REG DEV COMM	22,399	0	22,399
LITCHFIELD TIF	0	161,278	161,278
WATKINS TIF	0	36,090	36,090
DASSEL TIF	0	38,907	38,907
EDEN VALLEY TIF	0	24,838	24,838
TOTAL	\$ 32,043	\$ 261,113	\$ 293,156
MILLE LACS			
EAST CENTRAL REG DEV COMM	\$ 20,129	\$ 0	\$ 20,129
PRINCETON TIF	0	358,599	358,599
MILACA TIF	0	128,956	128,956
MILLE LACS CO HRA TIF	0	3,090	3,090
ISLE TIF	0	35,198	35,198
TOTAL	\$ 20,129	\$ 525,843	\$ 545,972
MORRISON			
SOUTH TWO RIVERS WTRSHD	\$ 308	\$ 0	\$ 308
LITTLE FALLS HRA	16,048	0	16,048
REGION 5 REG DEV COMM	18,907	0	18,907
RURAL DEV FINANCE AUTH	25,787	0	25,787
LITTLE FALLS TIF	0	421,937	421,937
UPSALA TIF	0	6,869	6,869
ROYALTON TIF	0	17,970	17,970
PIERZ TIF	0	10,334	10,334
TOTAL	\$ 61,050	\$ 457,110	\$ 518,160

TABLE 45
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993 (1)

NAME	GENERAL	DEBT	TOTAL
MOWER			
TURTLE CREEK WATERSHED	\$ 8,965	\$ 0	\$ 8,965
AUSTIN HRA	56,637	0	56,637
MOWER COUNTY HRA	52,029	0	52,029
AUSTIN TIF	0	600,955	600,955
DEXTER TIF	0	19,873	19,873
TOTAL	\$ 117,631	\$ 620,828	\$ 738,259
MURRAY			
MIDDLE DES MOINES WTRSHD	\$ 4,119	\$ 0	\$ 4,119
REGION 8 REG DEV COMM	15,712	0	15,712
SLAYTON TIF	0	13,696	13,696
TOTAL	\$ 19,831	\$ 13,696	\$ 33,527
NICOLLET			
REGION 9 REG DEV COMM	\$ 26,729	\$ 0	\$ 26,729
NORTH MANKATO TIF	0	463,789	463,789
NICOLLET TIF	0	12,261	12,261
LAFAYETTE TIF	0	33,276	33,276
ST PETER TIF	0	191,576	191,576
TOTAL	\$ 26,729	\$ 700,902	\$ 727,631
NOBLES			
KANARANZI-LITTLE ROCK WS	\$ 39,323	\$ 0	\$ 39,323
MIDDLE DES MOINES WTRSHD	22,695	0	22,695
OKABENA-CHEDA WATERSHED	17,918	0	17,918
WORTHINGTON HRA	25,540	0	25,540
REGION 8 REG DEV COMM	25,244	0	25,244
WORTHINGTON TIF	0	457,554	457,554
ADRIAN TIF	0	16,200	16,200
TOTAL	\$ 130,720	\$ 473,754	\$ 604,474
NORMAN			
SANDHILL WATERSHED DIST	\$ 3,128	\$ 0	\$ 3,128
WILD RICE WATERSHED DIST	181,531	0	181,531
REGION 1 REG DEV COMM	10,103	0	10,103
ADA TIF	0	37,287	37,287
TOTAL	\$ 194,762	\$ 37,287	\$ 232,049

NAME	GENERAL	DEBT	TOTAL
OLMSTED			
ROCHESTER TIF	\$ 0	\$ 3,679,680	\$ 3,679,680
STEWARTVILLE TIF	0	166,805	166,805
BYRON TIF	0	157,018	157,018
TOTAL	\$ 0	\$ 4,003,503	\$ 4,003,503
OTTER TAIL			
BUFFALO-RED RIVER WTRSHD	\$ 3,264	\$ 0	\$ 3,264
BOIS DE SIOUX WATERSHED	2,063	0	2,063
FERGUS FALLS HRA	29,537	0	29,537
WADENA HRA	13	0	13
PELICAN VALLEY HEALTH	211,313	81,115	292,428
PERHAM HOSPITAL DIST	10,908	117,185	128,093
FERGUS FALLS TIF	0	413,320	413,320
PELICAN RAPIDS TIF	0	87,849	87,849
PERHAM TIF	0	143,844	143,844
HENNING TIF	0	32,449	32,449
NEW YORK MILLS TIF	0	15,353	15,353
TOTAL	\$ 257,118	\$ 891,115	\$ 1,148,233
PENNINGTON			
MIDDLE RIVER-SNAKE RIVER	\$ 1,596	\$ 0	\$ 1,596
RED LAKE WATERSHED DIST	68,705	0	68,705
REGION 1 REG DEV COMM	7,351	0	7,351
TOTAL	\$ 77,652	\$ 0	\$ 77,652
PINE			
NORTH PINE CO HOSPITAL	\$ 81,058	\$ 0	\$ 81,058
EAST CENTRAL REG DEV COMM	29,142	0	29,142
MOOSE LAKE-WINDEMERE AREA	40,630	0	40,630
HINCKLEY TIF	0	211,041	211,041
PINE CITY TIF	0	82,819	82,819
TOTAL	\$ 150,830	\$ 293,860	\$ 444,690
PIPESTONE			
REGION 8 REG DEV COMM	\$ 10,215	\$ 0	\$ 10,215
PIPESTONE TIF	0	186,391	186,391
EDGERTON TIF	0	21,992	21,992
TOTAL	\$ 10,215	\$ 208,383	\$ 218,598

TABLE 45
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993 (1)

NAME	GENERAL	DEBT	TOTAL
POLK			
MIDDLE RIVER-SNAKE RIVER	\$ 43,935	\$ 0	\$ 43,935
RED LAKE WATERSHED DIST	257,411	0	257,411
SANDHILL WATERSHED DIST	68,452	0	68,452
WILD RICE WATERSHED DIST	4,751	0	4,751
REGION 1 REG DEV COMM	33,585	0	33,585
POLK CO AMBULANCE DIST	156,790	0	156,790
CROOKSTON TIF	0	154,287	154,287
EAST GRAND FORKS TIF	0	167,108	167,108
GULLY TIF	0	4,210	4,210
FOSSTON TIF	0	54,223	54,223
TOTAL	\$ 564,924	\$ 379,828	\$ 944,752

POPE			
NO FORK-CROW RIVER WTRSHD	\$ 1,513	\$ 0	\$ 1,513
SAUK RIVER WATERSHED	561	0	561
GLACIAL RIDGE HOSPITAL	86,278	21,723	108,001
WESTERN POPE CO HOSPITAL	45,724	76,201	121,925
STARBUCK TIF	0	69,949	69,949
GLENWOOD TIF	0	39,118	39,118
TOTAL	\$ 134,076	\$ 206,991	\$ 341,067

RAMSEY			
RAMSEY-WASHINGTON METRO	\$ 1,190,367	\$ 0	\$ 1,190,367
RICE CREEK WATERSHED DIST	423,092	0	423,092
VALLEY BRANCH WATERSHED	4,031	0	4,031
BLAINE HRA	823	0	823
ST ANTHONY HRA	5,081	0	5,081
ST PAUL HRA	623,052	0	623,052
NORTH SUBURBAN HOSPITAL	19,192	0	19,192
RAMSEY REGIONAL RAILROAD	336,733	0	336,733
METRO COUNCIL	900,005	376,642	1,276,647
METRO MOSQUITO CONTROL	1,024,343	0	1,024,343
REG TRANSIT BOARD DIST	8,580,602	1,465,938	10,046,540
ST PAUL PORT AUTHORITY	0	254,659	254,659
ST PAUL TIF	0	19,914,598	19,914,598
NORTH ST PAUL TIF	0	170,881	170,881
FALCON HEIGHTS TIF	0	499,067	499,067
ROSEVILLE TIF	0	6,392,316	6,392,316

NAME	GENERAL	DEBT	TOTAL
RAMSEY(CONT.)			
NEW BRIGHTON TIF	\$ 0	\$ 2,026,572	\$ 2,026,572
WHITE BEAR LAKE TIF	0	1,728,943	1,728,943
ST ANTHONY TIF	0	292,158	292,158
VADNAIS HEIGHTS TIF	0	1,889,208	1,889,208
MAPLEWOOD TIF	0	1,791,422	1,791,422
LAUDERDALE TIF	0	203,363	203,363
MOUNDVIEW TIF	0	2,225,116	2,225,116
LITTLE CANADA TIF	0	297,236	297,236
SHOREVIEW TIF	0	700,238	700,238
ARDEN HILLS TIF	0	59,634	59,634
WHITE BEAR TWP TIF	0	732,855	732,855
TOTAL	\$ 13,107,321	\$ 41,020,844	\$ 54,128,165

RED LAKE			
RED LAKE WATERSHED DIST	\$ 30,083	\$ 0	\$ 30,083
REGION 1 REG DEV COMM	3,197	0	3,197
RED LAKE FALLS TIF	0	22,743	22,743
TOTAL	\$ 33,280	\$ 22,743	\$ 56,023

REDWOOD			
REGION 8 REG DEV COMM	\$ 24,726	\$ 0	\$ 24,726
REDWOOD FALLS TIF	0	53,243	53,243
WABASSO TIF	0	12,367	12,367
MORGAN TIF	0	4,788	4,788
TOTAL	\$ 24,726	\$ 70,398	\$ 95,124

RENVILLE			
BUFFALO CREEK WATERSHED	\$ 14,195	\$ 0	\$ 14,195
HIGH ISLAND WATERSHED	5,444	0	5,444
REGION 6E REG DEV COMM	31,615	0	31,615
BIRD ISLAND TIF	0	38,234	38,234
OLIVIA TIF	0	178,284	178,284
HECTOR TIF	0	6,522	6,522
FAIRFAX TIF	0	1,202	1,202
MORTON TIF	0	26,127	26,127
RENVILLE TIF	0	12,714	12,714
TOTAL	\$ 51,254	\$ 261,063	\$ 312,317

TABLE 45
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993 (1)

NAME	GENERAL	DEBT	TOTAL	NAME	GENERAL	DEBT	TOTAL
RICE				SCOTT			
FARIBAULT HRA	\$ 21,061	\$ 0	\$ 21,061	PRIOR LAKE-SPRING LAKE WS	\$ 162,131	\$ 0	\$ 162,131
NORTHFIELD HRA	24,065	0	24,065	WATERSHED DISTRICT NO 2	45,165	0	45,165
RICE COUNTY HOSP DIST #1	0	88,460	88,460	SCOTT COUNTY HRA	66,590	0	66,590
NORTHFIELD TIF	0	648,697	648,697	SHAKOPEE HRA	23,148	0	23,148
FARIBAULT TIF	0	918,374	918,374	REGION 9 REG DEV COMM	1,950	0	1,950
MORRISTOWN TIF	0	3,399	3,399	SCOTT REGIONAL RAILROAD	93,709	0	93,709
RICE COUNTY HRA TIF	0	41,401	41,401	METRO COUNCIL	96,746	40,016	136,762
DUNDAS TIF	0	178,102	178,102	METRO MOSQUITO CONTROL	112,512	0	112,512
TOTAL	\$ 45,146	\$ 1,878,433	\$ 1,923,579	REG TRANSIT BOARD AREA	30,100	0	30,100
				REG TRANSIT BOARD DIST	505,453	111,032	616,485
ROCK				NEW PRAGUE CITY TIF	0	82,290	82,290
KANARANZI-LITTLE ROCK WS	\$ 3,142	\$ 0	\$ 3,142	JORDAN TIF	0	35,593	35,593
REGION 8 REG DEV COMM	12,941	0	12,941	SHAKOPEE TIF	0	4,295,018	4,295,018
LIVERNE TIF	0	101,182	101,182	SAVAGE TIF	0	1,247,796	1,247,796
HILLS TIF	0	1,623	1,623	PRIOR LAKE TIF	0	36,928	36,928
TOTAL	\$ 16,083	\$ 102,805	\$ 118,888	TOTAL	\$ 1,137,504	\$ 5,848,673	\$ 6,986,177
ROSEAU				SHERBURNE			
RED LAKE WATERSHED DIST	\$ 38	\$ 0	\$ 38	ELK RIVER HRA	\$ 47,491	\$ 0	\$ 47,491
ROSEAU RIVER WATERSHED	79,394	0	79,394	ST CLOUD HRA	10,099	0	10,099
TWO RIVERS WATERSHED DIST	28,836	0	28,836	MONTICELLO-BIG LAKE HOSP	114,891	0	114,891
REGION 1 REG DEV COMM	11,349	0	11,349	BECKER ECON DEV DIST	110,788	0	110,788
WARROAD TIF	0	50,240	50,240	ELK RIVER ECON DEV DIST	61,365	0	61,365
TOTAL	\$ 119,617	\$ 50,240	\$ 169,857	ST CLOUD MET TRANS ANNEX	19,869	0	19,869
				BECKER TIF	0	52,821	52,821
ST LOUIS				BIG LAKE TIF	0	224,952	224,952
DULUTH HRA	\$ 75,599	\$ 0	\$ 75,599	ELK RIVER TIF	0	618,810	618,810
MT IRON HRA	5,914	0	5,914	ZIMMERMAN TIF	0	63,483	63,483
ST LOUIS CO HRA	182,396	0	182,396	TOTAL	\$ 364,503	\$ 960,066	\$ 1,324,569
VIRGINIA HRA	14,646	0	14,646				
COOK COMMUNITY HOSPITAL	82,636	0	82,636	SIBLEY			
ARROWHEAD REG DEV COMM	126,853	0	126,853	BUFFALO CREEK WATERSHED	\$ 542	\$ 0	\$ 542
ST LOUIS REGIONAL RR	280,771	0	280,771	HIGH ISLAND WATERSHED	28,072	0	28,072
MT IRON TIF	0	123,966	123,966	REGION 9 REG DEV COMM	15,745	0	15,745
DULUTH TIF	0	10,050,977	10,050,977	GAYLORD TIF	0	198,439	198,439
EVELETH TIF	0	31,644	31,644	ARLINGTON TIF	0	60,443	60,443
PROCTOR TIF	0	28,639	28,639	HENDERSON TIF	0	7,199	7,199
VIRGINIA DEV DIST TIF	0	459,148	459,148	WINTHROP TIF	0	11,488	11,488
AURORA TIF	0	26,864	26,864	TOTAL	\$ 44,359	\$ 277,569	\$ 321,928
HIBBING TIF	0	172,278	172,278				
ELY TIF	0	4,472	4,472				
TOTAL	\$ 768,817	\$ 10,896,006	\$ 11,666,825				

TABLE 45
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993 (1)

NAME	GENERAL	DEBT	TOTAL	NAME	GENERAL	DEBT	TOTAL
STEARNS				SWIFT			
NO FORK-CROW RIVER WTRSHD	\$ 21,132	\$ 0	\$ 21,132	UPPER MN RIVER WATERSHED	\$ 1,814	\$ 0	\$ 1,814
CLEARWATER RIVER WTRSHD	11,109	0	11,109	UPPER MINN VALLEY RDC	24,140	0	24,140
SAUK RIVER WATERSHED	78,943	0	78,943	APPLETON TIF	0	134,776	134,776
SOUTH TWO RIVERS WTRSHD	17,057	0	17,057	BENSON TIF	0	221,720	221,720
ST CLOUD HRA	155,035	0	155,035	TOTAL	\$ 25,954	\$ 356,496	\$ 382,450
STEARNS COUNTY HRA	78,949	0	78,949				
GLACIAL RIDGE HOSPITAL	3,757	947	4,704	TODD			
ST CLOUD METRO TRANSIT	347,391	0	347,391	SAUK RIVER WATERSHED	\$ 4,344	\$ 0	\$ 4,344
KIMBALL TIF	0	14,043	14,043	REGION 5 REG DEV COMM	10,502	0	10,502
BROOTEN TIF	0	8,109	8,109	LONG PRAIRIE TIF	0	265,812	265,812
COLD SPRING TIF	0	74,171	74,171	STAPLES TIF	0	34,804	34,804
SARTELL TIF	0	110,826	110,826	TOTAL	\$ 14,846	\$ 300,616	\$ 315,462
ST CLOUD TIF	0	3,733,829	3,733,829				
ALBANY TIF	0	49,375	49,375	TRAVERSE			
STEARNS COUNTY HRA TIF	0	39,255	39,255	BOIS DE SIOUX WATERSHED	\$ 26,909	\$ 0	\$ 26,909
WAITE PARK TIF	0	979,711	979,711	UPPER MN RIVER WATERSHED	4,707	0	4,707
SAUK CENTRE TIF	0	113,800	113,800	BROWNS VALLEY TIF	0	19,465	19,465
MELROSE TIF	0	23,694	23,694	TOTAL	\$ 31,616	\$ 19,465	\$ 51,081
PAYNESVILLE TIF	0	53,801	53,801				
AVON TIF	0	146,069	146,069	WABASHA			
TOTAL	\$ 709,373	\$ 5,347,430	\$ 6,056,803	BEAR VALLEY WATERSHED	\$ 1,558	\$ 0	\$ 1,558
				SE MN MULTI COUNTY HRA	55,017	0	55,017
STEELE				LAKE CITY TIF	0	220,412	220,412
OWATONNA HRA	\$ 31,818	\$ 0	\$ 31,818	PLAINVIEW TIF	0	154,531	154,531
BLOOMING PRAIRIE TIF	0	14,276	14,276	WABASHA TIF	0	68,740	68,740
OWATONNA TIF	0	1,369,062	1,369,062	TOTAL	\$ 56,575	\$ 443,683	\$ 500,258
TOTAL	\$ 31,818	\$ 1,383,338	\$ 1,415,156				
				WADENA			
STEVENS				WADENA HRA	\$ 3,950	\$ 0	\$ 3,950
BOIS DE SIOUX WATERSHED	\$ 5,298	\$ 0	\$ 5,298	REGION 5 REG DEV COMM	5,786	0	5,786
UPPER MN RIVER WATERSHED	310	0	310	WADENA TIF	0	50,625	50,625
MORRIS TIF	0	77,354	77,354	MENAHGA TIF	0	12,723	12,723
CHOKIO TIF	0	3,928	3,928	TOTAL	\$ 9,736	\$ 63,348	\$ 73,084
MORRIS TWP TIF	0	23,332	23,332				
TOTAL	\$ 5,608	\$ 104,612	\$ 110,220	WASECA			
				REGION 9 REG DEV COMM	\$ 21,925	\$ 0	\$ 21,925
				WASECA TIF	0	63,561	63,561
				WALDORF TIF	0	3,174	3,174
				TOTAL	\$ 21,925	\$ 66,735	\$ 88,660

TABLE 45
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1993 (1)

NAME	GENERAL	DEBT	TOTAL	NAME	GENERAL	DEBT	TOTAL
WASHINGTON				WINONA			
CARNELIAN-MARINE WTRSHED	\$ 26,514	\$ 0	\$ 26,514	STOCKTON-ROLLINGSTONE WS	\$ 4,157	\$ 0	\$ 4,157
RAMSEY-WASHINGTON METRO	313,902	0	313,902	SE MN MULTI COUNTY HRA	85,611	0	85,611
RICE CREEK WATERSHED DIST	74,595	0	74,595	WINONA PORT AUTHORITY	133,426	0	133,426
VALLEY BRANCH WATERSHED	83,613	178,348	261,961	WINONA PORT AUTH TIF	0	782,171	782,171
HASINGS HRA	81	0	81	ST CHARLES TIF	0	73,979	73,979
WASHINGTON COUNTY HRA	625,965	0	625,965	GOODVIEW TIF	0	226,601	226,601
DIST MEMORIAL HOSPITAL	123,548	0	123,548	LEWISTON TIF	0	43,685	43,685
METRO COUNCIL	327,070	123,120	450,190	TOTAL	\$ 223,194	\$ 1,126,436	\$ 1,349,630
METRO MOSQUITO CONTROL	356,208	0	356,208				
REG TRANSIT BOARD AREA	81,608	0	81,608	WRIGHT			
REG TRANSIT BOARD DIST	1,894,572	354,427	2,248,999	CLEARWATER RIVER WTRSHED	\$ 30,591	\$ 0	\$ 30,591
FOREST LAKE TIF	0	708,417	708,417	MONTICELLO-BIG LAKE HOSP	513,073	0	513,073
WASHINGTON CO TIF	0	542,916	542,916	ALBERTVILLE TIF	0	151,853	151,853
MAHTOMEDI TIF	0	108,583	108,583	MONTICELLO TIF	0	523,005	523,005
WOODBURY TIF	0	1,428,060	1,428,060	DELANO TIF	0	426,434	426,434
ST PAUL PARK TIF	0	327,949	327,949	BUFFALO TIF	0	1,204,300	1,204,300
STILLWATER TIF	0	1,302,006	1,302,006	COKATO TIF	0	136,836	136,836
NEWPORT TIF	0	523,991	523,991	ANNANDALE TIF	0	348,993	348,993
COTTAGE GROVE TIF	0	597,619	597,619	MONTROSE TIF	0	13,884	13,884
OAKDALE TIF	0	1,358,693	1,358,693	ROCKFORD TIF	0	48,922	48,922
OAK PARK HTS TIF	0	242,443	242,443	MAPLE LAKE TIF	0	103,935	103,935
BAYPORT TIF	0	1,811	1,811	HOWARD LAKE TIF	0	60,856	60,856
TOTAL	\$ 3,907,674	\$ 7,796,383	\$ 11,704,057	ST MICHAEL TIF	0	49,229	49,229
				HANOVER TIF	0	11,603	11,603
				TOTAL	\$ 543,664	\$ 3,079,850	\$ 3,623,514
WATONWAN							
REGION 9 REG DEV COMM	\$ 15,241	\$ 0	\$ 15,241	YELLOW MEDICINE			
MADelia TIF	0	107,992	107,992	LAC QUI PARLE-YELLOW BANK	\$ 7,910	\$ 0	\$ 7,910
ST JAMES TIF	0	235,739	235,739	YELLOW MEDICINE RIVER	18,283	0	18,283
TOTAL	\$ 15,241	\$ 343,731	\$ 358,972	UPPER MINN VALLEY RDC	30,803	0	30,803
				GRANITE FALLS TIF	0	103,844	103,844
WILKIN				CLARKSFIELD TIF	0	8,315	8,315
BUFFALO-RED RIVER WTRSHED	\$ 21,231	\$ 0	\$ 21,231	CANBY TIF	0	6,071	6,071
BOIS DE SIOUX WATERSHED	10,483	0	10,483	TOTAL	\$ 56,996	\$ 118,230	\$ 175,226
BRECKENRIDGE TIF	0	33,483	33,483				
TOTAL	\$ 31,724	\$ 33,483	\$ 65,207	STATEWIDE TOTAL	\$ 78,026,652	\$ 290,285,441	\$ 368,312,093

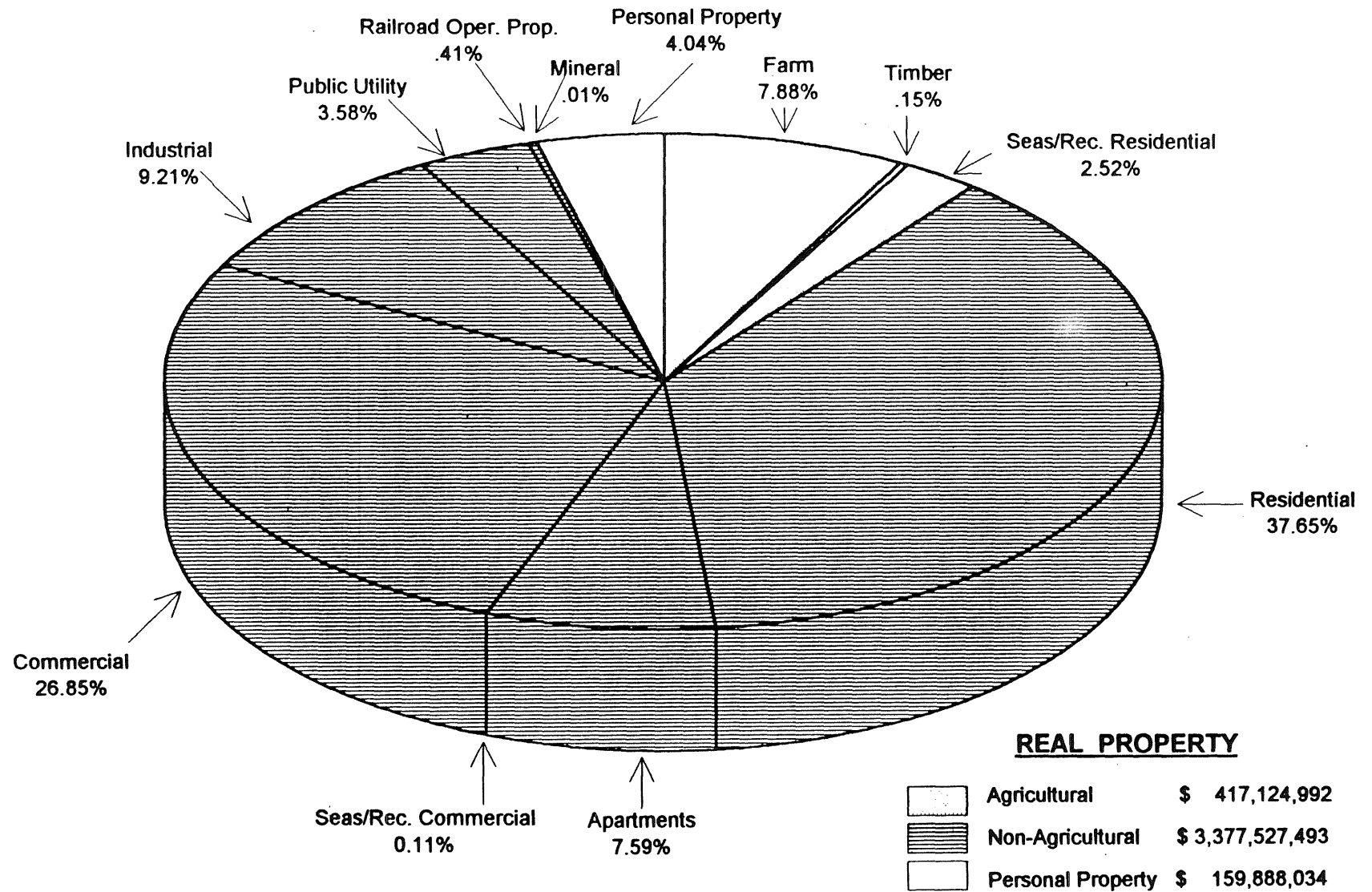
(1) See explanation on page 189.

SECTION IV

Part B: By Use Classification

FIGURE 4

ESTIMATED DISTRIBUTION OF THE GROSS TAX PAYABLE IN 1993 BY USE CLASS STATEWIDE



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

TABLE 46
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1993

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>	<u>BLUE EARTH</u>
AGRICULTURAL							
Farm							
Homestead	\$ 711,431	\$ 1,444,434	\$ 2,113,409	\$ 805,991	\$ 1,307,740	\$ 918,121	\$ 5,182,562
Non-homestead	323,919	613,247	1,037,820	332,462	288,513	1,076,158	3,851,115
Total	1,035,350	2,057,681	3,151,229	1,138,453	1,596,253	1,994,279	9,033,677
Timber	479,695	5,217	197,731	215,743	29,909	0	0
Seas/Rec. Residential	5,572,842	387,108	3,902,860	1,713,704	135,541	107,796	72,932
Total Agricultural	7,087,887	2,450,006	7,251,820	3,067,900	1,761,703	2,102,075	9,106,609
NON-AGRICULTURAL							
Residential							
Homestead	2,136,804	75,389,776	4,021,811	4,486,667	3,941,924	477,934	7,996,461
Non-homestead	247,883	9,645,127	1,068,319	1,062,366	725,054	112,185	1,769,006
Total	2,384,687	85,034,903	5,090,130	5,549,033	4,666,978	590,119	9,765,467
Apartments	144,372	13,241,138	445,267	762,535	2,983,365	58,624	3,211,319
Seas/Rec. Commercial	94,413	0	213,284	183,621	3,748	761	8,145
Commercial Land & Buildings	611,726	37,454,277	2,953,699	4,203,680	3,419,813	214,321	10,162,940
Industrial Land & Buildings	100,156	21,960,004	557,817	385,328	3,014,070	33,123	2,480,978
Public Utility	118,079	1,272,155	183,446	425,396	657,452	111,530	1,869,666
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	113,594	893,955	223,233	116,671	212,600	59,090	58,348
Total Non-Agricultural *	3,567,027	159,856,432	9,666,876	11,626,264	14,958,026	1,067,568	27,556,863
TOTAL REAL PROPERTY	10,654,914	162,306,438	16,918,696	14,694,164	16,719,729	3,169,643	36,663,472
TOTAL PERSONAL PROPERTY	344,976	7,471,777	508,416	1,552,259	1,059,225	120,149	1,398,035
TOTAL REAL & PERSONAL PROPERTY	\$ 10,999,890	\$ 169,778,215	\$ 17,427,112	\$ 16,246,423	\$ 17,778,954	\$ 3,289,792	\$ 38,061,507

	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
AGRICULTURAL							
Farm							
Homestead	\$ 3,347,163	\$ 802,993	\$ 3,143,543	\$ 530,432	\$ 2,383,915	\$ 2,120,821	\$ 3,249,464
Non-homestead	1,892,373	173,793	915,753	193,538	2,177,656	532,747	2,746,404
Total	5,239,536	976,786	4,059,296	723,970	4,561,571	2,653,568	5,995,868
Timber	0	268,915	0	238,977	0	2,819	185
Seas/Rec. Residential	0	692,414	218,370	9,876,298	272	1,091,842	39,316
Total Agricultural	5,239,536	1,938,115	4,277,666	10,839,245	4,561,843	3,748,229	6,035,369
NON-AGRICULTURAL							
Residential							
Homestead	3,881,177	5,035,258	22,280,195	4,230,411	1,444,994	7,891,313	7,461,697
Non-homestead	686,787	675,335	2,873,208	623,963	390,558	1,671,794	1,218,122
Total	4,567,964	5,710,593	25,153,403	4,854,374	1,835,552	9,563,107	8,679,819
Apartments	370,940	417,869	2,935,261	125,911	231,179	1,108,219	2,385,283
Seas/Rec. Commercial	0	9,158	4,447	695,444	2,753	38,377	903
Commercial Land & Buildings	2,676,941	1,755,649	8,106,825	1,745,998	1,082,393	2,382,449	4,948,126
Industrial Land & Buildings	1,413,173	3,685,101	8,867,319	10,026	314,635	918,119	1,637,424
Public Utility	43,713	2,586,871	614,366	533,306	647,947	808,606	55,506
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	59,291	272,406	32,750	158,127	96,915	57,744	447,491
Total Non-Agricultural *	9,132,022	14,437,647	45,714,777	8,130,790	4,211,374	14,889,525	18,154,552
TOTAL REAL PROPERTY	14,371,558	16,375,762	49,992,443	18,970,035	8,773,217	18,637,754	24,189,921
TOTAL PERSONAL PROPERTY	160,799	2,486,416	1,542,408	2,343,547	373,715	1,199,091	691,713
TOTAL REAL AND PERSONAL PROPERTY	\$ 14,532,357	\$ 18,862,178	\$ 51,534,851	\$ 21,313,582	\$ 9,146,932	\$ 19,836,845	\$ 24,881,634

TABLE 46
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1993

	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>
AGRICULTURAL							
Farm							
Homestead	\$ 547,049	\$ 8,796	\$ 2,914,667	\$ 621,103	\$ 3,157,399	\$ 2,466,528	\$ 1,336,115
Non-homestead	204,242	1,016	2,605,220	128,956	1,859,039	1,195,946	579,410
Total	751,291	9,812	5,519,887	750,059	5,016,438	3,662,474	1,915,525
Timber	71,832	50,482	0	409,820	3,617	0	554
Seas/Rec. Residential	210,989	2,794,458	6,048	13,510,744	65,685	0	3,725,465
Total Agricultural	1,034,112	2,854,752	5,525,935	14,670,623	5,085,740	3,662,474	5,641,544
NON-AGRICULTURAL							
Residential							
Homestead	451,927	987,457	1,218,445	8,878,716	107,913,329	2,238,267	5,373,086
Non-homestead	134,133	126,330	324,074	1,758,476	14,257,116	379,587	1,112,528
Total	586,060	1,113,787	1,542,519	10,637,192	122,170,445	2,617,854	6,485,614
Apartments	104,639	33,797	171,267	909,434	25,520,218	240,342	800,885
Seas/Rec. Commercial	1,553	106,194	0	581,140	0	5,843	197,988
Commercial Land & Buildings	299,214	665,175	908,836	7,022,756	71,478,695	742,641	4,517,386
Industrial Land & Buildings	0	0	514,223	1,074,524	36,036,221	377,582	622,369
Public Utility	1,498,245	20,103	40,714	421,728	10,950,676	34,654	571,191
Mineral	0	0	0	17,639	0	0	0
Railroad Operating Property	57,682	5,122	19,148	200,619	167,663	18,360	56,267
Total Non-Agricultural *	2,547,393	1,944,178	3,196,707	20,865,032	266,323,918	4,037,276	13,251,700
TOTAL REAL PROPERTY	3,581,505	4,798,930	8,722,642	35,535,655	271,409,658	7,699,750	18,893,244
TOTAL PERSONAL PROPERTY	1,895,762	192,423	1,339,714	909,791	9,642,891	343,253	190,003
TOTAL REAL AND PERSONAL PROPERTY	\$ 5,477,267	\$ 4,991,353	\$ 10,062,356	\$ 36,445,446	\$ 281,052,549	\$ 8,043,003	\$ 19,083,247
	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 3,942,939	\$ 3,020,601	\$ 3,951,174	\$ 4,174,156	\$ 1,329,972	\$ 2,218,893	\$ 1,963,372
Non-homestead	4,054,533	1,531,329	2,598,774	1,555,915	1,070,922	2,065,887	467,753
Total	7,997,472	4,551,930	6,549,948	5,730,071	2,400,894	4,284,780	2,431,125
Timber	0	27	0	22,498	0	2,290	338
Seas/Rec. Residential	20,873	36,979	5,727	199,800	173,234	2,187,402	34,359
Total Agricultural	8,018,345	4,588,936	6,555,675	5,952,369	2,574,128	6,474,472	2,465,822
NON-AGRICULTURAL							
Residential							
Homestead	1,465,250	2,149,613	4,701,788	7,424,243	480,353	468,302,218	2,977,360
Non-homestead	467,984	738,006	953,002	1,661,716	139,538	83,600,025	582,577
Total	1,933,234	2,887,619	5,654,790	9,085,959	619,891	551,902,243	3,559,937
Apartments	151,913	328,959	632,339	1,365,175	52,284	136,852,454	353,320
Seas/Rec. Commercial	0	2,316	474	40,517	1,923	1,182	5,971
Commercial Land & Buildings	864,123	1,515,488	3,047,158	4,909,495	344,812	521,656,891	882,142
Industrial Land & Buildings	1,025,580	207,837	1,889,371	2,634,723	0	152,473,555	74,092
Public Utility	107,424	175,410	324,640	20,792,316	35,974	12,564,798	66,182
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	54,734	0	55,295	51,986	62,154	2,916,453	20,137
Total Non-Agricultural *	4,137,008	5,117,629	11,604,067	38,880,171	1,117,038	1,378,367,576	4,961,781
TOTAL REAL PROPERTY	12,155,353	9,706,565	18,159,742	44,832,540	3,691,166	1,384,842,048	7,427,603
TOTAL PERSONAL PROPERTY	316,480	437,407	1,313,593	933,950	318,675	34,865,781	392,658
TOTAL REAL AND PERSONAL PROPERTY	\$ 12,471,833	\$ 10,143,972	\$ 19,473,335	\$ 45,766,490	\$ 4,009,841	\$ 1,419,707,829	\$ 7,820,261

TABLE 46
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1993

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 477,392	\$ 2,169,925	\$ 373,591	\$ 3,575,725	\$ 1,096,256	\$ 2,973,249	\$ 1,487,053
Non-homestead	201,201	409,841	57,123	3,992,755	251,637	2,122,455	1,875,633
Total	678,593	2,579,766	430,714	7,568,480	1,347,893	5,095,704	3,362,686
Timber	145,528	18,007	594,847	0	153,206	11,290	38,507
Seas/Rec. Residential	3,819,261	549,051	3,954,130	42,552	706,261	2,159,824	25,585
Total Agricultural	4,643,382	3,146,824	4,979,691	7,611,032	2,207,360	7,266,818	3,426,778
NON-AGRICULTURAL							
Residential							
Homestead	2,446,616	4,713,973	6,823,613	821,540	1,663,278	7,006,993	381,284
Non-homestead	461,906	853,661	743,462	386,674	463,595	1,439,983	123,735
Total	2,908,522	5,567,634	7,567,075	1,208,214	2,126,873	8,446,976	505,019
Apartment	180,572	779,195	730,882	124,841	280,706	1,297,735	65,008
Seas/Rec. Commercial	275,876	9,872	134,784	2,696	17,242	44,836	647
Commercial Land & Buildings	1,499,932	2,263,316	3,255,155	615,970	958,629	5,163,122	284,517
Industrial Land & Buildings	573,031	339,675	2,832,507	383,011	412,933	1,241,040	3,382
Public Utility	318,717	303,914	13,496,443	193,079	19,415	179,733	850,829
Mineral	0	0	29,438	0	0	0	0
Railroad Operating Property	22,574	76,957	209,403	20,946	42,722	234,796	107,954
Total Non-Agricultural *	5,780,854	9,340,563	28,255,687	2,548,757	3,858,520	16,608,238	1,817,356
TOTAL REAL PROPERTY	10,424,236	12,487,387	33,235,378	10,159,789	6,065,880	23,875,056	5,244,134
TOTAL PERSONAL PROPERTY	1,025,985	719,236	3,819,018	663,034	125,565	652,232	1,147,721
TOTAL REAL AND PERSONAL PROPERTY	\$ 11,450,221	\$ 13,206,623	\$ 37,054,396	\$ 10,822,823	\$ 6,191,445	\$ 24,527,288	\$ 6,391,855
	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE OF THE WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 201,092	\$ 1,864,531	\$ 9,208	\$ 303,058	\$ 2,238,324	\$ 1,087,938	\$ 2,180,194
Non-homestead	92,618	1,682,968	0	189,772	1,082,194	1,009,116	2,202,359
Total	293,710	3,547,499	9,208	492,830	3,320,518	2,097,054	4,382,553
Timber	82,089	0	510,837	107,038	0	0	0
Seas/Rec. Residential	596,118	800	1,505,511	696,166	832,572	78,843	6,425
Total Agricultural	971,917	3,548,299	2,025,556	1,296,034	4,153,090	2,175,897	4,388,978
NON-AGRICULTURAL							
Residential							
Homestead	2,125,810	486,636	2,417,405	559,325	4,511,020	434,635	2,901,704
Non-homestead	473,666	162,099	484,024	109,346	704,808	154,744	676,528
Total	2,599,476	648,735	2,901,429	668,671	5,215,828	589,379	3,578,232
Apartment	172,421	70,860	103,916	40,964	335,624	46,905	1,132,657
Seas/Rec. Commercial	33,189	1,335	96,540	128,942	53,856	1,198	0
Commercial Land & Buildings	1,048,186	306,601	831,986	238,585	1,054,994	231,257	2,840,106
Industrial Land & Buildings	4,566,876	519,659	290,009	114,901	1,338,819	70,886	1,782,288
Public Utility	220,602	46,484	237,770	37,920	226,572	109,161	203,366
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	155,669	27,466	344,466	38,954	35,763	17,783	124,572
Total Non-Agricultural *	8,796,419	1,621,140	4,806,116	1,268,937	8,261,456	1,066,569	9,661,221
TOTAL REAL PROPERTY	9,768,336	5,169,439	6,831,672	2,564,971	12,414,546	3,242,466	14,050,199
TOTAL PERSONAL PROPERTY	338,999	191,497	355,024	117,853	615,636	1,019,602	1,248,561
TOTAL REAL AND PERSONAL PROPERTY	\$ 10,107,335	\$ 5,360,936	\$ 7,186,696	\$ 2,682,824	\$ 13,030,182	\$ 4,262,068	\$ 15,298,760

TABLE 46
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1993

	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 875,949	\$ 1,998,657	\$ 3,100,626	\$ 2,571,548	\$ 2,516,411	\$ 1,298,044	\$ 2,773,700
Non-homestead	617,262	2,515,076	4,307,740	1,091,094	1,259,346	276,210	647,251
Total	1,493,211	4,513,733	7,408,366	3,662,642	3,775,757	1,574,254	3,420,951
Timber	57,846	35,370	0	0	0	16,987	2,286
Seas/Rec. Residential	279,331	19,899	22,703	14,324	1,172,484	2,156,538	1,981,254
Total Agricultural	1,830,388	4,569,002	7,431,069	3,676,966	4,948,241	3,747,779	5,404,491
NON-AGRICULTURAL							
Residential							
Homestead	389,386	613,077	2,653,099	6,156,173	2,878,505	3,300,554	4,238,221
Non-homestead	108,798	190,122	821,681	887,135	664,983	719,256	1,018,062
Total	498,184	803,199	3,474,780	7,043,308	3,543,488	4,019,810	5,256,283
Apartments	53,381	72,430	334,882	1,173,421	351,030	574,621	591,301
Seas/Rec. Commercial	9,998	275	1,230	0	0	86,322	41,114
Commercial Land & Buildings	312,319	458,137	2,320,486	3,332,931	1,445,777	2,019,925	2,515,746
Industrial Land & Buildings	0	0	948,805	1,944,235	610,921	463,194	476,333
Public Utility	38,705	503,014	714,464	62,470	89,460	208,160	877,754
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	39,908	122,159	43,422	32,984	103,016	0	250,893
Total Non-Agricultural *	952,495	1,959,214	7,838,069	13,589,349	6,143,692	7,372,032	10,009,424
TOTAL REAL PROPERTY	2,782,883	6,528,216	15,269,138	17,266,315	11,091,933	11,119,811	15,413,915
TOTAL PERSONAL PROPERTY	212,767	1,590,315	1,438,861	293,278	619,425	484,922	1,328,214
TOTAL REAL AND PERSONAL PROPERTY	\$ 2,995,650	\$ 8,118,531	\$ 16,707,999	\$ 17,559,593	\$ 11,711,358	\$ 11,604,733	\$ 16,742,129
	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
AGRICULTURAL							
Farm							
Homestead	\$ 4,185,830	\$ 2,227,404	\$ 3,492,750	\$ 2,543,677	\$ 2,078,718	\$ 3,723,874	\$ 3,493,355
Non-homestead	2,728,921	2,377,792	1,373,597	3,189,501	2,402,514	1,435,701	1,738,399
Total	6,914,751	4,605,196	4,866,347	5,733,178	4,481,232	5,159,575	5,231,754
Timber	0	0	7,251	0	2,603	0	2,573
Seas/Rec. Residential	9,660	258,885	22,396	0	0	61,596	6,572,786
Total Agricultural	6,924,411	4,864,081	4,895,994	5,733,178	4,483,835	5,221,171	11,807,113
NON-AGRICULTURAL							
Residential							
Homestead	6,487,451	745,552	5,848,013	2,368,888	614,506	31,076,270	6,346,928
Non-homestead	963,504	229,623	865,080	568,364	172,268	6,011,648	1,303,024
Total	7,450,955	975,175	6,713,093	2,937,252	786,774	37,087,918	7,649,952
Apartments	786,179	118,536	1,068,544	548,939	105,992	5,237,664	1,035,195
Seas/Rec. Commercial	9,512	0	0	0	0	18,922	212,275
Commercial Land & Buildings	4,111,263	398,884	1,817,043	2,099,057	438,406	30,822,590	3,650,487
Industrial Land & Buildings	2,905,175	170,728	1,741,589	946,256	0	5,092,404	696,974
Public Utility	313,937	43,248	139,030	45,058	120,790	655,227	2,141,581
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	36,133	0	0	21,824	68,045	54,313	222,191
Total Non-Agricultural *	15,613,154	1,706,571	11,479,299	6,598,386	1,520,007	78,969,038	15,608,655
TOTAL REAL PROPERTY	22,537,565	6,570,652	16,375,293	12,331,564	6,003,842	84,190,209	27,415,768
TOTAL PERSONAL PROPERTY	633,115	603,713	468,017	203,211	220,844	1,700,535	1,056,579
TOTAL REAL AND PERSONAL PROPERTY	\$ 23,170,680	\$ 7,174,365	\$ 16,843,310	\$ 12,534,775	\$ 6,224,686	\$ 85,890,744	\$ 28,472,347

TABLE 46
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1993

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
AGRICULTURAL							
Farm							
Homestead	\$ 826,425	\$ 1,502,913	\$ 1,337,627	\$ 4,335,537	\$ 1,599,433	\$ 96,847	\$ 558,568
Non-homestead	558,246	435,463	1,467,881	5,732,653	993,822	133,838	516,450
Total	1,384,671	1,938,376	2,805,508	10,068,190	2,593,255	230,685	1,075,018
Timber	0	62,259	0	0	4,927	2,342	3,518
Seas/Rec. Residential	4,280	3,308,438	952	647,455	910,760	198,012	0
Total Agricultural	1,388,951	5,309,073	2,806,460	10,715,645	3,508,942	431,039	1,078,536
NON-AGRICULTURAL							
Residential							
Homestead	1,716,910	2,615,334	1,002,512	3,745,808	1,364,813	166,444,275	312,074
Non-homestead	340,901	828,147	260,259	860,201	388,651	24,270,450	78,148
Total	2,057,811	3,443,481	1,262,771	4,606,009	1,753,464	190,714,725	390,222
Apartments	308,719	370,004	103,777	809,458	281,492	50,831,973	66,752
Seas/Rec. Commercial	0	33,933	899	0	30,261	45,458	3,050
Commercial Land & Buildings	1,328,337	1,972,000	491,533	2,825,927	741,618	154,805,862	190,411
Industrial Land & Buildings	278,635	122,283	423,818	1,077,890	158,925	45,188,169	21,880
Public Utility	42,720	336,944	121,614	407,203	71,149	5,244,574	273,014
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	58,860	257,354	86,887	412,683	66,858	1,749,810	28,408
Total Non-Agricultural *	4,075,082	6,535,999	2,491,299	10,139,170	3,103,811	448,580,571	973,737
TOTAL REAL PROPERTY	5,464,033	11,845,072	5,297,759	20,854,815	6,612,753	449,011,610	2,052,273
TOTAL PERSONAL PROPERTY	927,618	1,134,050	324,205	1,741,712	559,628	26,576,275	656,393
TOTAL REAL AND PERSONAL PROPERTY	\$ 6,391,651	\$ 12,979,122	\$ 5,621,964	\$ 22,596,527	\$ 7,172,381	\$ 475,587,885	\$ 2,708,666

	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>ST. LOUIS</u>	<u>SCOTT</u>
AGRICULTURAL							
Farm							
Homestead	\$ 3,666,546	\$ 4,849,310	\$ 3,453,861	\$ 1,698,045	\$ 1,709,124	\$ 609,345	\$ 2,852,686
Non-homestead	4,147,721	3,647,940	1,163,335	2,220,528	855,734	98,494	1,012,009
Total	7,814,267	8,497,250	4,617,196	3,918,573	2,564,858	707,839	3,864,695
Timber	0	0	0	0	44,948	1,896,168	0
Seas/Rec. Residential	432	15,214	493,629	1,473	132,689	9,284,538	313,621
Total Agricultural	7,814,699	8,512,464	5,110,825	3,920,046	2,742,495	11,888,545	4,178,316
NON-AGRICULTURAL							
Residential							
Homestead	1,782,921	1,415,896	9,746,090	892,748	1,380,952	42,995,084	23,118,679
Non-homestead	410,502	371,469	1,705,029	195,579	285,202	5,518,825	3,204,840
Total	2,193,423	1,787,365	11,451,119	1,088,327	1,666,154	48,513,909	26,323,519
Apartments	361,738	296,855	1,696,715	116,679	321,806	6,552,150	2,367,323
Seas/Rec. Commercial	0	0	18,236	0	9,768	322,677	61,079
Commercial Land & Buildings	1,266,943	811,164	5,792,344	504,614	1,117,975	23,098,680	10,203,449
Industrial Land & Buildings	638,381	1,228,600	1,446,331	285,975	1,091,788	8,177,573	7,908,920
Public Utility	72,612	255,588	406,873	49,567	222,916	7,824,808	1,468,113
Mineral	0	0	0	0	0	268,072	0
Railroad Operating Property	19,605	26,080	65,242	33,268	129,025	2,580,527	63,289
Total Non-Agricultural *	4,552,702	4,405,652	20,876,860	2,078,430	4,559,432	97,338,396	48,395,692
TOTAL REAL PROPERTY	12,367,401	12,918,116	25,987,685	5,998,476	7,301,927	109,226,941	52,574,008
TOTAL PERSONAL PROPERTY	218,724	377,638	1,276,071	88,305	470,076	9,595,522	1,676,321
TOTAL REAL AND PERSONAL PROPERTY	\$ 12,586,125	\$ 13,295,754	\$ 27,263,756	\$ 6,086,781	\$ 7,772,003	\$ 118,822,463	\$ 54,250,329

TABLE 46
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1993

	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 1,653,883	\$ 3,347,341	\$ 4,406,767	\$ 2,576,525	\$ 1,621,335	\$ 1,904,423	\$ 2,052,740
Non-homestead	422,759	2,014,202	1,289,781	1,139,677	1,398,417	1,808,444	585,244
Total	2,076,642	5,361,543	5,696,548	3,716,202	3,019,752	3,712,867	2,637,984
Timber	631	0	0	0	0	0	4,840
Seas/Rec. Residential	713,549	302	2,492,939	38,642	14,202	3,173	1,687,003
Total Agricultural	2,790,822	5,361,845	8,189,487	3,754,844	3,033,954	3,716,040	4,329,827
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	7,776,275	1,677,223	20,723,663	5,503,589	949,162	1,011,646	2,362,657
Non-homestead	1,382,857	419,843	3,332,658	857,179	253,253	270,340	695,552
Total	9,159,132	2,097,066	24,056,321	6,360,768	1,202,415	1,281,986	3,058,209
Apartments	1,748,240	137,234	7,472,385	818,465	181,532	163,007	245,842
Seas/Rec. Commercial	52,745	4,525	108,650	3,641	1,057	0	57,704
Commercial Land & Buildings	3,757,257	594,818	22,330,242	3,602,608	883,906	796,287	1,339,247
Industrial Land & Buildings	1,148,710	478,558	5,936,852	2,748,117	67,969	89,902	214,544
Public Utility	20,074,837	84,937	549,934	331,119	57,458	255,285	216,718
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	149,799	0	329,310	45,389	105,900	174,784	156,574
Total Non-Agricultural *	36,090,798	3,397,138	60,783,694	13,910,107	2,500,237	2,761,251	5,288,838
TOTAL REAL PROPERTY	38,881,620	8,758,983	68,973,181	17,664,951	5,534,191	6,477,291	9,618,665
TOTAL PERSONAL PROPERTY	1,133,847	238,381	2,568,774	659,600	426,070	621,026	635,705
TOTAL REAL AND PERSONAL PROPERTY	\$ 40,015,467	\$ 8,997,364	\$ 71,541,955	\$ 18,324,551	\$ 5,960,261	\$ 7,098,317	\$ 10,254,370
	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 1,326,707	\$ 2,484,362	\$ 685,267	\$ 3,189,797	\$ 2,803,965	\$ 2,548,114	\$ 1,867,360
Non-homestead	1,807,560	746,256	273,313	1,766,477	1,709,273	1,915,276	2,559,300
Total	3,134,267	3,230,618	958,580	4,956,274	4,513,238	4,463,390	4,426,660
Timber	0	3,835	11,659	0	33,137	0	0
Seas/Rec. Residential	51,221	445,483	210,878	41,656	1,419,725	21,011	0
Total Agricultural	3,185,488	3,679,936	1,181,117	4,997,930	5,966,100	4,484,401	4,426,660
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	349,398	3,618,573	1,500,374	2,848,838	68,909,333	1,215,730	692,412
Non-homestead	100,796	890,250	504,991	605,180	9,222,656	305,794	111,109
Total	450,194	4,508,823	2,005,365	3,454,018	78,131,989	1,521,524	803,521
Apartments	62,906	316,553	211,025	470,223	6,111,892	183,962	103,998
Seas/Rec. Commercial	21	27,369	1,982	1,763	43,525	0	0
Commercial Land & Buildings	202,533	2,141,239	1,184,887	1,356,386	28,060,138	692,356	378,978
Industrial Land & Buildings	59,299	202,540	165,110	1,034,218	5,355,367	954,371	0
Public Utility	77,356	143,786	307,475	164,406	5,729,486	45,582	19,585
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	22,704	48,478	92,405	35,430	208,123	37,803	139,810
Total Non-Agricultural *	875,013	7,388,788	3,968,249	6,516,444	123,640,520	3,435,598	1,445,892
TOTAL REAL PROPERTY	4,060,501	11,068,724	5,149,366	11,514,374	129,606,620	7,919,999	5,872,552
TOTAL PERSONAL PROPERTY	234,723	372,363	878,165	509,988	5,523,883	337,818	268,991
TOTAL REAL AND PERSONAL PROPERTY	\$ 4,295,224	\$ 11,441,087	\$ 6,027,531	\$ 12,024,362	\$ 135,130,503	\$ 8,257,817	\$ 6,141,543

TABLE 46
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1993

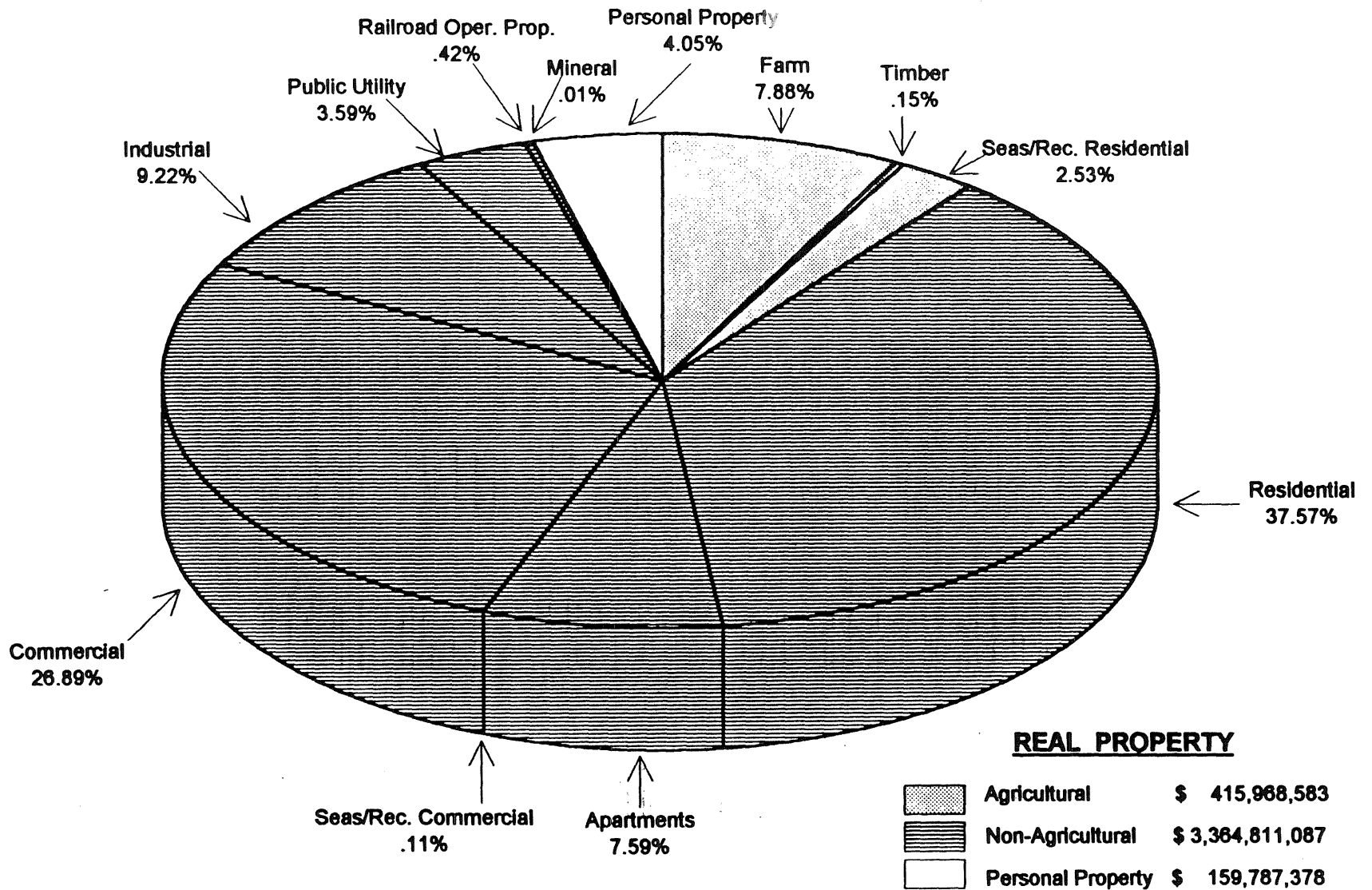
	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
AGRICULTURAL					
Farm					
Homestead	\$ 2,169,619	\$ 4,703,372	\$ 2,787,075	\$ 187,857,781	4.75%
Non-homestead	518,185	999,489	2,486,216	123,628,499	3.13%
Total	2,687,804	5,702,861	5,273,291	311,486,280	7.88%
Timber	3,744	0	0	5,858,922	0.15%
Seas/Rec. Residential	106,499	2,894,001	0	99,779,790	2.52%
Total Agricultural	2,798,047	8,596,862	5,273,291	417,124,992	10.55%
NON-AGRICULTURAL					
Residential					
Homestead	7,338,997	14,114,464	936,368	1,276,311,727	32.27%
Non-homestead	1,646,706	2,390,503	314,239	212,788,687	5.38%
Total	8,985,703	16,504,967	1,250,607	1,489,100,414	37.65%
Apartments	1,586,852	2,199,571	121,122	299,972,959	7.59%
Seas/Rec. Commercial	7,560	45,390	0	4,262,109	0.11%
Commercial Land & Buildings	5,043,196	6,958,745	487,363	1,061,870,099	26.85%
Industrial Land & Buildings	2,916,536	1,555,985	396,474	364,146,701	9.21%
Public Utility	259,339	16,302,183	88,086	141,434,264	3.58%
Mineral	0	0	0	315,149	0.01%
Railroad Operating Property	120,501	167,007	48,471	16,403,132	0.41%
Total Non-Agricultural *	18,919,687	43,733,848	2,392,123	3,377,527,493	85.41%
TOTAL REAL PROPERTY	21,717,734	52,330,710	7,665,414	3,794,652,485	95.96%
TOTAL PERSONAL PROPERTY	770,711	1,493,401	353,384	159,888,034	4.04%
TOTAL REAL AND PERSONAL PROPERTY	\$ 22,488,445	\$ 53,824,111	\$ 8,018,798	\$ 3,954,540,519	100.00%

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

Carver	406	Hubbard	1,630
Cass	7,604	Pope	44
Chicago	12,904	Sherburne	78
		Total	22,666

FIGURE 5

ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 1993 BY USE CLASS STATEWIDE



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

TABLE 47
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1993

	<u>AJTKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIO STONE</u>	<u>BLUE EARTH</u>
AGRICULTURAL							
Farm							
Homestead	\$ 578,567	\$ 1,441,571	\$ 2,113,409	\$ 805,991	\$ 1,305,065	\$ 918,121	\$ 5,182,562
Non-homestead	323,919	610,338	1,037,820	332,462	287,844	1,076,158	3,851,115
Total	902,486	2,051,909	3,151,229	1,138,453	1,592,909	1,994,279	9,033,677
Timber	479,695	5,217	197,731	215,743	29,889	0	0
Seas/Rec. Residential	5,572,842	387,108	3,902,860	1,713,704	135,541	107,796	72,932
Total Agricultural	6,955,023	2,444,234	7,362,040	3,067,900	1,758,339	2,102,075	9,106,609
NON-AGRICULTURAL							
Residential							
Homestead	1,666,574	75,389,773	4,021,825	4,486,664	3,941,911	477,936	7,996,477
Non-homestead	247,883	9,645,127	1,068,319	1,062,364	725,054	112,185	1,769,006
Total	1,914,457	85,034,900	5,090,144	5,549,028	4,666,965	590,121	9,765,483
Apartments	144,372	13,241,138	445,267	762,535	2,983,365	58,624	3,211,319
Seas/Rec. Commercial	94,413	0	213,284	183,621	3,748	761	8,145
Commercial Land & Buildings	611,726	37,454,277	2,953,699	4,203,680	3,419,813	214,321	10,162,940
Industrial Land & Buildings	100,156	21,960,004	557,817	385,328	3,014,070	33,123	2,480,978
Public Utility	118,079	1,272,155	183,446	425,396	657,452	111,530	1,869,666
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	113,594	893,955	223,233	116,671	212,600	59,090	58,348
Total Non-Agricultural	3,096,797	159,856,429	9,666,890	11,626,259	14,958,013	1,067,570	27,556,879
TOTAL REAL PROPERTY	10,051,818	162,300,663	16,918,709	14,694,159	16,716,351	3,169,645	36,663,488
TOTAL PERSONAL PROPERTY	344,976	7,471,777	508,416	1,552,259	1,059,225	120,149	1,398,035
TOTAL REAL & PERSONAL PROPERTY	\$ 10,396,794	\$ 169,772,440	\$ 17,427,125	\$ 16,246,418	\$ 17,775,576	\$ 3,289,794	\$ 38,061,523

	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
AGRICULTURAL							
Farm							
Homestead	\$ 3,347,163	\$ 802,488	\$ 3,018,243	\$ 530,432	\$ 2,383,915	\$ 2,111,297	\$ 3,249,464
Non-homestead	1,892,373	173,597	876,542	193,538	2,177,656	530,340	2,746,404
Total	5,239,536	976,085	3,894,785	723,970	4,561,571	2,641,637	5,995,868
Timber	0	268,730	0	238,977	0	2,796	185
Seas/Rec. Residential	0	692,414	218,370	9,876,298	272	1,091,842	39,316
Total Agricultural	5,239,536	1,937,229	4,113,155	10,839,245	4,561,843	3,736,275	6,035,369
NON-AGRICULTURAL							
Residential							
Homestead	3,881,178	5,035,263	22,280,186	4,230,415	1,444,994	7,891,319	7,461,709
Non-homestead	686,786	675,335	2,873,208	623,963	390,558	1,671,794	1,218,122
Total	4,567,964	5,710,598	25,153,394	4,854,378	1,835,552	9,563,113	8,679,831
Apartments	370,940	417,869	2,935,261	125,911	231,179	1,108,219	1,673,323
Seas/Rec. Commercial	0	9,158	4,447	695,444	2,753	38,377	903
Commercial Land & Buildings	2,676,941	1,755,649	8,106,825	1,745,998	1,082,393	2,382,449	3,346,033
Industrial Land & Buildings	1,413,173	3,685,101	8,867,319	10,026	314,635	918,119	1,071,940
Public Utility	43,713	2,586,871	614,366	533,306	647,947	808,606	55,004
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	59,291	272,406	32,750	158,127	96,915	57,744	447,491
Total Non-Agricultural	9,132,022	14,437,652	45,714,777	8,130,790	4,211,374	14,889,525	15,274,525
TOTAL REAL PROPERTY	14,371,556	16,374,880	49,827,922	18,970,039	8,773,217	18,625,806	21,309,896
TOTAL PERSONAL PROPERTY	160,799	2,486,416	1,542,408	2,343,547	373,715	1,199,091	644,633
TOTAL REAL AND PERSONAL PROPERTY	\$ 14,532,355	\$ 18,861,296	\$ 51,370,330	\$ 21,313,586	\$ 9,146,932	\$ 19,824,897	\$ 21,954,529

TABLE 47
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1993

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
AGRICULTURAL							
Farm							
Homestead	\$ 547,049	\$ 5,958	\$ 2,914,667	\$ 574,279	\$ 3,099,057	\$ 2,466,528	\$ 1,336,115
Non-homestead	204,242	1,016	2,605,220	128,956	1,827,116	1,195,946	579,410
Total	751,291	6,974	5,519,887	703,235	4,926,173	3,662,474	1,915,525
Timber	71,832	50,482	0	409,820	3,617	0	554
Seas/Rec. Residential	210,989	2,794,458	6,048	13,510,744	65,685	0	3,725,465
Total Agricultural	1,034,112	2,851,914	5,525,935	14,623,799	4,995,475	3,662,474	5,641,544
NON-AGRICULTURAL							
Residential							
Homestead	451,912	683,463	1,218,439	8,233,237	107,913,338	2,238,268	5,373,087
Non-homestead	134,133	126,330	324,074	1,758,476	14,257,116	379,587	1,112,527
Total	586,045	809,793	1,542,513	9,991,713	122,170,454	2,617,855	6,485,614
Apartments	104,639	33,797	171,267	909,434	25,520,218	240,342	800,885
Seas/Rec. Commercial	1,553	106,194	0	581,140	0	5,843	197,988
Commercial Land & Buildings	299,214	665,175	908,836	7,022,756	71,478,695	742,641	4,517,386
Industrial Land & Buildings	0	0	514,223	1,074,524	36,036,221	377,582	622,369
Public Utility	1,498,245	20,103	40,714	421,728	10,950,676	34,654	571,191
Mineral	0	0	0	17,639	0	0	0
Railroad Operating Property	57,682	5,122	19,148	200,619	167,663	18,360	56,267
Total Non-Agricultural	2,547,378	1,640,184	3,196,701	20,219,553	266,323,927	4,037,277	13,251,700
TOTAL REAL PROPERTY	3,581,490	4,492,098	8,722,636	34,843,352	271,319,401	7,699,751	18,893,244
TOTAL PERSONAL PROPERTY	1,895,762	192,423	1,339,714	909,791	9,642,891	343,253	190,003
TOTAL REAL AND PERSONAL PROPERTY	\$ 5,477,252	\$ 4,684,521	\$ 10,062,350	\$ 35,753,143	\$ 280,962,292	\$ 8,043,004	\$ 19,083,247
	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
AGRICULTURAL							
Farm							
Homestead	\$ 3,942,939	\$ 3,020,601	\$ 3,951,174	\$ 4,174,156	\$ 1,323,507	\$ 2,192,928	\$ 1,963,372
Non-homestead	4,054,533	1,531,329	2,598,774	1,555,915	1,065,269	2,045,737	467,753
Total	7,997,472	4,551,930	6,549,948	5,730,071	2,388,776	4,238,665	2,431,125
Timber	0	27	0	22,498	0	2,290	338
Seas/Rec. Residential	20,873	36,979	5,727	199,800	173,234	2,187,402	34,359
Total Agricultural	8,018,345	4,588,936	6,555,675	5,952,369	2,562,010	6,428,357	2,465,822
NON-AGRICULTURAL							
Residential							
Homestead	1,465,260	2,149,619	4,701,790	7,424,220	480,353	468,302,232	2,977,360
Non-homestead	467,981	738,006	953,002	1,661,716	139,537	83,600,025	582,576
Total	1,933,241	2,887,625	5,654,792	9,085,936	619,890	551,902,257	3,559,936
Apartments	151,913	328,959	632,339	1,365,175	52,284	136,852,454	353,320
Seas/Rec. Commercial	0	2,316	474	40,517	1,923	1,182	5,971
Commercial Land & Buildings	864,123	1,515,488	3,047,158	4,909,495	344,812	521,656,891	882,142
Industrial Land & Buildings	1,025,580	207,837	1,889,371	2,634,723	0	152,473,555	74,092
Public Utility	107,424	175,410	324,640	20,792,316	35,974	12,564,798	66,182
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	54,734	0	55,295	51,986	62,154	2,916,453	20,137
Total Non-Agricultural	4,137,015	5,117,635	11,604,069	38,880,148	1,117,037	1,378,367,590	4,961,780
TOTAL REAL PROPERTY	12,155,360	9,706,569	18,159,744	44,832,516	3,679,047	1,384,795,946	7,427,602
TOTAL PERSONAL PROPERTY	316,480	437,407	1,313,593	933,950	318,675	34,865,781	392,658
TOTAL REAL AND PERSONAL PROPERTY	\$ 12,471,840	\$ 10,143,976	\$ 19,473,337	\$ 45,766,466	\$ 3,997,722	\$ 1,419,661,727	\$ 7,820,260

TABLE 47
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1993

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 477,392	\$ 2,169,925	\$ 220,685	\$ 3,575,725	\$ 1,096,256	\$ 2,972,533	\$ 1,487,053
Non-homestead	201,201	409,841	56,943	3,992,755	251,637	2,121,853	1,875,633
Total	678,593	2,579,766	277,628	7,568,480	1,347,893	5,094,386	3,362,686
Timber	145,528	18,007	593,424	0	153,206	11,290	38,507
Seas/Rec. Residential	3,819,261	549,051	3,954,130	42,552	706,261	2,159,824	25,585
Total Agricultural	4,643,382	3,146,824	4,825,181	7,611,032	2,207,360	7,265,500	3,426,778
NON-AGRICULTURAL							
Residential							
Homestead	2,446,607	4,713,972	4,348,023	821,539	1,663,283	7,007,000	381,292
Non-homestead	461,906	853,661	743,462	386,672	463,595	1,439,982	123,735
Total	2,908,513	5,567,633	5,091,485	1,208,211	2,126,878	8,446,982	505,027
Apartments	180,572	779,195	730,882	124,841	280,706	1,297,735	65,008
Seas/Rec. Commercial	275,876	9,872	134,784	2,696	17,242	44,836	647
Commercial Land & Buildings	1,499,932	2,263,316	3,255,155	615,970	958,629	5,163,122	284,517
Industrial Land & Buildings	573,031	339,675	2,832,507	383,011	412,933	1,241,040	3,382
Public Utility	318,717	303,914	13,496,443	193,079	19,415	179,733	850,829
Mineral	0	0	29,438	0	0	0	0
Railroad Operating Property	22,574	76,957	209,403	20,946	42,722	234,796	107,954
Total Non-Agricultural	5,780,845	9,340,562	25,780,097	2,548,754	3,858,525	16,608,244	1,817,364
TOTAL REAL PROPERTY	10,424,226	12,487,386	30,605,278	10,159,785	6,065,885	23,873,744	5,244,140
TOTAL PERSONAL PROPERTY	1,025,985	719,236	3,819,018	663,034	125,565	652,232	1,147,721
TOTAL REAL AND PERSONAL PROPERTY	\$ 11,450,211	\$ 13,206,622	\$ 34,424,296	\$ 10,822,819	\$ 6,191,450	\$ 24,525,976	\$ 6,391,861

	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE OF THE WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 196,000	\$ 1,864,531	\$ 6,487	\$ 302,110	\$ 2,238,324	\$ 1,087,938	\$ 2,180,194
Non-homestead	92,279	1,682,968	0	189,154	1,082,194	1,009,116	2,202,359
Total	288,279	3,547,499	6,487	491,263	3,320,518	2,097,054	4,382,553
Timber	81,847	0	510,837	106,509	0	0	0
Seas/Rec. Residential	596,118	800	1,505,511	696,166	832,572	78,843	6,425
Total Agricultural	966,244	3,548,299	2,022,835	1,293,938	4,153,090	2,175,897	4,388,978
NON-AGRICULTURAL							
Residential							
Homestead	2,124,657	486,631	1,674,847	559,334	4,511,008	434,631	2,901,700
Non-homestead	473,666	162,099	484,024	109,346	704,808	154,744	676,527
Total	2,598,323	648,730	2,158,871	668,680	5,215,816	589,375	3,578,227
Apartments	172,421	70,860	103,916	40,964	335,624	46,905	1,132,657
Seas/Rec. Commercial	33,189	1,335	96,540	128,942	53,856	1,198	0
Commercial Land & Buildings	1,048,186	306,601	831,986	238,585	1,054,994	231,257	2,840,106
Industrial Land & Buildings	4,566,876	519,659	290,009	114,901	1,338,819	70,886	1,782,288
Public Utility	220,602	46,484	237,770	37,920	226,572	109,161	203,366
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	155,669	27,466	344,466	38,954	35,763	17,783	124,572
Total Non-Agricultural	8,795,266	1,621,135	4,063,558	1,268,946	8,261,444	1,066,565	9,661,216
TOTAL REAL PROPERTY	9,761,510	5,169,434	6,086,393	2,562,884	12,414,534	3,242,460	14,050,194
TOTAL PERSONAL PROPERTY	338,999	191,497	355,024	117,853	615,636	1,019,602	1,248,561
TOTAL REAL AND PERSONAL PROPERTY	\$ 10,100,509	\$ 5,360,931	\$ 6,441,417	\$ 2,680,737	\$ 13,030,170	\$ 4,262,062	\$ 15,298,755

TABLE 47
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1993

	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,571,548	\$ 875,949	\$ 1,998,657	\$ 3,100,626	\$ 2,509,170	\$ 1,295,095	\$ 2,773,700
Non-homestead	1,091,094	617,262	2,515,076	4,307,740	1,255,681	275,718	647,251
Total	3,662,642	1,493,211	4,513,733	7,408,366	3,764,851	1,570,813	3,420,951
Timber	0	57,846	35,370	0	0	16,986	2,286
Seas/Rec. Residential	14,324	279,331	19,899	22,703	1,172,484	2,156,538	1,981,254
Total Agricultural	3,676,966	1,830,388	4,569,002	7,431,069	4,937,335	3,744,337	5,404,491
NON-AGRICULTURAL							
Residential							
Homestead	6,156,181	389,397	613,075	2,653,089	2,878,504	3,300,561	4,238,214
Non-homestead	887,135	108,796	190,122	821,680	664,983	719,256	1,018,061
Total	7,043,316	498,193	803,197	3,474,769	3,543,487	4,019,817	5,256,275
Apartments	1,173,421	53,381	72,430	334,882	351,030	574,621	591,301
Seas/Rec. Commercial	0	9,998	275	1,230	0	86,322	41,114
Commercial Land & Buildings	3,332,931	312,319	458,137	2,320,486	1,445,777	2,019,925	2,515,746
Industrial Land & Buildings	1,944,235	0	0	948,805	610,921	463,194	476,333
Public Utility	62,470	38,705	503,014	714,464	89,460	208,160	877,754
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	32,984	39,908	122,159	43,422	103,016	0	250,893
Total Non-Agricultural	13,589,357	952,504	1,959,212	7,838,058	6,143,691	7,372,039	10,009,416
TOTAL REAL PROPERTY	17,266,323	2,782,892	6,528,212	15,269,125	11,081,026	11,116,376	15,413,907
TOTAL PERSONAL PROPERTY	293,278	212,767	1,590,315	1,438,861	619,425	484,922	1,328,214
TOTAL REAL AND PERSONAL PROPERTY	\$ 17,559,601	\$ 2,995,659	\$ 8,118,527	\$ 16,707,986	\$ 11,700,451	\$ 11,601,298	\$ 16,742,121

	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
AGRICULTURAL							
Farm							
Homestead	\$ 4,185,830	\$ 2,224,363	\$ 3,492,750	\$ 2,543,677	\$ 2,078,718	\$ 3,723,874	\$ 3,493,355
Non-homestead	2,728,921	2,377,792	1,373,597	3,189,501	2,402,514	1,435,701	1,738,399
Total	6,914,751	4,602,155	4,866,347	5,733,178	4,481,232	5,159,575	5,231,754
Timber	0	0	7,251	0	2,603	0	2,573
Seas/Rec. Residential	9,660	258,885	22,396	0	0	61,596	6,572,786
Total Agricultural	6,924,411	4,861,040	4,895,994	5,733,178	4,483,835	5,221,171	11,807,113
NON-AGRICULTURAL							
Residential							
Homestead	6,487,463	732,607	5,848,017	2,368,882	614,512	31,076,285	6,346,934
Non-homestead	963,504	229,621	865,080	568,364	172,268	6,011,648	1,303,022
Total	7,450,967	962,228	6,713,097	2,937,246	786,780	37,087,933	7,649,956
Apartments	786,179	118,536	1,068,544	548,939	105,992	5,237,664	1,035,195
Seas/Rec. Commercial	9,512	0	0	0	0	18,922	212,275
Commercial Land & Buildings	4,111,263	398,884	1,817,043	2,099,057	438,406	30,822,590	3,650,487
Industrial Land & Buildings	2,905,175	170,728	1,741,589	946,256	0	5,092,404	696,974
Public Utility	313,937	43,248	139,030	45,058	120,790	655,227	2,141,581
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	36,133	0	0	21,824	68,045	54,313	222,191
Total Non-Agricultural	15,613,166	1,693,624	11,479,303	6,598,380	1,520,013	78,969,053	15,608,659
TOTAL REAL PROPERTY	22,537,577	6,554,662	16,375,297	12,331,556	6,003,847	84,190,224	27,415,769
TOTAL PERSONAL PROPERTY	633,115	603,713	468,017	203,211	220,844	1,700,535	1,056,579
TOTAL REAL AND PERSONAL PROPERTY	\$ 23,170,692	\$ 7,158,375	\$ 16,843,314	\$ 12,534,767	\$ 6,224,691	\$ 85,890,759	\$ 28,472,348

TABLE 47
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1993

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
AGRICULTURAL							
Farm							
Homestead	\$ 826,425	\$ 1,494,946	\$ 1,337,627	\$ 4,335,537	\$ 1,591,829	\$ 96,847	\$ 558,568
Non-homestead	558,246	433,021	1,467,881	5,732,653	990,741	133,838	516,450
Total	1,384,671	1,927,968	2,805,508	10,068,190	2,582,570	230,685	1,075,018
Timber	0	62,092	0	0	4,927	2,342	3,518
Seas/Rec. Residential	4,280	3,308,438	952	647,455	910,760	198,012	0
Total Agricultural	1,388,951	5,298,498	2,806,460	10,715,645	3,498,257	431,039	1,078,536
NON-AGRICULTURAL							
Residential							
Homestead	1,716,907	2,615,329	1,002,510	3,745,806	1,364,814	166,444,274	312,073
Non-homestead	340,901	828,147	260,258	860,198	388,651	24,270,450	78,148
Total	2,057,808	3,443,476	1,262,768	4,606,004	1,753,465	190,714,724	390,221
Apartments	308,719	370,004	103,777	648,305	281,492	50,831,973	66,752
Seas/Rec. Commercial	0	33,933	899	0	30,261	45,458	3,050
Commercial Land & Buildings	1,328,337	1,972,000	491,533	2,251,955	741,618	154,805,862	190,411
Industrial Land & Buildings	278,635	122,283	423,818	858,884	158,925	45,188,169	21,880
Public Utility	42,720	336,944	121,614	407,041	71,149	5,244,574	273,014
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	58,860	257,354	86,887	412,683	66,858	1,749,810	28,408
Total Non-Agricultural	4,075,079	6,535,994	2,491,296	9,184,872	3,103,812	448,580,570	973,736
TOTAL REAL PROPERTY	5,464,029	11,834,491	5,297,756	19,900,516	6,602,069	449,011,607	2,052,271
TOTAL PERSONAL PROPERTY	927,618	1,134,050	324,205	1,694,923	559,628	26,576,275	656,393
TOTAL REAL AND PERSONAL PROPERTY	\$ 6,391,647	\$ 12,968,541	\$ 5,621,961	\$ 21,595,439	\$ 7,161,697	\$ 475,587,882	\$ 2,708,664
	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>ST. LOUIS</u>	<u>SCOTT</u>
AGRICULTURAL							
Farm							
Homestead	\$ 3,666,546	\$ 4,849,310	\$ 3,453,861	\$ 1,698,045	\$ 1,706,912	\$ 428,244	\$ 2,843,158
Non-homestead	4,147,721	3,647,940	1,163,335	2,220,528	854,775	98,352	1,007,715
Total	7,814,267	8,497,250	4,617,196	3,918,573	2,561,690	526,595	3,850,873
Timber	0	0	0	0	44,908	1,893,251	0
Seas/Rec. Residential	432	15,214	493,629	1,473	132,689	9,284,538	313,621
Total Agricultural	7,814,699	8,512,464	5,110,825	3,920,046	2,739,287	11,704,386	4,164,494
NON-AGRICULTURAL							
Residential							
Homestead	1,782,940	1,415,894	9,746,099	892,746	1,380,947	38,884,138	23,118,667
Non-homestead	410,501	371,469	1,705,029	195,579	285,201	5,518,825	3,204,840
Total	2,193,441	1,787,363	11,451,128	1,088,325	1,666,148	44,402,963	26,323,507
Apartments	361,738	296,855	1,696,715	116,679	321,806	6,552,150	2,367,323
Seas/Rec. Commercial	0	0	18,236	0	9,768	322,677	61,079
Commercial Land & Buildings	1,266,943	811,164	5,792,344	504,614	1,117,975	23,098,680	10,203,449
Industrial Land & Buildings	638,381	1,228,600	1,446,331	285,975	1,091,788	8,177,573	7,908,920
Public Utility	72,612	255,588	406,873	49,567	222,916	7,824,808	1,468,113
Mineral	0	0	0	0	0	268,072	0
Railroad Operating Property	19,605	26,080	65,242	33,268	129,025	2,580,527	63,289
Total Non-Agricultural	4,552,720	4,405,650	20,876,869	2,078,428	4,559,426	93,227,450	48,395,680
TOTAL REAL PROPERTY	12,367,418	12,918,114	25,987,693	5,998,474	7,298,711	104,931,834	52,560,174
TOTAL PERSONAL PROPERTY	218,724	377,638	1,276,071	88,305	470,076	9,595,522	1,676,321
TOTAL REAL AND PERSONAL PROPERTY	\$ 12,586,142	\$ 13,295,752	\$ 27,263,764	\$ 6,086,779	\$ 7,768,787	\$ 114,527,356	\$ 54,236,495

TABLE 47
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1993

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 1,650,701	\$ 3,347,341	\$ 4,397,114	\$ 2,576,525	\$ 1,620,786	\$ 1,904,423	\$ 2,052,740
Non-homestead	422,029	2,014,202	1,286,883	1,139,677	1,398,180	1,808,444	585,244
Total	2,072,730	5,361,543	5,683,997	3,716,202	3,018,966	3,712,867	2,637,984
Timber	631	0	0	0	0	0	4,840
Seas/Rec. Residential	713,549	302	2,492,939	38,642	14,202	3,173	1,687,003
Total Agricultural	2,786,910	5,361,845	8,176,936	3,754,844	3,033,168	3,716,040	4,329,827
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	7,776,261	1,677,228	20,723,667	5,503,584	949,163	1,011,645	2,362,656
Non-homestead	1,382,857	419,843	3,332,657	857,179	253,253	270,338	695,550
Total	9,159,118	2,097,071	24,056,324	6,360,763	1,202,416	1,281,983	3,058,206
Apartments	1,748,240	137,234	7,472,385	818,465	181,532	163,007	245,842
Seas/Rec. Commercial	52,745	4,525	108,650	3,641	1,057	0	57,704
Commercial Land & Buildings	3,757,257	594,818	22,330,242	3,602,608	883,906	796,287	1,339,247
Industrial Land & Buildings	1,148,710	478,558	5,936,852	2,748,117	67,969	89,902	214,544
Public Utility	20,074,837	84,937	549,934	331,119	57,458	255,285	216,718
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	149,799	0	329,310	45,389	105,900	174,784	156,574
Total Non-Agricultural	36,090,784	3,397,143	60,783,697	13,910,102	2,500,238	2,761,248	5,288,835
TOTAL REAL PROPERTY	38,877,694	8,758,988	68,960,633	17,664,946	5,533,405	6,477,288	9,618,662
TOTAL PERSONAL PROPERTY	1,133,847	238,381	2,568,774	659,600	426,070	621,026	635,705
TOTAL REAL AND PERSONAL PROPERTY	\$ 40,011,541	\$ 8,997,369	\$ 71,529,407	\$ 18,324,546	\$ 5,959,475	\$ 7,098,314	\$ 10,254,367
	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 1,324,452	\$ 2,484,362	\$ 685,267	\$ 3,123,498	\$ 2,783,185	\$ 2,548,114	\$ 1,867,360
Non-homestead	1,802,929	746,256	273,313	1,722,777	1,695,485	1,915,276	2,559,300
Total	3,127,381	3,230,618	958,580	4,846,275	4,478,669	4,463,390	4,426,660
Timber	0	3,835	11,659	0	33,000	0	0
Seas/Rec. Residential	51,221	445,483	210,878	41,656	1,419,725	21,011	0
Total Agricultural	3,178,602	3,679,936	1,181,117	4,887,931	5,931,394	4,484,401	4,426,660
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	349,398	3,618,572	1,500,386	2,848,844	68,909,328	1,215,739	692,418
Non-homestead	100,796	890,248	504,991	605,180	9,222,656	305,792	111,108
Total	450,194	4,508,820	2,005,377	3,454,024	78,131,984	1,521,531	803,526
Apartments	62,906	316,553	211,025	470,223	6,111,892	183,962	89,040
Seas/Rec. Commercial	21	27,369	1,982	1,763	43,525	0	0
Commercial Land & Buildings	202,533	2,141,239	1,184,887	1,356,386	28,060,138	692,356	293,215
Industrial Land & Buildings	59,299	202,540	165,110	1,034,218	5,355,367	954,371	0
Public Utility	77,356	143,786	307,475	164,406	5,729,486	45,582	19,495
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	22,704	48,478	92,405	35,430	208,123	37,803	139,810
Total Non-Agricultural	875,013	7,388,785	3,968,261	6,516,450	123,640,515	3,435,605	1,345,086
TOTAL REAL PROPERTY	4,053,615	11,068,721	5,149,378	11,404,381	129,571,909	7,920,006	5,771,745
TOTAL PERSONAL PROPERTY	234,723	372,363	878,165	509,988	5,523,883	337,818	262,204
TOTAL REAL AND PERSONAL PROPERTY	\$ 4,288,338	\$ 11,441,084	\$ 6,027,543	\$ 11,914,369	\$ 135,095,792	\$ 8,257,824	\$ 6,033,949

TABLE 47
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1993

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
AGRICULTURAL					
Farm					
Homestead	\$ 2,140,460	\$ 4,683,181	\$ 2,787,014	\$ 186,907,461	4.75%
Non-homestead	509,695	993,489	2,486,216	123,428,093	3.13%
Total	2,650,155	5,676,669	5,273,230	310,335,554	7.88%
Timber	3,744	0	0	5,853,238	0.15%
Seas/Res. Residential	106,499	2,894,001	0	99,779,790	2.53%
Total Agricultural	2,760,398	8,570,670	5,273,230	415,968,583	10.56%
NON-AGRICULTURAL					
Residential					
Homestead	7,339,002	14,105,438	927,027	1,267,530,547	32.17%
Non-homestead	1,646,706	2,390,502	314,238	212,788,648	5.40%
Total	8,985,708	16,495,940	1,241,265	1,480,319,195	37.57%
Apartments	1,586,852	2,199,571	121,122	299,084,888	7.59%
Seas/Res. Commercial	7,560	45,390	0	4,262,109	0.11%
Commercial Land & Buildings	5,043,196	6,958,745	487,363	1,059,608,271	26.89%
Industrial Land & Buildings	2,916,536	1,555,985	396,474	363,362,211	9.22%
Public Utility	259,339	16,302,183	88,086	141,433,510	3.59%
Mineral	0	0	0	315,149	0.01%
Railroad Operating Property	120,501	167,007	48,471	16,403,132	0.42%
Total Non-Agricultural	18,919,692	43,724,821	2,382,781	3,364,811,087	85.39%
TOTAL REAL PROPERTY	21,680,090	52,295,491	7,656,010	3,780,779,670	95.95%
TOTAL PERSONAL PROPERTY	770,711	1,493,401	353,384	159,787,378	4.05%
TOTAL REAL AND PERSONAL PROPERTY	\$ 22,450,801	\$ 53,788,892	\$ 8,009,394	\$ 3,940,567,048	100.00%

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

Carver	406	Hubbard	1,630
Cass	7,604	Pope	44
Chicago	12,904	Sherburne	78
		Total	22,666

SECTION IV

Part C: Miscellaneous Data

TABLE 48
 CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
 BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
 TAXES PAYABLE 1993

COUNTY	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL TAXING DISTRICTS	TOTAL
AITKIN	\$ 761,809	\$ 110,122	\$ 282,364	\$ 505,676	\$ 0	\$ 1,659,971
ANOKA	11,134,952	9,020,941	319,986	13,463,694	509,773	34,449,346
BECKER	663,135	405,730	362,376	731,419	15,863	2,178,523
BELTRAMI	194,922	277,059	226,922	1,055,339	18,280	1,772,522
BENTON	1,030,704	445,182	157,927	977,480	0	2,611,293
BIG STONE	583,725	393,129	58,830	334,612	12,075	1,382,371
BLUE EARTH	2,018,460	2,375,358	268,379	1,779,232	77,579	6,519,008
BROWN	1,231,634	1,118,583	194,091	896,097	6,192	3,446,597
CARLTON	1,395,821	938,353	441,315	934,320	55,597	3,765,406
CARVER	3,219,752	1,992,227	334,034	2,012,397	2,477	7,560,887
CASS	381,577	249,506	272,502	523,579	0	1,427,164
CHIPPEWA	858,214	479,773	219,717	487,047	0	2,044,751
CHISAGO	2,013,429	778,821	348,303	1,498,259	0	4,638,812
CLAY	1,432,081	1,305,373	177,289	2,025,971	190,527	5,131,241
CLEARWATER	239,965	82,695	77,505	235,133	0	635,298
COOK	293,191	104,191	3,245	22,345	0	422,972
COTTONWOOD	897,443	613,234	165,243	439,476	0	2,115,396
CROW WING	953,244	1,089,300	356,480	833,565	71,772	3,304,361
DAKOTA	10,514,973	14,045,396	221,266	16,520,156	171,475	41,473,266
DODGE	1,152,575	702,638	294,743	961,723	0	3,111,679
DOUGLAS	1,550,735	544,139	439,108	708,285	11,042	3,253,309
FARIBAUT	810,439	837,997	212,426	561,969	45,856	2,468,687
FILLMORE	925,464	932,496	596,902	720,956	0	3,175,818
FREEBORN	1,591,435	971,103	288,026	832,145	0	3,682,709
GOODHUE	1,046,998	1,983,895	750,990	1,597,275	49,814	5,428,972
GRANT	463,045	170,009	50,501	385,826	8,398	1,077,779
HENNEPIN	34,608,845	58,177,986	60,506	55,423,234	4,397,811	152,668,382
HOUSTON	1,061,656	584,853	377,730	544,991	0	2,569,230
HUBBARD	467,942	89,016	136,732	301,738	0	995,428
ISANTI	1,853,566	341,689	393,147	593,419	0	3,181,821
ITASCA	1,582,832	1,213,330	461,404	993,345	37,149	4,288,060
JACKSON	771,748	553,540	176,126	400,693	0	1,902,107
KANABEC	1,007,448	91,040	133,335	407,762	26,118	1,665,703
KANDIYOHI	1,894,968	995,575	316,318	1,216,431	51,793	4,475,085
KITSON	370,459	184,515	67,503	565,427	5,171	1,193,075
KOOCHICHING	194,862	563,599	5,234	198,453	0	962,148
LAC QUI PARLE	519,340	356,199	200,660	489,982	47,247	1,613,428
LAKE	846,403	375,412	112,480	45,910	0	1,380,205
LAKE OF WOOD	249,027	64,775	58,795	65,572	0	438,169
LE SUEUR	1,569,969	697,912	167,186	795,897	0	3,230,964
LINCOLN	651,857	208,611	135,279	172,453	17,765	1,185,965
LYON	1,079,536	986,109	85,398	683,541	23,925	2,858,509
MCLEOD	1,682,954	1,695,170	250,943	1,392,149	13,194	5,034,410
MAHNOMEN	331,408	90,416	89,952	294,152	0	805,928
MARSHALL	644,798	151,320	287,843	771,736	71,619	1,927,316

TABLE 48
CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1993

COUNTY	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL TAXING DISTRICTS	TOTAL
MARTIN	911,823	917,325	132,979	1,165,083	0	3,127,210
MEEKER	911,173	619,421	399,894	660,609	0	2,591,097
MILLE LACS	836,969	322,961	181,615	1,110,236	0	2,451,781
MORRISON	1,543,675	411,506	404,421	1,143,239	3,495	3,506,336
MOWER	1,858,454	1,616,631	415,717	993,230	19,329	4,903,361
MURRAY	660,327	314,716	195,999	371,125	35,824	1,577,991
NICOLLET	1,431,858	1,146,506	199,316	845,799	0	3,623,479
NOBLES	993,457	902,893	220,095	956,811	34,246	3,107,502
NORMAN	563,134	261,525	84,796	577,697	133,030	1,620,182
OLMSTED	5,544,772	4,759,073	558,125	3,997,037	0	14,859,007
OTTER TAIL	2,186,087	824,174	932,938	1,389,400	139,989	5,472,588
PENNINGTON	677,365	540,457	66,400	610,631	270,928	2,165,781
PINE	769,439	269,412	252,164	823,415	0	2,114,430
PIPESTONE	629,685	332,584	86,978	268,843	0	1,318,090
POLK	1,400,843	1,288,035	443,229	1,249,936	42,235	4,424,278
POPE	563,345	321,007	185,356	316,190	90,995	1,476,893
RAMSEY	12,261,053	26,895,918	185,545	20,593,449	21,869,174	81,805,139
RED LAKE	353,478	194,678	56,309	129,284	0	733,749
REDWOOD	1,057,013	757,550	167,389	775,084	0	2,757,036
RENVILLE	759,813	782,887	246,275	309,010	0	2,097,985
RICE	1,488,865	1,628,213	298,806	2,415,689	66,223	5,897,796
ROCK	550,758	227,912	133,782	202,327	0	1,114,779
ROSEAU	601,941	223,601	167,893	874,417	87,982	1,955,834
ST LOUIS	8,906,697	10,358,020	1,382,294	5,252,288	117,894	26,017,193
SCOTT	3,897,251	2,399,853	173,450	2,764,919	92,891	9,328,364
SHERBURNE	1,088,792	1,024,009	487,094	2,250,897	29,773	4,880,565
SIBLEY	945,894	623,948	264,473	494,157	10,589	2,339,061
STEARNS	4,878,947	4,638,804	1,664,120	4,934,335	258,838	16,375,044
STEELE	1,161,501	1,379,397	243,245	930,027	11,194	3,725,364
STEVENS	848,393	369,028	85,833	348,990	0	1,652,244
SWIFT	715,623	297,320	225,416	602,554	20,409	1,861,322
TODD	1,485,863	347,773	378,531	890,110	17,414	3,119,691
TRAVERSE	401,303	212,088	25,040	168,823	57,280	864,534
WABASHA	832,623	687,239	288,825	615,315	1,163	2,425,165
WADENA	457,216	260,562	89,035	321,948	1,415	1,130,176
WASECA	1,190,438	569,537	122,266	442,807	0	2,325,048
WASHINGTON	6,563,116	6,471,425	621,928	8,820,832	277,113	22,754,414
WATONWAN	852,120	322,559	122,505	458,725	0	1,755,909
WILKIN	734,245	174,132	43,281	439,031	0	1,390,689
WINONA	1,777,146	2,000,204	531,441	1,142,985	55,053	5,506,829
WRIGHT	1,911,828	1,662,721	864,622	2,974,582	232,192	7,645,945
YELLOW MEDICINE	793,927	435,109	147,320	451,491	0	1,827,847
STATEWIDE TOTALS \$	176,747,590 \$	189,181,030 \$	24,413,781 \$	192,484,218 \$	29,915,180 \$	612,741,799 \$

TABLE 49 CERTIFIED EQUALIZATION AID TO CITIES BY COUNTY TAXES PAYABLE 1993

<u>COUNTY</u>	<u>CITY EQUALIZATION AID</u>	<u>COUNTY</u>	<u>CITY EQUALIZATION AID</u>	<u>COUNTY</u>	<u>CITY EQUALIZATION AID</u>
AITKIN	\$ 23,813	ITASCA	\$ 349,667	POPE	\$ 90,768
ANOKA	722,134	JACKSON	180,925	RAMSEY	179,213
BECKER	79,237	KANABEC	20,709	RED LAKE	56,697
BELTRAMI	96,192	KANDIYOH	272,061	REDWOOD	254,503
BENTON	126,177	KITTSO	70,212	RENVILLE	233,898
BIG STONE	98,864	KOOCHICHING	218,019	RICE	518,707
BLUE EARTH	634,102	LAC QUI PARLE	109,154	ROCK	92,133
BROWN	437,364	LAKE	129,331	ROSEAU	55,571
CARLTON	262,597	LAKE / WOODS	27,825	ST LOUIS	1,396,938
CARVER	128,145	LE SUEUR	199,776	SCOTT	236,427
CASS	76,844	LINCOLN	70,512	SHERBURNE	108,570
CHIPPEWA	154,618	LYON	325,470	SIBLEY	157,837
CHISAGO	143,631	MCLEOD	404,084	STEARNS	675,536
CLAY	461,246	MAHNOMEN	29,368	STEELE	403,977
CLEARWATER	25,485	MARSHALL	62,090	STEVENS	155,580
COOK	33,528	MARTIN	357,146	SWIFT	126,436
COTTONWOOD	178,365	MEEKER	166,317	TODD	124,021
CROW WING	291,730	MILLE LACS	80,723	TRAVERSE	68,877
DAKOTA	914,449	MORRISON	167,549	WABASHA	213,026
DODGE	140,801	MOWER	457,959	WADENA	86,504
DOUGLAS	110,670	MURRAY	114,920	WASECA	171,032
FARIBAULT	247,416	NICOLLET	387,491	WASHINGTON	398,917
FILLMORE	255,228	NOBLES	317,962	WATONWAN	135,777
FREEBORN	363,913	NORMAN	97,845	WILKIN	81,146
GOODHUE	201,319	OLMSTED	130,849	WINONA	676,079
GRANT	74,257	OTTER TAIL	254,008	WRIGHT	318,001
HENNEPIN	483,839	PENNINGTON	150,050	YELLOW MED.	148,169
HOUSTON	154,554	PINE	77,275		
HUBBARD	17,587	PIPESTONE	104,059		
ISANTI	35,911	POLK	539,288		
				<u>STATEWIDE TOTAL \$</u>	<u>20,011,000</u>

TABLE 50
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1993

COUNTY	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL TAXING DISTRICT	TOTAL
AITKIN	15,872	19,158	135	18,006	61	53,232
ANOKA	168	171	0	252	29	620
BECKER	6,014	8,200	0	7,948	361	22,523
BELTRAMI	0	9,178	1,009	10,379	577	21,143
BENTON	11,445	10,732	0	15,542	477	38,196
BIG STONE	120,245	212,210	754	120,918	2,433	456,560
BLUE EARTH	103,716	159,625	0	140,337	504	404,182
BROWN	39,461	70,280	0	61,311	488	171,540
CARLTON	527,240	372,706	19,537	390,516	9,072	1,319,071
CARVER	3,531	3,462	384	4,435	17	11,829
CASS	11,430	15,188	48	12,994	14	39,674
CHIPPEWA	178,516	108,031	26,148	192,935	646	506,276
CHISAGO	7,007	9,785	0	7,473	25	24,290
CLAY	16,514	24,822	0	20,652	1,055	63,043
CLEARWATER	69,671	23,209	7,197	71,873	2,950	174,900
COOK	4,614	4,362	0	3,643	17	12,636
COTTONWOOD	75,221	115,358	5,442	102,148	404	298,573
CROW WING	22,136	32,550	0	34,033	1,154	89,873
DAKOTA	2,851	4,319	0	5,270	200	12,640
DODGE	301,618	241,804	38,210	281,314	0	862,946
DOUGLAS	9,263	9,969	835	10,580	83	30,730
FARIBAUT	102,464	221,419	83	159,734	672	484,372
FILLMORE	293,804	245,434	84,151	345,945	0	969,334
FREEBORN	89,053	67,444	10,313	110,371	86	277,267
GOODHUE	43,342	83,239	137	91,603	772	219,093
GRANT	8,781	15,915	0	11,809	0	36,505
HENNEPIN	409,954	493,793	0	675,819	64,478	1,644,044
HOUSTON	199,401	86,677	53,455	201,066	0	540,599
HUBBARD	0	0	0	0	0	0
ISANTI	59,490	25,637	559	48,492	159	134,337
ITASCA	228,760	476,771	1,102	177,469	1,467	885,569
JACKSON	68,720	153,324	65	94,418	1,146	317,673
KANABEC	6,230	4,263	113	4,865	19	15,490
KANDIYOHI	29,726	38,736	456	33,867	144	102,929
KITTSO	5,663	10,842	0	8,584	353	25,442
KOOCHICHING	278,097	385,186	0	305,853	1,296	970,432
LAC QUI PARLE	69,511	138,900	0	115,871	1,307	325,589
LAKE	228,436	167,952	4,295	93,513	463	494,659
LAKE OF WOOD	14,333	11,675	364	13,643	46	40,061
LE SUEUR	117,375	138,995	111	116,883	0	373,364
LINCOLN	51,717	52,011	3,612	48,779	1,116	157,235
LYON	37,852	71,920	0	48,841	358	158,971
MCLEOD	82,426	136,233	0	102,909	1,001	322,569
MAHNOMEN	91,961	27,288	11,085	79,749	4,996	215,079
MARSHALL	5,771	14,070	162	9,863	659	30,525

TABLE 50
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1993

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
MARTIN	51,949	136,470	0	95,045	387	283,851
MEEKER	21,791	40,323	4,003	34,099	256	100,472
MILLE LACS	34,421	28,317	66	33,800	0	96,604
MORRISON	42,095	38,666	0	46,793	494	128,048
MOWER	364,574	219,672	62,860	387,338	2,125	1,036,569
MURRAY	43,085	65,963	3,886	68,607	311	181,852
NICOLLET	19,343	20,541	33	26,368	100	66,385
NOBLES	102,446	138,443	653	133,801	2,563	377,906
NORMAN	19,740	38,363	0	26,177	1,786	86,066
OLMSTED	23,827	6,871	7,419	29,387	0	67,504
OTTER TAIL	22,326	30,847	526	31,334	0	85,033
PENNINGTON	126,921	94,688	6,579	135,451	7,398	371,037
PINE	1,830	1,268	62	1,643	8	4,811
PIPESTONE	120,606	91,792	3,957	120,406	335	337,096
POLK	102,036	181,630	540	126,733	7,609	418,548
POPE	28,863	62,298	0	42,009	3,213	136,383
RAMSEY	405,931	449,366	0	602,736	70,888	1,528,921
RED LAKE	122,647	78,882	13,825	103,398	6,740	325,492
REDWOOD	62,712	124,871	0	75,513	290	263,386
RENVILLE	78,396	213,313	0	138,232	947	430,888
RICE	50,115	65,020	0	72,313	1,412	188,860
ROCK	38,690	19,696	8,134	48,503	155	115,178
ROSEAU	2,750	4,506	3	5,713	330	13,302
ST LOUIS	7,880,127	6,109,689	551,628	4,986,888	31,505	19,559,837
SCOTT	612	10,380	0	3,631	172	14,795
SHERBURNE	7,159	11,306	0	12,878	471	31,814
SIBLEY	75,994	127,645	941	92,466	833	297,879
STEARNS	69,432	88,244	57	98,902	3,566	260,201
STEELE	43,854	61,710	311	63,525	0	169,400
STEVENS	80,155	115,521	0	96,752	0	292,428
SWIFT	105,653	57,727	24,212	116,256	550	304,398
TODD	97,831	85,654	14,332	98,157	225	296,199
TRAVERSE	25,813	71,851	0	30,460	239	128,363
WABASHA	48,506	26,830	13,251	66,106	71	154,764
WADENA	76,126	52,228	274	58,186	339	187,153
WASECA	17,977	19,730	0	19,028	81	56,816
WASHINGTON	784	818	0	1,242	47	2,891
WATONWAN	7,107	7,239	0	8,015	15	22,376
WILKIN	15,291	26,743	0	20,201	4	62,239
WINONA	101,435	82,207	21,411	137,825	2,460	345,338
WRIGHT	8,287	16,906	0	17,352	109	42,654
YELLOW MED	59,429	108,674	4	66,973	706	235,786
STATEWIDE TOTALS	14,658,066	13,755,751	1,008,729	12,792,747	249,845	42,465,138

TABLE 51
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1993

COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT	DISPARITY REDUCTION AID AFTER 90% LIMIT	COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT	DISPARITY REDUCTION AID AFTER 90% LIMIT
AITKIN	53,232	0	53,232	FILLMORE	990,218	20,884	969,334
ANOKA	620	0	620	FREEBORN	258,496	(18,771)	277,267
BECKER	22,523	0	22,523	GOODHUE	219,093	0	219,093
BELTRAMI	21,143	0	21,143	GRANT	36,505	0	36,505
BENTON	38,196	0	38,196	HENNEPIN	1,654,609	10,565	1,644,044
BIG STONE	456,563	3	456,560	HOUSTON	540,634	35	540,599
BLUE EARTH	404,182	0	404,182	HUBBARD	0	0	0
BROWN	171,540	0	171,540	ISANTI	134,337	0	134,337
CARLTON	1,319,071	0	1,319,071	ITASCA	885,569	0	885,569
CARVER	11,988	159	11,829	JACKSON	334,935	17,262	317,673
CASS	39,715	41	39,674	KANABEC	15,490	0	15,490
CHIPPEWA	506,276	0	506,276	KANDIYOHI	104,168	1,239	102,929
CHISAGO	24,290	0	24,290	KITTSO	27,338	1,896	25,442
CLAY	63,043	0	63,043	KOOCHICHING	970,432	0	970,432
CLEARWATER	174,988	88	174,900	LAC QUI PARLE	331,119	5,530	325,589
COOK	12,636	0	12,636	LAKE	494,659	0	494,659
COTTONWOOD	299,251	678	298,573	LAKEWOODS	40,061	0	40,061
CROW WING	89,873	0	89,873	LE SUEUR	373,797	433	373,364
DAKOTA	12,640	0	12,640	LINCOLN	158,861	1,626	157,235
DODGE	921,297	58,351	862,946	LYON	158,971	0	158,971
DOUGLAS	30,730	0	30,730	MCLEOD	322,569	0	322,569
FARIBAULT	482,049	(2,323)	484,372	MAHNOMEN	215,079	0	215,079

TABLE 51
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1993

COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT	DISPARITY REDUCTION AID AFTER 90% LIMIT	COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT	DISPARITY REDUCTION AID AFTER 90% LIMIT
MARSHALL	30,525	0	30,525	ROCK	119,060	3,882	115,178
MARTIN	283,851	0	283,851	ROSEAU	13,361	59	13,302
MEEKER	100,472	0	100,472	ST LOUIS	19,708,741	148,904	19,559,837
MILLE LACS	96,718	114	96,604	SCOTT	44,933	30,138	14,795
MORRISON	128,048	0	128,048	SHERBURNE	31,929	115	31,814
MOWER	1,036,569	0	1,036,569	SIBLEY	297,879	0	297,879
MURRAY	226,507	44,655	181,852	STEARNS	267,477	7,276	260,201
NICOLLET	66,385	0	66,385	STEELE	170,851	1,451	169,400
NOBLES	378,375	469	377,906	STEVENS	292,428	0	292,428
NORMAN	86,066	0	86,066	SWIFT	304,398	0	304,398
OLMSTED	67,504	0	67,504	TODD	296,199	0	296,199
OTTERTAIL	85,170	137	85,033	TRAVERSE	128,363	0	128,363
PENNINGTON	371,243	206	371,037	WABASHA	154,764	0	154,764
PINE	4,811	0	4,811	WADENA	187,153	0	187,153
PIPESTONE	338,057	961	337,096	WASECA	56,816	0	56,816
POLK	418,548	0	418,548	WASHINGTON	2,891	0	2,891
POPE	136,383	0	136,383	WATONWAN	22,395	19	22,376
RAMSEY	1,528,921	0	1,528,921	WILKIN	62,239	0	62,239
RED LAKE	325,873	381	325,492	WINONA	350,514	5,176	345,338
REDWOOD	263,386	0	263,386	WRIGHT	42,713	59	42,654
RENVILLE	430,897	9	430,888	YELLOW MED	235,786	0	235,786
RICE	188,860	0	188,860				
				TOTALS	42,806,845	341,707	42,465,138

TABLE 52
MARKET VALUE AND NET TAX CAPACITY BASED TAX RATES, TOTAL TAXES,
CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1993

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED			
AITKIN							
CITY	0	135.473	0	1,378,330	1,378,330	101,243	1,277,087
TOWN	0	124.094	0	9,621,564	9,621,564	501,857	9,119,707
TOTAL	0	125.414	0	10,999,894	10,999,894	603,100	10,396,794
ANOKA							
CITY	0.00795	119.094	565,425	161,558,378	162,123,803	4,072	162,119,731
TOWN	0	116.246	0	7,654,409	7,654,409	1,700	7,652,709
TOTAL	0.00745	118.962	565,425	169,212,787	169,778,212	5,772	169,772,440
BECKER							
CITY	0	132.520	0	6,434,644	6,434,644	0	6,434,644
TOWN	0	122.365	0	10,992,481	10,992,481	0	10,992,481
TOTAL	0	125.928	0	17,427,125	17,427,125	0	17,427,125
BELTRAMI							
CITY	0	135.976	0	7,091,937	7,091,937	0	7,091,937
TOWN	0	133.264	0	9,154,481	9,154,481	0	9,154,481
TOTAL	0	134.435	0	16,246,418	16,246,418	0	16,246,418
BENTON							
CITY	0	123.231	0	12,764,537	12,764,537	135	12,764,402
TOWN	0	105.862	0	5,014,403	5,014,403	3,229	5,011,174
TOTAL	0	117.781	0	17,778,940	17,778,940	3,364	17,775,576
BIG STONE							
CITY	0	126.061	0	948,871	948,871	0	948,871
TOWN	0	104.747	0	2,340,923	2,340,923	0	2,340,923
TOTAL	0	110.117	0	3,289,794	3,289,794	0	3,289,794
BLUE EARTH							
CITY	0.13614	117.150	1,137,639	23,446,997	24,584,636	0	24,584,636
TOWN	0.04517	104.464	394,685	13,082,202	13,476,887	0	13,476,887
TOTAL	0.08964	112.267	1,532,324	36,529,199	38,061,523	0	38,061,523
BROWN							
CITY	0.09950	113.811	389,600	7,952,096	8,341,696	0	8,341,696
TOWN	0.03959	92.079	201,953	5,988,706	6,190,659	0	6,190,659
TOTAL	0.06561	103.334	591,553	13,940,802	14,532,355	0	14,532,355
CARLTON							
CITY	0.00137	142.629	4,441	10,369,696	10,374,137	0	10,374,137
TOWN	0.01348	139.999	45,039	8,443,006	8,488,045	886	8,487,159
TOTAL	0.00752	141.437	49,480	18,812,702	18,862,182	886	18,861,296
CARVER							
CITY	0	132.974	0	43,525,899	43,525,899	2,397	43,523,502
TOWN	0	128.830	0	8,008,942	8,008,942	162,114	7,846,828
TOTAL	0	132.313	0	51,534,841	51,534,841	164,511	51,370,330
CASS							
CITY	0	118.417	0	6,144,606	6,144,606	0	6,144,606
TOWN	0	106.512	0	15,168,980	15,168,980	0	15,168,980
TOTAL	0	109.691	0	21,313,586	21,313,586	0	21,313,586
CHIPPEWA							
CITY	0	137.826	0	3,906,083	3,906,083	0	3,906,083
TOWN	0.00153	108.838	5,528	5,235,321	5,240,849	0	5,240,849
TOTAL	0.00110	119.585	5,528	9,141,404	9,146,932	0	9,146,932
CHISAGO							
CITY	0	137.125	0	10,701,763	10,701,763	2,116	10,699,647
TOWN	0	124.136	0	9,135,088	9,135,088	9,838	9,125,250
TOTAL	0	130.821	0	19,836,851	19,836,851	11,954	19,824,897

TABLE 52
MARKET VALUE AND NET TAX CAPACITY BASED TAX RATES, TOTAL TAXES,
CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1993

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED			
CLAY							
CITY	0	125.564	0	16,965,193	16,965,193	2,927,117	14,038,076
TOWN	0	112.063	0	7,916,453	7,916,453	0	7,916,453
TOTAL	0	120.929	0	24,881,646	24,881,646	2,927,117	21,954,529
CLEARWATER							
CITY	0	131.427	0	693,590	693,590	0	693,590
TOWN	0	111.991	0	4,783,662	4,783,662	0	4,783,662
TOTAL	0	114.128	0	5,477,252	5,477,252	0	5,477,252
COOK							
CITY	0	143.751	0	930,991	930,991	91,693	839,298
TOWN	0	93.909	0	4,060,355	4,060,355	215,132	3,845,223
TOTAL	0	100.402	0	4,991,346	4,991,346	306,825	4,684,521
COTTONWOOD							
CITY	0	142.837	0	2,818,980	2,818,980	0	2,818,980
TOWN	0.00011	104.570	509	7,242,861	7,243,370	0	7,243,370
TOTAL	0.00009	113.056	509	10,061,841	10,062,350	0	10,062,350
CROW WING							
CITY	0	108.760	0	20,335,974	20,335,974	294,620	20,041,354
TOWN	0	97.925	0	16,109,463	16,109,463	397,674	15,711,789
TOTAL	0	103.689	0	36,445,437	36,445,437	692,294	35,753,143
DAKOTA							
CITY	0.00010	117.980	10,505	272,144,727	272,155,232	7,805	272,147,427
TOWN	0.02127	109.514	115,426	8,781,899	8,897,325	82,460	8,814,865
TOTAL	0.00114	117.695	125,931	280,926,626	281,052,557	90,265	280,962,292
DODGE							
CITY	0	122.021	0	3,242,195	3,242,195	0	3,242,195
TOWN	0	100.686	0	4,800,809	4,800,809	0	4,800,809
TOTAL	0	108.321	0	8,043,004	8,043,004	0	8,043,004
DOUGLAS							
CITY	0.05982	121.304	156,395	7,672,626	7,829,021	0	7,829,021
TOWN	0	110.008	0	11,254,226	11,254,226	0	11,254,226
TOTAL	0.01638	114.323	156,395	18,926,852	19,083,247	0	19,083,247
FARIBAULT							
CITY	0	121.381	0	3,753,045	3,753,045	0	3,753,045
TOWN	0.00014	96.051	928	8,717,867	8,718,795	0	8,718,795
TOTAL	0.00011	102.487	928	12,470,912	12,471,840	0	12,471,840
FILLMORE							
CITY	0	136.639	0	4,565,572	4,565,572	0	4,565,572
TOWN	0.00194	116.382	7,720	5,570,684	5,578,404	0	5,578,404
TOTAL	0.00128	124.709	7,720	10,136,256	10,143,976	0	10,143,976
FREEBORN							
CITY	0.06923	117.659	306,356	10,152,571	10,458,927	0	10,458,927
TOWN	0.02718	107.179	166,217	8,848,193	9,014,410	0	9,014,410
TOTAL	0.04483	112.535	472,573	19,000,764	19,473,337	0	19,473,337
GOODHUE							
CITY	0.01226	106.283	139,667	36,439,165	36,578,832	0	36,578,832
TOWN	0.03412	94.339	244,381	8,943,253	9,187,634	0	9,187,634
TOTAL	0.02070	103.695	384,048	45,382,418	45,766,466	0	45,766,466
GRANT							
CITY	0	133.026	0	1,043,896	1,043,896	0	1,043,896
TOWN	0	89.298	0	2,965,944	2,965,944	12,118	2,953,826
TOTAL	0	97.655	0	4,009,840	4,009,840	12,118	3,997,722

TABLE 52
MARKET VALUE AND NET TAX CAPACITY BASED TAX RATES, TOTAL TAXES,
CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1993

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED			
HENNEPIN							
CITY	0.00059	128.605	269,067	1,417,564,854	1,417,833,921	45,576	1,417,788,345
TOWN	0	120.911	0	1,873,921	1,873,921	539	1,873,382
TOTAL	0.00059	128.594	269,067	1,419,438,775	1,419,707,842	46,115	1,419,661,727
HOUSTON							
CITY	0.07337	128.992	146,921	3,819,011	3,965,932	0	3,965,932
TOWN	0.03250	114.304	91,428	3,762,900	3,854,328	0	3,854,328
TOTAL	0.04950	121.259	238,349	7,581,911	7,820,260	0	7,820,260
HUBBARD							
CITY	0	107.680	0	1,777,579	1,777,579	0	1,777,579
TOWN	0	107.133	0	9,672,632	9,672,632	0	9,672,632
TOTAL	0	107.217	0	11,450,211	11,450,211	0	11,450,211
ISANTI							
CITY	0	145.287	0	5,370,414	5,370,414	0	5,370,414
TOWN	0	125.599	0	7,836,208	7,836,208	0	7,836,208
TOTAL	0	132.924	0	13,206,622	13,206,622	0	13,206,622
ITASCA							
CITY	0	110.703	0	22,430,722	22,430,722	856,806	21,573,916
TOWN	0	110.449	0	14,623,662	14,623,662	1,773,282	12,850,380
TOTAL	0	110.602	0	37,054,384	37,054,384	2,630,088	34,424,296
JACKSON							
CITY	0	119.856	0	1,700,997	1,700,997	0	1,700,997
TOWN	0	95.335	0	9,121,822	9,121,822	0	9,121,822
TOTAL	0	98.502	0	10,822,819	10,822,819	0	10,822,819
KANABEC							
CITY	0	142.552	0	2,287,235	2,287,235	0	2,287,235
TOWN	0	140.331	0	3,904,215	3,904,215	0	3,904,215
TOTAL	0	141.143	0	6,191,450	6,191,450	0	6,191,450
KANDIYOHI							
CITY	0	128.795	0	13,011,297	13,011,297	0	13,011,297
TOWN	0	107.390	0	11,515,997	11,515,997	1,318	11,514,679
TOTAL	0	117.773	0	24,527,294	24,527,294	1,318	24,525,976
KITTSON							
CITY	0	123.106	0	1,060,851	1,060,851	0	1,060,851
TOWN	0	96.585	0	5,331,010	5,331,010	0	5,331,010
TOTAL	0	100.166	0	6,391,861	6,391,861	0	6,391,861
KOOCHICHING							
CITY	0	120.740	0	7,726,959	7,726,959	0	7,726,959
TOWN	0	100.730	0	2,380,376	2,380,376	6,826	2,373,550
TOTAL	0	115.344	0	10,107,335	10,107,335	6,826	10,100,509
LAC QUI PARLE							
CITY	0.03249	112.722	19,519	1,370,781	1,390,300	0	1,390,300
TOWN	0.02308	89.895	78,081	3,892,550	3,970,631	0	3,970,631
TOTAL	0.02450	94.900	97,600	5,263,331	5,360,931	0	5,360,931
LAKE							
CITY	0	162.746	0	2,419,011	2,419,011	350,433	2,068,578
TOWN	0	155.105	0	4,767,690	4,767,690	394,851	4,372,839
TOTAL	0	157.596	0	7,186,701	7,186,701	745,284	6,441,417
LAKEWOODS							
CITY	0	141.302	0	625,039	625,039	0	625,039
TOWN	0	138.463	0	2,057,794	2,057,794	2,096	2,055,698
TOTAL	0	139.115	0	2,682,833	2,682,833	2,096	2,680,737

TABLE 52
MARKET VALUE AND NET TAX CAPACITY BASED TAX RATES, TOTAL TAXES,
CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1993

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED			
LE SUEUR							
CITY	0	143.078	0	5,949,296	5,949,296	0	5,949,296
TOWN	0.00391	113.753	18,097	7,062,777	7,060,874	0	7,060,874
TOTAL	0.00252	125.515	18,097	13,012,073	13,030,170	0	13,030,170
LINCOLN							
CITY	0	126.415	0	890,862	890,862	0	890,862
TOWN	0	106.926	0	3,371,200	3,371,200	0	3,371,200
TOTAL	0	110.487	0	4,262,062	4,262,062	0	4,262,062
LYON							
CITY	0	111.653	0	9,215,570	9,215,570	0	9,215,570
TOWN	0.00245	91.467	10,878	6,072,307	6,063,185	0	6,063,185
TOTAL	0.00133	102.655	10,878	15,287,877	15,298,755	0	15,298,755
MCLEOD							
CITY	0	141.595	0	12,015,203	12,015,203	0	12,015,203
TOWN	0	115.670	0	5,544,398	5,544,398	0	5,544,398
TOTAL	0	132.237	0	17,559,601	17,559,601	0	17,559,601
MAHNOMEN							
CITY	0	163.993	0	753,560	753,560	0	753,560
TOWN	0.03013	153.255	34,459	2,207,640	2,242,099	0	2,242,099
TOTAL	0.02515	155.852	34,459	2,961,200	2,995,659	0	2,995,659
MARSHALL							
CITY	0.04030	110.906	26,798	1,256,424	1,283,222	0	1,283,222
TOWN	0.02569	88.565	117,564	6,717,741	6,835,305	0	6,835,305
TOTAL	0.02754	91.468	144,362	7,974,165	8,118,527	0	8,118,527
MARTIN							
CITY	0	120.208	0	6,985,291	6,985,291	0	6,985,291
TOWN	0.00279	81.717	20,873	9,701,822	9,722,695	0	9,722,695
TOTAL	0.00197	94.365	20,873	16,687,113	16,707,986	0	16,707,986
MEEKER							
CITY	0	130.769	0	4,343,403	4,343,403	0	4,343,403
TOWN	0	116.789	0	7,367,954	7,367,954	10,906	7,357,048
TOTAL	0	121.611	0	11,711,357	11,711,357	10,906	11,700,451
MILLE LACS							
CITY	0	173.282	0	5,250,936	5,250,936	1,058	5,249,878
TOWN	0	157.517	0	6,353,804	6,353,804	2,384	6,351,420
TOTAL	0	164.280	0	11,604,740	11,604,740	3,442	11,601,298
MORRISON							
CITY	0.01553	151.089	34,049	6,456,011	6,490,060	0	6,490,060
TOWN	0.02058	132.156	115,483	10,136,578	10,252,061	0	10,252,061
TOTAL	0.01916	138.930	149,532	16,592,589	16,742,121	0	16,742,121
MOWER							
CITY	0.00107	145.834	5,485	14,072,232	14,077,717	0	14,077,717
TOWN	0.00498	123.954	28,194	9,064,781	9,092,975	0	9,092,975
TOTAL	0.00312	136.401	33,679	23,137,013	23,170,692	0	23,170,692
MURRAY							
CITY	0	121.213	0	1,401,796	1,401,796	11,531	1,390,265
TOWN	0	98.393	0	5,772,563	5,772,563	4,453	5,768,110
TOTAL	0	100.410	0	7,174,359	7,174,359	15,984	7,158,375
NICOLLET							
CITY	0.09986	132.573	438,661	10,234,818	10,673,479	0	10,673,479
TOWN	0.05293	118.077	212,686	5,957,149	6,169,835	0	6,169,835
TOTAL	0.07744	126.844	651,347	16,191,967	16,843,314	0	16,843,314

TABLE 52
MARKET VALUE AND NET TAX CAPACITY BASED TAX RATES, TOTAL TAXES,
CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1993

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED			
NOBLES							
CITY	0	114.862	0	6,297,405	6,297,405	0	6,297,405
TOWN	0	94.061	0	6,237,362	6,237,362	0	6,237,362
TOTAL	0	103.476	0	12,534,767	12,534,767	0	12,534,767
NORMAN							
CITY	0	136.055	0	1,240,654	1,240,654	0	1,240,654
TOWN	0	101.450	0	4,984,037	4,984,037	0	4,984,037
TOTAL	0	106.867	0	6,224,691	6,224,691	0	6,224,691
OLMSTED							
CITY	0.00301	125.920	78,238	70,879,986	70,958,224	0	70,958,224
TOWN	0.00598	116.736	53,607	14,878,928	14,932,535	0	14,932,535
TOTAL	0.00377	124.225	131,845	85,758,914	85,890,759	0	85,890,759
OTTER TAIL							
CITY	0.00700	121.655	30,048	11,476,757	11,506,805	0	11,506,805
TOWN	0.02168	109.297	242,385	16,723,158	16,965,543	0	16,965,543
TOTAL	0.01761	114.010	272,433	28,199,915	28,472,348	0	28,472,348
PENNINGTON							
CITY	0	158.655	0	3,641,627	3,641,627	0	3,641,627
TOWN	0	134.925	0	2,750,020	2,750,020	0	2,750,020
TOTAL	0	147.494	0	6,391,647	6,391,647	0	6,391,647
PINE							
CITY	0	137.959	0	4,489,543	4,489,543	2,167	4,487,376
TOWN	0	129.504	0	8,489,573	8,489,573	8,408	8,481,165
TOTAL	0	132.309	0	12,979,116	12,979,116	10,575	12,968,541
PIPESTONE							
CITY	0	123.952	0	2,384,986	2,384,986	0	2,384,986
TOWN	0	109.849	0	3,236,975	3,236,975	0	3,236,975
TOTAL	0	115.420	0	5,621,961	5,621,961	0	5,621,961
POLK							
CITY	0.01326	133.650	45,596	8,828,229	8,873,825	1,001,063	7,872,742
TOWN	0.01842	111.307	149,148	13,573,549	13,722,697	0	13,722,697
TOTAL	0.01688	119.157	194,744	22,401,778	22,596,522	1,001,063	21,595,439
POPE							
CITY	0	156.401	0	2,284,638	2,284,638	0	2,284,638
TOWN	0.00287	121.788	8,419	4,879,325	4,887,744	10,685	4,877,059
TOTAL	0.00225	131.036	8,419	7,163,963	7,172,382	10,685	7,161,697
RAMSEY							
CITY	0	132.578	0	468,060,544	468,060,544	0	468,060,544
TOWN	0	121.604	0	7,527,338	7,527,338	0	7,527,338
TOTAL	0	132.389	0	475,587,882	475,587,882	0	475,587,882
RED LAKE							
CITY	0	170.646	0	862,149	862,149	0	862,149
TOWN	0	120.151	0	1,846,515	1,846,515	0	1,846,515
TOTAL	0	132.644	0	2,708,664	2,708,664	0	2,708,664
REDWOOD							
CITY	0.00363	132.019	6,419	4,196,550	4,202,969	0	4,202,969
TOWN	0.01725	92.375	115,139	8,268,034	8,383,173	0	8,383,173
TOTAL	0.01440	102.765	121,558	12,464,584	12,586,142	0	12,586,142
RENVILLE							
CITY	0	124.521	0	3,582,839	3,582,839	0	3,582,839
TOWN	0	80.867	0	9,712,913	9,712,913	0	9,712,913
TOTAL	0	89.304	0	13,295,752	13,295,752	0	13,295,752

TABLE 52
MARKET VALUE AND NET TAX CAPACITY BASED TAX RATES, TOTAL TAXES,
CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1993

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED			
RICE							
CITY	0	132.284	0	18,132,291	18,132,291	0	18,132,291
TOWN	0	115.137	0	9,131,473	9,131,473	0	9,131,473
TOTAL	0	125.999	0	27,263,764	27,263,764	0	27,263,764
ROCK							
CITY	0	110.773	0	1,753,027	1,753,027	0	1,753,027
TOWN	0	94.845	0	4,333,752	4,333,752	0	4,333,752
TOTAL	0	98.942	0	6,086,779	6,086,779	0	6,086,779
ROSEAU							
CITY	0	131.746	0	3,516,674	3,516,674	0	3,516,674
TOWN	0	111.857	0	4,255,321	4,255,321	3,208	4,252,113
TOTAL	0	120.058	0	7,771,995	7,771,995	3,208	7,768,787
ST. LOUIS							
CITY	0.00759	150.667	218,802	85,339,298	85,558,100	2,006,657	83,551,443
TOWN	0.00425	145.856	56,567	33,207,793	33,264,360	2,288,447	30,975,913
TOTAL	0.00654	149.287	275,369	118,547,091	118,822,460	4,295,104	114,527,356
SCOTT							
CITY	0	137.174	0	43,532,888	43,532,888	890	43,531,998
TOWN	0	114.150	0	10,717,429	10,717,429	12,932	10,704,497
TOTAL	0	131.917	0	54,250,317	54,250,317	13,822	54,236,495
SHERBURNE							
CITY	0	73.734	0	32,625,236	32,625,236	149	32,625,087
TOWN	0	86.270	0	7,390,217	7,390,217	3,763	7,386,454
TOTAL	0	75.767	0	40,015,453	40,015,453	3,912	40,011,541
SIBLEY							
CITY	0.03532	141.337	40,635	2,627,083	2,667,718	0	2,667,718
TOWN	0.02488	108.846	115,292	6,214,359	6,329,651	0	6,329,651
TOTAL	0.02696	116.826	155,927	8,841,442	8,997,369	0	8,997,369
STEARNS							
CITY	0.00049	127.256	7,824	48,891,568	48,899,392	0	48,899,392
TOWN	0.00567	115.353	82,425	22,560,141	22,642,566	12,551	22,630,015
TOTAL	0.00294	123.241	90,249	71,451,709	71,541,958	12,551	71,529,407
STEELE							
CITY	0	116.466	0	12,489,180	12,489,180	0	12,489,180
TOWN	0	98.618	0	5,835,366	5,835,366	0	5,835,366
TOTAL	0	110.119	0	18,324,546	18,324,546	0	18,324,546
STEVENS							
CITY	0.11762	122.009	110,181	2,215,183	2,325,364	0	2,325,364
TOWN	0.05650	108.586	135,980	3,498,917	3,634,897	786	3,634,111
TOTAL	0.07362	113.423	246,161	5,714,100	5,960,261	786	5,959,475
SWIFT							
CITY	0.04253	148.789	37,597	2,407,448	2,445,045	0	2,445,045
TOWN	0.02394	120.935	67,160	4,586,109	4,653,269	0	4,653,269
TOTAL	0.02839	129.256	104,757	6,993,557	7,098,314	0	7,098,314
TODD							
CITY	0.01659	158.577	19,044	3,455,647	3,474,691	0	3,474,691
TOWN	0.04045	146.192	152,864	6,626,812	6,779,676	0	6,779,676
TOTAL	0.03489	150.213	171,908	10,082,459	10,254,367	0	10,254,367
TRAVERSE							
CITY	0	145.207	0	819,145	819,145	0	819,145
TOWN	0	98.007	0	3,476,079	3,476,079	6,886	3,469,193
TOTAL	0	104.484	0	4,295,224	4,295,224	6,886	4,288,338

TABLE 52
MARKET VALUE AND NET TAX CAPACITY BASED TAX RATES, TOTAL TAXES,
CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1993

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED			
WABASHA							
CITY	0.00175	142.862	4,300	6,054,544	6,058,844	0	6,058,844
TOWN	0	118.995	0	5,382,240	5,382,240	0	5,382,240
TOTAL	0.00070	130.540	4,300	11,436,784	11,441,084	0	11,441,084
WADENA							
CITY	0	164.355	0	3,249,091	3,249,091	0	3,249,091
TOWN	0	145.272	0	2,778,452	2,778,452	0	2,778,452
TOTAL	0	154.972	0	6,027,543	6,027,543	0	6,027,543
WASECA							
CITY	0.03047	128.433	68,708	5,310,268	5,378,976	39	5,378,937
TOWN	0.07045	110.787	299,606	6,345,786	6,645,392	109,960	6,535,432
TOTAL	0.05660	118.185	368,314	11,656,054	12,024,368	109,999	11,914,369
WASHINGTON							
CITY	0	124.138	0	115,422,100	115,422,100	13,201	115,408,899
TOWN	0	112.201	0	19,708,398	19,708,398	21,505	19,686,893
TOTAL	0	122.241	0	135,130,498	135,130,498	34,706	135,095,792
WATONWAN							
CITY	0.01254	138.901	14,734	3,054,780	3,069,514	0	3,069,514
TOWN	0.03629	108.070	126,789	5,061,521	5,188,310	0	5,188,310
TOTAL	0.03031	117.921	141,523	8,116,301	8,257,824	0	8,257,824
WILKIN							
CITY	0	127.003	0	1,369,574	1,369,574	107,598	1,261,976
TOWN	0	110.682	0	4,771,973	4,771,973	0	4,771,973
TOTAL	0	113.947	0	6,141,547	6,141,547	107,598	6,033,949
WINONA							
CITY	0	123.639	0	17,141,404	17,141,404	0	17,141,404
TOWN	0.00577	105.708	23,527	5,323,519	5,347,046	37,649	5,309,397
TOTAL	0.00215	118.861	23,527	22,464,923	22,488,450	37,649	22,450,801
WRIGHT							
CITY	0	112.314	0	33,402,068	33,402,068	6,675	33,395,393
TOWN	0	110.153	0	20,422,064	20,422,064	28,565	20,393,499
TOTAL	0	111.484	0	53,824,132	53,824,132	35,240	53,788,892
YELLOW MEDICINE							
CITY	0	129.587	0	2,079,326	2,079,326	9,406	2,069,920
TOWN	0.00176	107.607	7,425	5,932,049	5,939,474	0	5,939,474
TOTAL	0.00145	112.562	7,425	8,011,375	8,018,800	9,406	8,009,394
STATEWIDE TOTAL							
CITY	0.00378	126.493	4,332,654	3,270,066,244	3,274,418,896	7,844,467	3,266,574,431
TOWN	0.00639	110.876	3,546,462	676,575,163	680,121,625	6,129,008	673,992,617
TOTAL	0.00502	123.511	7,879,116	3,946,661,407	3,954,540,523	13,973,475	3,940,567,048

TABLE 53
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1993

COUNTY(1)	10 PERCENT POWER LINE TAX CAPACITY	10 PERCENT POWER LINE LEVY AMOUNT	NUMBER OF PARCELS		CREDIT AMOUNT
			UNDER THE MAXIMUM CREDIT	AT THE MAXIMUM CREDIT	
<u>BENTON</u>					
CITY	278	365	10	0	135
TOWN	9,979	10,874	100	0	3,229
TOTAL	10,257	11,239	110	0	3,364
<u>CARLTON</u>					
CITY	0	0	0	0	0
TOWN	24,525	36,764	0	28	886
TOTAL	24,525	36,764	0	28	886
<u>CHISAGO</u>					
CITY	5,073	6,854	28	0	2,116
TOWN	23,347	29,529	80	0	9,838
TOTAL	28,420	36,383	108	0	11,954
<u>GRANT</u>					
CITY	0	0	0	0	0
TOWN	15,966	14,549	25	59	12,118
TOTAL	15,966	14,549	25	59	12,118
<u>HENNEPIN</u>					
CITY	28,322	35,823	119	41	16,788
TOWN	0	0	0	0	0
TOTAL	28,322	35,823	119	41	16,788
<u>ITASCA</u>					
CITY	2,868	2,954	1	4	367
TOWN	23,474	26,924	5	29	2,123
TOTAL	26,342	29,878	6	33	2,490
<u>KANDIYOHI</u>					
CITY	0	0	0	0	0
TOWN	3,731	4,385	22	1	1,318
TOTAL	3,731	4,385	22	1	1,318
<u>KOOCHICHING(2)</u>					
CITY	0	0	0	0	0
TOWN	0	0	2	42	1,328
TOTAL	0	0	2	42	1,328
<u>LAKEWOODS(2)</u>					
CITY	0	0	0	0	0
TOWN	0	0	61	0	2,096
TOTAL	0	0	61	0	2,096
<u>MEEKER</u>					
CITY	0	0	0	0	0
TOWN	15,971	19,256	71	39	10,906
TOTAL	15,971	19,256	71	39	10,906
<u>MILLE LACS</u>					
CITY	908	1,581	5	4	1,058
TOWN	3,776	6,017	22	9	2,384
TOTAL	4,684	7,598	27	13	3,442

(1) Counties not listed in this table did not have any power line credit for taxes payable in 1993.

(2) All transmission lines in this county are located in unorganized townships and taxed at the average county tax rate. Therefore, the tax capacity value and levy for these lines is shown on table 60. Beginning with taxes payable in 1983, 10% of the tax on power lines of 200 KV or larger in these unorganized townships is to go toward the funding of the power line credit.

TABLE 53
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1993

COUNTY(1)	10 PERCENT POWER LINE TAX CAPACITY	10 PERCENT POWER LINE LEVY AMOUNT	NUMBER OF PARCELS		CREDIT AMOUNT
			UNDER THE MAXIMUM CREDIT	AT THE MAXIMUM CREDIT	
<u>PINE</u>					
CITY	4,383	5,975	28	0	2,167
TOWN	34,621	44,335	170	0	8,408
TOTAL	39,004	50,310	198	0	10,575
<u>POPE</u>					
CITY	0	0	0	0	0
TOWN	18,578	22,996	95	9	10,685
TOTAL	18,578	22,996	95	9	10,685
<u>ROSEAU</u>					
CITY	0	0	0	0	0
TOWN	16,981	17,188	127	1	3,208
TOTAL	16,981	17,188	127	1	3,208
<u>ST. LOUIS</u>					
CITY	14,774	21,382	1	55	1,773
TOWN	59,827	84,204	7	70	2,355
TOTAL	74,601	105,586	8	125	4,128
<u>SHERBURNE</u>					
CITY	3,657	2,222	0	5	149
TOWN	20,513	14,995	30	52	3,763
TOTAL	24,170	17,217	30	57	3,912
<u>STEARNS</u>					
CITY	0	0	0	0	0
TOWN	22,227	22,915	142	0	12,551
TOTAL	22,227	22,915	142	0	12,551
<u>STEVENS</u>					
CITY	0	0	0	0	0
TOWN	1,672	1,666	4	3	786
TOTAL	1,672	1,666	4	3	786
<u>TRAVERSE</u>					
CITY	0	0	0	0	0
TOWN	8,516	8,737	23	24	6,886
TOTAL	8,516	8,737	23	24	6,886
<u>WASHINGTON</u>					
CITY	7,571	8,384	10	25	4,166
TOWN	14,699	16,147	29	70	9,200
TOTAL	22,270	24,531	39	95	13,366
<u>WRIGHT</u>					
CITY	0	0	0	0	0
TOWN	20,694	21,612	27	74	11,539
TOTAL	20,694	21,612	27	74	11,539
<u>STATEWIDE TOTAL</u>					
CITY	67,834	85,540	202	134	28,719
TOWN	339,097	403,093	1,042	510	115,607
TOTAL	406,931	488,633	1,244	644	144,326

(1) Counties not listed in this table did not have any power line credit for taxes payable in 1993.

(2) All transmission lines in this county are located in unorganized townships and taxed at the average county tax rate. Therefore, the tax capacity value and levy for these lines is shown on table 60. Beginning with taxes payable in 1983, 10% of the tax on power lines of 200 KV or larger in these unorganized townships is to go toward the funding of the power line credit.

TABLE 54
AGRICULTURAL PRESERVES CREDIT AND COUNTY CONSERVATION CREDIT,
NUMBER OF PARCELS AND ACRES, NET TAX CAPACITY, AND CREDIT AMOUNT
BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1993

AGRICULTURAL PRESERVES CREDIT					COUNTY CONSERVATION CREDIT				
COUNTY	NUMBER OF PARCELS	NUMBER OF ACRES	NET TAX CAPACITY	CREDIT AMOUNT	COUNTY	NUMBER OF PARCELS	NUMBER OF ACRES	NET TAX CAPACITY	CREDIT AMOUNT
<u>ANOKA</u>					<u>WASECA</u>				
CITY	63	2,032	27,414	4,072	CITY	1	26	454	39
TOWN	30	1,125	3,106	1,700	TOWN	895	73,372	1,235,674	109,960
TOTAL	93	3,157	30,520	5,772	TOTAL	896	73,398	1,236,128	109,999
<u>CARVER</u>					<u>WINONA</u>				
CITY	14	941	9,892	2,397	CITY	0	0	0	0
TOWN	809	72,359	807,447	162,114	TOWN	265	25,239	247,077	37,649
TOTAL	823	73,300	817,339	164,511	TOTAL	265	25,239	247,077	37,649
<u>DAKOTA</u>					<u>WRIGHT</u>				
CITY	57	3,735	41,423	7,805	CITY	0	0	0	0
TOWN	805	54,930	560,215	82,460	TOWN	136	8,683	83,734	12,997
TOTAL	862	58,665	601,638	90,265	TOTAL	136	8,683	83,734	12,997
<u>HENNEPIN</u>					<u>STATEWIDE TOTALS</u>				
CITY	221	12,994	138,234	28,788	CITY	1	26	454	39
TOWN	3	344	3,622	539	TOWN	1,296	107,294	1,566,485	160,606
TOTAL	224	13,338	141,856	29,327	TOTAL	1,297	107,320	1,566,939	160,645
<u>SCOTT</u>									
CITY	5	356	3,855	890					
TOWN	129	8,379	98,275	12,932					
TOTAL	134	8,735	102,130	13,822					
<u>WASHINGTON</u>									
CITY	106	4,626	59,049	9,035					
TOWN	149	6,564	69,981	12,305					
TOTAL	255	11,190	129,030	21,340					
<u>STATEWIDE TOTALS</u>									
CITY	466	24,684	279,867	52,987					
TOWN	1,925	143,701	1,542,646	272,050					
TOTAL	2,391	168,385	1,822,513	325,037					

TABLE 55
DISPARITY REDUCTION CREDIT
NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY
TAXES PAYABLE 1993

<u>COUNTY</u>	<u>PARCEL COUNT</u>	<u>CREDIT AMOUNT</u>		<u>TOTAL CREDIT</u>
		<u>TIF</u>	<u>OTHER</u>	
CLAY	976	538,315	2,388,802	2,927,117
POLK	384	62,866	938,217	1,001,083
WILKIN	194	8,630	75,040	83,670
STATEWIDE TOTAL	1,554	609,811	3,402,059	4,011,870

TABLE 56
ENTERPRISE ZONE CREDIT
NUMBER OF PARCELS, NET TAX CAPACITY, AND CREDIT AMOUNTS BY COUNTY
TAXES PAYABLE 1993

<u>COUNTY</u>	<u>PARCEL COUNT</u>	<u>NET TAX CAPACITY</u>	<u>CREDIT AMOUNT</u>		<u>TOTAL CREDIT</u>
			<u>TIF</u>	<u>OTHER</u>	
WILKIN	15	32,745	6,099	17,829	23,928
STATEWIDE TOTAL	15	32,745	6,099	17,829	23,928

TABLE 57
DISASTER CREDIT
NUMBER OF PARCELS, MARKET VALUE, NET TAX CAPACITY, AND CREDIT AMOUNTS BY COUNTY
TAXES PAYABLE 1993

<u>COUNTY</u>	<u>PARCEL COUNT</u>	<u>MARKET VALUE DIFF</u>	<u>NET TAX CAPACITY DIFF</u>	<u>CREDIT AMOUNT</u>		<u>TOTAL CREDIT</u>
				<u>TIF</u>	<u>OTHER</u>	
MURRAY	223	1,700,100	15,910	0	15,984	15,984
WRIGHT	164	0	9,485	0	10,704	10,704
YELLOW MEDICINE	203	0	5,607	0	9,406	9,406
STATEWIDE TOTAL	590	1,700,100	31,002	0	36,094	36,094

TABLE 58
TACONITE HOMESTEAD CREDIT AMOUNTS AT 57 AND 66 PERCENT,
AND NUMBER OF HOMESTEADS RECEIVING LESS THAN MAXIMUM, AND MAXIMUM CREDIT AMOUNTS,
BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1993

<u>COUNTY</u>	<u>57% CREDIT CURRENT YEAR AMOUNT</u>	<u>57% CREDIT NUMBER HMSTDS RECEIVING < MAX</u>	<u>57% CREDIT NUMBER HMSTDS RECEIVING MAXIMUM</u>	<u>66% CREDIT CURRENT YEAR AMOUNT</u>	<u>66% CREDIT NUMBER HMSTDS RECEIVING < MAX</u>	<u>66% CREDIT NUMBER HMSTDS RECEIVING MAXIMUM</u>
<u>AITKIN</u>						
CITY	101,243	349	184	0	0	0
TOWN	501,857	794	1,446	0	0	0
TOTAL	603,100	1,143	1,630	0	0	0
<u>COOK</u>						
CITY	91,693	66	311	0	0	0
TOWN	199,285	395	533	15,847	36	32
TOTAL	290,978	461	844	15,847	36	32
<u>CROW WING</u>						
CITY	100,249	226	253	194,371	529	365
TOWN	283,363	501	797	114,311	187	278
TOTAL	383,612	727	1,050	308,682	716	643
<u>ITASCA</u>						
CITY	580,479	1,178	1,441	275,960	2,048	384
TOWN	1,392,379	2,828	3,667	378,780	566	944
TOTAL	1,972,858	4,006	5,108	654,740	2,614	1,328
<u>KOOCHICHING</u>						
CITY	0	0	0	0	0	0
TOWN	0	0	0	5,498	34	1
TOTAL	0	0	0	5,498	34	1
<u>LAKE</u>						
CITY	201,119	1,177	15	149,314	712	0
TOWN	394,851	586	1,147	0	0	0
TOTAL	595,970	1,763	1,162	149,314	712	0
<u>ST. LOUIS</u>						
CITY	108,601	763	35	1,896,283	16,481	839
TOWN	1,700,024	3,837	4,115	586,068	1,599	1,199
TOTAL	1,808,625	4,600	4,150	2,482,351	18,080	2,038
<u>STATEWIDE TOTAL</u>						
CITY	1,183,384	3,759	2,239	2,515,928	19,770	1,588
TOWN	4,471,759	8,941	11,705	1,100,504	2,422	2,454
TOTAL	5,655,143	12,700	13,944	3,616,432	22,192	4,042

TABLE 59 FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUATION AND TAX DIFFERENCES BY COUNTY TAXES PAYABLE 1993
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<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>DIFFERENCE (1)</u>
ANOKA	\$ 19,033,347	\$ 36,711,235	17,677,888
CARVER	3,934,121	5,848,432	1,914,311
DAKOTA	35,551,500	34,014,521	(1,536,979)
HENNEPIN	168,000,897	117,900,002	(50,100,895)
RAMSEY	47,162,754	69,177,065	22,014,311
SCOTT	4,659,292	6,970,760	2,311,468
<u>WASHINGTON</u>	<u>10,751,190</u>	<u>18,472,384</u>	<u>7,721,194</u>
TOTAL	\$ 289,093,101	\$ 289,094,399	1,298

<u>COUNTY</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>DIFFERENCE (2)</u>
ANOKA	\$ 23,503,901	\$ 41,607,349	18,103,448
CARVER	4,858,164	7,297,494	2,439,330
DAKOTA	43,901,845	38,148,208	(5,753,637)
HENNEPIN	207,460,950	148,461,512	(58,999,438)
RAMSEY	58,240,291	91,334,555	33,094,264
SCOTT	5,753,657	8,940,720	3,187,063
<u>WASHINGTON</u>	<u>13,276,445</u>	<u>21,207,902</u>	<u>7,931,457</u>
TOTAL	\$ 356,995,253	\$ 356,997,740	2,487

(1) DISTRIBUTION VALUE LESS CONTRIBUTION VALUE.

(2) DISTRIBUTION TAX LESS CONTRIBUTION TAX.

TABLE 60
FISCAL DISPARITY DISTRIBUTION TAX
BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1993

	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
ANOKA	\$ 6,344,176	469,309	\$ 21,242,479	1,463,292	12,088,093	41,607,349
CARVER	1,030,888	203,359	3,527,261	145,922	2,390,064	7,297,494
251 DAKOTA	7,243,230	152,059	20,534,390	1,488,787	8,729,742	38,148,208
HENNEPIN(1)	29,538,615	39,085	68,325,543	10,910,893	39,647,376	148,461,512
RAMSEY	19,769,441	121,430	40,103,761	4,155,557	27,184,367	91,334,555
SCOTT	1,503,481	148,117	4,160,339	181,368	2,947,414	8,940,720
WASHINGTON (2)	<u>3,760,749</u>	<u>308,511</u>	<u>10,939,681</u>	<u>794,527</u>	<u>5,404,434</u>	<u>21,207,902</u>
SEVEN COUNTY TOTAL	\$ 69,190,580	1,441,870	\$ 168,833,454	19,140,346	98,391,490	356,997,740

(1) Hennepin County Special District amount includes Bloomington highway bond interest of \$4,572,250.

(2) Washington County amount excludes 1992 Washington County Regional Railroad Authority excess of \$13,721.
Washington County government's total distribution tax is \$5,418,155.

TABLE 61
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1993

COUNTY	MV AVERAGE TAX RATE	NTC AVERAGE TAX RATE	TRANSMISSION				DISTRIBUTION			
			VALUE		TAX		VALUE		TAX	
			MV	NTC	MV	NTC	MV	NTC	MV	NTC
AITKIN	0	125.414	0	81,232	0	101,876	0	0	0	0
ANOKA	0.00795	118.962	31,500	1,481	3	1,762	11,000	517	1	615
BECKER	0	125.993	0	88,971	0	112,095	0	776	0	978
BELTRAMI	0	129.868	0	115,536	0	150,044	0	940	0	1,220
BENTON	0	117.781	0	64,264	0	75,690	0	3,407	0	4,014
BIG STONE	0	110.117	0	24,360	0	26,824	0	0	0	0
BLUE EARTH	0.08690	112.267	1,951,400	91,716	1,696	102,967	255,400	12,004	222	13,477
BROWN	0.06563	103.334	81,900	3,849	54	3,978	17,000	799	11	826
CARLTON	0.00752	141.437	3,893,800	183,009	293	258,842	606,000	28,482	46	40,284
CARVER	0	131.890	0	109,515	0	144,440	0	9,391	0	12,386
CASS	0	109.691	0	115,799	0	127,021	0	6,463	0	7,089
CHIPPEWA	0.00110	119.585	682,600	32,082	7	38,365	69,100	3,248	0	3,885
CHISAGO	0	130.821	0	127,700	0	167,058	0	18,386	0	24,052
CLAY	0	120.929	0	37,134	0	44,906	0	1,114	0	1,347
CLEARWATER	0	114.128	0	12,244	0	13,974	0	155	0	177
COOK	0	100.402	0	18,287	0	18,362	0	0	0	0
COTTONWOOD	0.00009	113.061	57,300	2,693	0	3,045	54,700	2,571	0	2,907
CROW WING	0	103.698	0	136,075	0	141,107	0	6,702	0	6,950
DAKOTA	0.00114	117.695	1,194,800	56,196	13	66,139	29,000	1,363	1	1,604
DODGE	0	108.321	0	29,107	0	31,528	0	8,977	0	9,724
DOUGLAS	0.01640	116.883	1,619,700	76,126	266	88,978	233,600	10,979	38	12,833
FARIBAULT	0.00011	102.495	279,700	13,145	0	13,473	232,400	10,923	0	11,196
FILLMORE	0.00128	121.357	152,800	7,182	2	8,716	81,300	3,821	1	4,637
FREEBORN	0.04489	115.334	395,300	17,442	177	20,117	513,300	24,125	230	27,824
GOODHUE	0.02070	104.573	1,584,000	74,448	328	77,853	133,200	6,260	28	6,546
GRANT	0	97.655	0	41,224	0	40,258	0	5,090	0	4,971
HENNEPIN	0.00059	128.594	1,172,000	55,084	7	70,835	90,000	4,230	1	5,440
HOUSTON	0.04951	121.259	190,600	8,571	96	10,394	10,400	489	6	594
HUBBARD	0	107.217	0	78,025	0	83,656	0	0	0	0
ISANTI	0	132.924	0	0	0	0	0	0	0	0

TABLE 61
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1993

COUNTY	MV AVERAGE TAX RATE	NTC AVERAGE TAX RATE	TRANSMISSION				DISTRIBUTION			
			VALUE		TAX		VALUE		TAX	
			MV	NTC	MV	NTC	MV	NTC	MV	NTC
ITASCA	0	114.312	0	291,657	0	333,410	0	959	0	1,096
JACKSON	0	98.502	0	2,547	0	2,509	0	2,646	0	2,606
KANABEC	0	141.142	0	0	0	0	0	0	0	0
KANDIYOHI	0	120.570	0	48,166	0	58,074	0	2,586	0	3,118
KITTSON	0	100.166	0	40,256	0	40,324	0	978	0	980
KOOCHICHING	0	115.344	0	983,376	0	1,134,265	0	0	0	0
LAC QUI PARLE	0.02449	94.900	491,900	23,119	120	21,940	313,700	14,744	77	13,992
LAKE	0	157.596	0	56,903	0	89,677	0	2,153	0	3,393
LAKE/WOODS	0	139.115	0	433,260	0	602,728	0	0	0	0
LESUEUR	0	124.084	0	24,017	0	29,801	0	14,566	0	18,074
LINCOLN	0	110.487	0	19,138	0	21,145	0	1,157	0	1,279
LYON	0	102.655	0	18,570	0	19,063	0	7,614	0	7,816
MCLEOD	0	132.237	0	10,805	0	14,288	0	3,342	0	4,418
MAHNOMEN	0.02516	155.852	216,500	10,284	54	16,028	27,500	1,306	7	2,035
MARSHALL	0.03626	93.124	457,700	21,512	166	20,032	39,700	1,906	14	1,775
MARTIN	0.00204	94.365	115,800	5,443	2	5,136	61,600	2,848	1	2,688
MEEKER	0	121.497	0	6,759	0	8,212	0	917	0	1,114
MILLE LACS	0	164.280	0	0	0	0	0	0	0	0
MORRISON	0.01917	138.930	3,157,700	148,412	605	206,188	1,054,100	49,543	202	68,830
MOWER	0.00313	136.652	211,600	9,945	6	13,560	120,100	5,645	4	7,715
MURRAY	0	100.153	0	13,141	0	13,161	0	2,999	0	3,004
NICOLLET	0.07748	131.946	124,400	5,847	96	7,715	0	0	0	0
NOBLES	0	103.476	0	7,356	0	7,812	0	1,448	0	1,498
NORMAN	0	107.371	0	11,872	0	12,748	0	2,552	0	2,740
OLMSTED	0.00377	124.225	120,800	5,678	5	7,054	225,000	10,575	8	13,136
OTTER TAIL	0.01761	114.011	5,101,900	236,389	898	269,510	528,700	24,849	93	28,332
PENNINGTON	0	147.494	0	940	0	1,386	0	0	0	0
PINE	0	132.090	0	74,946	0	98,996	0	18,070	0	23,076
PIPESTONE	0	115.420	0	5,424	0	6,260	0	4,540	0	5,240

TABLE 61
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1993

COUNTY	MV AVERAGE TAX RATE	NTC AVERAGE TAX RATE	TRANSMISSION				DISTRIBUTION			
			VALUE		TAX		VALUE		TAX	
			MV	NTC	MV	NTC	MV	NTC	MV	NTC
POLK	0.01689	119.157	1,928,400	90,635	327	107,997	159,200	7,482	27	8,915
POPE	0.00225	131.036	1,178,110	55,371	27	72,533	56,500	2,655	1	3,478
RAMSEY	0	132.389	0	75,355	0	98,762	0	188	0	249
RED LAKE	0	132.644	0	17,775	0	23,577	0	1,020	0	1,353
REDWOOD	0.01440	102.765	479,500	22,537	69	23,230	189,500	8,907	28	9,182
RENVILLE	0	90.671	0	6,274	0	5,689	0	1,743	0	1,580
RICE	0	125.999	0	63,267	0	79,716	0	14,697	0	18,518
ROCK	0	98.744	0	41,794	0	41,270	0	1,767	0	1,745
ROSEAU	0	120.058	0	220,406	0	264,615	0	211	0	253
ST. LOUIS	0.00654	149.187	14,877,100	695,824	972	1,038,079	1,293,500	60,795	85	90,698
SCOTT	0	131.917	0	23,937	0	31,577	0	212	0	280
SHERBURNE	0	75.768	0	66,505	0	50,390	0	4,352	0	3,297
SIBLEY	0	116.826	0	7,374	0	8,614	0	1,889	0	2,207
STEARNS	0.00294	123.241	6,153,700	289,224	182	356,442	539,200	25,343	16	31,232
STEELE	0	110.119	0	10,232	0	11,266	0	15,904	0	17,513
STEVENS	0.07362	118.294	938,100	42,390	691	50,144	51,900	2,439	38	2,886
SWIFT	0.02839	129.266	815,400	38,324	232	49,539	159,100	7,478	45	9,666
TODD	0.03489	150.213	1,063,300	49,976	371	75,070	1,233,800	57,988	430	87,105
TRAVERSE	0	104.484	0	23,857	0	24,927	0	823	0	860
WABASHA	0	130.587	0	48,722	0	63,690	0	15,585	0	20,352
WADENA	0	154.971	0	32,717	0	50,702	0	1,438	0	2,228
WASECA	0.00056	118.185	362,500	17,038	2	20,136	388,600	18,265	2	21,586
WASHINGTON	0	122.241	0	411,993	0	503,624	0	15,134	0	18,500
WATONWAN	0.03031	117.921	73,300	3,445	22	4,062	118,500	5,570	36	6,568
WILKIN	0	113.948	0	21,819	0	24,863	0	3,760	0	4,284
WINONA	0.00214	118.861	1,322,400	62,152	28	73,874	289,800	13,620	6	16,188
WRIGHT	0	111.484	0	118,454	0	132,057	0	23,556	0	26,261
YELLOW MED	0.00145	112.562	631,600	29,685	10	33,416	94,700	4,435	2	4,992
STATEWIDE TOTAL	0.00502	123.511	53,109,110	6,805,351	7,827	8,426,016	9,281,100	666,411	1,707	835,507

TABLE 62
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1993

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	0	56,159	8,465	0	64,624
ANOKA	0	7,697,034	270,982	0	7,968,016
BECKER	457,626	306,088	22,714	97,529	883,957
BELTRAMI	931,611	270,908	44,405	112	1,247,036
BENTON	18,757	722,098	4,585	0	745,440
BIG STONE	79,979	54,803	0	0	134,782
BLUE EARTH	740,409	1,489,607	168,534	0	2,398,550
BROWN	327,914	423,420	4,143	0	755,477
CARLTON	0	71,039	101,187	0	172,226
CARVER	413,253	2,877,791	112,357	0	3,403,401
CASS	742,390	171,883	35,289	0	949,562
CHIPPEWA	352,008	186,332	3,357	0	541,697
CHISAGO	641,761	838,303	98,348	0	1,578,412
CLAY	1,857,127	403,710	466,609	10,767	2,738,213
CLEARWATER	291,649	20,431	27,469	0	339,549
COOK	12,304	51,879	40	2,630	66,853
COTTONWOOD	155,483	206,726	4,245	123,711	490,165
CROW WING	441,496	858,322	22,639	0	1,322,457
DAKOTA	5,784	14,025,139	70,818	0	14,101,741
DODGE	93,853	193,017	18,149	0	305,019
DOUGLAS	484,771	20,039	441,781	111,490	1,058,081
FARIBAULT	431,662	395,084	57	0	826,803
FILLMORE	0	202,582	0	0	202,582
FREEBORN	760,404	368,721	13,620	0	1,142,745
GOODHUE	0	807,673	19,041	0	826,714
GRANT	42,387	62,673	21,049	0	126,109
HENNEPIN	0	37,001,383	99,113	0	37,100,496
HOUSTON	0	286,309	588	0	286,897
HUBBARD	899,385	84,969	34,553	0	1,018,907
ISANTI	358,340	277,841	6,364	0	642,545
ITASCA	90,010	231,533	0	0	321,543
JACKSON	204,891	103,133	2,935	0	310,959
KANABEC	250,057	35,453	0	0	285,510

TABLE 62
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1993

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
KANDIYOHI	1,164,240	898,740	82,142	0	2,145,122
KITTSON	429,851	194,303	0	0	624,154
KOOCHICHING	192,898	41,703	0	128,527	363,128
LAC QUI PARLE	145,628	87,982	692	47,203	281,505
LAKE	120,465	29,914	2,428	0	152,807
LAKE OF THE WOODS	326,191	4,564	0	31	330,786
LESUEUR	31,747	207,978	46,613	0	286,338
LINCOLN	326,049	14,595	543	183,549	524,736
LYON	197,710	190,885	18,710	0	407,305
MCLEOD	53,232	1,026,152	1,651	23,441	1,104,476
MAHNOMEN	175,322	87,315	1,820	1,384	265,841
MARSHALL	562,321	14,257	22,214	39,140	637,932
MARTIN	857,553	669,673	3,738	32	1,530,996
MEEKER	84,054	101,589	21,629	1,719	208,991
MILLE LACS	191,264	286,935	21,530	0	499,729
MORRISON	488,425	300,652	1,864	0	790,941
MOWER	287,251	266,714	2,316	0	556,281
MURRAY	264,974	32,443	9,949	41,253	348,619
NICOLLET	463,218	540,633	4,497	0	1,008,348
NOBLES	54,738	295,313	0	18,082	368,133
NORMAN	648,977	90,234	38,009	0	777,220
OLMSTED	29,633	1,015,209	49,733	0	1,094,575
OTTER TAIL	988,217	285,391	72,059	18,143	1,363,810
PENNINGTON	54,429	225,567	1,547	0	281,543
PINE	0	72,071	40,064	42,115	154,250
PIPESTONE	119,976	92,047	432	143,019	355,474
POLK	1,142,459	714,221	7,721	209,957	2,074,358
POPE	176,989	72,482	17,369	0	266,840
RAMSEY	0	22,953,586	826,828	12,046	23,792,460
RED LAKE	92,081	32,233	0	0	124,314
REDWOOD	194,068	151,010	21,734	0	366,812
RENVILLE	307,868	357,096	44,364	0	709,328
RICE	412,977	804,208	72,566	0	1,289,751

TABLE 62
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1993

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
ROCK	407,876	42,667	729	0	451,272
ROSEAU	148,029	235,897	29,746	0	413,672
ST. LOUIS	7,177	990,895	66,076	0	1,064,148
SCOTT	97,690	2,598,357	146,508	57,477	2,900,032
SHERBURNE	25,848	1,252,404	57,588	0	1,335,840
SIBLEY	456,156	178,819	2,599	0	637,574
STEARNS	283,414	2,425,567	85,689	6,855	2,801,525
STEELE	364,598	484,019	0	0	848,617
STEVENS	175,188	107,917	0	0	283,105
SWIFT	496,302	27,453	887	0	524,642
TODD	202,912	162,096	9,769	9,283	384,060
TRAVERSE	126,219	84,440	0	0	210,659
WABASHA	0	357,142	13,208	0	370,350
WADENA	161,795	83,011	3,906	0	248,712
WASECA	270,045	208,035	29,251	0	507,331
WASHINGTON	1,404,711	7,413,175	502,502	56,763	9,377,151
WATONWAN	39,864	92,234	320	7,104	139,522
WILKIN	236,252	180,213	0	0	416,465
WINONA	265,482	729,603	9,845	0	1,004,930
WRIGHT	89,830	1,631,557	345,832	0	2,067,219
YELLOW MEDICINE	151,733	119,971	329	170,455	442,488
STATEWIDE TOTAL	27,081,237	122,365,249	4,862,982	1,563,817	155,873,285

TABLE 63
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1992 PAYABLE IN 1993(1)

COUNTY	Net Tax Payable	Net Tax Capacity Value	Nominal Tax Rate	Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
AITON	\$ 10,398,794	\$ 8,770,868	118.54 %	\$ 544,378,462	90.8 %	\$ 599,535,751	1.73 %
ANOKA	189,772,440	142,241,295	119.36	7,608,786,096	93.9	8,103,073,585	2.10
BECKER	17,427,125	13,838,965	125.93	848,825,076	91.8	924,846,052	1.88
BELTRAMI	16,246,418	12,085,005	134.43	662,143,549	89.9	736,533,425	2.21
BENTON	17,775,576	15,094,956	117.76	753,331,399	92.1	817,949,402	2.17
BIG STONE	3,289,794	2,987,546	110.12	216242756	88.4	250,280,968	1.31
BLUE EARTH	38,061,523	32,537,662	116.96	1,701,662,523	94.1	1,806,344,870	2.10
BROWN	14,532,355	13,460,964	107.72	901,680,441	93.6	963,312,437	1.51
CARLTON	18,861,296	13,301,162	141.80	680,699,471	86.6	762,832,415	2.47
CARVER	51,370,330	38,946,335	131.89	2,013,031,706	89.7	2,244,182,506	2.29
CASS	21,313,586	19,430,530	109.69	1,048,718,539	86.3	1,215,201,068	1.75
CHIPPEWA	9,146,932	7,644,245	119.66	503869070	87.8	573,882,768	1.59
CHISAGO	19,824,897	15,163,308	130.74	962,493,304	91.4	1,053,056,131	1.88
CLAY	21,964,529	20,575,484	106.70	1,235,282,632	90.4	1,366,463,068	1.61
CLEARWATER	5,477,252	4,799,206	114.13	208,971,963	92.1	226,896,833	2.41
COOK	4,684,521	4,971,374	94.23	262,391,250	89.0	294,821,629	1.59
COTTONWOOD	10,062,350	8,899,910	113.06	571,196,810	83.7	682,435,854	1.47
CROW WING	35,735,504	35,130,486	101.72	1,864,916,149	84.1	2,217,498,394	1.61
DAKOTA	280,962,292	238,660,003	117.71	11,133,669,062	92.2	12,075,562,974	2.33
DODGE	8,043,004	7,425,174	106.32	542,189,599	86.6	626,064,967	1.28
DOUGLAS	19,063,247	16,555,522	115.27	955,206,969	89.6	1,066,079,206	1.79
FARIBAUT	12,471,840	12,168,228	102.50	829,504,237	95.9	864,967,922	1.44
FILLMORE	10,143,976	8,127,908	124.80	602,989,723	86.3	696,690,293	1.45
FREEBORN	19,473,337	16,884,366	115.33	1,054,039,460	92.3	1,141,971,246	1.71
GOODHUE	45,796,466	43,765,110	104.57	1,855,341,168	93.1	1,992,847,656	2.30
GRANT	3,997,722	4,106,131	97.36	286,529,815	86.6	330,895,837	1.21
HENNEPIN	1,419,661,727	1,103,815,882	128.61	45,701,035,507	97.4	46,920,961,013	3.03
HOUSTON	7,820,260	6,252,668	125.07	481,530,213	89.6	537,422,113	1.46
HUBBARD	11,450,211	10,679,444	107.22	580,400,357	87.2	665,596,740	1.72
ISANTI	13,206,622	9,935,466	132.92	663,386,821	87.9	777,459,410	1.70
ITASCA	34,394,858	33,477,689	102.74	1,352,180,960	89.3	1,514,200,426	2.27
JACKSON	10,822,819	10,987,413	98.50	736,068,115	94.4	779,754,359	1.39
KANABEC	6,191,450	4,386,651	141.14	308,064,485	92.1	334,489,126	1.85
KANDIYOHI	24,525,976	20,825,883	117.77	1,260,893,820	88.6	1,423,130,722	1.72
KITTSON	6,391,861	6,381,254	100.17	349,662,036	85.7	406,007,046	1.57
KOOCHICING	10,100,509	8,762,791	115.27	387,786,825	76.5	506,910,621	1.99
LAC QUI PARLE	5,360,931	5,546,160	96.66	398,543,968	87.9	453,406,107	1.18
LAKE	6,441,417	4,560,211	141.25	266,396,375	82.3	323,689,399	1.99
LAKEWOODS	2,680,737	1,928,507	139.01	123,020,794	87.1	141,240,866	1.90
LE SUEUR	13,030,170	10,366,931	125.69	719,180,966	85.1	845,101,018	1.54
LINCOLN	4,262,062	3,857,539	110.49	251,125,254	86.8	289,314,809	1.47
LYON	15,296,755	14,892,553	102.73	818,977,049	88.5	925,397,795	1.65
MCLEOD	17,559,601	13,278,931	132.24	884,817,583	87.1	1,015,864,045	1.73
MAHNOHEN	2,995,659	1,900,005	157.67	136,990,997	87.8	166,026,192	1.92
MARSHALL	8,118,527	8,717,976	93.12	524,202,212	90.7	577,951,722	1.40
MARTIN	16,707,966	17,683,524	94.48	1,058,374,297	89.5	1,182,541,114	1.41
MEEKER	11,700,451	9,630,197	121.50	653,934,460	91.5	714,682,470	1.84
MILLE LACS	11,601,296	7,063,965	164.23	461,415,288	87.9	524,932,068	2.21
MORRISON	16,742,121	11,943,124	140.18	780,475,606	95.9	813,843,178	2.06
MOWER	23,170,692	16,962,516	136.60	1,079,038,039	89.4	1,206,977,672	1.92

TABLE 63
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1992 PAYABLE IN 1993(1)

COUNTY	Net Tax Payable	Net Tax Capacity Value	Nominal Tax Rate	Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
MURRAY	\$ 7,158,375	\$ 7,145,057	100.19 %	\$ 497,203,743	88.7 %	\$ 560,545,370	1.28
NICOLLET	16,843,314	12,765,266	131.95	841,111,369	84.7	983,047,697	1.70
NOBLES	12,534,787	12,113,740	103.48	784,900,157	89.2	879,932,911	1.42
NORMAN	6,224,691	5,824,688	106.87	406,679,404	93.8	433,560,132	1.44
OLMSTED	85,890,759	69,035,316	124.42	3,506,523,716	88.1	3,980,163,128	2.16
OTTER TAIL	28,472,348	24,734,491	115.11	1,547,776,287	89.1	1,737,122,634	1.64 %
PENNINGTON	6,391,647	4,333,465	147.49	270,054,448	93.0	290,381,127	2.20
PINE	12,988,541	9,808,697	132.20	592,035,859	89.9	658,549,343	1.97
PIPESTONE	5,821,961	4,870,896	115.42	331,267,202	89.9	368,484,096	1.53
POLK	21,595,439	18,800,151	114.87	1,153,458,556	91.9	1,255,123,565	1.72
POPE	7,161,697	5,487,155	130.99	374,005,654	92.8	403,893,796	1.77
RAMSEY	475,597,882	359,234,393	132.39	15,999,480,706	95.2	16,806,177,212	2.83
RED LAKE	2,708,664	2,042,080	132.64	124,356,811	92.7	134,149,742	2.02
REDWOOD	12,586,142	12,129,234	103.77	844,543,818	85.5	987,770,313	1.27
RENVILLE	13,295,752	14,888,218	89.30	1,012,367,655	86.4	1,171,721,823	1.13
RICE	27,263,764	21,838,009	126.00	1,333,525,947	88.8	1,505,108,292	1.81
ROCK	6,086,779	6,151,842	98.94	432,584,825	80.2	539,382,575	1.13
ROSEAU	7,768,787	6,473,549	120.01	403,293,560	90.2	447,110,410	1.74
ST. LOUIS	114,259,284	79,197,386	144.27	4,214,610,562	83.0	5,077,844,051	2.25
SCOTT	54,236,465	41,124,430	131.88	2,228,102,369	85.9	2,593,832,793	2.09
SHERBURNE	40,011,541	52,813,546	75.76	1,919,374,835	92.7	2,070,523,015	1.93
SIBLEY	8,997,369	7,568,030	118.89	578,415,917	90.6	638,428,164	1.41
STEARNs	71,529,407	57,977,282	123.37	3,085,721,871	90.0	3,406,357,412	2.10
STEELE	18,324,546	16,640,660	110.12	987,074,194	85.9	1,149,098,850	1.59
STEVENS	5,959,475	5,037,855	118.29	334,891,501	86.2	388,273,203	1.53
SWIFT	7,098,314	5,410,226	131.20	399,030,630	83.4	442,482,770	1.80
TODD	10,254,367	6,712,114	152.77	493,500,176	94.9	520,021,260	1.97
TRAVERSE	4,288,338	4,110,883	104.32	281,062,065	90.1	311,944,612	1.37
WABASHA	11,441,084	8,781,129	130.59	609,839,718	87.8	694,692,162	1.85
WADENA	6,027,543	3,889,452	154.97	236,451,997	93.9	251,812,563	2.39
WASECA	11,914,369	9,862,570	120.80	650,774,133	87.8	741,200,607	1.81
WASHINGTON	135,095,792	110,544,507	122.21	5,888,720,978	89.4	6,586,936,217	2.05
WATONWAN	8,257,824	6,882,809	119.98	486,872,204	91.7	509,129,993	1.82
WILSON	6,033,949	5,389,811	111.95	370,977,823	91.0	407,667,937	1.48
WINONA	22,450,801	18,900,087	118.79	1,095,714,387	89.2	1,228,379,358	1.83
WRIGHT	53,788,892	48,279,675	111.41	2,410,892,500	90.9	2,652,246,975	2.03
YELLOW MED	8,009,394	7,117,276	112.53	512,564,084	88.6	578,514,787	1.38
Statewide Total	\$ 3,940,251,899	\$ 3,195,149,026	123.32 %	\$ 156,995,226,433	92.3 %	\$ 170,082,336,330	2.32 %

(1) The columns exclude mineral values of \$315,149 for net tax, \$254,258 for net tax capacity value, and \$5,367,191 for market values.

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

Indicated market value is the assessors' market value adjusted for the level of assessment as indicated by the assessment sales ratio study.

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

SECTION V: Manufactured Home

Property Tax Data

**TABLE 64
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1992**

COUNTY	NUMBER OF ASSESSMENTS	MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON- HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
AITKIN	427	1,893,900	10,950	17,069	28,619	13,145	973	3,165	13,201	55	30,539	3,029	27,510
ANOKA	4,343	57,863,600	555,215	63,328	618,543	203,993	116,384	2,262	349,978	28,173	700,790	0	700,790
BECKER	778	4,889,500	39,248	23,794	63,042	32,670	3,646	4,829	28,262	441	69,648	0	69,648
BELTRAMI	1,273	8,642,000	64,791	54,271	119,062	65,332	5,544	15,051	65,138	765	151,830	0	151,830
BENTON	888	7,196,800	63,139	24,473	87,612	33,175	14,327	2,806	42,515	429	93,254	0	93,254
BIG STONE	76	335,900	1,934	3,618	5,552	2,431	1,619	195	1,528	122	5,895	0	5,895
BLUE EARTH	1,388	10,519,800	90,055	42,161	132,216	48,862	28,265	3,210	64,115	298	144,748	0	144,748
BROWN	458	2,466,500	21,309	9,091	30,400	9,807	6,699	424	12,058	140	29,128	0	29,128
CARLTON	371	2,451,000	21,417	8,479	29,896	16,690	7,730	1,952	17,013	1,627	45,012	0	45,012
CARVER	998	12,855,200	116,433	33,830	150,263	60,793	21,641	1,903	92,321	5,012	181,670	0	181,670
CASS	706	4,562,700	15,579	67,174	82,753	34,168	1,512	8,687	38,432	125	82,924	0	82,924
CHIPPEWA	159	826,400	6,470	5,021	11,491	4,736	2,714	358	4,681	53	12,542	0	12,542
CHISAGO	962	8,487,200	74,729	27,495	102,224	49,370	17,841	3,536	57,098	210	128,055	0	128,055
CLAY	831	5,522,100	46,207	24,666	70,873	31,456	16,384	496	33,055	1,295	82,688	0	82,688
CLEARWATER	151	634,300	5,273	2,786	8,059	5,619	894	608	2,859	117	9,897	0	9,897
COOK	62	440,900	3,704	1,643	5,347	2,620	314	93	1,748	389	5,164	2,158	3,006
COTTONWOOD	46	172,300	1,158	1,589	2,745	1,100	231	178	1,407	6	2,920	0	2,920
CROW WING	1,296	9,068,000	52,155	69,333	141,488	43,204	17,414	5,725	64,704	912	131,959	5,506	126,453
DAKOTA	3,508	41,735,200	382,066	107,863	489,929	125,090	104,355	1,393	294,774	23,646	549,258	0	549,258
DODGE	386	2,551,000	22,678	7,930	30,608	10,249	7,874	1,207	12,080	0	31,410	0	31,410
DOUGLAS	1,081	3,813,400	24,936	31,276	56,212	21,131	4,873	4,743	25,146	333	56,226	0	56,226
FARIBAULT	94	495,400	4,030	2,569	6,599	1,794	1,450	141	2,922	15	6,322	0	6,322
FILLMORE	261	1,681,100	13,659	8,776	22,437	8,737	5,176	1,680	11,137	0	26,930	0	26,930
FREEBORN	265	1,309,700	10,162	8,224	18,386	7,404	2,891	306	8,242	0	18,643	0	18,643
GOODHUE	1,019	9,350,900	76,252	43,360	119,612	24,951	28,952	5,744	52,594	567	112,828	0	112,828
GRANT	74	441,100	3,236	3,076	6,312	2,547	1,133	324	2,594	30	6,628	0	6,628
HENNEPIN	1,331	8,932,900	76,269	36,305	112,574	38,999	24,283	0	64,571	4,364	132,237	0	132,237
HOUSTON	403	2,696,900	24,172	7,260	31,432	14,850	6,784	1,373	13,273	30	36,310	0	36,310
HUBBARD	278	1,696,600	12,821	14,820	27,641	9,741	363	3,172	12,363	123	25,782	0	25,782
ISANTI	499	5,468,200	48,834	15,363	64,197	34,437	13,216	4,578	27,699	130	80,060	0	80,060
ITASCA	865	5,358,800	41,796	29,417	71,213	33,020	8,679	5,348	28,448	544	76,039	26,165	49,874
JACKSON	191	618,900	4,369	4,360	8,729	2,618	567	645	4,405	29	8,264	0	8,264
KANABEC	486	3,467,100	26,371	16,994	43,365	27,863	3,679	2,721	24,852	95	59,210	0	59,210
KANDIYOH	1,123	6,061,700	40,481	51,663	92,144	41,307	7,867	5,445	47,174	1,049	102,842	0	102,842
KITTSON	80	583,100	4,670	2,596	7,266	1,840	1,950	275	4,099	92	8,256	0	8,256
KOOCHICING	771	4,520,900	38,332	17,657	55,989	24,197	9,994	676	24,122	416	59,405	133	59,272
LAC QUI PARLE	54	283,200	2,074	2,143	4,217	1,261	692	192	1,637	86	3,868	0	3,868
LAKE	84	549,400	3,972	3,739	7,711	6,061	927	676	3,225	112	11,021	3,167	7,854
LAKE/WOODS	557	3,462,300	10,768	53,336	64,104	39,416	511	6,425	38,108	286	84,746	0	84,746
LE SUEUR	447	2,335,000	16,552	16,007	32,559	13,134	5,362	1,730	17,719	75	38,040	0	38,040
LINCOLN	56	273,400	1,844	2,491	4,335	2,352	374	283	1,670	37	4,716	0	4,716
LYON	248	1,183,400	8,360	9,587	17,947	6,203	4,187	157	7,952	101	18,600	0	18,600
MCLEOD	638	5,649,000	49,679	18,912	68,591	29,132	18,788	1,852	35,577	283	85,632	0	85,632
MAHINOMEN	68	328,800	2,568	1,696	4,266	3,423	272	266	2,148	122	6,233	0	6,233

TABLE 64
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1992

COUNTY	NUMBER OF ASSESSMENTS	MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
MARSHALL	218	1,298,700	10,908	5,709	16,617	3,978	2,470	775	7,548	367	15,138	0	15,138
MARTIN	220	1,417,500	12,012	5,741	17,753	4,798	4,298	401	8,483	41	18,001	0	18,001
MEEKER	403	3,383,300	26,865	19,508	46,373	17,434	6,902	3,773	21,974	139	50,222	0	50,222
MILLE LACS	536	3,534,800	24,225	26,131	50,356	36,070	6,368	3,029	31,074	109	76,850	0	76,850
MORRISON	499	3,049,200	24,857	14,626	39,483	21,491	5,193	2,510	21,672	156	51,022	0	51,022
MOWER	321	2,208,500	20,030	5,699	25,729	12,171	5,753	695	15,908	152	34,679	0	34,679
MURRAY	109	443,700	3,245	2,777	6,022	1,739	708	351	2,968	14	5,780	0	5,780
NICOLLET	538	4,079,100	35,839	13,856	49,695	24,312	11,779	624	26,765	113	63,593	0	63,593
NOBLES	200	1,155,300	9,337	6,184	15,521	4,878	4,259	207	6,799	125	16,268	0	16,268
NORMAN	79	465,300	3,875	2,178	6,053	2,044	1,378	189	3,197	162	6,970	0	6,970
OLMSTED	1,805	15,498,650	143,766	30,846	174,612	70,460	24,470	7,565	99,415	0	201,910	0	201,910
OTTER TAIL	1,323	6,427,100	42,712	52,918	95,630	37,109	6,697	10,963	46,437	2,047	103,253	0	103,253
PENNINGTON	479	3,111,100	26,142	13,811	39,953	21,597	9,450	1,106	21,792	757	54,702	0	54,702
PINE	933	5,703,100	29,907	64,281	94,188	41,947	2,552	8,195	49,883	1,431	104,008	0	104,008
PIPESTONE	62	313,000	2,777	988	3,765	1,766	711	116	1,571	8	4,172	0	4,172
POLK	607	3,673,900	30,300	17,040	47,340	18,297	10,571	1,916	20,859	1,582	53,225	0	53,225
POPE	149	770,700	5,890	4,219	10,109	4,175	501	731	6,459	357	12,223	0	12,223
RAMSEY	2,950	35,350,900	331,337	63,103	394,440	162,968	71,460	0	238,277	19,838	492,543	0	492,543
RED LAKE	66	372,900	3,547	516	4,063	1,491	1,095	302	1,858	65	4,811	0	4,811
REDWOOD	177	1,351,900	11,346	6,090	17,406	5,616	5,389	382	9,095	36	20,518	0	20,518
RENVILLE	238	1,795,700	16,337	4,535	20,872	4,848	5,968	722	8,924	76	20,538	0	20,538
RICE	971	6,683,200	55,576	30,068	85,644	28,979	17,252	2,129	56,881	649	105,890	0	105,890
ROCK	72	459,400	3,666	2,279	5,945	1,972	816	287	2,699	11	5,785	0	5,785
ROSEAU	983	7,655,800	69,168	18,849	88,017	28,430	5,533	4,574	65,007	1,636	105,180	0	105,180
ST. LOUIS	1,795	13,856,900	111,726	63,070	174,796	120,548	38,039	5,459	81,431	1,630	247,105	23,001	224,104
SCOTT	746	5,963,400	54,157	15,219	69,376	29,029	11,985	2,137	44,857	1,303	89,311	0	89,311
SHERBURNE	449	3,102,500	22,943	22,819	45,762	8,814	8,315	1,662	23,139	444	42,374	0	42,374
SIBLEY	126	992,500	8,594	3,725	12,319	5,795	3,296	548	5,290	85	15,014	0	15,014
STEARNS	1,517	10,558,000	79,142	68,778	147,920	56,505	14,890	16,905	79,788	907	168,995	0	168,995
STEELE	383	3,722,900	33,697	9,629	43,326	14,077	6,820	2,031	22,795	416	46,139	0	46,139
STEVENS	85	418,900	3,452	2,063	5,515	2,436	1,271	104	2,705	7	6,523	0	6,523
SWIFT	119	593,900	4,176	4,938	9,114	4,615	2,344	174	4,102	43	11,278	0	11,278
TODD	575	3,228,700	19,547	31,813	51,360	33,507	4,922	5,148	28,607	140	72,324	0	72,324
TRAVERSE	46	329,500	2,732	1,427	4,159	1,679	834	120	1,795	38	4,466	0	4,466
WABASHA	677	4,772,000	31,643	39,751	71,394	28,857	12,961	3,466	30,717	171	76,192	0	76,192
WADENA	289	1,050,100	7,781	7,610	15,391	9,114	2,743	1,124	8,717	31	21,729	0	21,729
WASECA	312	1,640,500	14,624	8,341	22,965	10,875	3,064	701	10,816	52	25,528	0	25,528
WASHINGTON	1,446	13,940,000	123,690	43,954	167,644	48,865	35,246	315	98,087	8,745	191,258	0	191,258
WATONWAN	113	576,100	3,178	7,102	10,280	4,408	3,506	69	5,377	16	13,374	0	13,374
WILKIN	156	1,255,500	10,759	5,028	15,787	6,546	2,771	282	6,998	109	16,706	0	16,706
WINONA	942	7,263,300	62,648	27,860	90,508	34,742	12,148	5,506	41,114	160	93,670	0	93,670
WRIGHT	2,127	22,868,200	217,223	26,554	243,777	73,788	53,430	6,363	141,282	2,376	277,239	0	277,239
YELLOW MEDICINE	104	494,500	3,561	3,815	7,376	3,053	1,051	456	2,917	59	7,536	0	7,536
STATEWIDE TOTAL	56,037	460,523,450	3,901,852	1,823,263	5,725,115	2,246,767	960,200	211,146	3,074,723	119,375	6,612,211	63,159	6,549,052

TABLE 65
COMPARISON OF 1991 AND 1992 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY, AND NET TAX BY COUNTY

COUNTY	MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE
AITKEN	1,913,500	1,883,900	-1.02%	29,200	28,619	-1.99%	28,396	27,510	-3.12%
ANOKA	61,398,100	57,863,600	-5.76%	660,388	618,543	-6.34%	665,228	700,790	0.60%
BECKER	5,096,400	4,889,500	-4.06%	68,415	63,042	-5.08%	74,433	69,848	-6.16%
BELTRAMI	8,132,300	8,642,000	6.27%	115,744	119,062	2.87%	135,691	151,830	11.89%
BENTON	7,001,700	7,196,800	2.79%	86,310	87,612	1.51%	86,654	93,254	7.62%
BIG STONE	322,400	335,900	4.19%	5,291	5,552	4.93%	6,113	5,895	-3.57%
BLUE EARTH	11,012,500	10,519,800	-4.47%	140,079	132,216	-5.61%	144,529	144,748	0.15%
BROWN	2,297,100	2,466,500	7.37%	28,439	30,400	6.90%	25,416	29,128	14.60%
CARLTON	2,573,300	2,451,000	-4.75%	31,850	29,896	-6.14%	42,590	45,012	5.69%
CARVER	13,945,800	12,855,200	-7.82%	170,210	150,263	-11.72%	176,760	181,670	2.78%
CASS	4,396,300	4,562,700	3.79%	83,273	82,753	-0.62%	76,682	82,924	8.14%
CHIPPEWA	870,000	826,400	-5.01%	12,670	11,491	-9.31%	14,408	12,542	-12.95%
CHISAGO	8,654,000	8,487,200	-1.93%	117,564	102,224	-13.05%	131,732	128,055	-2.79%
CLAY	4,858,700	5,522,100	13.65%	62,893	70,873	12.69%	68,836	82,688	20.12%
CLEARWATER	669,700	634,300	-5.29%	8,269	8,059	-2.54%	9,839	9,897	0.59%
COOK	429,900	440,900	2.56%	5,564	5,347	-3.90%	3,120	3,006	-3.65%
COTTONWOOD	165,800	172,300	3.92%	2,682	2,745	2.35%	2,684	2,920	8.79%
CROW WING	8,850,100	9,068,000	2.46%	142,964	141,488	-1.03%	117,546	126,453	7.58%
DAKOTA	45,182,500	41,735,200	-7.63%	527,109	489,929	-7.05%	543,080	549,258	1.14%
DODGE	2,556,300	2,551,000	-0.21%	31,465	30,608	-2.72%	30,376	31,410	3.40%
DOUGLAS	3,676,100	3,813,400	3.73%	58,335	58,212	-3.64%	58,839	58,226	-1.06%
FARIBAUT	489,000	495,400	1.31%	6,421	6,589	2.77%	5,683	6,322	11.24%
FILLMORE	1,759,300	1,681,100	-4.44%	23,049	22,437	-2.66%	25,930	26,930	3.86%
FREEBORN	1,298,900	1,309,700	0.83%	18,715	18,386	-1.76%	18,876	18,643	-1.23%
GOODHUE	9,081,100	9,350,900	2.97%	120,841	119,612	-1.02%	113,010	112,828	-0.16%
GRANT	536,400	441,100	-17.77%	7,446	6,312	-15.23%	7,522	6,628	-11.69%
HENNEPIN	10,123,900	8,932,900	-11.76%	133,513	112,574	-15.68%	145,299	132,237	-8.99%
HOUSTON	2,833,700	2,698,900	-4.76%	33,764	31,432	-6.91%	39,522	36,310	-8.13%
HUBBARD	1,845,200	1,896,800	2.79%	27,511	27,641	0.47%	24,705	25,782	4.36%
ISANTI	5,516,800	5,468,200	-0.92%	67,868	64,197	-5.41%	81,158	80,060	-1.35%
ITASCA	5,143,800	5,358,800	4.18%	70,150	71,213	1.52%	46,834	49,874	6.49%
JACKSON	632,600	618,900	-2.17%	12,283	8,729	-28.93%	10,488	8,264	-21.21%

TABLE 65
COMPARISON OF 1991 AND 1992 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY, AND NET TAX BY COUNTY

COUNTY	MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE
KANABEC	3,343,800	3,487,100	3.69%	45,079	45,365	0.63%	55,720	59,210	6.26%
KANDIYOHI	6,090,600	6,061,700	-0.47%	98,880	92,144	-6.89%	100,971	102,842	1.85%
KITTSOON	677,300	583,100	-13.91%	8,211	7,466	-9.07%	9,250	8,256	-10.75%
KOOCHICHING	4,898,300	4,520,900	-7.70%	68,890	55,989	-18.73%	67,958	59,272	-12.78%
LAC QUI PARLE	340,100	283,200	-16.73%	5,299	4,217	-20.42%	4,594	3,868	-15.80%
LAKE	527,800	549,400	4.09%	7,317	7,711	5.38%	6,257	7,854	25.52%
LAKE/WOODS	3,343,900	3,462,300	3.54%	63,543	64,104	0.88%	62,660	64,746	2.52%
LE SUEUR	2,347,500	2,335,000	-0.53%	33,207	32,559	-1.95%	36,714	38,040	3.61%
LINCOLN	259,500	273,400	5.36%	4,449	4,335	-2.56%	4,406	4,716	7.04%
LYON	1,224,200	1,183,400	-3.33%	18,106	17,947	-0.88%	18,090	18,600	2.82%
MCLEOD	5,621,300	5,649,000	0.49%	70,471	68,591	-2.67%	79,322	85,632	7.95%
MAHNOMEN	253,000	328,600	29.88%	3,380	4,266	26.21%	4,601	6,233	35.47%
264 MARSHALL	1,351,500	1,298,700	-3.91%	18,681	16,617	-11.05%	17,352	15,138	-12.76%
MARTIN	1,378,000	1,417,500	2.87%	18,656	17,753	-4.84%	17,937	18,001	0.36%
MEEKER	3,553,700	3,383,300	-4.80%	51,101	48,373	-5.25%	51,542	50,222	-2.56%
MILLE LACS	3,928,800	3,534,800	-10.03%	57,545	50,356	-12.49%	72,538	76,650	5.67%
MORRISON	3,510,900	3,049,200	-13.15%	48,994	39,483	-19.41%	58,740	51,022	-13.14%
MOWER	2,076,600	2,206,500	6.26%	24,218	25,729	6.24%	27,553	34,679	25.86%
MURRAY	434,000	443,700	2.24%	5,908	6,022	1.93%	4,981	5,780	16.04%
NICOLLET	5,127,600	4,079,100	-20.45%	64,803	49,695	-23.31%	75,750	63,593	-16.05%
NOBLES	1,110,100	1,155,300	4.07%	15,150	15,521	2.45%	15,684	16,268	3.72%
NORMAN	511,800	465,300	-9.09%	6,660	6,053	-9.11%	7,348	6,970	-5.14%
OLMSTED	15,469,150	15,466,650	0.18%	180,348	174,612	-3.18%	201,821	201,910	0.04%
OTTER TAIL	6,677,500	6,427,100	-3.75%	102,383	95,630	-6.60%	104,738	103,253	-1.42%
PENNINGTON	2,857,300	3,111,100	8.88%	36,306	39,953	10.05%	45,772	54,702	19.51%
PINE	6,169,400	5,703,100	-7.56%	103,847	94,188	-9.30%	111,906	104,008	-7.06%
PIPESTONE	342,900	313,000	-8.72%	4,277	3,765	-11.97%	4,328	4,172	-3.60%
POLK	3,663,600	3,673,900	0.28%	50,596	47,340	-6.44%	58,218	53,225	-8.56%
POPE	828,400	770,700	-6.97%	11,271	10,109	-10.31%	13,447	12,223	-9.10%
RAMSEY	37,266,500	35,350,900	-5.14%	412,465	394,440	-4.37%	476,996	492,543	3.26%
RED LAKE	466,700	372,900	-20.10%	5,477	4,063	-25.82%	5,978	4,811	-19.52%
REDWOOD	1,013,300	1,351,900	33.42%	13,403	17,406	29.87%	14,524	20,518	41.27%

TABLE 65
COMPARISON OF 1991 AND 1992 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY, AND NET TAX BY COUNTY

COUNTY	MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE
RENVILLE	1,704,700	1,795,700	5.34%	20,377	20,872	2.43%	18,274	20,538	12.39%
RICE	6,470,700	6,683,200	3.28%	86,497	85,644	-0.99%	103,465	105,890	2.34%
ROCK	487,500	459,400	-5.76%	6,914	5,945	-14.02%	5,880	5,785	-1.62%
ROSEAU	7,727,500	7,655,800	-0.93%	89,630	88,017	-1.80%	102,174	105,180	2.94%
ST. LOUIS	12,631,375	13,656,900	8.12%	170,058	174,796	2.79%	208,156	224,104	7.66%
SCOTT	6,502,900	5,963,400	-8.30%	79,994	69,376	-13.27%	84,990	89,311	5.08%
SHERBURNE	3,176,300	3,102,500	-2.32%	46,125	45,762	-0.79%	38,860	42,374	9.04%
SIBLEY	993,400	992,500	-0.09%	12,876	12,319	-4.33%	14,692	15,014	2.19%
STEARNS	10,923,000	10,558,000	-3.34%	152,927	147,920	-3.27%	162,617	168,995	3.92%
STEELE	3,751,600	3,722,900	-0.77%	45,878	43,328	-5.56%	46,839	46,139	-1.49%
STEVENS	499,300	418,900	-16.10%	6,939	5,515	-20.52%	8,284	6,523	-21.26%
SWIFT	550,600	593,900	7.86%	7,070	9,114	28.91%	7,616	11,278	48.08%
265 TODD	3,364,200	3,228,700	-4.59%	57,832	51,360	-11.19%	78,163	72,324	-7.47%
TRAVERSE	327,800	329,500	0.52%	3,825	4,159	8.73%	4,228	4,468	5.63%
WABASHA	5,032,900	4,772,000	-5.18%	73,781	71,394	-3.24%	74,486	76,192	2.29%
WADENA	992,300	1,050,100	5.82%	15,568	15,391	-1.14%	19,553	21,729	11.13%
WASECA	1,671,900	1,640,500	-1.88%	24,289	22,965	-5.45%	25,772	25,528	-0.95%
WASHINGTON	13,712,600	13,940,000	1.66%	184,244	167,644	-9.01%	192,406	191,258	-0.60%
WATONWAN	635,300	576,100	-9.32%	11,499	10,280	-10.60%	12,650	13,374	5.72%
WILKIN	1,217,500	1,255,500	3.12%	16,693	15,787	-5.43%	15,744	16,706	6.11%
WINONA	7,417,000	7,283,300	-1.80%	90,937	90,506	-0.47%	90,672	93,670	3.31%
WRIGHT	23,974,800	22,868,200	-4.62%	259,164	243,777	-5.94%	270,272	277,239	2.58%
YELLOW MEDICINE	538,900	494,500	-8.24%	8,289	7,376	-11.01%	8,282	7,536	-9.01%
STATEWIDE TOTAL	474,254,325	480,523,450	-2.90%	6,036,600	5,725,115	-5.16%	6,441,728	6,549,052	1.67%

TABLE 66
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1992

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	6,083	546	1,418	6,987	0	15,034
ANOKA	236,192	111,245	1,998	460,181	11,081	820,697
BECKER	15,603	4,023	3,035	22,823	144	45,628
BELTRAMI	35,441	4,520	4,596	48,943	170	91,670
BENTON	28,708	3,317	2,051	36,732	0	70,808
BIG STONE	1,693	2,061	50	1,905	31	5,740
BLUE EARTH	32,780	23,988	2,496	62,222	456	121,942
BROWN	7,913	5,758	461	14,314	62	28,508
CARLTON	14,548	5,401	2,023	15,764	659	38,395
CARVER	55,199	19,778	818	86,159	0	161,954
CASS	9,263	775	2,499	12,934	0	25,471
CHIPPEWA	5,426	2,319	448	4,311	0	12,506
CHISAGO	46,557	18,253	2,334	64,165	0	131,309
CLAY	28,919	17,747	710	49,515	1,692	98,583
CLEARWATER	3,895	265	434	3,849	0	8,443
COOK	1,805	259	57	1,174	0	3,295
COTTONWOOD	1,108	473	213	1,947	0	3,741
CROW WING	21,720	11,506	2,734	32,047	496	68,503
DAKOTA	157,950	153,576	974	427,457	1,788	741,745
DODGE	8,109	6,754	824	11,853	0	27,540
DOUGLAS	14,586	5,845	1,977	21,394	89	43,891
FARIBAULT	2,087	2,107	178	2,925	0	7,297
FILLMORE	6,804	6,659	1,793	8,056	0	23,312
FREEBORN	6,363	3,345	377	7,357	0	17,442
GOODHUE	15,883	19,501	3,085	47,923	697	87,089
GRANT	2,411	1,602	229	4,469	0	8,711
HENNEPIN	43,510	22,624	0	41,674	3,118	110,926
HOUSTON	14,699	8,345	1,705	16,978	0	41,727
HUBBARD	7,000	241	1,522	8,188	0	16,951
ISANTI	33,595	7,736	3,589	31,473	0	78,393
ITASCA	25,489	7,111	3,408	25,519	335	61,862
JACKSON	2,253	1,313	407	2,494	0	6,467
KANABEC	21,269	3,291	1,507	19,015	399	45,481
KANDIYOHI	25,390	7,793	2,589	28,667	480	64,919
KITSON	2,041	1,650	362	5,582	5	9,840

TABLE 66
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1992

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
KOOCHICHING	9,405	1,232	0	10,923	0	21,560
LAC QUI PARLE	1,075	854	206	1,580	72	3,787
LAKE	2,788	525	241	1,525	0	5,079
LAKE OF WOOD	4,495	948	737	3,778	0	9,958
LE SUEUR	10,485	3,740	1,038	11,398	0	26,661
LINCOLN	1,448	388	183	1,421	30	3,470
LYON	5,680	4,468	74	9,704	57	19,983
MCLEOD	28,818	24,893	1,583	48,597	127	103,818
MAHNOMEN	1,077	267	117	1,729	0	3,190
MARSHALL	4,002	2,176	787	8,720	316	16,001
MARTIN	6,237	5,832	441	13,596	0	26,106
MEEKER	13,417	8,939	2,761	27,060	0	52,177
MILLE LACS	14,990	4,567	1,305	26,836	0	47,698
MORRISON	18,143	5,359	2,137	22,286	71	47,996
MOWER	9,517	4,952	926	10,039	67	25,501
MURRAY	1,446	1,232	237	1,656	61	4,632
NICOLLET	19,236	14,662	829	22,274	0	57,001
NOBLES	2,864	2,665	187	4,974	71	10,761
NORMAN	1,880	1,615	151	3,085	356	7,087
OLMSTED	67,903	24,215	8,336	90,060	0	190,514
OTTER TAIL	21,770	5,732	5,563	29,382	899	63,346
PENNINGTON	11,921	7,060	695	14,718	1,942	36,336
PINE	16,278	3,128	2,613	20,331	0	42,350
PIPESTONE	2,385	1,079	213	2,762	0	6,439
POLK	15,355	10,170	2,085	21,350	205	49,165
POPE	4,340	492	785	5,861	375	11,853
RAMSEY	141,768	57,828	0	266,457	81,087	547,140
RED LAKE	2,473	1,030	291	2,413	0	6,207
REDWOOD	3,047	2,918	195	5,978	0	12,136
RENVILLE	5,142	4,823	655	7,835	0	18,455
RICE	21,302	14,511	1,402	43,333	598	81,146
ROCK	1,972	512	400	1,900	0	4,784
ROSEAU	18,791	4,177	3,059	44,082	1,189	71,298
ST. LOUIS	77,010	29,202	4,514	62,004	454	173,184
SCOTT	31,229	9,545	2,831	50,837	376	84,818

TABLE 66
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1992

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
SHERBURNE	6,797	5,175	1,443	37,034	103	50,552
SIBLEY	5,859	3,697	819	6,305	55	16,735
STEARNS	40,867	26,289	10,375	83,122	1,191	161,844
STEELE	11,160	8,032	1,391	18,741	0	39,324
STEVENS	2,519	1,294	163	2,465	0	6,441
SWIFT	2,925	1,634	282	4,011	52	8,904
TODD	18,628	5,232	2,384	18,724	139	45,107
TRAVERSE	984	1,071	52	954	246	3,307
WABASHA	16,191	9,317	2,870	25,037	5	53,420
WADENA	10,948	1,718	1,030	8,695	3	22,394
WASECA	7,674	4,144	454	9,322	0	21,594
WASHINGTON	37,484	24,570	192	71,716	3,843	137,805
WATONWAN	2,976	1,751	83	3,748	0	8,558
WILKIN	5,649	3,502	116	8,212	0	17,479
WINONA	30,947	14,528	5,939	45,946	58	97,418
WRIGHT	66,282	66,271	7,411	159,831	3,809	303,604
YELLOW MEDICINE	3,472	2,464	388	5,411	0	11,735
STATEWIDE TOTALS	1,813,145	938,152	135,870	3,044,754	119,559	6,051,480