

**STATE OF MINNESOTA**  
**DEPARTMENT OF REVENUE**

**PROPERTY TAXES LEVIED IN MINNESOTA**

**1988 ASSESSMENTS**

**TAXES PAYABLE IN 1989**



Cover Photograph  
Northern Minnesota Scene  
Circa 1945

Bruce Sifford Studios,  
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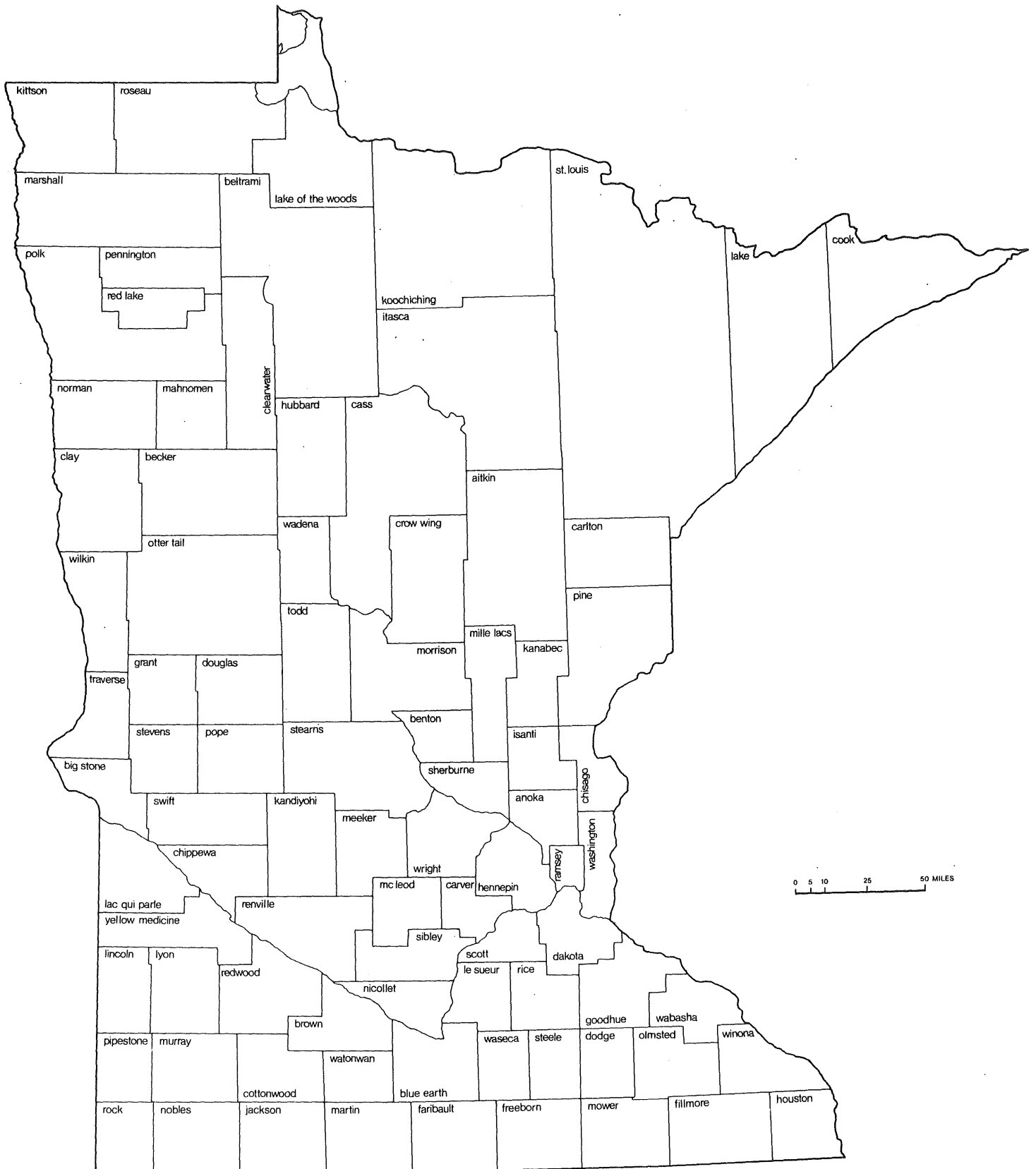
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## FOREWORD

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 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 mobile home values and taxes.







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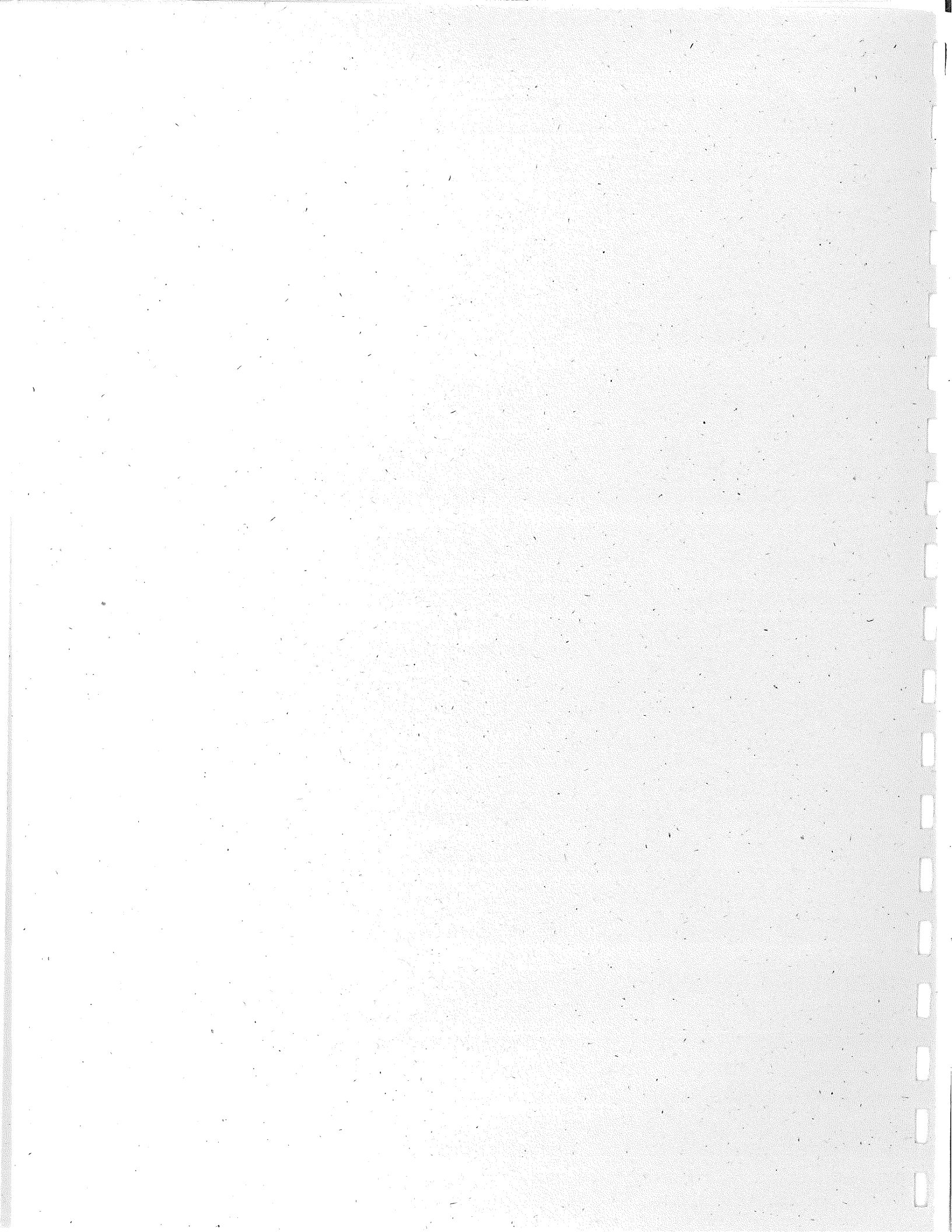
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## **SECTION I**

### **Review of the Minnesota Property Tax System**

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





# REVIEW OF THE MINNESOTA PROPERTY TAX SYSTEM TAXES PAYABLE IN 1989

The property tax is a major source of revenue for local governmental units and school districts in the state of Minnesota. The State has not levied a property tax since 1966. The property tax is an ad valorem tax, (a tax in proportion to value). It is levied in one year based on the assessment as of January 2nd and becomes payable in the following year. For example, in this bulletin, the current year tables include taxes levied based on assessments made on January 2, 1988, due and payable in 1989. The property tax on a particular parcel of property is primarily based on its market value, its property class, and the property tax budget requirements of the local governmental units and school district imposing taxes on the property.

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 1989.

## **J. DETERMINATION OF VALUES**

### **A. Assessors**

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

### **B. Taxable Property**

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

After the market values have been determined, the properties are assigned a classification according to how the property is used, i.e., commercial, agricultural homestead, etc. Each classification has a percentage rate which is applied to the market value to determine the tax capacity value. The tax capacity value is the value used in determining tax capacity rates. For taxes payable in 1989, gross tax capacity value replaces assessed value, and gross tax capacity rate replaces mill rate.

**Note:** Prior to the 1972 assessment, the market value was divided by three to arrive at an "adjusted market value." The various classification rates were then applied to the adjusted market value to determine the assessed value. Thus, assessed values for taxes payable in 1972 were approximately one-third of what they were for taxes payable in 1973. Since mill rates 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 26.)

### C. Exempt Property

Certain types of property are exempt from ad valorem taxation. Constitutionally exempt properties are valued once every six years, with the most recent valuation being made in 1986. Information about constitutionally exempt property was included in the 1987 bulletin (Property Tax Bulletin No.16).

Constitutionally exempt real property includes Indian lands, public property, educational facilities, religious and charitable institutions. Statutory exempt personal property includes farm livestock, farm machinery, furniture, inventories, and tools and machinery of service/retail/wholesale/manufacturing businesses, furnishings of rental units if the rental value is subject to sales tax, and containers in the possession of the consumer during consumption of the sale if 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 are attached to or installed in real property for use in business or production activity conducted thereon, excepting public utility attached machinery.

### D. Property Classifications

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

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

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

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

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

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

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

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

Today, the property classification system has evolved into many classes of property and classification percentages accordingly. Included in this bulletin is a listing of classification percentages from taxes payable 1972 through 1989 (Table 12, page 40). Beginning with taxes payable in 1989, "assessed value" is replaced by "tax capacity value". In the past, assessed value was obtained by multiplying the corresponding classification percentage by the market value. Similarly, tax capacity value is obtained by multiplying the appropriate tax capacity percentage by the market value. Tax capacity value is significantly smaller than assessed value.

Following is a listing of the tax capacity percentages used for the 1988 assessment, taxes payable in 1989.

#### REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
1a	1933	Residential homestead*	
		1st \$68,000 market value	2.17%
		Market value between \$68,000 and \$100,000	2.50%
		Market value in excess of \$100,000	3.30%

\* 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.

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
1b	1953, 1969 & 1974	Paraplegic veterans, homesteads of blind and permanently and totally disabled persons	
		1st \$32,000 market value: agricultural	0.87%
		1st \$32,000 market value: residential	0.87%
		\$32,000 to \$65,000 market value: agricultural	1.75%
		Excess of market value over \$65,000: agricultural	
		House, garage and one acre	2.20%
		Remainder	2.25%
		\$32,000 to \$68,000 market value: residential	2.17%
		Market value \$68,000 to \$100,000: residential	2.50%
		Market value over \$100,000: residential	3.30%
1c	1959	Commercial seasonal recreational residential not used for more than 200 days per year which includes a portion used as a homestead by the owner	0.90%
2a	1933	Agricultural homestead	
		1st \$65,000 market value	1.75%
		Excess of market value over \$65,000	
		House, garage and one acre	2.20%
		Remainder	2.25%
2b	1957	Timberland	2.25%
2b	1923	Agricultural non-homestead	
4b		Land	2.25%
4b		House, garage and one acre	2.70%
3a	1981	Commercial, industrial, public utility land and buildings, railroad operating property: 1st \$100,000 market value*	3.30%
3a	1974	Commercial, industrial, public utility land and buildings, railroad operating property: Excess over \$100,000 market value	5.25%
3b	1982	Employment Property (Enterprise Zones)	
		1st \$50,000 or 1st \$100,000 market value	2.50% or 3.30%
		Excess over \$50,000 or \$100,000	3.50% or 4.80%
4a	1971	Non-homestead residential	
		a. Apartments with four or more units not qualifying as Title II National Housing	4.10%
4c&4d		b. Apartment Land	3.50% or 4.10%

\*This preferential assessment is limited to one parcel for state assessed properties and one parcel per county for locally assessed properties.

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
4a		c. Private for Profit Hospitals	4.10%
4b	1979	Non-homestead residential one, two or three units	3.50%
4b	1973	Type I and II Apartments Five or more stories (structures only)	3.50%
4b		Unclassified Manufactured Homes	3.50%
4c	1959	Seasonal residential for recreational purposes: a. Commercial, but not used for more than 220 days per year (example: resort).	2.60%
		b. Non-commercial (example: cabin)	2.30%
4c		Nonprofit community service oriented organizations	2.60%
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.	2.50%
4c		Housing for elderly, handicapped or lower income persons as defined in section 8 of U.S. Housing Act.	2.50%
4c		Neighborhood Real Estate Trust	2.50%
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.	1.50%
5a	1974	Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas or petroleum products which are fixtures to real property	4.60%
5b	1913	Unmined Iron Ore	5.25%

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
5b	1913	"Low Recovery" Iron Ore	5.25%
		Severed mineral interests tax	*
5c	1980	Vacant Land	5.25%
5d		All property not included in any other class	5.25%
*		25¢ per acre annually (tax became effective January 1, 1975). Each parcel is subject to minimum annual tax of \$2.00.	

**PERSONAL PROPERTY**

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<b>Class</b>	<b>Year Enacted</b>	<b>Description</b>	<b>Percent of Market Value</b>
None		Structures on leased public lands in rural areas	2.30%, 3.30% 3.50% or 5.25%
5a		Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas or petroleum products which are fixtures	4.60%
None		Leased agricultural real estate of exempt land (M.S. 272.01, Subd. 2)	2.25% to 2.70%
None	1969	Owner occupied residences on leased public or railroad lands	*
None	1981	Leased homestead on land owned by occupant	*
3a**		Structures on leased public lands in urban areas	3.30% & 5.25%
		Structures on railroad operating right-of-ways	3.30% & 5.25%
		Leased all other (non-agricultural) real estate of exempt land (M.S. 272.01, Subd.2)	3.30% & 5.25%
5d		Systems of electric, gas and water utilities	5.25%
		All other taxable personal property	3.30% & 5.25%

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

\*\* Assessed at 3.30% on first \$100,000 of market value and assessed at 5.25% on excess.

## CLASSIFICATIONS NO LONGER ASSESSED

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

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

### **E. Market Value Increase Limitation**

The 1973 Legislature created the concept of limited market value by placing a 5% reassessment on homestead property. In 1975, this limit was repealed and the annual market value increase for any property for the 1975 through 1978 assessments was limited to 10 percent or one-fourth of the total amount of increase from the previous year, whichever was greater. In 1979, a change was made in the formula used in determining the limited market value on property for the 1979 assessment and the elimination of the limited market value on property for the 1980 assessment. For the 1979 assessment, the amount of increase in the limited market value was 10 percent of the 1978 limited market value or one-half of the difference between the 1978 limited market value and the 1979 estimated market value, whichever amount was greater. This limited market value was the base to which the property classification assessment percentages referred to in Item D above were applied to arrive at the assessed value for assessment years 1975 - 1979. Beginning with the 1980 assessment, the limited market value on property was eliminated, and the estimated market value is now the base to which the property class rate percentages are applied to arrive at the tax capacity value.

### **F. Review and Equalization**

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



## 2. DETERMINATION OF TAX CAPACITY RATES, TAX EXTENSION RATES, GROSS TAX AND NET TAX

### A. Auditors

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

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

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

### B. Levy Limitations

Before determining tax capacity rates, the county auditor assures that the budget levies are within certain limits. These limits control the amount of revenue that can be raised by means of property tax levies. For payable 1989, levy limits were converted to dollar limits or percentages of tax capacity. There are two basic overall levy limitation laws: one pertains to local government and the other pertains to school districts.

### C. Adjustments to Tax Capacity Value

As mentioned before, taxable tax capacity value is the value used in determining local tax capacity rates. In many cases, taxable tax capacity value and gross tax capacity value are the same. However, there are cases where certain values must be deducted from the gross tax capacity value to determine the taxable tax capacity value. This is illustrated in Table 34, page 139. Values which are deducted are as follows.

## **1. Power Line Tax Capacity Value**

Ten percent of the tax capacity value of electrical transmission lines over 200KV in organized townships and cities is excluded from the value used in determining tax capacity rates. After local tax capacity rates are determined, the revenue produced by applying the prevailing local tax capacity rate to the excluded 10% of value is then used to finance the power line credit for cities and organized townships (see Power Line Credit, page 225).

## **2. Tax Increment Financing Districts**

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

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

There are basically five types of increment districts that can be set up under current statutes:

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

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

For example, a district had an original tax capacity value of \$60,000. The current year tax capacity value of the district, however, increased to \$75,000. The county auditor uses only the original tax capacity value of \$60,000 when determining local tax rates. The difference between the two values, \$15,000, is the "tax increment value". This \$15,000 value times the total local tax rate equals the tax increment amount which the county auditor distributes to the affected tax increment district.

Tax increment values and taxes can be found in Table 29, page 80.

### **3. Fiscal Disparities**

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

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

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

#### **D. Tax Capacity Rate Determination**

When the property tax levy portions of all taxing districts' budgets have been set and when taxable tax capacity values have been determined, the levy for each district (i.e., county, city, town, school and special taxing districts) is spread against the respective taxable tax capacity values to determine the local tax capacity rates. Basically, the tax capacity rate is calculated by dividing the property tax budget levy by the total taxable tax capacity value. For example, if a county's levy were \$1,000,000 and the total taxable tax capacity value were \$3,500,000, the total county tax capacity rate would be calculated as follows:

$$\text{\$1,000,000} \div \text{\$3,500,000} = \text{.28571 or 28.571\%}$$

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

#### **E. Tax Capacity Rate Exceptions**

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

##### **1. Fire Protection Districts**

Township tax rates may be influenced by the presence of special fire protection districts (Minnesota Statutes 1986, Section 368.85). Any organized town may, through a majority vote cast by the electors within the proposed district, establish a territory which will receive fire protection. A fire district consists of compact and contiguous property of which at least 25 percent of the total tax capacity value of taxable real property therein is classified as homestead property and other buildings or structures. All costs of a fire protection district are borne by the property taxpayers located within its boundaries. The cost of the fire district is reflected in a higher municipal tax rate for the concerned property. Property outside of the district does not contribute tax dollars toward this protection.

##### **2. Rural-Urban Service Districts**

A factor that may be considered in the calculation of city tax rates is the rural-urban service district. A rural service district and an urban service district which are adopted by ordinance constitute "separate taxing districts for the purpose of all municipal property taxes except those levied for the payment of bonds and judgments and interest thereon." (Minnesota Statutes 1986, Section 272.67.) Only unplatted lands which are rural in character and which are not developed for commercial, industrial or urban use can become rural service districts. Such land is not benefited to the same degree as other lands by municipal services financed by general taxation. An urban service district consists of all lands within the boundaries of the municipality which are not included in the rural service district. Lesser benefits within a rural service district result in lower tax rates for taxpayers within its boundaries than for taxpayers located within the boundaries of the complementary urban service district.

**F. Tax Extension Rate Determination and Disparity Reduction Aid**

MN Stat. 273.1398, Subd. 3 provided disparity reduction aid be calculated for taxes payable in 1989. This aid was the greater of

- (1) the difference between the total payable 1988 gross tax payable less the gross tax capacity of the unique taxing jurisdiction or,
- (2) twenty percent of the difference between the payable 1988 city/township gross tax less twenty-three percent of the gross tax capacity.

The aid cannot be less than \$0. It is calculated at the unique taxing area level and is allocated proportionately to each local government levying taxes in the unique taxing area. A unique taxing area is a taxing area subject to the same set of tax rates.

If a unique taxing area receives this disparity reduction aid, the tax capacity rate for each local government levying must be reduced accordingly. The resulting rate is the tax extension rate. The disparity reduction aid rate cannot decrease the tax extension rate below 90%. If the unique taxing area does not receive disparity reduction aid, the tax extension rate is equal to the tax capacity rate.

**G. Gross Tax**

After all tax extension rates have been determined, the gross property tax for a parcel of property is calculated by applying the sum of the tax extension rates of all local taxing districts (under whose jurisdiction a property lies) to the individual property's tax capacity value. As an example, a property has a taxable tax capacity value of \$1,776. The gross tax would be calculated as follows:

Tax Capacity Value	\$1,776
Total Local Rate	x <u>119.399% (or 1.19399)</u>
Total Gross Tax	\$ 2,120.53

**H. Property Tax Credits**

In many instances, the total gross tax will not be the total amount of property tax paid by an individual taxpayer. This is due to the existence of property tax credits. These credits are deducted from the gross tax when determining the actual amount of tax the individual property owner must pay. The property tax credits in existence for taxes payable in 1989 are as follows, listed in the order that they are deducted from the gross tax.

**1. Disaster Credit (MN Stat. 273.123)**

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

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

The county assessor reports both the tax capacity value based on the pre-disaster market value and the 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 extension rate to determine the amount of disaster credit. There is no maximum credit limitation for the disaster credit. The amount of the credit is deducted from the gross tax on the property tax statement for that parcel. The state makes payment of the credit directly to the local taxing districts.

Eligible mobile home properties can also receive the disaster credit.

## **2. Power Line Credit (MN Stat. 273.42)**

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

Prior to 1982, utility companies made direct payments to qualifying property owners in organized and unorganized townships to compensate them for having these high voltage lines pass over their property. Beginning with taxes payable in 1982, qualifying property owners in cities and organized townships were given a property tax credit to reduce their gross property tax. In 1983, qualifying property owners in unorganized townships were also made eligible to receive the tax credit. Since that time and for taxes payable in 1989, owners of property classified as farm, residential, apartment, and both commercial and non-commercial seasonal recreational residential are given a credit which is calculated by the county auditor and applied against the gross property tax. In order to qualify for this credit, the property must be crossed by a transmission line of 200KV or more which was constructed after June 30, 1974.

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

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

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

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

### **3. Agricultural Preserves Credit (MN Stat. 473H.10)**

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

For taxes payable in 1989, the credit is based on the tax capacity value of land and non-residential buildings (used for agricultural purposes) which are located in a designated agricultural preserve. The credit is based on the difference between the prevailing total local tax extension rate and 105% of the previous year's statewide average total tax extension rate within townships. The difference between the two rates is the agricultural preserves credit rate. For taxes payable 1989, it was necessary to convert the 1988 statewide average township mill rate to a tax capacity rate. The 1988 statewide average township mill rate of 107 mills converted to a tax capacity rate of 88%. This rate was then multiplied by 105%, resulting in a base rate for payable 1989 agricultural preserve tax capacity of 92%. The difference between the total local tax extension rate and 92% is applied to the land and non-residential building's tax capacity within the agricultural preserve to determine the 1989 credit amount.

If the total local tax extension rate is less than 105% of the previous year's statewide average tax rate for townships (92% for 1989), there is no credit. This credit is given only to lands designated as agricultural preserves according to MN Stat. 473H.03. The amount of the credit is deducted from the gross tax on the property tax statement for that parcel. The state makes payment of the credit directly to the local taxing districts. (See Table 49, page 229).

### **4. County Conservation Credit (MN Stat 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 use zone created under Chapter 40A is eligible for a property tax credit of \$1.50 per acre.

The county auditor certifies to the Department of Revenue the amount of tax lost to the local taxing districts because of the property tax credit. This amount is reimbursed to the local taxing districts and is deducted from gross tax on the property tax statement for that parcel.

**5. Enterprise Zone Credit (MN Stat. 273.1314)**

The enterprise zone law was passed by the 1982 Legislature and became effective July 1, 1983. The purpose of an enterprise zone is to generate jobs and industry in economic hardship areas, and to keep existing businesses from moving out of 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 gross tax on the property tax statement for that parcel. The state makes payment of the credit directly to the local taxing districts.

For taxes payable in 1989, four counties in Minnesota reported enterprise zone property tax credits. (See Table 46, page 226.)

**6. Disparity Reduction Credit (MN Statute 469.168, subd.4)**

Effective with taxes payable in 1989, class 4a apartments with four or more units, and commercial, industrial and public utility land and buildings in certain border cities receive a disparity reduction property tax credit. The credit is the difference between the tax determined using the general tax procedures 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 amounts of the disparity reduction credit to the Department of Revenue. The state distributes the credit to all taxing districts.

**7. Agricultural Credit (MN Stat. 124.2137)**

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

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



For taxes payable in 1984-1988, the credit was based on a reduction equal to a certain percentage of the total tax on certain portions and types of agricultural property. (These rates and percentages can be found in Table 18, page 52.)

For taxes payable in 1989, agricultural homestead property receives a tax reduction equal to 36 percent of the total tax levied on the first 320 acres of the property, excluding the house, garage and one acre. All other farm property and class 2b timberlands receive a reduction of 26 percent. This credit was previously paid entirely to the school district, but for payable 1989 it is distributed to all taxing districts.

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

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

For taxes payable in 1989, the homestead credit is equal to 54% of the gross tax (less any other credits excluding the taconite credits). The credit is based on a market value limit of \$68,000 for residential properties and cannot exceed \$725. (See Table 14, page 48.) The amount of the credit is deducted from the gross tax on the property tax statement for the parcel. The state makes payment of the credit directly to the local taxing districts.

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

For 1989, 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) in addition to the homestead credit. The maximum amount of this credit is \$495 for those receiving the 57% credit and \$550 for those receiving the 66% credit. The taconite homestead credit is calculated and deducted from the gross tax after the 54% homestead credit is deducted. (See Table 16, page 50.) A portion of the taconite production tax receipts is used to finance the credit. The taconite homestead credit cannot reduce the "effective tax rate" on a parcel of property to less than 95% of the payable 1988 "effective tax rate". "Effective tax rate" is the net tax divided by the market value.

The supplementary taconite homestead credit was created by the 1980 Legislature. This credit is given to homeowners in school districts #317 (Itasca County) and #698 (Aitkin and St. Louis counties). This credit is calculated in the same manner as the 57% taconite homestead credit. Payment of this credit is made by the state out of the general fund. The 54% homestead credit and the regular and supplementary taconite tax relief credits are also given to eligible homesteaded mobile home properties.

I. **Net Tax**

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

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

**3. COLLECTION OF TAXES**

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

A. **Treasurers**

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

B. **Tax Payments**

Property taxes may be paid to the county treasurer in two equal installments. For personal property taxes over \$50, one-half the amount must be paid by February 28, or 29 calendar days after the postmark date on the envelope containing the property tax statement, and the remaining half must be paid by June 30. For real estate taxes over \$50, half of the total tax is due by May 15, and the remaining half is due by October 15. The second half installment for farm property is due by November 15. If the personal property tax is \$50 or less, the entire amount must be paid by February 28, or 29 calendar days after the postmark date on the envelope containing the property tax statement. If real estate taxes are \$50 or less, the entire amount must be paid by May 15.

C. **Tax Penalties**

1. **Personal Property**

If the amount of personal property tax is \$50 or less, it becomes delinquent on March 1, or 30 calendar days after the postmark date on the envelope containing the property tax statement after it is due. If the amount is over \$50, the first half of the unpaid tax becomes delinquent March 1 or 30 calendar days after the postmark date on the envelope containing the property tax statement, and the other half becomes delinquent on July 1. In all cases, there is an eight percent penalty added to the unpaid tax at the point it becomes delinquent.

## 2. Real Estate

All real estate taxes of \$50 or less become delinquent on May 16. At that point, a three percent penalty is charged on unpaid homestead property tax and a seven percent penalty is charged on non-homestead property. Thereafter, on the 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 tax is more than \$50, half may be paid by May 15 and half by October 15. If the second half is not paid by October 15, both homestead and non-homestead properties are charged an additional four percent penalty. Thereafter, an additional two percent penalty on homestead property and an additional four percent on non-homestead property is added on the 1st day of November and December, if second half taxes remain unpaid. On the first business day in January, an additional two percent penalty is charged on any first half or second half installments or real property taxes remaining unpaid.

## 4. MOBILE 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 (MN Stat. 327.31 to 317.34), or is affixed to the land in a manner comparable to other real estate property in the taxing district.
3. The home is connected to public utilities, has a well and septic tank system, or is serviced by water and sewer facilities comparable to other real property in the taxing district.

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

For the 1988 assessment, taxes payable in 1988 (see Tables 54 and 55 , pages 241 and 244), manufactured homes not classified as real estate were assessed as follows:

<u>Year</u> <u>Class</u>	<u>Enacted</u>	<u>Description</u>	<u>Percent of</u> <u>Market Value</u>
None	1959	Manufactured Homes	
		Agricultural Homesteads:	
		1st \$66,000	14%
		Over \$66,000	18%

<u>Year Class</u>	<u>Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
		Non-Agricultural Homesteads:	
		1st \$68,000	17%
		Over \$68,000	27%
		Non-Homestead	28%

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

Manufactured homes not treated as real estate may qualify for certain property tax credits, including the homestead credit, taconite credit, disaster credit and agricultural credit (see Property Tax Credits, page 14).

The county treasurer must send out tax statements to the owners (of manufactured homes not treated as real estate) by July 15 each year. The total amount of tax must be paid by August 31 and becomes delinquent on September 1 if not paid. A penalty of eight percent is assessed on the unpaid tax.

**SECTION II**

**Historical Data**



TABLE 1  
PART A  
ASSESSED VALUES/GROSS TAX CAPACITY VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS  
AND STATEWIDE AVERAGE MILL RATES/GROSS TAX CAPACITY RATES

Payable Year	Assessed Values				Average Tax Rate In Mills *	Total Taxes Levied
	Rural Land Including Structures	Urban Land Including Structures	Personal Property	Total		
1925	\$ 1,123,400,013	\$ 585,034,919	\$ 242,871,326	\$ 1,951,306,258	57.26	\$ 121,136,992
1930	1,005,674,702	709,718,458	232,259,503	1,947,652,663	63.59	133,283,850
1935	693,911,735	551,060,473	151,882,975	1,396,855,183	78.27	115,494,682
1940	662,616,101	485,305,203	173,504,673	1,321,425,977	84.63	115,806,240
1945	570,925,664	526,848,397	207,125,645	1,304,899,706	86.72	115,417,272
1950	571,619,218	642,772,757	335,838,340	1,550,230,315	126.71	201,343,601
1951	599,288,918	674,154,435	343,906,232	1,617,349,585	126.77	210,444,091
1952	590,717,621	710,025,487	381,864,210	1,682,607,318	133.40	230,418,543
1953	613,659,488	776,792,962	398,022,634	1,788,475,084	133.73	246,029,875
1954	603,604,327	809,180,612	398,250,623	1,811,035,562	143.52	268,451,507
1955	476,243,425	1,001,858,296	403,024,109	1,881,125,830	144.60	281,674,137
1956	478,143,055	1,030,894,893	409,478,982	1,918,516,930	152.55	303,962,469
1957	475,695,302	1,113,828,746	409,185,114	1,998,709,162	160.02	332,729,752
1958	478,134,758	1,140,767,939	422,374,232	2,041,276,929	175.23	372,158,036
1959	467,153,822	1,206,320,025	427,955,434	2,101,429,281	184.10	403,059,047
1960	469,369,284	1,234,766,140	423,096,471	2,127,231,895	197.18	437,737,042
1961	470,166,521	1,301,243,861	426,161,020	2,197,571,402	204.86	469,492,786
1962	472,764,956	1,333,647,300	427,606,924	2,234,019,180	217.18	508,917,467
1963	477,285,449	1,428,988,718	415,730,201	2,322,004,368	224.11	545,929,471
1964	477,527,937	1,462,641,715	396,149,678	2,336,319,330	235.22	575,431,716
1965	483,069,302	1,515,226,898	387,284,693	2,385,580,893	244.80	611,451,684
1966	486,245,805	1,553,302,220	383,554,423	2,423,102,448	254.74	646,371,729
1967	504,285,944	1,621,539,095	391,373,642	2,517,198,681	259.76	685,135,169
1968	518,995,246	1,658,855,953	171,041,247	2,348,892,446	269.85	669,657,855
1969	538,572,804	1,834,327,351	180,923,839	2,553,823,994	299.24	799,178,316
Payable Year	Assessed Values				Average Tax Rate In Mills *	Total Taxes Levied
	Homestead ** Real Estate	Non-Homestead Real Estate	Personal Property	Total		
1970(a)	\$ 1,136,757,868	\$ 1,320,647,774	\$ 196,157,493	\$ 2,653,563,135	329.16	\$ 912,404,487
1971	1,387,650,140	1,498,334,437	211,823,563	3,097,808,140	335.95	1,085,163,332
1972	1,435,314,856	1,557,221,401	225,821,268	3,218,357,525	297.47	1,007,585,584
1973(b)	4,802,654,569	5,277,995,405	351,922,349	10,432,572,323	94.19	1,037,219,602
1974	5,269,918,709	5,262,897,271	375,221,681	10,908,037,661	99.15	1,136,267,789

\* See footnotes on following page.

TABLE 1  
PART B  
ASSESSED VALUES/GROSS TAX CAPACITY VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS  
AND STATEWIDE AVERAGE MILL RATES/GROSS TAX CAPACITY RATES

Payable Year	Assessed Values				Average Tax Rate In Mills *	Total Taxes Levied
	Homestead ** Real Estate	Non-Homestead Real Estate	Personal Property	Total		
1975	\$ 5,755,805,534	\$ 5,272,881,525	\$ 394,667,761	\$11,423,354,820	109.12	\$1,307,397,970
1976	6,647,265,816	5,753,166,101	389,608,770	12,790,040,687	101.43	1,364,549,835
1977	7,493,770,722	6,137,467,975	401,241,961	14,032,480,658	104.93	1,543,744,497
1978	7,530,961,896	6,682,802,193	418,239,441	14,632,003,530	105.16	1,612,044,585
1979	8,160,825,682	7,314,829,348	446,415,872	15,922,070,902	102.27	1,704,015,976
1980	9,505,683,776	8,107,531,615	475,455,919	18,088,671,310	97.23	1,844,022,603
1981	11,323,778,608	10,045,451,337	515,918,614	21,885,148,559	87.01	2,011,529,837
1982	13,114,795,323	11,241,977,321	656,811,198	25,013,583,842	92.15	2,430,398,968
1983	14,461,341,510	12,397,679,704	719,675,283	27,578,696,497	92.10	2,677,165,816
1984	14,576,695,214	13,025,332,751	769,447,650	28,371,475,615	98.14	2,917,675,349
1985	14,743,651,860	13,403,297,966	797,620,554	28,944,570,380	99.33	3,011,666,708
1986	14,453,260,314	13,959,525,103	828,878,681	29,241,664,098	105.47	3,224,927,332
1987	13,976,957,501	14,612,054,529	857,546,834	29,446,558,864	111.30	3,421,316,479
1988	13,477,767,349	15,541,506,802	875,325,667	29,894,599,818	118.34	3,682,260,070
Payable Year	Gross Tax Capacity Values				Average Gross Tax Cap. Rate	Total Taxes Levied
	Homestead ** Real Estate	Non-Homestead Real Estate	Personal Property	Total		
1989	\$ 1,771,627,738	\$ 2,018,345,903	\$ 108,894,831	\$ 3,898,868,472	97.390	\$3,943,704,269

\* The statewide average mill rate/gross tax capacity rate is exclusive of special assessments.

\*\* The homestead base values by payable year are as follows:

1970-1972...\$ 4,000	1979.....\$17,000	1984...\$30,000 and \$60,000
1973-1976...\$12,000	1980.....\$21,000	1985...\$31,000 and \$62,000
1977.....\$13,000	1981.....\$25,000 and \$50,000	1986...\$32,000 and \$64,000
1978.....\$15,000	1982-1983...\$27,000 and \$54,000	1987...\$32,500 and \$65,000
	1988....Ag. \$33,000 and \$66,000	
	1988 ...Res. \$34,000 and \$68,000	
	1989 ...Ag. \$32,000 and \$65,000	
	1989 ...Res. \$32,000 and \$68,000	

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

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



TABLE 2  
PART A  
REAL AND PERSONAL PROPERTY TAXES LEVIED

Payable Year	Real Estate Levy	Personal Property Levy	Total Levy	Average Mill Rate (1)	Homestead Credit (2)	Agricultural Credit	Net Tax Payable (3, 5)	Special Assessments	Net Tax Payable Including Special Assessments
1940	\$ 95,006,023	\$16,231,364	\$ 111,837,387	84.950	\$ ---	\$ ---	\$ 111,837,387	\$3,968,853	\$ 115,806,240
1950	151,974,367	44,457,441	196,431,808	126.710	---	---	196,431,808	4,911,793	201,343,601
1951	159,276,120	45,757,627	205,033,747	126.770	---	---	205,033,747	5,410,344	210,444,091
1952	171,797,103	52,654,943	224,452,046	133.400	---	---	224,452,046	5,966,497	230,418,543
1953	183,994,289	55,187,350	239,181,639	133.730	---	---	239,181,639	6,848,236	246,029,875
1954	200,902,601	59,016,269	259,918,870	143.520	---	---	259,918,870	8,532,637	268,451,507
1955	211,567,410	60,438,810	272,006,220	144.600	---	---	272,006,220	9,667,917	281,674,137
1956	228,332,465	64,336,967	292,669,432	152.550	---	---	292,669,432	11,293,037	303,962,469
1957	251,988,352	67,851,261	319,839,613	160.020	---	---	319,839,613	12,890,139	332,729,752
1958	282,205,133	75,481,435	357,686,568	175.230	---	---	357,687,568	14,471,468	372,158,036
1959	306,526,493	80,343,724	386,870,217	184.100	---	---	386,870,217	16,188,830	403,059,047
1960	335,521,401	83,931,663	419,453,064	197.180	---	---	419,453,064	18,283,978	437,737,042
1961	362,402,068	87,786,658	450,188,726	204.860	---	---	450,188,726	19,304,060	469,492,786
1962	391,960,561	93,218,762	485,179,323	217.180	---	---	485,179,323	23,738,144	508,917,467
1963	426,851,600	93,521,738	520,373,338	224.110	---	---	520,373,338	25,556,133	545,929,471
1964	456,162,758	93,385,542	549,548,300	235.220	---	---	549,548,300	25,883,416	575,431,716
1965	488,887,743	95,125,616	584,013,359	244.800	---	---	584,013,359	27,438,325	611,451,684
1966	519,792,386	97,457,020	617,249,406	254.740	---	---	617,249,406	29,122,323	646,371,729
1967	552,386,485	101,471,539	653,858,024	259.760	---	---	653,858,024	31,277,145	685,135,169
1968	585,677,296	48,156,240	633,833,536	269.850	78,768,510	---	555,065,026	34,374,403	589,439,429
1969	707,742,068	56,479,097	764,221,165	299.240	95,304,787	---	668,916,378	34,977,574	703,893,952
1970	806,250,044	67,210,263	873,460,307	329.160	108,054,831	---	765,405,476	38,944,180	804,349,656
1971	966,014,565	74,683,076	1,040,697,641	335.950	127,596,363	---	913,101,278	44,465,691	957,566,969
1972	886,806,076	70,567,907	957,373,983	297.470	117,085,618	---	840,288,365	50,211,600	890,499,965
1973	948,414,991	34,245,776	982,660,767	94.190	122,753,051	---	859,907,716	54,558,835	914,466,551
1974	1,043,396,304	38,088,817	1,081,485,121	99.150	189,373,196	---	892,111,925	54,782,668	946,894,593
1975	1,202,147,416	44,353,137	1,246,500,553	109.120	206,708,572	---	1,039,791,981	60,897,417	1,100,689,398
1976	1,255,997,852	41,322,615	1,297,320,467	101.430	220,254,291	---	1,077,066,176	67,229,368	1,144,295,544

NOTE: Footnotes may be found on page 31.

TABLE 2  
PART B  
REAL AND PERSONAL PROPERTY TAXES LEVIED

Payable Year	Real Estate Levy	Personal Property Levy	Total Levy	Average Mill Rate (1)	Homestead Credit (2)	Agricultural Credit	Net Tax Payable (3, 5)	Special Assessments	Net Tax Payable Including Special Assessments
1977	1,429,088,173	43,357,669	1,472,445,842	104.930	234,562,666	29,499,567	1,208,383,609	71,298,655	1,279,682,264
1978	1,493,045,351	45,651,310	1,538,696,661	105.160	243,964,012	35,165,192	1,259,567,457	73,347,924	1,332,915,381
1979	1,580,927,494	47,385,241	1,628,312,735	102.268	254,088,892	41,634,224	1,332,589,619	75,703,241	1,408,292,860
1980	1,710,411,947	48,426,153	1,758,838,100	97.234	371,313,377	52,186,630	1,335,338,093	85,184,503	1,420,522,596
1981	1,856,574,360	47,563,239	1,904,137,599	87.006	447,233,171	70,456,204	1,372,521,102	107,392,237	1,479,913,339
1982	2,243,859,965	61,222,421	2,305,082,386	92.153	495,705,796	86,945,965	1,705,367,079	125,316,582	1,830,683,661
1983	2,473,325,197	66,699,104	2,540,024,301	92.101	521,541,062	96,947,321	1,903,773,931	137,141,515	2,040,915,446
1984	2,709,002,854	75,218,054	2,784,220,908	98.135	506,065,238	92,675,991	2,164,411,484	133,454,441	2,297,865,925
1985	2,795,623,792	79,371,594	2,874,995,386	99.328	539,504,280	106,513,404	2,226,776,308	136,671,326	2,363,447,634
1986	2,997,104,294	86,853,333	3,083,957,627	105.465	586,112,213	126,080,929	2,369,338,813	140,969,705	2,510,308,518
1987	3,181,565,243	95,757,072	3,277,322,315	111.297	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	118.341	622,442,752	102,059,237	2,789,346,375	144,499,319	2,933,845,694
				Average Tax Cap. Rate					
1989	3,690,320,745	106,771,593	3,797,092,338	97.390 %	652,997,536	94,975,727	3,038,091,944	146,611,931	3,184,703,875

NOTE: Footnotes may be found on page 31.

TABLE 3

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

Payable Year	State	County	City	Township	School District	Special Taxing District (4)	Total Taxes (3)	Homestead Credit (2)	Agricultural Credit	Net Taxes (5)
1925	\$11,328,852	\$ 24,433,435	\$ 35,738,699	\$ 9,090,016	\$ 40,545,990	\$ ---	\$ 121,136,992	\$ ---	\$ ---	\$ 121,136,992
1930	12,592,013	28,011,761	40,706,761	9,900,199	42,073,115	---	133,283,849	---	---	133,283,849
1940	11,759,124	31,191,775	34,829,112	6,336,143	31,690,086	---	115,806,240	---	---	115,806,240
1950	11,719,355	59,244,112	56,721,400	10,366,677	63,292,057	---	201,343,601	---	---	201,343,601
1951	12,051,000	61,316,974	58,256,389	10,417,950	68,401,778	---	210,444,091	---	---	210,444,091
1952	11,728,666	70,060,610	63,153,622	11,784,185	73,691,460	---	230,418,543	---	---	230,418,543
1953	11,210,204	75,149,135	67,266,360	12,552,040	79,852,136	---	246,029,875	---	---	246,029,875
1954	15,900,345	76,141,584	74,532,805	13,055,500	88,821,273	---	268,451,507	---	---	268,451,507
1955	14,811,840	77,946,468	78,685,899	13,033,365	97,196,565	---	281,674,137	---	---	281,674,137
1956	15,027,012	84,772,948	83,019,143	12,967,746	108,175,620	---	303,962,469	---	---	303,962,469
1957	15,552,697	87,606,226	92,176,076	12,661,345	124,733,408	---	332,729,752	---	---	332,729,752
1958	19,955,842	97,973,630	101,080,861	12,549,949	140,597,754	---	372,158,036	---	---	372,158,036
1959	19,965,700	106,631,402	107,921,966	12,710,749	155,829,230	---	403,059,047	---	---	403,059,047
1960	23,878,094	112,975,068	111,179,187	12,482,086	177,222,607	---	437,737,042	---	---	437,737,042
1961	22,937,982	119,184,056	118,305,938	12,367,041	196,697,769	---	469,492,786	---	---	469,492,786
1962	24,801,597	130,230,248	128,233,198	12,979,710	212,672,714	---	508,917,467	---	---	508,917,467
1963	29,754,399	137,229,288	135,043,261	13,911,916	229,990,607	---	545,929,471	---	---	545,929,471
1964	29,879,360	151,694,758	134,555,247	14,013,174	245,289,177	---	575,431,716	---	---	575,431,716
1965	27,820,383	161,255,316	141,162,146	13,780,233	267,433,606	---	611,451,684	---	---	611,451,684
1966	38,322,818	160,194,890	147,258,860	13,902,385	286,692,776	---	646,371,729	---	---	646,371,729
1967	36,481,201	163,455,598	154,136,297	14,939,268	316,122,805	---	685,135,169	---	---	685,135,169
1968	---	167,588,552	159,827,530	13,649,765	322,744,876	4,397,216	668,207,939	78,768,510	---	589,439,429
1969	---	191,869,859	177,014,464	13,164,187	412,368,058	4,782,170	799,198,739	95,304,787	---	703,893,952
1970	---	207,861,416	195,278,139	14,616,659	489,309,155	5,339,118	912,404,487	108,054,831	---	804,349,656
1971	---	241,175,930	227,210,819	15,495,795	595,312,009	5,968,779	1,085,163,332	127,596,363	---	957,566,969
1972	---	249,348,013	223,437,490	15,599,053	504,452,892	14,748,136	1,007,585,584	117,085,619	---	890,499,965
1973	---	256,835,461	226,835,829	15,596,239	521,696,691	16,255,383	1,037,219,602	122,753,051	---	914,466,551
1974	---	283,824,499	245,391,040	16,565,021	568,556,959	21,930,270	1,136,267,789	189,373,196	---	946,894,593
1975	---	323,903,244	280,237,222	17,522,904	631,719,865	37,342,219	1,307,397,971	206,708,572	---	1,100,689,399
1976	---	339,410,441	295,797,233	20,161,728	657,055,360	31,138,634	1,364,549,835	220,254,291	---	1,144,295,544
1977	---	379,243,365	328,532,136	23,211,784	757,026,429	36,212,319	1,543,744,497	234,562,666	29,499,567	1,279,682,264
1978	---	409,107,775	339,682,520	25,286,325	777,952,689	36,939,728	1,612,044,585	243,964,012	35,165,192	1,332,915,381
1979	---	438,513,020	347,977,849	28,503,861	817,858,349	41,639,698	1,704,015,976	254,088,892	41,634,224	1,408,292,860
1980	---	492,335,216	374,696,259	34,865,773	855,277,356	50,579,516	1,844,022,603	371,313,377	52,186,630	1,420,522,596
1981	---	556,513,538	439,543,621	44,167,682	850,255,968	74,274,064	2,011,529,837	447,233,171	70,456,204	1,479,913,339
1982	---	626,927,305	493,537,943	49,599,475	1,099,690,985	95,255,530	2,430,398,968	495,705,796	86,945,965	1,830,683,661
1983	---	669,839,201	535,248,730	52,910,906	1,209,907,940	120,094,794	2,677,165,816	521,541,062	96,947,321	2,040,915,446
1984	---	720,660,693	563,916,287	60,630,782	1,329,561,212	135,087,038	2,917,675,349	525,482,114	92,675,991 a	2,297,865,925
1985	---	754,437,921	590,174,999	63,707,344	1,316,382,207	149,161,314	3,011,666,712	539,504,280	106,513,404	2,363,447,634
1986	---	824,330,475	629,644,574	66,450,490	1,389,754,370	173,142,388	3,224,927,332	586,112,213	126,080,929	2,510,308,518
1987	---	877,679,646	658,275,749	69,874,272	1,441,103,526	204,320,022	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	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	652,997,536	94,975,727	3,184,703,875

NOTE: Footnotes may be found on page 31.

TABLE 4

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

Payable Year	State	County	City	Township	School District	Special Taxing District (4)	Total Taxes (3)	Homestead Credit (2)	Agricultural Credit	Net Taxes (5)
1961	\$22,937,982	\$ 116,832,605	\$101,398,171	\$12,331,454	\$ 196,688,514	\$ ---	\$ 450,188,726	\$ ---	\$ ---	\$ 450,188,726
1962	24,801,597	127,704,688	107,178,573	12,823,713	212,670,752	---	485,179,323	---	---	485,179,323
1963	29,754,399	134,620,140	112,346,479	13,662,405	229,989,914	---	520,373,338	---	---	520,373,338
1964	29,879,360	148,813,061	111,789,355	13,778,068	245,288,456	---	549,548,300	---	---	549,548,300
1965	27,820,383	158,381,968	116,876,321	13,523,682	267,411,005	---	584,013,359	---	---	584,013,359
1966	38,322,818	157,364,610	121,269,535	13,600,360	286,692,084	---	617,249,407	---	---	617,249,407
1967	36,481,201	160,392,008	126,329,933	14,546,042	316,108,840	---	653,858,024	---	---	653,858,024
1968	---	164,688,270	128,954,340	13,049,195	322,744,513	4,397,216	633,833,536	78,768,510	---	555,065,026
1969	---	188,708,475	145,815,356	12,574,539	412,367,625	4,782,170	764,221,165	95,304,787	---	668,916,378
1970	---	204,608,886	160,319,419	13,883,729	489,303,409	5,339,119	873,454,562	108,054,831	---	765,399,731
1971	---	237,677,912	187,347,912	14,391,029	595,312,008	5,968,779	1,040,697,641	127,596,363	---	913,101,278
1972	---	245,925,339	178,639,274	13,608,342	504,452,892	14,748,136	957,373,983	117,085,618	---	840,288,365
1973	---	253,246,879	176,578,010	14,883,803	521,696,691	16,255,383	982,660,767	122,753,051	---	859,907,716
1974	---	280,067,618	195,330,871	15,689,529	568,556,959	21,840,144	1,081,485,121	189,373,196	---	892,111,925
1975	---	320,331,566	223,849,623	16,671,959	631,719,865	37,255,023	1,246,500,553	206,708,572	---	1,039,791,981
1976	---	335,647,162	233,800,387	18,816,538	657,055,360	31,014,581	1,297,320,467	220,254,291	---	1,077,066,176
1977	---	374,950,902	262,998,033	21,907,677	757,026,429	36,044,337	1,472,445,842	234,562,666	29,499,567	1,208,383,609
1978	---	402,923,923	273,909,562	24,325,877	777,952,689	36,509,062	1,538,696,661	243,964,012	35,165,192	1,259,567,457
1979	---	433,052,934	279,439,244	27,349,255	817,858,348	41,089,755	1,628,312,735	254,088,892	41,634,224	1,332,589,619
1980	---	485,889,698	297,954,686	33,753,206	855,277,356	49,694,672	1,758,838,100	371,313,377	52,186,630	1,335,338,093
1981	---	549,365,767	343,049,470	41,173,148	850,255,967	73,518,283	1,904,137,599	447,233,171	70,456,204	1,372,521,102
1982	---	617,468,212	381,903,935	46,706,790	1,099,683,473	93,932,246	2,305,082,386	495,705,796	86,945,965	1,705,367,079
1983	---	658,675,442	414,627,237	50,669,342	1,209,907,940	116,980,095	2,540,024,301	521,541,062	96,947,321	1,903,773,931
1984	---	708,371,048	448,553,132	58,333,930	1,329,561,212	131,582,249	2,784,220,908	525,482,114	92,675,992	2,164,411,484
1985	---	741,283,445	472,654,578	61,138,779	1,316,382,207	145,733,450	2,874,995,386	539,504,280	106,513,404	2,226,776,308
1986	---	810,617,146	508,483,053	63,647,207	1,389,754,370	169,850,816	3,083,957,627	586,112,213	126,080,929	2,369,338,813
1987	---	862,800,305	536,524,064	66,599,728	1,441,103,526	200,231,428	3,277,322,315	609,222,978	115,621,847	2,550,370,217
1988	---	936,373,549	565,377,928	69,460,567	1,509,728,030	248,004,269	3,537,760,751	622,442,752	102,059,237	2,789,346,375
1989	---	1,010,336,629	541,124,439	71,065,341	1,635,444,219	289,896,216	3,797,092,338	652,997,536	94,975,727	3,038,091,944

NOTE: Footnotes may be found on page 31.

FOOTNOTES FOR TABLES 2,3 AND 4

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

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

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

1970....\$1,012,094	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

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

1975....\$16,672,517	1979....\$29,523,199	1983....\$88,756,546	1987....\$169,633,883
1976.... 20,896,439	1980.... 36,368,483	1984....107,423,873	1988.... 208,371,672
1977.... 19,418,464	1981.... 14,398,665	1985....137,398,665	1989.... 248,777,251
1978.... 23,075,548	1982.... 65,019,879	1986....141,184,290	

Also includes Power Line levy of:

1982....\$367,851	1984....\$395,464	1986....\$420,745	1988....\$444,736
1983.... 407,699	1985.... 404,262	1987.... 429,381	1989.... 448,243

4) Includes tax increment financing levy amount of :

1982....\$35,141,373	1984....\$ 58,154,901	1986....\$92,355,076	1988....\$154,372,728
1983.... 46,425,859	1985.... 70,761,120	1987....117,465,743	1989.... 183,983,207

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
Agricultural Preserves Credit	340,215	390,855	650,582	483,676	233,623
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
	1989				
Power Line Credit.....	\$ 169,649				
Agricultural Preserves.....	43,684				
County Conservation.....	38,568				
Disaster Credit.....	---				
Enterprise Zone Credit.....	292,263				
Disparity Reduction Credit..	2,166,867				

TABLE 5

TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS  
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT  
TAXES PAYABLE 1968 - 1989  
PART A

Payable Year	County Park District	Hospital District	Housing and Redevelopment Authority	Metropolitan Council	Mosquito Control	Regional Railroad Authority
1968	\$ -	\$ 244,339	\$ 650,246	\$ 632,776	\$ 792,540	\$ -
1969	-	423,176	676,611	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

TABLE 5

TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS  
 BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT  
 TAXES PAYABLE 1968 - 1989  
 PART B

Payable Year	Port Authority	Reg. Dev. Commission	Sanitary Sewer District	Tax Increment Financing*	Transit Commission	Watershed District	Total Special Tax District
1968	\$ 787,803	\$ -	\$ 53,581	\$ -	\$ -	\$ 163,277	\$ 4,397,216
1969	930,270	-	55,810	-	-	256,634	4,782,170
1970	1,174,315	-	57,223	-	-	351,135	5,339,119
1971	1,124,792	-	79,751	-	-	367,503	5,968,779
1972	1,540,568	-	226,175	-	6,216,282	454,045	14,748,136
1973	\$ 1,471,963	\$ 78,035	\$ 59,640	\$ -	\$ 7,292,751	\$ 677,572	\$ 16,255,383
1974	1,502,269	293,608	94,160	-	11,896,587	679,912	21,840,143
1975	1,458,633	361,506	279,225	2,689,574	20,467,259	770,626	37,255,023
1976	1,583,351	693,347	316,296	3,181,516	13,222,498	1,149,924	31,014,581
1977	1,367,670	587,331	173,796	3,939,863	16,021,878	2,018,340	36,044,337
1978	1,050,935	732,168	63,159	5,306,640	16,437,876	2,103,903	36,509,062
1979	1,581,182	749,975	49,767	7,418,285	16,687,385	2,857,859	41,089,648
1980	1,505,519	848,965	57,306	11,305,114	19,379,049	2,979,224	49,694,695
1981	1,043,082	956,928	59,319	22,489,390	30,277,117	3,112,620	73,517,069
1982	1,746,086	919,495	69,525	35,141,373	33,117,948	3,453,802	93,826,500
1983	1,706,420	961,472	67,683	46,425,859	41,215,897	3,695,150	116,978,953
1984	38,688	1,038,394	64,586	58,154,901	41,261,638	4,405,629	131,576,393
1985	32,009	1,088,629	60,688	70,761,120	42,325,701	4,464,527	145,738,068 **
1986	916,210	1,101,989	59,959	92,355,076	43,724,974	4,203,523	169,858,904 **
1987	871,455	1,078,729	57,185	117,465,743	46,897,869	5,603,432	200,231,728 **
1988	1,402,541	1,033,988	93,185	154,372,728	48,824,639	5,412,806	248,003,929 **
1989	1,572,191	1,048,052	99,016	183,980,403	54,278,749	5,541,184	289,888,254 **

\* See explanation of tax increment financing on page 12.

\*\* Includes Ambulance Service Districts in Polk, Elk River & Becker Economic Development District in Sherburne and Rural Dev. Finance Authority in Morrison County,

TABLE 6

SPECIAL ASSESSMENTS ON REAL PROPERTY(1)  
TAXES PAYABLE 1961 - 1989

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

- 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 - 1989

TAXES PAYABLE	AGRICULTURAL			TOTAL AGRICULTURAL	NON-AGRICULTURAL			
	FARM	TIMBER	SEASONAL REC. RESIDENTIAL		RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL
1974	\$ 6,303,871,903	\$ 7,157,475	\$ 532,070,520	\$ 6,843,099,898	\$ 15,123,842,854	\$ 1,614,780,690	\$ 348,562,363	\$ 53,965,464
1975	6,415,081,434	7,143,240	550,207,227	6,972,431,901	15,909,193,646	1,718,909,545	322,113,418	54,043,020
1976	7,204,668,563	8,339,440	621,913,053	7,834,921,056	17,996,178,514	1,908,965,218	360,860,866	61,641,609
1977	8,058,720,982	9,851,885	704,518,467	8,773,091,334	20,150,118,450	1,994,111,189	380,343,576	66,231,879
1978	9,348,348,273	11,142,655	812,018,422	10,171,509,350	22,781,313,802	2,170,109,016	420,662,547	76,174,749
1979	11,291,851,033	13,706,476	949,587,147	12,255,144,656	26,260,897,915	2,367,157,774	447,738,678	86,487,145
1980	16,517,441,178	16,548,300	1,279,248,464	17,813,237,942	32,650,855,828	2,831,762,888	557,918,679	106,182,742
1981	26,422,088,185	23,327,332	1,970,387,655	28,415,803,172	44,838,182,270	3,716,100,473	986,763,964	143,734,288
1982	30,797,646,931	29,729,041	2,349,969,650	33,177,345,622	50,427,888,036	4,232,673,810	1,101,393,577	159,902,513
1983	34,172,311,884	120,176,286	2,592,990,933	36,885,479,103	54,637,426,680	4,722,035,165	1,193,803,418	172,952,315
1984	35,588,551,236	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
1985	34,244,000,633	275,174,660	2,931,273,120	37,450,448,413	59,020,795,238	5,108,689,116	1,211,438,807	185,009,846
1986	30,633,105,044	268,943,127	3,111,635,287	34,013,683,458	61,220,786,478	5,446,365,024	1,196,248,352	179,946,092
1987	25,077,533,923	267,707,402	3,210,276,140	28,555,517,465	62,935,815,619	5,954,132,515	1,237,633,810	193,041,295
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
1989	19,927,755,533	274,418,430	3,496,012,563	23,698,186,526	71,536,885,314	6,918,909,271	1,336,261,603	205,365,130

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TAXES PAYABLE	NON-AGRICULTURAL (continued)				TOTAL NON-AGRICULTURAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
	COMMERCIAL LAND & BLDGS.	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	OTHER *				
1974	\$ 3,812,828,490	\$ 1,546,403,719	\$ 1,163,984,436	\$ 138,078,075	\$ 23,802,446,091	\$ 30,645,545,989	\$ 881,433,388	\$ 31,526,979,377
1975	4,016,884,818	1,612,960,413	1,310,873,142	104,566,825	25,049,544,827	32,021,976,728	927,230,681	32,949,207,409
1976	4,292,864,095	1,828,889,510	1,391,155,581	87,832,937	27,928,388,330	35,763,309,386	915,329,883	36,678,639,269
1977	4,534,765,128	1,937,023,729	1,477,905,415	88,328,829	30,628,828,195	39,401,919,529	946,713,401	40,348,632,930
1978	4,861,545,171	2,030,491,108	1,655,954,434	82,424,268	34,078,675,095	44,250,184,445	984,260,913	45,234,445,358
1979	5,241,287,545	2,231,508,189	1,754,169,998	89,998,852	38,479,246,096	50,734,390,752	1,052,941,093	51,787,331,845
1980	5,988,120,106	2,528,222,265	1,839,702,910	93,724,564	46,596,489,982	64,409,727,924	1,127,182,828	65,536,910,752
1981	7,233,511,847	3,034,683,491	2,037,160,608	79,998,582	62,070,135,523	90,485,938,695	1,223,819,987	91,709,758,682
1982	8,409,866,305	3,390,006,915	2,099,121,343	333,043,772	70,153,896,271	103,331,241,893	1,557,557,879	104,888,799,772
1983	9,391,546,418	3,767,085,215	2,109,955,233	358,109,523	76,352,913,967	113,238,393,070	1,704,442,662	114,942,835,732
1984	10,305,294,300	4,102,152,791	2,170,149,016	331,394,152	79,729,546,397	118,297,105,953	1,822,351,991	120,119,457,944
1985	11,032,134,417	4,242,537,439	2,178,098,193	239,055,657	83,217,758,713	120,668,207,126	1,892,326,701	122,560,533,827
1986	12,193,554,649	4,527,820,690	2,195,300,605	243,587,127	87,203,609,017	121,217,292,475	1,967,183,838	123,184,476,313
1987	13,278,037,597	4,926,765,777	2,366,688,338	279,081,316	91,171,196,267	119,726,713,732	2,033,815,060	121,760,528,792
1988	14,765,626,249	5,360,553,376	2,616,339,981	269,850,522	97,471,010,683	121,569,192,136	2,077,487,365	123,646,679,501
1989	16,224,420,955	5,675,454,320	2,789,666,634	273,384,307	104,960,347,534	128,658,534,060	2,111,366,270	130,769,900,330

TAXES PAYABLE	OTHER MARKET VALUES *		
	MINERALS	PARKING RAMPS	REFINERIES
1974	\$ 116,887,846	\$ 10,681,250	\$ 10,508,979
1975	93,438,975	11,127,850	
1976	76,430,587	11,402,350	
1977	77,202,479	11,126,350	
1978-1981 "Other" included only minerals.			

TAXES PAYABLE	OTHER MARKET VALUES *	
	MINERALS	RAILROAD
1982	\$ 76,600,468	\$ 256,443,314
1983	67,272,250	290,837,273
1984	62,531,394	268,862,758
1985	50,898,900	188,156,757
1986	42,058,516	201,528,611

TAXES PAYABLE	OTHER MARKET VALUES *	
	MINERALS	RAILROAD
1987	\$33,081,276	\$246,000,040
1988	25,596,874	244,253,648
1989	17,301,031	256,083,276

TABLE 8  
 REAL AND PERSONAL PROPERTY BY PROPERTY TYPE: ASSESSED VALUES 1974 - 1988;  
 GROSS TAX CAPACITY 1989

TAXES PAYABLE	AGRICULTURAL			TOTAL AGRICULTURAL	NON-AGRICULTURAL			
	FARM	TIMBER	SEASONAL REC. RESIDENTIAL		RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL
1974	\$ 1,924,461,295	\$ 1,431,495	\$ 177,356,840	\$ 2,103,249,630	\$ 4,849,228,230	\$ 628,809,419	\$ 149,881,816	\$ 17,988,488
1975	1,960,470,472	1,428,648	183,402,409	2,145,301,529	5,127,012,845	662,219,800	138,508,774	18,014,340
1976	2,221,996,856	1,667,888	207,304,351	2,430,969,095	5,904,942,783	719,903,059	155,170,170	20,547,203
1977	2,491,406,074	1,970,377	234,839,486	2,728,215,937	6,618,943,694	749,177,879	163,547,740	22,077,293
1978	2,679,279,506	2,228,531	251,725,713	2,933,233,750	6,677,491,883	810,811,385	180,884,893	19,049,869
1979	3,120,877,146	2,741,306	284,876,275	3,408,494,727	7,097,696,970	876,899,424	192,527,641	20,055,274
1980	3,820,503,423	3,309,660	319,812,116	4,143,625,199	7,811,320,762	1,037,765,930	239,905,037	19,739,881
1981	4,748,862,505	4,432,192	413,781,411	5,167,076,108	9,216,318,518	1,389,870,386	394,705,517	23,689,802
1982	5,555,605,874	5,648,517	493,493,628	6,054,748,019	10,421,486,915	1,504,601,390	440,557,361	26,396,587
1983	6,194,916,657	22,833,493	544,528,098	6,762,278,248	11,497,276,258	1,588,630,647	477,521,311	28,587,099
1984	6,434,633,105	49,335,475	571,063,064	7,055,031,644	11,577,575,894	1,522,099,447	484,180,978	30,141,376
1985	6,174,558,462	52,283,185	615,567,355	6,842,409,002	12,100,825,762	1,577,309,909	484,575,521	30,832,487
1986	5,244,213,724	48,409,762	653,443,411	5,946,066,897	12,535,693,098	1,688,221,454	478,499,339	30,623,321
1987	4,244,826,235	48,187,332	674,157,991	4,967,171,558	12,804,575,375	1,848,604,741	495,053,522	32,875,016
1988	3,421,312,076	48,845,976	700,365,212	4,170,523,264	12,935,992,165	2,014,819,293	522,442,237	34,009,292
1989	417,540,187	6,174,415	80,408,289	504,122,891	1,716,268,335	263,822,987	70,153,728	3,818,082

TAXES PAYABLE	NON-AGRICULTURAL (continued)				TOTAL NON-AGRICULTURAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	REAL & PERSONAL PROPERTY
	COMMERCIAL LAND & BLDGS.	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	OTHER *				
1975	1,727,221,024	693,572,978	468,487,509	48,510,908	8,883,548,178	11,028,849,707	393,777,244	11,422,626,951
1976	1,844,809,814	786,422,492	496,058,541	41,554,265	9,969,408,327	12,400,377,422	388,145,792	12,788,523,214
1977	1,949,145,114	832,920,204	525,738,553	41,676,803	10,903,227,280	13,631,443,217	401,396,204	14,032,839,421
1978	2,090,717,230	873,111,179	589,300,208	40,196,673	11,281,563,320	14,214,797,070	417,352,695	14,632,149,765
1979	2,253,753,649	959,548,524	624,365,083	43,736,500	12,068,583,065	15,477,077,792	444,909,746	15,921,987,538
1980	2,574,891,652	1,087,135,577	654,627,210	45,729,367	13,471,115,416	17,614,740,615	473,975,146	18,088,715,761
1981	3,110,410,103	1,304,913,900	722,578,703	39,999,291	16,202,486,220	21,369,562,328	515,956,691	21,885,519,019
1982	3,567,998,828	1,447,369,761	744,109,456	148,570,848	18,301,091,146	24,355,839,165	657,198,624	25,013,037,789
1983	3,988,104,733	1,608,873,198	749,353,299	158,696,147	20,097,042,692	26,859,320,940	719,236,489	27,578,557,429
1984	4,274,600,131	1,744,056,764	768,699,591	146,876,681	20,548,230,862	27,603,262,506	769,544,956	28,372,807,462
1985	4,449,287,424	1,783,221,212	772,147,033	106,356,854	21,304,556,202	28,146,965,204	797,750,660	28,944,715,864
1986	4,943,138,958	1,903,086,942	779,786,805	107,686,557	22,466,736,474	28,412,803,371	828,890,699	29,241,694,070
1987	5,404,765,041	2,073,134,793	840,599,467	122,320,651	23,621,928,606	28,589,100,164	857,546,834	29,446,646,998
1988	6,040,003,877	2,258,213,309	925,446,157	117,827,500	24,848,753,830	29,019,277,094	875,697,037	29,894,974,131
1989	796,497,353	288,431,765	132,068,761	14,352,668	3,285,413,679	3,789,536,570	108,915,980	3,898,452,550

TAXES PAYABLE	OTHER ASSESSED VALUES*			TAXES PAYABLE	OTHER ASSESSED VALUES*		TAXES PAYABLE	OTHER ASSESSED VALUES*		TAXES PAYABLE	OTHER GROSS TAX CAPACITY VALUES*	
	MINERALS	PARKING RAMPS	REFINERIES		MINERALS	RAILROAD		MINERALS	RAILROAD		MINERALS	RAILROAD
1974	\$ 58,443,923	\$ 3,204,375	\$ 3,502,993	1982	\$38,300,229	\$110,270,619	1987	\$16,540,638	\$105,780,013	1989	908,304	13,444,364
1975	45,172,553	3,338,355		1983	33,636,125	125,060,022	1988	12,798,437	105,029,063			
1976	37,490,885	4,063,380		1984	31,265,697	115,610,984						
1977	37,671,317	4,005,486		1985	25,449,450	80,907,404						
1978-1981	"Other" included only minerals.			1986	21,029,258	86,657,299						

TABLE 9  
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY  
TAXES PAYABLE 1974 - 1989

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

Taxes Payable	NON-AGRICULTURAL				Total Non-Agricultural	Total Real Property	Total Personal Property	Total Real & Personal Property
	Commercial Land & Bldg	Industrial Land & Bldg	Public Utility	Other*				
1974	\$ 177,697,418	\$ 72,379,200	\$ 37,418,216	\$ 7,250,628	\$ 893,246,398	\$ 1,043,396,306	\$ 38,088,817	\$ 1,081,485,123
1975	206,906,182	83,271,516	44,734,866	6,137,384	1,032,823,430	1,202,149,418	44,351,136	1,246,500,554
1976	203,379,567	87,836,703	44,037,233	5,073,958	1,079,427,027	1,255,997,902	41,322,565	1,297,320,467
1977	219,176,099	93,877,074	47,759,974	4,556,568	1,195,908,432	1,429,147,080	43,298,762	1,472,445,842
1978	235,897,257	98,921,685	51,422,998	4,256,947	1,238,960,502	1,493,045,341	45,651,310	1,538,696,651
1979	248,624,109	105,984,112	53,602,835	4,475,409	1,292,827,641	1,580,927,494	47,385,241	1,628,312,735
1980	268,499,161	113,037,309	56,500,368	4,348,471	1,374,281,183	1,710,411,952	48,426,153	1,758,838,105
1981	295,771,945	123,942,641	57,304,563	3,690,830	1,510,243,594	1,856,574,359	47,563,240	1,904,137,599
1982	356,315,664	144,859,206	64,027,908	14,754,672	1,814,359,627	2,243,414,603	61,667,722	2,305,082,325
1983	403,099,179	164,043,837	63,827,110	16,110,924	2,013,972,100	2,473,300,232	66,724,069	2,540,024,301
1984	457,715,698	187,758,639	69,899,562	16,254,032	2,197,888,856	2,709,002,854	75,218,054	2,784,220,908
1985	481,081,664	194,542,185	71,170,754	12,113,260	2,284,835,356	2,795,623,792	79,371,594	2,874,995,386
1986	550,178,938	213,772,763	74,503,575	12,780,125	2,501,953,411	2,997,104,294	86,853,333	3,083,957,627
1987	618,996,509	238,530,834	82,573,987	15,048,129	2,707,891,654	3,181,565,243	95,757,072	3,277,322,315
1988	728,670,200	274,566,164	94,159,294	15,444,499	2,990,535,470	3,433,066,776	104,693,975	3,537,760,751
1989	792,696,006	282,974,388	107,975,372	14,492,496	3,239,772,194	3,690,320,745	106,771,593	3,797,092,338

Taxes Payable	OTHER*			Taxes Payable	OTHER*		Taxes Payable	OTHER*	
	Minerals	Parking Ramps	Refineries		Minerals	Railroads		Minerals	Railroads
1974	\$ 6,530,807	\$ 310,215	\$ 409,606	1982	\$ 3,772,023	\$ 10,982,649	1986	\$ 3,024,725	\$ 9,755,400
1975	5,648,451	488,933		1983	3,506,905	12,604,019	1987	2,620,463	12,427,666
1976	4,551,496	552,462		1984	3,700,067	12,553,965	1988	2,365,700	13,078,799
1977	4,043,067	513,501		1985	3,318,626	8,794,634	1989	890,864	13,601,632

1978-1981 "Other" included only minerals.

TABLE 10  
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY  
TAXES PAYABLE 1974 - 1989

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL			
	Farm	Timber	Seasonal Rec. Residential	Total Agricultural	Residential	Apartments	Vacant Land	Seasonal Rec. Commercial
1974	\$ 112,436,927	\$ 104,456	\$ 13,906,221	\$ 126,447,604	\$ 348,928,689	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545
1975	127,209,292	121,943	16,365,393	143,696,628	417,134,470	76,568,368	15,229,388	1,762,051
1976	132,906,271	129,956	17,247,335	150,283,562	447,138,962	80,066,795	15,997,478	1,929,353
1977	155,720,362	151,758	19,502,949	175,375,069	519,966,925	85,353,721	16,949,701	2,069,716
1978	168,556,957	174,729	21,680,519	190,412,205	519,493,390	92,571,984	19,102,190	1,837,491
1979	191,476,359	222,280	24,097,121	215,795,760	537,395,778	97,548,136	19,887,463	1,890,775
1980	209,309,041	283,308	26,646,522	236,238,871	474,456,249	108,128,061	23,862,330	1,841,120
1981	188,806,114	357,611	29,035,999	218,199,724	464,226,780	123,979,068	35,952,073	1,890,240
1982	243,880,560	452,444	36,029,578	280,362,582	596,482,793	142,085,928	42,621,067	2,189,537
1983	257,509,209	2,013,526	39,759,410	299,282,145	689,314,133	151,991,198	47,023,992	2,357,344
1984	304,661,445	4,491,693	46,133,918	355,287,056	780,670,866	168,363,088	51,189,103	2,707,148
1985	287,448,543	5,017,394	49,682,714	342,148,651	819,998,773	173,435,573	51,063,283	2,854,402
1986	244,527,241	4,032,002	55,616,248	304,175,491	879,767,682	192,774,030	52,615,973	2,994,653
1987	229,095,169	4,199,388	60,712,624	294,007,181	932,040,911	215,390,120	55,677,018	3,390,566
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
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

Taxes Payable	NON-AGRICULTURAL				Total Non-Agricultural	Total Real Property	Total Personal Property	Total Real & Personal Property
	Commercial Land & Bldg	Industrial Land & Bldg	Public Utility	Other*				
1974	\$ 177,697,418	\$ 72,379,200	\$ 37,418,216	\$ 7,250,628	\$ 727,575,497	\$ 854,023,101	\$ 38,088,817	\$ 892,111,918
1975	206,906,182	83,271,516	44,734,866	6,137,384	851,744,225	995,440,853	44,351,136	1,039,791,989
1976	203,379,567	87,836,703	44,037,233	5,073,958	885,460,049	1,035,743,611	41,322,565	1,077,066,176
1977	219,176,099	93,877,074	47,759,974	4,556,568	989,709,778	1,165,084,847	43,298,762	1,208,383,609
1978	235,897,257	98,921,685	51,422,998	4,256,947	1,023,503,942	1,213,916,147	45,651,310	1,259,567,457
1979	248,624,109	105,984,112	53,602,835	4,475,409	1,069,408,617	1,285,204,377	47,385,241	1,332,589,618
1980	268,499,161	113,037,309	56,500,368	4,348,471	1,050,673,069	1,286,911,940	48,426,153	1,335,338,093
1981	295,771,944	123,942,641	57,304,563	3,690,830	1,106,758,139	1,324,957,863	47,563,240	1,372,521,103
1982	356,315,664	144,859,206	64,027,908	14,754,672	1,363,336,775	1,643,699,357	61,667,722	1,705,367,079
1983	403,099,179	164,043,837	63,827,110	16,110,924	1,537,767,717	1,837,049,862	66,724,069	1,903,773,931
1984	457,288,735	187,539,720	69,899,562	16,248,152	1,733,906,374	2,089,193,430	75,218,054	2,164,411,484
1985	480,392,386	194,251,558	71,170,754	12,089,334	1,805,256,063	2,147,404,714	79,371,594	2,226,776,308
1986	549,409,655	213,499,863	74,503,575	12,780,125	1,978,345,556	2,282,521,047	86,817,766	2,369,338,813
1987	618,238,514	238,283,752	82,573,987	15,048,129	2,160,642,997	2,454,650,178	95,720,039	2,550,370,217
1988	711,026,015	269,170,368	94,156,244	15,442,014	2,407,103,440	2,684,719,495	104,626,880	2,789,346,375
1989	791,460,542	282,511,559	107,964,028	14,492,288	2,640,583,309	2,931,407,354	106,684,590	3,038,091,944

Taxes Payable	OTHER*			Taxes Payable	OTHER*		Taxes Payable	OTHER*	
	Minerals	Parking Ramps	Refineries		Minerals	Railroads		Minerals	Railroads
1974	\$ 6,530,807	\$ 310,215	\$ 409,606	1982	\$ 3,772,023	\$ 10,982,649	1986	\$ 3,024,725	\$ 9,755,400
1975	5,648,451	488,933		1983	3,506,905	12,604,019	1987	2,620,463	12,427,666
1976	4,551,496	552,462		1984	3,700,067	12,548,085	1988	2,365,700	13,076,314
1977	4,043,067	513,501		1985	3,318,626	8,770,708	1989	890,789	13,601,499

1978-1981 "Other" included only minerals.

Table 11

## TAXABLE VALUE DETERMINATION DATA FROM INDICATED MARKET VALUE

FOR TAXES PAYABLE 1974 to 1989

Payable Year	Indicated Market Value (1)	Total Market Value	Total Assessed Value	Tax Increment Financing Assessed Value	Fiscal Disparities Contribution Value (2)	10 Percent Power Line Assessed Value (3)	Total Taxable Value	Fiscal Disparities Distribution Value (2)	Total Value
1974	NA	\$31,526,979,377	\$10,908,037,661	\$3,634,483	NA	NA	\$10,904,403,178	NA	\$10,904,403,178
1975	\$42,205,222,942	32,949,207,409	11,423,354,820	20,036,557	\$137,232,035	NA	11,266,086,228	\$137,182,224	11,403,268,452
1976	47,370,443,603	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	54,182,594,947	40,348,632,930	14,032,480,658	32,127,149	174,771,615	NA	13,825,581,894	174,769,050	14,000,350,944
1978	68,954,947,192	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	82,848,290,072	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	97,822,400,879	65,536,910,752	18,088,671,310	102,280,206	328,067,201	NA	17,658,323,903	328,045,671	17,986,369,574
1981	132,412,606,274	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	142,415,272,947	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	149,071,595,058	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	142,247,543,306	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	139,373,873,637	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	138,052,037,889	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	130,086,035,034	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	134,260,499,830	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
			Total Gross Tax Capacity	Tax Increment Financing Tax Capacity	Fiscal Disparities Contribution Tax Capacity	10% Power Line Tax Capacity	Total Taxable Tax Capacity	Fiscal Disparities Distribution Tax Capacity	Total Taxable Tax Capacity
1989	\$142,486,685,121	\$130,769,900,330	\$3,898,868,472	\$182,846,710	\$249,911,850	\$464,902	\$3,465,645,008	\$249,902,097	\$3,715,547,105

- (1) Indicated market value is the assessors' market value adjusted for the level of assessment as indicated by the assessment sales ratio study. Excludes market values for minerals; see Table 7, page 32 for mineral market values.
- (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 - 1989

## PART A

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

TABLE 12

REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE: TAXES PAYABLE 1972 - 1989

## PART A

DESCRIPTION	CLASS	1981	1982	1983	1984	1985
BLIND/PARA VET/DISABLED HSTD.	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%
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%
AGRICULTURAL HOMESTEAD	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%
AGRICULTURAL NON-HOMESTEAD	3	19%	19%	19%	19%	19%
TIMBERLAND	3E	19%	19%	19%	19%	19%
SEASONAL RECREATIONAL RESIDENTIAL	3					
A. COMMERCIAL, UNDER 200 DAYS		21%	21%	21%	21%	21%
B. NON-COMMERCIAL		21%	21%	21%	21%	21%
COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL, UNDER 200 DAYS AND INCLUDES OWNER'S HOMESTEAD	3A	12%	12%	12%	12%	12%
RESIDENTIAL HOMESTEAD	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%
RESIDENTIAL NON-HOMESTEAD	3D					
A. APTS. WITH 4 OR MORE UNITS NOT TITLE II		38%	36%	34%	34%	34%
B. APARTMENT LAND		38%	36%	34%	34%	34%
RESIDENTIAL NON-HOMESTEAD (1) 3 OR LESS UNITS	3DD	28%	28%	28%	28%	28%

TABLE 12

## REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE: TAXES PAYABLE 1972 - 1989

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



TABLE 12

REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE: TAXES PAYABLE 1972 - 1989

## PART A

DESCRIPTION	CLASS	1989
BLIND/PARA VET/DISABLED HSTD.	1B	
BASE: AG AMOUNT-PERCENTAGE		\$32,000-.87%
Remainder uses tax capacity rates for class 2A prop		
BASE: NON-AG		\$32,000-.87%
Remainder uses tax capacity rates for class 1A property		
AGRICULTURAL HOMESTEAD	2A	
BASE: AMOUNT-PERCENTAGE		TO \$65,000-1.75%
HOUSE, GARAGE & 1 ACRE		OVER 65,000-2.20%
EXCESS: PERCENTAGE		OVER 65,000-2.25%
AGRICULTURAL NON-HOMESTEAD		
HOUSE, GARAGE & 1 ACRE	4B	2.70%
LAND	2B	2.25%
TIMBERLAND	2B	2.25%
SEASONAL RECREATIONAL RESIDENTIAL		
A. COMMERCIAL, UNDER 200 DAYS	1C	.90%
B. NON-COMMERCIAL	4C	2.30%
COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL	4C	2.60%
RESIDENTIAL HOMESTEAD	1A	
BASE: AMOUNT-PERCENTAGE		1ST \$68,000-2.17%
		\$68,000-\$100,000-2.50%
		OVER \$100,000-3.00%
RESIDENTIAL NON-HOMESTEAD	4A	
A. APTS. WITH 4 OR MORE UNITS		4.10%
NOT TITLE II		4.10%
B. APARTMENT LAND -LESS THAN 4 UNITS	4C	3.50%
-4 OR MORE UNITS	4D	4.10%
C. PRIVATE FOR PROFIT HOSPITALS	4A	4.10%
RESIDENTIAL NON-HOMESTEAD (1)	4B	
3 OR LESS UNITS		3.50%

TABLE 12

REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE: TAXES PAYABLE 1972 - 1989

## PART B

DESCRIPTION	CLASS	1972	1973	1974	1975	1976	1977	1978	1979	1980
TYPE I & II APTS. (STRUCTURES)	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%
TITLE II NATIONAL HOUSING (2) (STRUCTURES)	NONE	20%	20%	20%	20%	20%	20%	20%	20%	20%
FARM HOME ADMINISTRATION (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	NONE	20%	5%	5%	5%	5%	5%	5%	5%	5%
COMMERCIAL-INDUSTRIAL LAND AND BUILDINGS (3)										
BASE: AMOUNT-PERCENTAGE	4C	-	-	-	-	-	-	-	-	-
EXCESS: PERCENTAGE	4A	40%	43%	43%	43%	43%	43%	43%	43%	43%
MACHINERY (4)	3	40%	33 1/3%	-	-	-	-	-	-	-
VACANT LAND	4B	40%	43%	43%	43%	43%	43%	43%	43%	43%
PUBLIC UTILITY 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%
PARKING RAMP (6)	NONE	20%	25%	30%	30%	36%	36%	-	-	-
REFINERY (5)	NONE	27%	30%	33 1/3%	-	-	-	-	-	-
UNMINED IRON ORE	1	50%	50%	50%	50%	50%	50%	50%	50%	50%
"LOW RECOVERY" IRON ORE	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 - 1989

DESCRIPTION	CLASS	PART B				
		1981	1982	1983	1984	1985
TYPE I & II APTS. (STRUCTURES)	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%
TITLE II NATIONAL HOUSING (2) (STRUCTURES)	NONE	20%	20%	20%	20%	20%
FARM HOME ADMINISTRATION (7) (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	NONE	5%	5%	5%	5%	5%
SECTION 8 (STRUCTURES)	NONE	20%	20%	20%	20%	20%
COMMERCIAL-INDUSTRIAL 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	-	-	-	-	-
EMPLOYMENT PROPERTY	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%
VACANT LAND	4B	40%	40%	40%	40%	40%
PUBLIC UTILITY 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%
PARKING RAMP (6)	NONE	-	-	-	-	-
REFINERY (5)	NONE	-	-	-	-	-
UNMINED IRON ORE	1	50%	50%	50%	50%	50%
"LOW RECOVERY" IRON ORE	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 - 1989

## PART B

DESCRIPTION	CLASS	1986	CLASS	1987	1988	CLASS	1989
TYPE I & II APTS. (STRUCTURES)	NONE						
A. FOUR OR LESS STORIES		34%	4A	34%	34%		3.50%
B. FIVE OR MORE STORIES		25%	5B	25%	25%	4B	3.50%
TITLE II NATIONAL HOUSING (2)(6) (STRUCTURES)	NONE	20%	7A	20%	20%	4C	2.50%
FARM HOME ADMINISTRATION (7) (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	NONE	10%	7C	10%	10%	4D	1.50%
SECTION 8 (STRUCTURES)	NONE	20%	7B	20%	20%	4C	2.50%
COMMERCIAL-INDUSTRIAL 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	-	3				
EMPLOYMENT PROPERTY COMPETITIVE CITY OR ZONE	4D		3B			3B	
BASE: AMOUNT-PERCENTAGE		\$50,000-20%		\$50,000-20%	\$50,000-20%		\$50,000-2.50%
EXCESS: PERCENTAGE		21.50%		21.50%	21.50%		3.50%
BORDER CITY							
BASE: AMOUNT-PERCENTAGE		\$60,000-28%		\$60,000-28%	\$60,000-20%		100,000-3.30%
EXCESS: PERCENTAGE		38.5%		38.50%	38.50%		4.80%
VACANT LAND	4B	40%	5			5C	
PUBLIC UTILITY 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%
PARKING RAMP (6)	NONE	-	NONE	-	-		-
REFINERY (5)	NONE	-	NONE	-	-		-
UNMINED IRON ORE	1	50%	9A	50%	50%	5B	5.25%
"LOW RECOVERY" IRON ORE	1A	30-48 1/2%	9B	30-48 1/2%	30-48 1/2%	5B	

## FOOTNOTES:

- 1) PRIOR TO 1980 CLASSIFIED AS 3D AT 40%.
- 2) INCLUDES FHA STRUCTURES IN MUNICIPALITIES OVER 10,000 IN POPULATION.
- 3) PRIOR TO 1982 CLASSIFIED AS 4A AT 43%.
- 4) SUBSEQUENT TO 1973 WAS CLASSIFIED AS EXEMPT.
- 5) SUBSEQUENT TO 1974 WAS CLASSIFIED AS COMMERCIAL-INDUSTRIAL.
- 6) SUBSEQUENT TO 1977 WAS CLASSIFIED AS COMMERCIAL-INDUSTRIAL.
- 7) THESE CLASSIFICATION PERCENTAGES WERE ONLY USED TO DETERMINE REDUCED ASSESSMENT CREDIT BEGINNING WITH TAXES PAYABLE 1981. THE REDUCED ASSESSMENT CREDIT WAS ELIMINATED EFFECTIVE WITH TAXES PAYABLE 1984.

TABLE 13  
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT  
TAXES PAYABLE 1972 - 1989

Taxes Payable	County		City		Township				
	Debt	Non-Debt	Debt	Non-Debt	Debt	Non-Debt			
1972	\$ 6,320,258	\$ 239,605,081	\$ 36,945,287	\$141,693,988	\$ 364,628	\$ 13,243,713			
1973	8,581,945	244,664,934	40,047,986	136,530,024	164,059	14,719,744			
1974	8,845,397	271,221,873	44,734,398	150,596,428	227,783	15,461,723			
1975	9,786,771	310,544,796	51,799,035	172,050,588	218,569	16,453,390			
1976	12,128,150	323,519,012	56,307,034	177,493,352	201,374	18,615,164			
1977	12,532,904	362,418,003	63,693,893	199,304,402	349,265	21,558,148			
1978	11,220,904	391,703,020	68,744,643	205,164,919	376,378	23,949,505			
1979	11,356,898	421,696,038	70,731,568	208,707,143	418,152	26,931,099			
1980	12,132,519	473,757,176	67,336,074	230,618,619	567,874	33,185,322			
1981	14,582,536	534,783,162	70,418,121	272,631,338	590,754	40,582,328			
1982	15,209,659	602,355,694	77,025,910	304,877,435	860,131	45,846,139			
1983	15,723,372	642,940,990	83,134,467	331,492,821	576,936	50,091,832			
1984	18,614,480	689,761,348	85,971,227	362,581,906	609,399	57,724,530			
1985	17,898,835	723,384,610	91,265,038	381,389,540	616,659	60,522,120			
1986	20,558,775	790,058,371	97,738,394	410,744,659	2,434,004	61,213,203			
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			
Taxes Payable	School District		Special Taxing District		Total Levy				
	Debt	Non-Debt	Debt*	Non-Debt	Debt	Non-Debt	Total		
1972	\$101,660,794	\$ 395,042,845	\$ 7,589,427	\$ 14,907,962	\$152,880,394	\$ 804,493,589	\$ 957,373,983		
1973	106,746,145	414,950,546	5,125,387	11,129,995	160,665,522	821,995,243	982,660,765		
1974	114,956,480	453,600,979	6,002,351	15,837,792	174,766,409	906,718,795	1,081,485,204		
1975	120,457,845	511,262,020	11,303,320	25,951,703	193,565,540	1,036,262,497	1,229,828,037	**	
1976	118,931,545	538,123,815	10,059,502	20,955,079	197,627,605	1,078,706,422	1,276,334,027	**	
1977	127,307,265	629,719,160	12,230,354	23,813,983	216,113,681	1,236,813,696	1,452,927,377	**	
1978	128,346,534	649,606,091	10,970,219	25,538,843	219,658,678	1,295,962,378	1,515,621,056	**	
1979	125,959,508	691,896,755	13,466,583	27,623,065	221,932,709	1,376,854,100	1,598,786,809	**	
1980	121,554,044	733,720,663	18,888,337	30,806,358	220,478,848	1,502,088,138	1,722,566,986	**	
1981	120,047,558	730,206,286	28,723,481	44,793,588	234,362,450	1,622,996,702	1,857,359,152	**	
1982	109,915,030	989,773,018	41,287,498	52,539,002	244,298,228	1,995,391,288	2,239,689,516	**	
1983	73,851,496	1,136,053,551	53,216,858	63,762,095	226,503,129	2,224,341,289	2,450,844,418	**	
1984	106,235,878	1,223,321,749	64,184,132	67,392,261	275,615,116	2,400,781,794	2,676,396,910	**	
1985	107,033,053	1,209,345,786	77,279,116	68,456,097	294,092,701	2,443,098,153	2,737,190,854	**	
1986	109,228,913	1,280,521,747	100,014,395	69,844,509	329,974,481	2,612,382,489	2,942,356,970	**	
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	**	

\* Includes tax increment financing district levy. The amounts of this levy can be found in Table 5, Page 32.

\*\* 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 30.

TABLE 14

HOMESTEAD CREDIT DETERMINATION DATA  
TAXES PAYABLE 1968-1989

<u>Payable Year</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*	gross tax after credits	58%	\$ 650	240	NA
1984	gross tax after credits	54%	\$ 650	Unlimited	\$67,000
1985**	gross tax after credits	54%	\$ 650	Unlimited	\$67,000
1986-1988**	gross tax after credits	54%	\$ 700	Unlimited	\$68,000
1989	gross tax after credits	54%	\$ 725	Unlimited	\$68,000

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

\*\* 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 15  
 NUMBER OF HOMESTEADS AND HOMESTEAD CREDIT AMOUNTS \*  
 TAXES PAYABLE 1972 - 1989

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

HOMESTEAD CREDIT				NUMBER OF HOMESTEADS							TOTAL						
	Amounts			Agricultural Homesteads			Non-Agricultural Homesteads										
	Total Credit Amount	Agricultural Amount	Non-Agricultural Amount**	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	69,880	34,283	44,561	241,545	191,450	390,580	972,299							
1978	234,439,049	28,231,937	206,207,112	70,841	32,780	47,202	237,662	186,307	424,323	999,115							
1979	242,340,322	29,823,325	212,516,997	52,464	26,850	58,821	242,537	195,736	435,710	1,012,118							
49	1980	\$358,306,951	\$47,245,749	\$311,061,202	47,313	27,879	12,992	\$325-425	\$425-550	\$550 Maximum	187,660	182,423	147,717	169,599	202,576	1,040,813	
					Up to \$200	\$200-350	\$350-500	\$500-650	\$650 Maximum	Up to \$200	\$200-350	\$350-500	\$500-650	\$650 Maximum			
	1981	\$432,835,086	\$54,716,548	\$378,118,538	36,030	23,442	17,921	14,525	43,014	166,234	155,127	200,376	170,193	203,566	1,030,428		
	1982	\$479,293,456	\$58,024,135	\$421,269,321	23,099	19,709	15,680	12,942	54,832	129,292	133,003	155,054	182,837	303,050	1,029,498		
	1983	\$503,686,146	\$59,203,325	\$444,482,821	18,171	17,550	14,645	12,919	57,579	116,325	122,424	133,478	156,102	381,906	1,031,099		
	1984	\$506,065,238	\$61,487,701	\$444,577,537	11,270	15,752	14,142	11,657	64,031	102,027	126,942	154,912	210,790	318,935	1,030,458		
	1985	\$529,044,089	\$60,646,154	\$468,397,935	9,446	16,225	14,735	12,398	62,020	69,858	124,511	162,284	234,273	335,149	1,040,899		
	1986	\$575,335,033	\$63,112,885	\$512,222,148	7,932	16,239	15,872	\$500-700	\$700 Maximum	53,741	105,387	153,311	330,969	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	\$500-725	\$725 Maximum	47,481	89,813	119,944	304,877	431,818	1,108,683		

\* Homestead credit determination data can be found in Table 14 page 48.

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

TABLE 16

TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS  
TAXES PAYABLE 1972-1989

Taxes Payable	Taconite Homestead Credit*		Percentages and Maximums	
	Taconite Credit Amount	Total Number Receiving	Percentages	Maximums
1972	\$ 2,814,419	—	21 or 27%	\$150 or \$190
1973	2,617,416	—	21 or 27%	\$150 or \$190
1974	3,250,178	46,753	21 or 27%	\$150 or \$190
1975	3,648,072	51,504	21 or 27%	\$150 or \$190
1976	9,263,039	53,828	52 or 60%	\$300 or \$350
1977**	9,066,923	55,951	49.7 or 57.3%	\$287 or \$334
1978**	9,524,963	59,919	48.9 or 56.7%	\$283 or \$331
1979	11,748,570	61,090	57 or 66%	\$345 or \$400
1980	13,006,426	60,794	57 or 66%	\$360 or \$415
1981	14,398,085	59,728	57 or 66%	\$375 or \$430
1982	16,412,340	53,218	57 or 66%	\$390 or \$445
1983	17,854,916	52,237	57 or 66%	\$405 or \$460
1984	19,416,876	50,321	57 or 66%	\$420 or \$475
1985	10,460,191	51,587	57 or 66%	\$435 or \$490
1986	10,777,180	51,361	57 or 66%	\$450 or \$505
1987	11,203,839	50,862	57 or 66%	\$465 or \$520
1988	11,125,532	50,698	57 or 66%	\$480 or \$535
1989	8,316,100	50,563	57 or 66%	\$495 or \$550

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

1981...\$ 419,537	1983...\$ 504,017	1987...\$344,826	1989...\$328,575
1982... 465,160	1984... 588,618	1988...\$347,560	

\*\* 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.



TABLE 17

AGRICULTURAL CREDIT ACREAGE LIMITS\*  
TAXES PAYABLE 1972-1989

Taxes Payable	Agricultural Property			Seasonal Recreational	Timberlands
	Acres Limit	Homestead	Non-Homestead		
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%

\*See explanation of Agricultural Aid Credit, page 18.

TABLE 18  
 AGRICULTURAL CREDIT AMOUNTS  
 TAXES PAYABLE 1972 - 1989

TAXES PAYABLE	AGRICULTURAL CREDIT							
	8 Mills	8.3 Mills	10 Mills	12 Mills	15 Mills	17 Mills	18 Mills	TOTAL
1972	NA	\$15,835,270	NA	NA	NA	NA	NA	\$15,835,270
1973	NA	17,290,962	NA	NA	NA	NA	NA	17,290,962
1975	NA	17,734,408	NA	NA	NA	NA	NA	17,734,408
1976	NA	NA	\$14,554,846	\$11,715,771	NA	NA	NA	26,270,617
1977	NA	NA	16,226,600	13,272,967	NA	NA	NA	29,499,567
1978	NA	NA	17,685,660	NA	\$17,479,532	NA	NA	35,165,192
1979	NA	NA	19,009,685	NA	22,624,539	NA	NA	41,634,224
1980	NA	NA	19,973,679	NA	32,212,951	NA	NA	52,186,630
1981	NA	NA	24,872,032	NA	NA	\$45,584,172	NA	70,456,204
1982	\$2,720,559	NA	23,337,993	NA	NA	NA	\$60,887,413	86,945,965
1983	3,092,438	NA	26,151,733	NA	NA	NA	67,703,150	96,947,321
Number Receiving Ag Credit*								
	29 Percent	13 Percent	10 Percent	Total	\$100 Maximum**	\$2000 Maximum	\$4000 Maximum	
1984	\$68,057,902	\$22,189,458	\$2,428,631	\$92,675,991	15,837	4,576	NA	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	NA
1987	68,476,287	39,706,015	7,439,545	115,621,847	34,607	NA	NA	NA
1988	58,125,953	36,143,032	7,790,252	102,059,237	39,546	NA	NA	NA
	36 Percent	26 Percent	Tax Increment Financing	Total				
1989	\$58,107,181	\$36,819,532	\$49,014	\$94,975,727				

\* 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 19

PART A

AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,  
POWER LINE, REDUCED ASSESSMENT, DISPARITY REDUCTION AND WETLANDS CREDITS  
TAXES PAYABLE 1981 - 1989

WETLANDS CREDIT AND REIMBURSEMENT \*

NATIVE PRAIRIE CREDIT AND REIMBURSEMENT \*

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

AGRICULTURAL PRESERVES CREDIT

DISASTER CREDIT

Taxes Payable	Number of Parcels	Number of Acres	Assessed Value	Credit Amount	105% Avg. Twp. Rate	Taxes Payable	Number of Parcels	Assessed Value Difference Amt.	Credit TIF	Credit Other
1983	1,085	52,380	\$11,191,088	\$125,054	77 Mills	1984	436	\$571,658	\$-0-	\$58,582
1984	1,716	85,028	20,212,097	340,215	75 Mills	1985	389	714,804	-0-	71,575
1985	2,546	136,682	34,789,901	390,855	80 Mills	1986	-0-	-0-	-0-	-0-
1986	2,953	153,527	34,219,215	650,582	82 Mills	1987	-0-	-0-	-0-	-0-
1987	3,332	176,433	30,522,466	483,676	90 Mills	1988	423	436,207	-0-	52,975
1988	1,986	139,917	21,117,117	233,623	102 Mills					
			Gross Tax Capacity Value					Gross Tax Capacity Value Difference Amt.		
1989	1,954	129,794	2,622,229	\$43,684	92%	1989	-0-			

\* Effective with taxes payable in 1989, the wetlands and native prairie credits and reimbursements were eliminated.

TABLE 19

## PART B

AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,  
POWER LINE, REDUCED ASSESSMENT, DISPARITY REDUCTION AND WETLANDS CREDITS  
TAXES PAYABLE 1981 - 1989

ENTERPRISE ZONE CREDIT					POWER LINE CREDIT					
Taxes Payable	Number of Parcels	Assessed Value	Credit TIF	Credit Other	Taxes Payable	Assessed Value	Levy Amount	Number of Parcels Under Max.	Number of Parcels At Max.	Credit Amount
1984	323	\$23,362,005	\$159,020	\$492,876	1982	\$4,308,594	\$367,851	557	888	\$135,506
1985	598	29,870,415	161,678	852,270	1983	4,624,901	407,699	664	1,038	151,957
1986	649	31,519,756	188,447	889,484	1984	4,120,852	395,464	602	1,050	165,373
1987	695	33,766,316	211,738	831,116	1985	4,237,851	404,262	716	1,069	163,997
1988	829	33,598,307	194,596	869,097	1986	4,134,416	420,745	695	1,085	170,884
					1987	4,023,824	429,381	700	1,085	168,707
					1988	3,928,346	444,736	719	1,081	168,031
		Gross Tax Capacity Value				Gross Tax Capacity Value				
1989	558	\$1,813,755	\$70,765	\$221,498	1989	464,902	448,243	690	1,139	169,649
REDUCED ASSESSMENT CREDIT *				SMALL BUSINESS CREDIT **						
Taxes Payable	Number of Parcels	Credit Amount		Taxes Payable	Number of Parcels	Credit TIF	Credit Other			
1981	6,541	\$11,536,758		1988	\$57,022	\$1,556,991	\$20,490,299			
1982	7,240	14,026,852		1989	N/A					
1983	7,535	14,584,416								
1984 - 1989	NA	NA								
DISPARITY REDUCTION CREDIT				COUNTY CONSERVATION CREDIT						
Taxes Payable	Number of Parcels	Tax Increment Financing	All Other	Taxes Payable	Number of Parcels	Number of Acres	Credit Amount			
1989	1,087	\$255,392	\$1,911,475	1989	300	25,716	\$38,568			

\* Effective with taxes payable in 1984, the reduced assessment credit was eliminated.

\*\* The small business credit was for taxes payable in 1988 only.

TABLE 20

## AGRICULTURAL PRESERVE CREDIT MILL/TAX EXTENSION RATE DATA

STATEWIDE AVERAGE MILL RATE IN TOWNS		AGRICULTURAL PRESERVE MILL RATE *	
TAXES PAYABLE	MILL RATE	TAXES PAYABLE	MILL RATE
1982	73.290	1983	77
1983	70.822	1984	75
1984	75.728	1985	80
1985	77.935	1986	82
1986	86.283	1987	90
1987	97.338	1988	102
1988	106.848		
	TAX EXTENSION RATE		TAX EXTENSION RATE *
1989	93.573%	1989	92%

METRO AREA  
AVERAGE MILL RATE/TAX EXTENSION RATE IN TOWNS

COUNTY	TAXES PAYABLE 1983	TAXES PAYABLE 1984	TAXES PAYABLE 1985	TAXES PAYABLE 1986	TAXES PAYABLE 1987	TAXES PAYABLE 1988	TAXES PAYABLE 1989
ANOKA	90.428	96.138	95.155	97.135	102.594	106.959	96.604%
CARVER	86.715	91.755	91.015	102.797	101.926	111.297	89.839%
DAKOTA	80.031	87.702	88.216	94.871	104.792	96.511	90.075%
HENNEPIN	103.067	109.633	105.747	109.687	110.817	110.042	95.147%
RAMSEY	97.280	101.290	104.029	106.743	109.167	109.363	95.450%
SCOTT	94.880	93.269	96.812	100.107	114.191	108.891	103.297%
WASHINGTON	90.044	93.979	92.613	97.819	100.335	103.539	90.406%

\* Prior year statewide average rate in towns multiplied by 105%.

TABLE 21  
RESIDENTIAL AND FARM HOMESTEAD PROPERTY TAXES AND CREDITS  
TAXES PAYABLE 1974 - 1989

	Taxes Payable	Gross Tax (1)		Credits (2)		Net Tax	
		Amount	Percent Change	Amount	Percent Change	Amount	Percent Change
Residential Homesteads	1974	\$466,414,058		\$165,510,166		\$300,903,892	
	1975	541,819,526	16.2	181,079,211	9.4	360,740,315	19.9
	1976	586,004,606	8.2	193,966,976	7.1	392,037,630	8.7
	1977	667,819,585	14.0	205,980,873	6.2	461,838,712	17.8
	1978	664,810,007	-0.5	215,045,409	4.4	449,764,598	-2.6
	1979	688,461,000	3.6	223,419,000	3.9	465,042,000	3.4
	1980	723,690,402	5.1	323,608,114	44.8	400,082,288	-14.0
	1981	771,185,685	6.6	393,456,555	21.6	377,729,130	-5.6
	1982	928,137,535	20.4	438,849,991	11.5	489,287,544	29.5
	1983	1,026,751,258	10.6	463,653,006	5.7	563,098,252	15.1
	1984	1,090,133,300	6.2	463,309,457	-0.1	626,823,843	11.3
	1985	1,128,892,977	3.6	478,559,057	3.3	650,333,920	3.8
	1986	1,213,331,204	7.5	522,545,732	9.2	690,785,472	6.2
	1987	1,278,163,654	5.3	546,225,746	4.5	731,937,908	6.0
	1988	1,350,387,577	5.7	560,370,718	2.6	790,016,859	7.9
	1989	1,480,643,743	9.6	596,841,953	6.5	883,801,790	11.9
Farm Homesteads	1974	\$95,751,696		\$33,786,128		\$61,965,568	
	1975	106,405,352	11.1	35,744,605	5.8	70,660,747	14.0
	1976	115,999,918	9.0	42,138,663	17.9	73,861,255	4.5
	1977	133,936,323	15.5	46,395,105	10.1	87,541,218	18.5
	1978	145,493,544	8.6	51,491,552	11.0	94,001,992	7.4
	1979	164,631,939	13.2	57,677,562	12.0	106,954,377	13.8
	1980	193,119,831	17.3	82,337,051	42.8	110,782,780	3.6
	1981	200,122,946	3.6	105,763,936	28.5	94,359,010	-14.8
	1982	265,005,606	32.4	125,381,609	18.5	139,623,997	48.0
	1983	283,407,049	6.9	134,166,957	7.0	149,240,092	6.9
	1984	316,929,575	11.8	135,805,586	1.2	181,123,989	21.4
	1985	310,750,827	-1.9	142,726,829	5.1	168,023,998	-7.2
	1986	296,372,996	-4.6	150,139,328	5.2	146,233,668	-13.0
	1987	275,162,923	-7.2	140,360,289	-6.5	134,802,634	-7.8
	1988	245,817,255	-10.7	127,684,077	-9.0	118,133,178	-12.4
	1989	250,321,092	1.8	129,889,548	1.7	120,431,544	1.9
Total Homesteads	1974	\$562,165,754		\$199,296,294		\$362,869,460	
	1975	648,224,878	15.3	216,823,816	8.8	431,401,062	18.9
	1976	702,004,524	8.3	236,105,639	8.9	465,898,885	8.0
	1977	801,755,908	14.2	252,375,978	6.9	549,379,930	17.9
	1978	810,303,551	1.1	266,536,961	5.6	543,766,590	-1.0
	1979	853,092,939	5.3	281,096,562	5.5	571,996,377	5.2
	1980	916,810,233	7.5	405,945,165	44.4	510,865,068	-10.7
	1981	971,308,631	5.9	499,220,491	23.0	472,088,140	-7.6
	1982	1,193,143,141	22.8	564,231,600	13.0	628,911,541	33.2
	1983	1,310,158,307	9.8	597,819,963	6.0	712,338,344	13.3
	1984	1,407,062,875	7.4	599,115,043	0.2	807,947,832	13.4
	1985	1,439,643,804	2.3	621,285,886	3.7	818,357,918	1.3
	1986	1,509,704,200	4.9	672,685,060	8.3	837,019,140	2.3
	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

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

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

For 1984-1989, credits may include agricultural, homestead, taconite homestead, wetlands, native prairie, powerline, agricultural preserves, disaster, enterprise zone, county conservation and disparity reduction credits.

TABLE 22  
CREDIT ADJUSTMENT AMOUNTS FOR PRIOR YEARS  
FOR REAL PROPERTY  
TAXES PAYABLE 1974 - 1989

Year	Homestead Credit(1)		Taconite Homestead Credit	Supplemental Homestead Credit	Agricultural Credit(3)
	Tax Increment Financing Districts(2)	Taxing Districts			
1974	---	\$ 203,485	\$164,020	---	---
1975	---	74,344	11,440	---	---
1976	---	539,488	17,636	---	---
1977	---	790,092	16,516	---	\$ 1,636
1978	---	657,200	61,913	---	- 3,287
1979	---	650,112	38,757	---	35,991
1980	---	945,389	54,518	---	42,529
1981	\$ - 73,367	1,229,469	45,038	\$ 2,109	69,284
1982	180,125	1,845,311	57,079	3,778	87,117
1983	10,203	1,853,707	45,750	3,238	78,179
1984	11,155	1,353,204	64,650	5,968	62,180
1985	45,233	3,277,627	116,895	2,872	107,155
1986	53,029	1,960,620	46,855	4,051	224,322
1987	- 83,668	1,673,131	34,015	3,079	103,253
1988	83,613	2,171,911	35,054	1,724	158,238
1989	92,692	3,262,455	38,947	1,231	154,041

- (1) Adjustment amounts for homestead credit may include adjustment amounts for one or more of the following: reduced assessment credit (1982), wetlands and native prairie credits and reimbursements (1982-1988), agricultural preserves credit (1984-1988), disaster and enterprise zone credits (1985-1988), and small business credit (1988).
- (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 23  
POWER LINE TAXES  
PAYABLE YEARS 1960 - 1989 \*

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

\* Taxes based on the countywide average tax rate.



TABLE 24

TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, AND CREDITS  
TAXES PAYABLE 1974 - 1989

TAXES PAYABLE	NUMBER OF CITIES	NUMBER OF TOWNSHIPS	TOTAL ASSESSED VALUES OF CITIES	INCREMENT VALUE	PERCENT OF INCREMENT VALUE TO TOTAL VALUE	INCREMENT TAX	HOMESTEAD CREDIT	REDUCED ASSESSMENT CREDIT	ENTERPRISE ZONE CREDIT	AGRICULTURAL CREDIT	DISPARITY REDUCTION 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	-	-
			TOTAL GROSS TAX CAPACITY VALUE OF CITIES	INCREMENT GROSS TAX CAPACITY VALUE							
1989	271	12	2,334,869,726	182,846,710	7.831	183,983,207	5,194,723	-	70,765	49,014	255,392

TABLE 25

FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS  
TAXES PAYABLE 1975 - 1989 \*

## 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	\$4,869,576	\$137,232,035	121.490
	1976	19,185,888	3,138,286	25,030,443	90,380,843	35,167,639	8,712,369	6,350,931	187,966,399	111.650
	1977	19,164,078	3,127,754	24,981,965	81,265,509	31,394,952	8,704,241	6,133,116	174,771,615	111.680
	1978	23,049,213	3,492,015	30,634,100	92,790,564	32,197,487	10,232,247	8,257,135	200,652,761	115.000
	1979	29,010,983	4,157,179	37,271,499	121,570,166	44,546,394	11,376,598	10,215,477	258,148,296	114.365
	1980	34,509,539	5,721,304	47,658,835	153,325,181	59,186,227	13,062,152	14,603,963	328,067,201	110.552
	1981	45,429,191	7,226,685	62,886,120	215,864,276	88,989,596	14,847,062	18,871,493	454,114,423	103.003
	1982	59,985,263	8,793,042	81,157,224	336,516,015	156,084,611	21,026,259	27,358,785	690,921,199	94.106
	1983	71,422,489	12,308,934	90,462,514	462,449,911	189,296,742	24,690,247	33,855,423	884,486,260	100.348
	1984	78,293,992	13,870,346	104,488,836	590,776,996	212,621,242	20,071,348	35,877,404	1,056,000,164	101.727
	1985	81,769,257	13,666,076	114,132,366	679,094,041	312,726,995	23,963,514	38,165,029	1,263,517,278	108.743
	1986	83,458,971	13,420,109	123,323,016	761,028,978	262,021,137	26,786,011	42,656,671	1,312,694,893	107.553
	1987	94,511,947	14,543,138	147,801,830	902,642,718	272,083,607	31,285,058	48,507,997	1,511,376,295	112.238
	1988	105,343,898	16,358,136	179,120,792	1,059,514,528	311,225,643	28,605,987	53,624,046	1,753,793,030	118.812
	1989	13,767,672	2,215,776	26,715,674	149,695,937	45,175,760	4,332,545	8,008,486	249,911,850	99.546%
	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	2,985,249	15,079,352	79,135,139	44,457,723	3,291,876	9,771,007	174,769,050	
1978		23,841,011	3,372,757	18,158,490	88,725,170	50,731,722	3,961,788	11,861,827	200,652,765	
1979		32,486,548	4,581,157	23,558,630	112,288,021	63,869,022	5,072,376	16,291,212	258,146,966	
1980		41,561,929	6,022,810	30,947,304	143,169,061	78,442,069	6,616,830	21,285,668	328,045,671	
1981		58,890,183	8,111,944	43,691,858	194,485,267	110,753,086	9,387,039	28,788,276	454,107,653	
1982		87,252,808	12,511,138	67,542,194	301,260,403	168,203,209	12,472,417	42,418,701	691,660,870	
1983		110,737,382	16,899,595	85,699,213	384,835,405	215,336,201	18,173,389	52,795,392	884,476,577	
1984		134,671,791	19,893,533	105,387,116	442,770,967	263,636,527	22,965,800	66,616,906	1,055,942,640	
1985		164,659,216	24,932,264	124,309,935	529,758,907	313,772,060	27,714,131	78,354,135	1,263,500,648	
1986		171,821,699	25,749,477	132,625,960	548,343,796	322,692,404	29,635,439	81,785,361	1,312,654,136	
1987		204,066,268	30,505,773	159,911,966	620,112,480	367,442,758	33,496,573	95,802,747	1,511,338,565	
1988		233,921,127	38,089,558	201,904,773	702,199,567	426,646,501	44,429,491	114,283,608	1,761,474,625	
1989		32,811,846	5,790,719	28,248,471	99,639,268	60,157,061	6,601,194	16,653,538	249,902,097	

\* Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Area-wide tax rates prior to 1989 are mill rates. The 1989 area-wide tax rate is a gross tax capacity rate.

TABLE 25

FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS  
TAXES PAYABLE 1975 - 1989 \*

## 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	3,926,467	972,736	709,081	20,986,439	111.650	
	1977	2,140,244	349,309	2,789,986	9,075,732	3,506,188	972,059	684,946	19,518,464	111.680	
	1978	2,650,660	401,584	3,522,921	10,670,915	3,702,711	1,177,190	949,567	23,075,548	115.000	
	1979	3,317,841	475,457	4,262,555	13,903,372	5,094,576	1,301,105	1,168,293	29,523,199	114.365	
	1980	3,815,099	632,502	5,268,779	16,950,405	6,543,156	1,444,047	1,614,497	36,268,485	110.552	
	1981	4,679,338	744,376	6,477,456	22,234,666	9,166,195	1,529,112	1,943,821	46,774,964	103.003	
	1982	5,645,023	827,482	7,637,380	31,668,171	14,688,498	1,978,700	2,574,625	65,019,879	94.106	
	1983	7,167,104	1,235,177	9,077,734	46,405,923	18,995,548	2,477,626	3,397,434	88,756,546	100.348	
	1984	7,964,614	1,410,992	10,629,336	60,097,975	21,629,320	2,041,803	3,649,833	107,423,873	101.727	
	1985	8,891,828	1,486,090	12,411,096	73,846,728	34,006,872	2,605,871	4,150,180	137,398,665	108.743	
	1986	8,976,263	1,443,375	13,263,752	81,850,952	28,181,159	2,880,923	4,587,866	141,184,290	107.553	
	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%	
	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	36,265,898		
1981		5,451,705	938,614	4,289,073	19,984,411	12,056,560	1,131,468	2,822,564	46,674,395		
1982		7,778,886	1,269,728	6,519,142	28,853,867	15,511,630	1,212,369	3,943,688	65,089,310		
1983		10,473,741	1,805,920	8,813,164	38,939,069	21,572,976	1,988,837	5,161,570	88,755,277		
1984		12,902,157	1,979,226	10,701,792	45,082,301	27,425,600	2,555,996	6,770,643	107,417,715		
1985		17,615,394	2,670,087	13,380,503	58,286,701	33,979,768	3,009,639	8,453,790	137,395,882		
1986		17,381,692	2,664,937	14,105,950	58,369,443	36,498,919	3,363,796	8,794,560	141,179,297		
1987		21,634,889	3,520,834	17,670,019	68,441,809	43,665,369	3,867,302	10,829,318	169,629,540		
1988		25,261,547	4,354,708	23,503,471	86,213,285	51,382,766	5,839,034	12,752,695	209,307,506		
1989		31,202,813	5,809,501	25,439,152	102,100,123	61,981,744	6,715,338	15,518,973	248,767,644		

\* Area-wide tax rates prior to 1989 are mill rates. The 1989 area-wide tax rate is a gross tax capacity rate.

TABLE 26

MOBILE HOME PERSONAL PROPERTY  
 HOMESTEAD BASE VALUES AND CLASSIFICATION RATIOS  
 TAXES PAYABLE 1973-1989

Year	Homestead Base Value		Classification Ratios**	
	Farm*	Residential	Farm*	Residential
1973-1975	--	\$12,000	--	25%-40%
1976	--	\$13,000	--	25%-40%
1977	--	\$15,000	--	25%-40%
1978	--	\$17,000	--	22%-36%
1979	--	\$21,000	--	20%-33 1/3%
1980	--	\$25,000	--	18%-30%
1981	\$50,000	\$25,000-\$25,000-\$50,000	14%-19%	16%-22%-28%
1982	\$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	\$65,000	\$68,000-\$68,000-\$100,000	1.75%-2.20% -2.25%	2.17%-2.50% -3.30%

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

\*\* Farm 1981-1988: % up to base value - % over base value  
 1989: % on first \$65,000 - % on house, garage and one acre over \$65,000 - % on remainder of property over \$65,000

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 : % on first tier - % on second tier - % on third tier

NOTE: For taxes payable 1989, gross tax capacity percentages replace assessed value percentages.

TABLE 27  
 MOBILE HOME MARKET AND ASSESSED VALUES, GROSS TAXES LEVIED,  
 CREDIT AMOUNTS AND NUMBER OF ASSESSMENTS AND HOMESTEADS FOR  
 TAXES PAYABLE 1973 - 1988

Payable Year	Number of Assessments	Market Value	Assessed Value			Gross Taxes Levied			
			Homestead	Non-Homestead	Total	County	City	Town	School District
1973	49,694	\$201,131,839	\$42,243,202	\$11,110,651	\$53,353,853	\$1,395,056	\$600,130	\$140,690	\$2,828,414
1974	55,483	234,878,671	50,458,488	13,329,792	63,788,280	1,714,153	768,970	171,419	3,492,699
1975	59,595	260,066,869	57,141,869	14,822,226	71,964,095	2,127,749	938,552	216,827	4,294,263
1976	62,923	286,258,516	61,970,123	16,262,831	78,232,954	2,201,936	1,025,317	254,459	4,495,075
1977	66,333	320,912,488	69,102,870	17,929,149	87,032,019	2,387,357	1,193,232	267,708	4,996,430
1978	69,394	361,762,225	68,771,972	19,960,282	88,732,254	2,514,749	1,252,583	281,190	5,084,341
1979	70,153	404,465,528	69,966,911	22,115,161	92,082,072	2,599,558	1,274,703	286,993	5,123,933
1980	64,822	428,039,683	67,939,658	20,289,512	88,229,170	2,593,627	1,315,948	250,751	4,591,241
1981	60,728	438,939,844	62,239,148	13,201,085	75,440,233	2,002,096	1,169,350	226,325	3,146,670
1982	59,874	469,637,016	66,756,633	13,595,231	80,351,864	2,131,206	1,242,789	232,916	4,003,044
1983	59,399	481,120,170	68,358,505	14,084,448	82,442,953	2,162,769	1,313,019	201,008	4,047,800
1984	58,981	489,641,463	73,818,613	14,912,828	88,731,441	2,484,523	1,578,967	220,151	4,760,515
1985	58,626	491,360,043	75,100,963	15,396,283	90,497,246	2,598,204	1,676,001	222,974	4,737,397
1986	58,340	497,954,885	80,308,460	15,421,990	95,730,450	2,973,437	1,805,028	245,611	5,215,972
1987	57,910	486,186,295	75,780,554	19,293,702	95,074,256	3,180,426	1,854,412	274,420	5,497,286
1988	57,238	480,896,093	69,044,101	20,772,102	89,816,203	3,249,944	1,826,715	289,098	5,294,834

Payable Year	Gross Taxes Levied			Homestead Credit		Taconite Homestead Credit	Agricultural Credit	Reduced Assessment Credit	Total Net Tax Payable
	Special District	Contribution Levy	Total	Number of Homesteads	Credit Amount				
1973	\$36,797	\$ -	\$5,001,087	37,608	\$1,157,675	\$56,493	\$ -	\$ -	\$3,786,919
1974	56,972	-	6,204,213	41,753	2,134,638	73,844	-	-	3,995,731
1975	94,154	-	7,671,545	44,296	2,650,657	101,057	-	-	4,919,831
1976	82,202	-	8,058,989	47,270	2,613,831	345,957	-	-	5,099,201
1977	102,853	-	8,947,580	50,033	2,927,777	366,420	-	-	5,653,383
1978	106,312	-	9,239,175	51,510	3,081,787	354,102	-	-	5,803,286
1979	107,193	-	9,392,380	52,697	3,053,991	398,959	-	-	5,939,430
1980	107,856	-	8,859,423	49,443	3,257,431	325,493	-	-	5,276,499
1981	246,811	469	6,791,721	47,071	3,143,845	194,509	43,708	7,386	3,402,273
1982	127,890	598	7,738,443	45,916	3,563,148	206,208	50,623	8,622	3,909,842
1983	133,729	726	7,859,051	46,396	3,675,853	204,304	53,042	8,794	3,917,058
1984	160,979	-	9,205,135	56,937	4,048,467	217,429	33,503	-	4,905,736
1985	167,480	-	9,402,056	44,164	4,230,766	94,135	43,368	-	5,033,787
1986	193,421	-	10,433,469	43,469	4,739,981	88,284	50,663	-	5,554,541
1987	213,765	-	11,020,299	41,842	4,749,195	78,094	57,429	-	6,135,581
1988	200,440	-	10,861,031	41,271	4,606,217	72,671	68,181	-	6,113,962

TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 GROSS TAX DATA BY COUNTY  
PART A - COUNTY, CITY AND TOWNSHIP TAXES

COUNTY	COUNTY			CITY			TOWNSHIP		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
AITKIN	\$ 4,142,743	\$ 4,509,942	8.86%	\$ 341,223	\$ 331,938	-2.72%	\$ 871,706	\$ 967,260	10.96%
ANOKA	34,092,963	40,497,575	18.79%	19,032,631	19,330,742	1.57%	781,951	875,335	11.94%
BECKER	5,403,088	5,360,250	-0.79%	1,266,883	1,095,226	-13.55%	1,045,348	1,144,216	9.46%
BELTRAMI	5,559,343	6,276,172	12.89%	1,390,903	988,439	-28.94%	703,185	764,287	8.69%
BENTON	4,941,501	5,382,336	8.92%	2,672,683	2,540,765	-4.94%	434,021	438,405	1.01%
BIG STONE	2,009,525	1,861,921	-7.35%	897,959	613,556	-31.67%	194,864	190,819	-2.08%
BLUE EARTH	10,007,589	10,573,680	5.66%	6,882,131	6,689,865	-2.79%	1,016,414	1,104,601	8.68%
BROWN	4,416,598	4,689,955	6.19%	3,368,165	2,555,377	-24.13%	569,510	575,510	1.05%
CARLTON	7,771,816	7,388,601	-4.93%	2,811,156	2,283,342	-18.78%	1,067,080	1,185,552	11.10%
CARVER	8,980,808	9,763,664	8.72%	4,245,180	4,398,825	3.62%	799,423	806,510	0.89%
CASS	6,697,103	7,153,217	6.81%	933,485	1,085,073	16.24%	1,206,178	1,203,130	-0.25%
CHIPPEWA	3,652,830	3,648,120	-0.13%	1,429,240	1,140,208	-20.22%	634,429	581,963	-8.27%
CHISAGO	6,802,572	7,273,833	6.93%	1,802,634	1,835,477	1.82%	881,353	907,866	3.01%
CLAY	7,900,491	8,806,833	11.47%	3,719,749	3,284,144	-11.71%	564,923	600,846	6.36%
CLEARWATER	2,171,446	2,370,435	9.16%	218,868	204,875	-6.39%	226,726	219,345	-3.26%
COOK	2,186,718	2,764,864	26.44%	273,006	286,617	4.99%	48,072	47,963	-0.23%
COTTONWOOD	3,387,560	3,489,854	3.02%	1,564,503	1,300,781	-16.86%	668,068	684,586	2.47%
CROW WING	9,355,455	10,280,586	9.89%	4,113,670	3,787,005	-7.94%	1,412,155	1,503,428	6.46%
DAKOTA	40,926,765	47,440,508	15.92%	36,805,020	39,804,458	8.15%	731,547	789,191	7.88%
DODGE	3,805,585	3,461,442	-9.04%	1,768,633	1,360,006	-23.10%	683,000	654,479	-4.18%
DOUGLAS	6,422,831	6,792,729	5.76%	1,822,835	1,715,597	-5.88%	1,369,611	1,395,656	1.90%
FARIBAULT	3,733,618	3,888,183	4.14%	2,364,857	1,700,175	-28.11%	846,101	846,604	0.06%
FILLMORE	3,936,888	3,553,469	-9.74%	2,046,957	1,727,218	-15.62%	1,354,956	1,192,474	-11.99%
FREEBORN	6,851,237	7,424,108	8.36%	3,536,385	2,554,145	-27.78%	992,459	941,756	-5.11%
GOODHUE	7,750,292	8,611,321	11.11%	9,582,834	9,957,254	3.91%	1,664,348	1,672,284	0.48%
GRANT	1,702,686	1,861,387	9.32%	499,279	455,082	-8.85%	238,805	236,168	-1.10%
HENNEPIN	265,945,534	297,103,759	11.72%	199,053,813	204,217,539	2.59%	160,861	183,833	14.28%
HOUSTON	3,455,077	3,193,082	-7.58%	1,302,911	1,171,846	-10.06%	757,092	677,733	-10.48%
HUBBARD	3,462,488	3,687,697	6.50%	356,843	270,808	-24.11%	655,481	700,986	6.94%
ISANTI	5,969,645	6,572,026	10.09%	728,128	788,986	8.36%	876,224	933,990	6.59%

TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 GROSS TAX DATA BY COUNTY  
PART A - COUNTY, CITY AND TOWNSHIP TAXES

COUNTY	COUNTY			CITY			TOWNSHIP		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
ITASCA	\$ 15,075,529	\$ 15,732,244	4.36%	\$ 3,437,384	\$ 2,607,216	-24.15%	\$ 1,977,034	\$ 2,076,248	5.02%
JACKSON	3,276,859	3,328,574	1.58%	1,291,484	966,632	-25.15%	823,917	832,062	0.99%
KANABEC	2,943,886	3,277,258	11.32%	313,710	266,507	-15.05%	277,098	316,487	14.21%
KANDIYOHI	8,182,221	9,330,963	14.04%	3,150,225	2,526,088	-19.81%	1,163,973	1,150,013	-1.20%
KITTSON	1,771,137	1,832,971	3.49%	457,142	482,086	5.46%	416,604	396,801	-4.75%
KOOCHICHING	2,561,325	2,176,661	-15.02%	1,954,088	1,437,794	-26.42%	0	0	0.00%
LAC QUI PARLE	1,900,504	1,865,998	-1.82%	901,003	767,690	-14.80%	472,217	473,092	0.19%
LAKE	3,459,209	3,460,332	0.03%	964,632	688,852	-28.59%	287,989	312,250	8.42%
LAKE/WOODS	1,032,245	1,059,828	2.67%	180,093	183,142	1.69%	171,324	160,596	-6.26%
LE SUEUR	5,314,930	5,324,414	0.18%	2,102,178	1,706,199	-18.84%	530,591	525,448	-0.97%
LINCOLN	2,299,190	2,360,260	2.66%	509,600	428,515	-15.91%	372,702	357,235	-4.15%
LYON	4,891,119	4,994,570	2.12%	2,797,781	2,475,958	-11.50%	409,970	419,853	2.41%
MCLEOD	5,515,662	5,636,181	2.19%	4,142,609	3,899,624	-5.87%	530,414	548,571	3.42%
MAHNOMEN	1,375,919	1,287,171	-6.45%	211,860	184,387	-12.97%	200,504	181,481	-9.49%
MARSHALL	2,386,403	2,433,455	1.97%	409,432	403,432	-1.47%	808,546	810,609	0.26%
MARTIN	4,606,073	4,794,069	4.08%	2,991,397	2,073,103	-30.70%	805,185	846,702	5.16%
MEEKER	3,283,377	3,767,531	14.75%	1,424,078	1,465,145	2.88%	1,018,967	996,092	-2.24%
MILLE LACS	3,819,152	4,002,339	4.80%	921,506	866,462	-5.97%	390,566	424,547	8.70%
MORRISON	6,079,117	6,618,683	8.88%	1,426,323	1,116,814	-21.70%	992,257	1,035,895	4.40%
MOWER	8,660,847	8,456,939	-2.35%	4,637,720	3,772,080	-18.67%	1,152,189	1,063,904	-7.66%
MURRAY	2,378,293	2,446,023	2.85%	767,458	698,326	-9.01%	597,476	599,950	0.41%
NICOLLET	4,635,002	4,970,180	7.23%	2,825,282	2,650,589	-6.18%	526,052	511,332	-2.80%
NOBLES	3,930,048	4,005,521	1.92%	2,620,851	2,202,161	-15.98%	663,257	671,783	1.29%
NORMAN	2,333,666	2,302,179	-1.35%	646,892	598,754	-7.44%	345,130	356,734	3.36%
OLMSTED	22,808,763	24,668,971	8.16%	13,802,580	13,318,342	-3.51%	1,364,829	1,414,461	3.64%
OTTER TAIL	9,745,959	10,634,134	9.11%	3,002,552	2,536,089	-15.54%	2,522,372	2,577,769	2.20%
PENNINGTON	2,580,705	2,690,738	4.26%	1,324,052	1,267,816	-4.25%	190,835	186,000	-2.53%
PINE	4,694,471	4,733,782	0.84%	788,483	857,069	8.70%	782,457	810,333	3.56%
PIPESTONE	2,465,006	2,347,129	-4.78%	871,599	703,452	-19.29%	288,418	284,709	-1.29%
POLK	7,287,407	8,426,807	15.64%	4,028,022	3,239,329	-19.58%	1,539,801	1,554,302	0.94%

TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 GROSS TAX DATA BY COUNTY  
PART A - COUNTY, CITY AND TOWNSHIP TAXES

COUNTY	COUNTY			CITY			TOWNSHIP		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
POPE	\$ 2,057,652	\$ 2,498,592	21.43%	\$ 844,144	\$ 760,707	-9.88%	\$ 526,524	\$ 523,930	-0.49%
RAMSEY	107,427,797	114,850,964	6.91%	80,686,375	74,618,595	-7.52%	431,366	549,603	27.41%
RED LAKE	1,301,816	1,299,941	-0.14%	438,338	410,215	-6.42%	170,644	145,969	-14.46%
REDWOOD	4,139,284	4,244,541	2.54%	2,031,485	1,704,598	-16.09%	705,951	698,707	-1.03%
RENVILLE	3,505,284	3,731,745	6.46%	2,080,664	1,614,972	-22.38%	837,777	865,645	3.33%
RICE	6,935,064	7,382,257	6.45%	4,980,551	3,877,156	-22.15%	848,089	892,761	5.27%
ROCK	2,220,984	2,225,535	0.20%	693,694	537,989	-22.45%	514,749	501,445	-2.58%
ROSEAU	1,717,563	2,082,498	21.25%	512,127	624,193	21.88%	336,589	365,808	8.68%
ST. LOUIS	53,528,877	47,512,237	-11.24%	29,276,922	18,891,688	-35.47%	3,871,292	3,479,892	-10.11%
SCOTT	13,104,717	14,346,037	9.47%	5,829,987	5,574,600	-4.38%	577,541	653,008	13.07%
99 SHERBURNE	9,251,139	9,887,854	6.88%	3,682,715	5,010,825	36.06%	1,154,513	1,244,909	7.83%
SIBLEY	3,308,400	3,403,449	2.87%	1,361,269	1,199,927	-11.85%	691,291	702,138	1.57%
STEARNS	18,649,969	20,245,742	8.56%	11,077,454	11,322,216	2.21%	3,564,895	3,738,694	4.88%
STEELE	4,781,934	5,046,912	5.54%	4,191,014	3,657,352	-12.73%	674,226	634,908	-5.83%
STEVENS	2,408,007	2,794,475	16.05%	1,074,967	851,594	-20.78%	277,199	279,535	0.84%
SWIFT	2,750,897	2,716,079	-1.27%	872,177	653,627	-25.06%	578,453	534,399	-7.62%
TODD	4,446,217	5,261,083	18.33%	967,173	770,439	-20.34%	796,157	813,530	2.18%
TRAVERSE	1,661,304	1,695,623	2.07%	560,507	454,383	-18.93%	166,651	169,998	2.01%
WABASHA	3,339,948	3,596,050	7.67%	1,763,692	1,665,161	-5.59%	701,793	691,666	-1.44%
WADENA	2,790,128	2,912,582	4.39%	765,653	677,929	-11.46%	210,393	221,796	5.42%
WASECA	4,152,041	4,328,954	4.26%	1,706,743	1,408,259	-17.49%	463,798	466,675	0.62%
WASHINGTON	23,411,587	25,833,000	10.34%	15,132,719	16,582,788	9.58%	1,586,630	1,994,230	25.69%
WATONWAN	2,897,797	3,164,358	9.20%	874,919	809,408	-7.49%	415,077	441,527	6.37%
WILKIN	2,501,655	2,819,261	12.70%	671,317	363,665	-45.83%	308,239	299,962	-2.69%
WINONA	7,118,850	7,609,735	6.90%	5,773,146	5,266,601	-8.77%	1,061,670	1,082,624	1.97%
WRIGHT	9,267,086	10,957,678	18.24%	4,719,880	5,134,781	8.79%	2,409,199	2,650,315	10.01%
YELLOW MEDICINE	2,960,733	3,241,993	9.50%	1,073,716	815,749	-24.03%	501,296	499,632	-0.33%
STATEWIDE TOTAL	\$ 936,373,549	\$ 1,010,336,629	7.90%	\$ 565,377,928	\$ 541,124,439	-4.29%	\$ 69,460,567	\$ 71,065,341	2.31%



TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 TAX DATA BY COUNTY  
PART B - SCHOOL DISTRICT, SPECIAL DISTRICT AND TOTAL TAXES

COUNTY	SCHOOL DISTRICT			SPECIAL DISTRICT			TOTAL		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
AITKIN	\$ 5,212,828	\$ 5,562,576	6.71%	\$ 16,079	\$ 17,272	7.42%	\$ 10,584,579	\$ 11,388,988	7.60%
ANOKA	71,696,657	78,731,451	9.81%	11,468,094	15,299,280	33.41%	149,588,412	168,439,550	12.60%
BECKER	7,730,089	8,478,364	9.68%	340,229	305,518	-10.20%	15,785,637	16,383,574	3.79%
BELTRAMI	7,758,403	8,163,463	5.22%	133,702	239,102	78.83%	15,545,536	16,431,463	5.70%
BENTON	7,876,844	9,078,462	15.26%	664,321	729,541	9.82%	16,601,171	18,181,827	9.52%
BIG STONE	2,218,914	1,915,727	-13.66%	35,416	41,770	17.94%	5,356,678	4,623,793	-13.68%
BLUE EARTH	15,458,279	16,547,057	7.04%	1,968,504	2,064,174	4.86%	35,332,917	36,979,377	4.66%
BROWN	7,299,273	7,533,608	3.21%	215,601	269,121	24.82%	15,869,147	15,623,571	-1.55%
CARLTON	7,207,957	6,960,606	-3.43%	317,086	413,063	30.27%	19,206,593	18,262,884	-4.91%
CARVER	14,855,932	15,597,004	4.99%	4,039,090	4,776,724	18.26%	34,863,978	37,548,440	7.70%
CASS	7,781,803	8,458,215	8.69%	26,666	34,391	28.97%	16,645,235	17,934,026	7.74%
CHIPPEWA	4,694,377	4,001,213	-14.77%	120,957	96,175	-20.49%	10,531,833	9,467,679	-10.10%
CHISAGO	8,737,994	10,367,162	18.64%	420,826	639,955	52.07%	18,681,531	21,061,649	12.74%
CLAY	11,920,290	14,425,924	21.02%	1,408,221	1,576,888	11.98%	25,513,674	28,694,635	12.47%
CLEARWATER	2,417,811	2,140,153	-11.48%	114,263	113,715	-0.48%	5,149,114	5,048,523	-1.95%
COOK	1,752,519	1,743,427	-0.52%	7,257	7,477	3.03%	4,267,572	4,850,348	13.66%
COTTONWOOD	5,141,761	4,684,217	-8.90%	167,917	133,511	-20.49%	10,929,809	10,292,949	-5.83%
CROW WING	15,125,975	16,025,033	5.94%	531,822	553,078	4.00%	30,539,077	32,149,130	5.27%
DAKOTA	100,085,978	117,424,911	17.32%	11,761,164	15,080,570	28.22%	211,592,172	247,134,021	16.80%
DODGE	4,367,916	4,396,879	0.66%	146,440	223,371	52.53%	10,771,574	10,096,177	-6.27%
DOUGLAS	8,199,822	8,850,998	7.94%	95,876	92,150	-3.89%	17,910,975	18,847,130	5.23%
FARIBAUT	6,680,810	5,729,568	-14.24%	252,234	200,524	-20.50%	13,877,620	12,365,054	-10.90%
FILLMORE	5,336,639	4,553,328	-14.68%	207,544	179,738	-13.40%	12,882,984	11,206,227	-13.02%
FREEBORN	10,104,130	9,074,311	-10.19%	788,723	610,949	-22.54%	22,272,934	20,605,269	-7.49%
GOODHUE	18,181,415	20,501,964	12.76%	958,007	1,244,316	29.89%	38,136,896	41,987,139	10.10%
GRANT	2,562,397	2,671,811	4.27%	22,703	64,919	185.95%	5,039,624	5,304,574	5.26%
HENNEPIN	472,317,716	525,554,771	11.27%	133,351,181	154,769,605	16.06%	1,196,743,485	1,330,878,650	11.21%
HOUSTON	3,887,774	3,567,880	-8.23%	60,042	61,243	2.00%	9,462,896	8,671,784	-8.36%
HUBBARD	5,448,943	5,806,010	6.55%	31,353	30,301	-3.36%	9,955,108	10,495,802	5.43%
ISANTI	5,672,469	6,305,126	11.15%	327,549	301,560	-7.93%	13,574,015	14,901,688	9.78%

TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 TAX DATA BY COUNTY  
PART B - SCHOOL DISTRICT, SPECIAL DISTRICT AND TOTAL TAXES

COUNTY	SCHOOL DISTRICT			SPECIAL DISTRICT			TOTAL		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
ITASCA	\$ 14,326,679	\$ 16,542,210	15.46%	\$ 299,033	\$ 315,779	5.60%	\$ 35,144,025	\$ 37,304,901	6.15%
JACKSON	5,366,601	4,681,814	-12.76%	86,285	70,310	-18.51%	10,845,146	9,879,392	-8.90%
KANABEC	2,769,153	3,143,011	13.50%	147,937	235,623	59.27%	6,451,784	7,238,886	12.20%
KANDIYOHI	10,766,425	11,427,509	6.14%	422,507	369,438	-12.56%	23,689,112	24,808,105	4.72%
KITTSON	3,442,965	3,637,376	5.65%	134,475	135,448	0.72%	6,222,323	6,484,682	4.22%
KOOCHICHING	2,800,907	2,519,024	-10.06%	100,035	95,542	-4.49%	7,416,355	6,229,021	-16.01%
LAC QUI PARLE	3,693,749	3,052,922	-17.35%	99,542	155,538	56.25%	7,067,015	6,315,240	-10.64%
LAKE	1,499,250	1,660,911	10.78%	217,110	271,782	25.18%	6,428,190	6,394,127	-0.53%
LAKE/WOODS	1,013,703	1,026,181	1.23%	3,214	3,359	4.51%	2,400,579	2,433,106	1.35%
LE SUEUR	6,417,723	6,281,553	-2.12%	185,432	172,848	-6.79%	14,550,854	14,010,462	-3.71%
LINCOLN	2,328,437	2,149,961	-7.67%	80,361	86,258	7.34%	5,590,290	5,382,229	-3.72%
LYON	7,313,571	7,509,416	2.68%	926,250	959,843	3.63%	16,338,691	16,359,640	0.13%
MCLEOD	8,252,191	9,044,623	9.60%	673,258	593,713	-11.81%	19,114,134	19,722,712	3.18%
MAHNOMEN	1,609,760	1,463,450	-9.09%	74,609	64,971	-12.92%	3,472,652	3,181,460	-8.39%
MARSHALL	4,996,503	5,168,922	3.45%	200,150	203,652	1.75%	8,801,034	9,020,070	2.49%
MARTIN	10,266,776	9,652,177	-5.99%	154,298	127,391	-17.44%	18,823,729	17,493,442	-7.07%
MEEKER	5,726,255	5,724,069	-0.04%	201,038	255,873	27.28%	11,667,959	12,223,690	4.76%
MILLE LACS	4,355,069	4,821,303	10.71%	370,299	366,123	-1.13%	9,860,669	10,485,062	6.33%
MORRISON	7,702,573	8,186,195	6.28%	77,335	206,573	167.11%	16,277,605	17,164,160	5.45%
MOWER	10,338,499	9,495,079	-8.16%	199,428	219,837	10.23%	24,988,683	23,007,839	-7.93%
MURRAY	4,291,980	3,640,102	-15.19%	27,370	24,419	-10.78%	8,062,577	7,408,820	-8.11%
NICOLLET	7,707,496	8,090,283	4.97%	78,382	124,302	58.58%	15,772,214	16,346,686	3.64%
NOBLES	6,299,376	6,546,745	3.93%	400,333	429,130	7.19%	13,913,865	13,855,340	-0.42%
NORMAN	3,769,249	4,064,341	7.83%	253,532	253,152	-0.15%	7,348,469	7,575,160	3.08%
OLMSTED	36,854,125	36,499,339	-0.96%	1,759,784	1,609,624	-8.53%	76,590,081	77,510,737	1.20%
OTTER TAIL	13,804,083	15,555,754	12.69%	684,122	797,972	16.64%	29,759,088	32,101,718	7.87%
PENNINGTON	3,126,711	3,371,426	7.83%	150,045	134,915	-10.08%	7,372,348	7,650,895	3.78%
PINE	5,948,282	6,642,300	11.67%	84,756	158,175	86.62%	12,342,315	13,248,979	7.35%
PIPESTONE	2,708,417	2,118,993	-21.76%	127,392	142,224	11.64%	6,460,832	5,596,507	-13.38%
POLK	11,412,098	11,779,676	3.22%	926,959	891,019	-3.88%	25,194,287	25,891,133	2.77%

TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 TAX DATA BY COUNTY  
PART B - SCHOOL DISTRICT, SPECIAL DISTRICT AND TOTAL TAXES

COUNTY	SCHOOL DISTRICT			SPECIAL DISTRICT			TOTAL		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
POPE	\$ 3,254,344	\$ 3,337,196	2.55%	\$ 212,175	\$ 210,282	-0.89%	\$ 6,910,376	\$ 7,348,937	6.35%
RAMSEY	177,696,491	189,344,357	6.55%	40,712,921	48,673,760	19.55%	443,932,289	473,007,906	6.55%
RED LAKE	1,202,452	1,037,522	-13.72%	106,457	85,232	-19.94%	3,219,707	2,978,879	-7.48%
REDWOOD	5,664,961	6,248,927	10.31%	79,979	72,810	-8.96%	12,621,660	12,969,583	2.76%
RENVILLE	6,783,841	5,797,081	-14.55%	152,328	219,860	44.33%	13,359,894	12,229,303	-8.46%
RICE	13,024,461	14,964,087	14.89%	961,877	1,020,910	6.14%	26,750,042	28,137,171	5.19%
ROCK	3,049,366	2,722,475	-10.72%	112,219	95,756	-14.67%	6,591,012	6,083,200	-7.70%
ROSEAU	4,215,780	4,589,448	8.86%	161,707	191,225	18.25%	6,959,591	7,870,496	13.09%
ST. LOUIS	39,950,607	34,398,039	-13.90%	7,681,699	5,642,308	-26.55%	134,411,593	110,013,446	-18.15%
SCOTT	17,792,951	22,656,222	27.33%	5,360,372	7,682,760	43.33%	46,064,307	55,225,513	19.89%
69 SHERBURNE	14,200,566	17,311,738	21.91%	1,036,265	1,418,251	36.86%	29,344,681	34,891,726	18.90%
SIBLEY	4,501,267	4,075,572	-9.46%	158,984	125,528	-21.04%	10,021,211	9,506,614	-5.14%
STEARNS	30,217,071	34,809,817	15.20%	2,149,475	2,862,106	33.15%	65,680,656	73,000,419	11.14%
STEELE	7,946,746	8,159,212	2.67%	365,802	411,180	12.41%	17,959,722	17,909,564	-0.28%
STEVENS	3,166,695	2,952,958	-6.75%	55,031	62,048	12.75%	6,983,400	6,942,524	-0.59%
SWIFT	3,545,234	3,379,106	-4.69%	300,797	293,658	-2.37%	8,047,558	7,576,869	-5.85%
TODD	5,479,577	5,459,899	-0.36%	119,701	133,857	11.83%	11,808,825	12,438,808	5.33%
TRAVERSE	2,377,713	2,245,501	-5.56%	24,685	79,636	222.61%	4,797,474	4,652,525	-3.02%
WABASHA	5,429,704	5,212,282	-4.00%	96,164	175,691	82.70%	11,331,301	11,340,850	0.08%
WADENA	2,347,836	2,536,609	8.04%	9,201	8,604	-6.49%	6,123,211	6,357,520	3.83%
WASECA	4,753,894	5,042,652	6.07%	32,908	46,748	42.06%	11,109,384	11,293,288	1.66%
WASHINGTON	49,478,994	59,894,027	21.05%	5,631,157	6,647,899	18.06%	101,636,586	118,948,078	17.03%
WATONWAN	3,948,644	4,081,080	3.35%	59,914	256,243	327.68%	8,196,351	8,752,616	6.79%
WILKIN	3,514,554	3,899,894	10.96%	72,764	95,377	31.08%	7,068,529	7,478,159	5.80%
WINONA	10,229,861	11,555,061	12.95%	1,001,486	1,148,139	14.64%	25,185,013	26,662,160	5.87%
WRIGHT	23,180,202	25,426,794	9.69%	1,983,166	2,415,516	21.80%	41,578,158	46,603,911	12.09%
YELLOW MEDICINE	4,131,897	3,958,779	-4.19%	220,897	175,998	-20.33%	8,888,539	8,692,151	-2.21%
STATEWIDE TOTAL	\$ 1,509,728,030	\$ 1,635,444,219	8.33%	\$ 248,004,269	\$ 289,896,216	16.89%	\$ 3,537,760,751	\$ 3,797,092,338	7.33%

TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 TAX DATA BY COUNTY  
PART C - HOMESTEAD CREDIT AND AGRICULTURAL CREDIT

COUNTY	HOMESTEAD TAX CREDIT			AGRICULTURAL TAX CREDIT		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
AITKIN	\$ 2,243,824	\$ 2,583,179	15.12%	\$ 1,000,372	\$ 543,237	-45.70%
ANOKA	36,098,300	40,255,644	11.52%	445,689	485,113	8.85%
BECKER	2,980,047	3,293,319	10.51%	1,350,789	1,044,590	-22.67%
BELTRAMI	3,090,221	3,364,377	8.87%	604,346	462,332	-23.50%
BENTON	3,095,331	3,474,639	12.25%	693,253	760,171	9.65%
BIG STONE	934,670	822,444	-12.01%	834,758	769,664	-7.80%
BLUE EARTH	5,967,034	6,214,167	4.14%	2,006,070	2,052,855	2.33%
BROWN	3,645,344	3,710,867	1.80%	1,622,856	1,595,626	-1.68%
CARLTON	3,970,334	3,903,932	-1.67%	478,446	417,839	-12.67%
CARVER	6,585,819	7,256,818	10.19%	1,201,907	1,206,847	0.41%
CASS	2,520,490	2,867,614	13.77%	1,025,095	334,231	-67.40%
CHIPPEWA	1,772,819	1,697,794	-4.23%	1,461,745	1,298,300	-11.18%
CHISAGO	4,428,774	4,989,185	12.65%	705,678	679,531	-3.71%
CLAY	5,525,922	6,310,742	14.20%	1,884,779	2,002,848	6.26%
CLEARWATER	869,441	883,843	1.66%	458,861	383,669	-16.39%
COOK	794,134	955,506	20.32%	205,933	33,075	-83.94%
COTTONWOOD	1,634,859	1,575,793	-3.61%	1,439,284	1,447,394	0.56%
CROW WING	5,674,831	6,326,583	11.48%	1,303,631	414,926	-68.17%
DAKOTA	37,137,838	42,387,601	14.14%	1,234,801	1,350,835	9.40%
DODGE	2,323,081	2,319,499	-0.15%	1,246,316	1,199,066	-3.79%
DOUGLAS	3,661,695	4,001,420	9.28%	1,099,840	877,036	-20.26%
FARIBAULT	2,329,813	2,114,879	-9.23%	2,054,340	1,974,717	-3.88%
FILLMORE	2,898,008	2,697,324	-6.92%	1,500,576	1,257,940	-16.17%
FREEBORN	4,653,456	4,521,467	-2.84%	1,544,896	1,583,129	2.47%
GOODHUE	5,314,887	5,783,446	8.82%	1,707,138	1,647,432	-3.50%
GRANT	786,488	820,814	4.36%	909,134	924,254	1.66%
HENNEPIN	163,726,064	176,435,613	7.76%	1,153,505	1,098,195	-4.79%
HOUSTON	2,750,538	2,673,881	-2.79%	838,265	699,982	-16.50%
HUBBARD	1,628,263	1,825,837	12.13%	525,851	233,448	-55.61%
ISANTI	3,759,761	4,168,812	10.88%	731,421	705,300	-3.57%

TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 TAX DATA BY COUNTY  
PART C - HOMESTEAD CREDIT AND AGRICULTURAL CREDIT

COUNTY	HOMESTEAD TAX CREDIT			AGRICULTURAL TAX CREDIT		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
ITASCA	\$ 7,911,370	\$ 7,996,691	1.08%	\$ 735,188	\$ 398,341	-45.82%
JACKSON	1,662,890	1,500,239	-9.78%	1,829,384	1,773,413	-3.06%
KANABEC	1,563,576	1,790,230	14.50%	568,459	521,822	-8.20%
KANDIYOHI	4,827,560	5,276,796	9.31%	1,725,014	1,590,196	-7.82%
KITTSON	688,352	711,794	3.41%	968,322	1,031,108	6.48%
KOOCHICHING	1,538,812	1,432,152	-6.93%	178,726	128,250	-28.24%
LAC QUI PARLE	1,170,350	1,078,675	-7.83%	1,204,265	1,151,710	-4.36%
LAKE	2,205,987	2,088,569	-5.32%	187,896	87,291	-53.54%
LAKE/WOODS	431,748	460,368	6.63%	241,491	181,707	-24.76%
LE SUEUR	3,510,252	3,536,282	0.74%	1,247,757	1,146,033	-8.15%
LINCOLN	888,104	870,838	-1.94%	715,798	717,642	0.26%
LYON	2,816,571	2,923,417	3.79%	1,152,962	1,192,865	3.46%
MCLEOD	4,636,774	4,946,567	6.68%	1,176,319	1,150,503	-2.19%
MAHNOMEN	582,709	564,268	-3.16%	622,073	529,181	-14.93%
MARSHALL	1,258,198	1,284,242	2.07%	1,589,244	1,620,561	1.97%
MARTIN	3,125,183	2,896,742	-7.31%	1,964,227	1,944,806	-0.99%
MEEKER	2,525,543	2,746,025	8.73%	1,330,881	1,184,092	-11.03%
MILLE LACS	2,290,949	2,522,947	10.13%	699,177	572,648	-18.10%
MORRISON	3,824,255	4,092,288	7.01%	1,519,139	1,376,717	-9.38%
MOWER	5,697,801	5,516,856	-3.18%	1,617,802	1,532,756	-5.26%
MURRAY	1,288,220	1,239,125	-3.81%	1,313,142	1,227,031	-6.56%
NICOLLET	3,605,231	3,855,479	6.94%	1,373,132	1,357,871	-1.11%
NOBLES	2,525,825	2,578,207	2.07%	1,544,957	1,589,758	2.90%
NORMAN	1,031,480	1,064,157	3.17%	1,430,374	1,472,522	2.95%
OLMSTED	14,938,999	15,960,843	6.84%	1,279,687	1,289,043	0.73%
OTTER TAIL	5,949,130	6,550,292	10.11%	2,917,542	2,410,063	-17.39%
PENNINGTON	1,603,227	1,732,807	8.08%	524,390	500,077	-4.64%
PINE	2,377,004	2,632,484	10.75%	1,011,137	677,194	-33.03%
PIPESTONE	1,294,025	1,154,595	-10.77%	774,593	717,785	-7.33%
POLK	3,817,318	4,102,946	7.48%	3,278,399	3,386,767	3.31%

TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 TAX DATA BY COUNTY  
PART C - HOMESTEAD CREDIT AND AGRICULTURAL CREDIT

COUNTY	HOMESTEAD TAX CREDIT			AGRICULTURAL TAX CREDIT		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
POPE	\$ 1,311,087	\$ 1,422,959	8.53%	\$ 913,736	\$ 878,571	-3.85%
RAMSEY	72,549,357	77,225,404	6.45%	56,147	50,811	-9.50%
RED LAKE	556,921	540,624	-2.93%	439,765	385,918	-12.24%
REDWOOD	2,129,782	2,161,046	1.47%	2,009,034	2,115,001	5.27%
RENVILLE	2,340,835	2,179,332	-6.90%	2,139,628	2,051,617	-4.11%
RICE	6,362,894	6,837,296	7.46%	1,296,904	1,336,567	3.06%
ROCK	1,152,647	1,099,820	-4.58%	1,012,758	974,448	-3.78%
ROSEAU	1,301,272	1,491,952	14.65%	803,932	862,473	7.28%
ST. LOUIS	35,825,703	29,658,458	-17.21%	1,597,608	891,856	-44.18%
SCOTT	8,651,783	9,747,600	12.67%	1,126,414	1,287,278	14.28%
SHERBURNE	4,598,289	5,367,799	16.73%	556,295	498,105	-10.46%
SIBLEY	2,132,901	2,140,004	0.33%	1,635,039	1,534,917	-6.12%
STEARNS	13,445,501	15,013,923	11.67%	2,859,918	2,673,164	-6.53%
STEELE	4,206,244	4,358,777	3.63%	1,029,856	1,024,507	-0.52%
STEVENS	1,171,265	1,168,465	-0.24%	1,029,376	1,058,187	2.80%
SWIFT	1,337,669	1,284,738	-3.96%	1,249,251	1,220,743	-2.28%
TODD	2,798,447	3,024,819	8.09%	1,298,514	1,194,295	-8.03%
TRAVERSE	611,127	585,647	-4.17%	952,681	938,373	-1.50%
WABASHA	2,649,185	2,779,712	4.93%	1,027,781	888,177	-13.58%
WADENA	1,449,027	1,551,740	7.09%	406,665	387,298	-4.76%
WASECA	2,460,241	2,506,172	1.87%	984,413	1,108,995	12.66%
WASHINGTON	21,448,193	24,579,473	14.60%	875,413	911,677	4.14%
WATONWAN	1,458,102	1,532,659	5.11%	1,261,352	1,332,822	5.67%
WILKIN	907,974	934,082	2.88%	1,383,953	1,507,802	8.95%
WINONA	5,557,438	5,944,034	6.96%	975,421	957,346	-1.85%
WRIGHT	8,026,199	9,265,736	15.44%	1,707,348	1,462,766	-14.33%
YELLOW MEDICINE	1,613,140	1,567,405	-2.84%	1,438,983	1,498,678	4.15%
STATEWIDE TOTAL	622,442,752	661,313,636	6.24%	102,059,237	94,975,727	-6.94%

TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 TAX DATA BY COUNTY  
PART D - MISCELLANEOUS CREDITS AND NET TAX PAYABLE

COUNTY	MISCELLANEOUS CREDITS			NET TAX PAYABLE		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
AITKIN	\$ 4,180	\$ 0	-100.00%	\$ 7,297,648	\$ 8,262,572	13.22%
ANOKA	81,975	705	-99.14%	112,223,515	127,698,088	13.79%
BECKER	9,783	0	-100.00%	11,343,930	12,045,665	6.19%
BELTRAMI	21,740	0	-100.00%	11,632,587	12,604,754	8.36%
BENTON	19,050	4,836	-74.61%	12,616,147	13,942,181	10.51%
BIG STONE	24,862	0	-100.00%	3,316,462	3,031,685	-8.59%
BLUE EARTH	37,850	0	-100.00%	26,976,218	28,712,355	6.44%
BROWN	16,990	0	-100.00%	10,427,367	10,317,078	-1.06%
CARLTON	19,829	1,443	-92.72%	14,558,273	13,939,670	-4.25%
CARVER	39,868	1,351	-96.61%	26,674,392	29,083,424	9.03%
CASS	6,390	0	-100.00%	13,034,522	14,732,181	13.02%
CHIPPEWA	13,697	0	-100.00%	7,156,526	6,471,585	-9.57%
CHISAGO	19,866	13,922	-29.92%	13,347,361	15,379,011	15.22%
CLAY	80,440	1,798,350	2135.64%	17,288,209	18,582,695	7.49%
CLEARWATER	5,500	0	-100.00%	3,765,119	3,781,011	0.42%
COOK	3,336	0	-100.00%	3,233,902	3,861,767	19.42%
COTTONWOOD	11,950	0	-100.00%	7,730,925	7,269,762	-5.97%
CROW WING	16,412	0	-100.00%	23,395,334	25,407,621	8.60%
DAKOTA	69,328	10,617	-84.69%	172,513,296	203,384,968	17.90%
DODGE	15,327	0	-100.00%	7,047,898	6,577,612	-6.67%
DOUGLAS	14,548	0	-100.00%	12,995,573	13,968,674	7.49%
FARIBAUT	15,820	0	-100.00%	9,333,368	8,275,458	-11.33%
FILLMORE	22,880	0	-100.00%	8,253,779	7,250,963	-12.15%
FREEBORN	25,872	0	-100.00%	15,809,807	14,500,673	-8.28%
GOODHUE	14,113	0	-100.00%	30,972,352	34,556,261	11.57%
GRANT	5,831	13,956	139.34%	3,274,741	3,545,550	8.27%
HENNEPIN	443,398	37,740	-91.49%	1,027,427,706	1,153,307,102	12.25%
HOUSTON	9,070	0	-100.00%	5,782,582	5,297,921	-8.38%
HUBBARD	3,182	0	-100.00%	7,768,341	8,436,517	8.60%
ISANTI	17,407	0	-100.00%	8,905,990	10,027,576	12.59%

TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 TAX DATA BY COUNTY  
PART D - MISCELLANEOUS CREDITS AND NET TAX PAYABLE

COUNTY	MISCELLANEOUS CREDITS			NET TAX PAYABLE		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
ITASCA	\$ 25,760	\$ 1,219	-95.27%	\$ 26,238,100	\$ 28,908,650	10.18%
JACKSON	8,510	0	-100.00%	7,266,098	6,605,740	-9.09%
KANABEC	7,200	0	-100.00%	4,246,175	4,926,834	16.03%
KANDIYOHI	19,587	1,728	-91.18%	16,922,618	17,939,385	6.01%
KITTSON	3,445	0	-100.00%	4,530,502	4,741,780	4.66%
KOOCHICHING	12,150	1,978	-83.72%	5,576,932	4,666,641	-16.32%
LAC QUI PARLE	6,670	0	-100.00%	4,619,444	4,084,855	-11.57%
LAKE	8,728	0	-100.00%	3,946,447	4,218,267	6.89%
LAKE/WOODS	2,710	2,174	-19.78%	1,699,601	1,788,857	5.25%
LE SUEUR	14,300	0	-100.00%	9,648,857	9,328,147	-3.32%
LINCOLN	4,793	0	-100.00%	3,929,902	3,793,749	-3.46%
LYON	18,090	0	-100.00%	12,183,512	12,243,358	0.49%
MCLEOD	28,952	0	-100.00%	13,010,775	13,625,642	4.73%
MAHNOMEN	3,210	0	-100.00%	2,224,252	2,088,011	-6.13%
MARSHALL	3,230	0	-100.00%	5,918,464	6,115,267	3.33%
MARTIN	18,000	0	-100.00%	13,548,883	12,651,894	-6.62%
MEEKER	8,891	11,172	25.66%	7,717,161	8,282,401	7.32%
MILLE LACS	14,814	3,232	-78.18%	6,721,149	7,386,235	9.90%
MORRISON	14,520	0	-100.00%	10,779,851	11,695,155	8.49%
MOWER	26,331	0	-100.00%	17,407,617	15,958,227	-8.33%
MURRAY	4,799	0	-100.00%	5,403,810	4,942,664	-8.53%
NICOLLET	14,230	0	-100.00%	10,647,768	11,133,336	4.56%
NOBLES	19,750	0	-100.00%	9,642,203	9,687,375	0.47%
NORMAN	5,390	0	-100.00%	4,824,575	5,038,481	4.43%
OLMSTED	55,120	0	-100.00%	59,819,322	60,260,851	0.74%
OTTER TAIL	15,600	0	-100.00%	20,726,886	23,141,363	11.65%
PENNINGTON	14,910	0	-100.00%	5,091,191	5,418,011	6.42%
PINE	11,750	14,880	26.64%	8,835,193	9,924,421	12.33%
PIPESTONE	9,470	0	-100.00%	4,295,291	3,724,127	-13.30%
POLK	28,677	572,460	1896.23%	17,803,109	17,828,960	0.15%



TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 TAX DATA BY COUNTY  
PART D - MISCELLANEOUS CREDITS AND NET TAX PAYABLE

COUNTY	MISCELLANEOUS CREDITS			NET TAX PAYABLE		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
POPE	\$ 6,275	\$ 11,786	87.82%	\$ 4,607,774	\$ 5,035,621	9.29%
RAMSEY	199,665	9,840	-95.07%	369,329,133	395,721,851	7.15%
RED LAKE	3,620	0	-100.00%	2,185,980	2,052,337	-6.11%
REDWOOD	11,390	0	-100.00%	8,367,345	8,693,536	3.90%
RENVILLE	11,090	0	-100.00%	8,767,830	7,998,354	-8.78%
RICE	33,521	0	-100.00%	18,748,950	19,963,308	6.48%
ROCK	4,930	0	-100.00%	4,375,276	4,008,932	-8.37%
ROSEAU	4,910	4,620	-5.91%	4,804,632	5,511,451	14.71%
ST. LOUIS	230,894	4,658	-97.98%	94,675,273	79,458,474	-16.07%
SCOTT	33,176	8,998	-72.88%	35,946,938	44,181,637	22.91%
SHERBURNE	13,166	5,464	-58.50%	24,032,889	29,020,358	20.75%
SIBLEY	9,610	0	-100.00%	6,154,639	5,831,693	-5.25%
STEARNS	62,068	18,133	-70.79%	48,751,497	55,295,199	13.42%
STEELE	15,656	0	-100.00%	12,566,740	12,526,280	-0.32%
STEVENS	10,830	1,250	-88.46%	4,668,643	4,714,622	0.98%
SWIFT	8,840	0	-100.00%	5,346,731	5,071,388	-5.15%
TODD	12,240	0	-100.00%	7,587,530	8,219,694	8.33%
TRAVERSE	4,420	6,364	43.98%	3,187,148	3,122,141	-2.04%
WABASHA	10,960	0	-100.00%	7,543,688	7,672,961	1.71%
WADENA	11,359	0	-100.00%	4,153,098	4,418,482	6.39%
WASECA	8,770	38,568	339.77%	7,566,199	7,639,553	0.97%
WASHINGTON	43,412	16,861	-61.16%	78,875,891	93,440,067	18.46%
WATONWAN	7,462	0	-100.00%	5,397,139	5,887,135	9.08%
WILKIN	6,688	78,480	1073.44%	4,689,216	4,957,795	5.73%
WINONA	35,684	0	-100.00%	18,293,891	19,760,780	8.02%
WRIGHT	18,436	14,246	-22.73%	31,651,687	35,861,163	13.30%
YELLOW MEDICINE	9,370	0	-100.00%	5,741,060	5,626,068	-2.00%
STATEWIDE TOTAL	\$ 2,348,523	\$ 2,711,031	15.44%	\$ 2,789,346,375	\$ 3,038,091,944	8.92%

TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 TAX DATA BY COUNTY  
PART E - TOTAL GROSS TAX CAPACITY VALUE AND AVERAGE GROSS TAX CAPACITY RATES

COUNTY	TOTAL TAX CAPACITY *			AVERAGE TAX CAPACITY RATE **		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
AITKIN	\$ 11,816,031	\$ 11,719,132	-0.82%	89.578	97.183	8.49%
ANOKA	156,369,150	172,746,591	10.47%	95.664	97.507	1.93%
BECKER	18,341,175	18,109,779	-1.26%	86.067	90.468	5.11%
BELTRAMI	15,153,313	15,654,596	3.31%	102.588	104.963	2.31%
BENTON	16,674,554	17,611,816	5.62%	99.560	103.237	3.69%
BIG STONE	4,516,870	4,325,283	-4.24%	118.593	106.902	-9.86%
BLUE EARTH	35,309,700	37,711,141	6.80%	100.066	98.060	-2.00%
BROWN	17,853,194	17,752,699	-0.56%	88.887	88.007	-0.99%
CARLTON	15,170,083	15,894,913	4.78%	126.608	114.898	-9.25%
CARVER	34,480,933	39,004,034	13.12%	101.111	96.268	-4.79%
CASS	19,766,927	19,821,779	0.28%	84.208	90.476	7.44%
CHIPPEWA	9,691,600	9,711,685	0.21%	108.670	97.488	-10.29%
CHISAGO	17,615,657	19,316,064	9.65%	106.051	109.037	2.82%
CLAY	26,424,329	27,181,259	2.86%	96.554	105.568	9.34%
CLEARWATER	4,823,600	4,912,746	1.85%	106.748	102.764	-3.73%
COOK	5,445,232	5,280,827	-3.02%	78.373	91.848	17.19%
COTTONWOOD	11,723,026	11,736,392	0.11%	93.234	87.701	-5.93%
CROW WING	37,490,156	38,119,890	1.68%	81.459	84.337	3.53%
DAKOTA	236,571,291	264,399,280	11.76%	89.441	93.470	4.50%
DODGE	9,029,344	9,424,898	4.38%	119.295	107.122	-10.20%
DOUGLAS	20,374,537	20,513,471	0.68%	87.909	91.877	4.51%
FARIBAULT	14,274,885	14,527,761	1.77%	97.217	85.113	-12.45%
FILLMORE	10,414,610	10,448,920	0.33%	123.701	107.248	-13.30%
FREEBORN	20,934,298	21,651,941	3.43%	106.394	95.166	-10.55%
GOODHUE	46,270,430	49,069,388	6.05%	82.422	85.567	3.82%
GRANT	6,119,495	5,830,954	-4.72%	82.354	90.973	10.47%
HENNEPIN	1,255,832,228	1,365,722,149	8.75%	95.295	97.449	2.26%
HOUSTON	8,090,321	8,368,327	3.44%	116.966	103.626	-11.40%
HUBBARD	12,065,068	12,752,809	5.70%	82.512	82.302	-0.25%
ISANTI	12,047,541	13,019,864	8.07%	112.670	114.453	1.58%

\* "Tax capacity" and "tax capacity rates" replace "assessed value" and "mill rates" for payable 1989 taxes. For comparison purposes, the 1988 assessed value has been converted to tax capacity (x 12.2%). The 1988 average mill rates have been converted to average tax capacity rates (x 82%).

TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 TAX DATA BY COUNTY  
 PART E - TOTAL GROSS TAX CAPACITY VALUE AND AVERAGE GROSS TAX CAPACITY RATES

COUNTY	TOTAL TAX CAPACITY *			AVERAGE TAX CAPACITY RATE **		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
ITASCA	\$ 36,392,611	\$ 37,204,829	2.23%	96.569	100.269	3.83%
JACKSON	11,456,835	11,540,444	0.73%	94.661	85.607	-9.56%
KANABEC	6,455,336	6,789,589	5.18%	99.945	106.617	6.68%
KANDIYOHI	25,539,575	25,519,029	-0.08%	92.755	97.214	4.81%
KITTSOON	7,809,407	8,186,976	4.83%	79.677	79.207	-0.59%
KOOCHICHING	5,828,747	6,167,611	5.81%	127.238	100.996	-20.62%
LAC QUI PARLE	7,425,221	7,299,121	-1.70%	95.176	86.521	-9.09%
LAKE	5,189,304	5,368,256	3.45%	123.874	119.110	-3.85%
LAKE/WOODS	2,451,530	2,452,301	0.03%	97.922	99.217	1.32%
LE SUEUR	13,191,766	14,066,496	6.63%	110.303	99.602	-9.70%
LINCOLN	5,375,647	5,317,448	-1.08%	103.993	101.218	-2.67%
LYON	17,450,868	18,039,519	3.37%	93.627	90.688	-3.14%
MCLEOD	18,002,612	18,443,362	2.45%	106.174	106.937	0.72%
MAHNOMEN	2,996,462	2,892,054	-3.48%	115.892	110.007	-5.08%
MARSHALL	10,784,595	10,934,683	1.39%	81.607	82.490	1.08%
MARTIN	20,763,770	20,819,145	0.27%	90.657	84.026	-7.31%
MEEKER	13,853,755	13,817,705	-0.26%	84.222	88.464	5.04%
MILLE LACS	9,486,966	9,671,801	1.95%	103.939	108.409	4.30%
MORRISON	16,489,226	16,880,883	2.38%	98.717	101.678	3.00%
MOWER	22,228,934	22,540,656	1.40%	112.415	102.073	-9.20%
MURRAY	9,294,454	9,106,084	-2.03%	86.746	81.361	-6.21%
NICOLLET	15,820,992	16,085,086	1.67%	99.692	101.626	1.94%
NOBLES	13,248,044	13,627,382	2.86%	105.026	101.673	-3.19%
NORMAN	8,479,604	8,100,322	-4.47%	86.661	93.517	7.91%
OLMSTED	75,550,878	76,734,767	1.57%	101.376	101.011	-0.36%
OTTER TAIL	33,010,976	33,524,214	1.55%	90.149	95.757	6.22%
PENNINGTON	6,956,980	6,883,287	-1.06%	105.971	111.152	4.89%
PINE	12,480,265	12,551,069	0.57%	98.895	105.561	6.74%
PIPESTONE	5,684,226	5,797,227	1.99%	113.662	96.538	-15.07%
POLK	26,156,186	25,718,015	-1.68%	96.322	100.673	4.52%

\* "Tax capacity" and "tax capacity rates" replace "assessed value" and "mill rates" for payable 1989 taxes. For comparison purposes, the 1988 assessed value has been converted to tax capacity (x 12.2%). The 1988 average mill rates have been converted to average tax capacity rates (x 82%).

TABLE 28

COMPARISON OF PAYABLE 1988 AND 1989 TAX DATA BY COUNTY  
PART E - TOTAL GROSS TAX CAPACITY VALUE AND AVERAGE GROSS TAX CAPACITY RATES

COUNTY	TOTAL TAX CAPACITY *			AVERAGE TAX CAPACITY RATE **		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
POPE	\$ 8,218,423	\$ 7,912,798	-3.72%	84.084	92.874	10.45%
RAMSEY	437,112,375	467,770,529	7.01%	101.560	101.120	-0.43%
RED LAKE	3,274,504	3,024,461	-7.64%	98.327	98.493	0.17%
REDWOOD	14,362,956	14,551,812	1.31%	87.876	89.127	1.42%
RENVILLE	16,709,135	16,335,868	-2.23%	79.956	74.862	-6.37%
RICE	24,984,603	26,809,283	7.30%	107.066	104.953	-1.97%
ROCK	6,715,043	6,677,296	-0.56%	98.153	91.103	-7.18%
ROSEAU	8,481,843	8,842,209	4.25%	82.053	89.011	8.48%
ST. LOUIS	91,280,041	92,381,903	1.21%	147.252	119.085	-19.13%
SCOTT	45,084,951	49,240,660	9.22%	102.172	112.154	9.77%
SHERBURNE	43,017,706	55,963,590	30.09%	68.215	62.347	-8.60%
SIBLEY	10,032,512	9,733,445	-2.98%	99.887	97.670	-2.22%
STEARNS	67,716,445	71,882,349	6.15%	96.994	101.555	4.70%
STEELE	19,141,149	19,849,085	3.70%	93.828	90.229	-3.84%
STEVENS	7,406,046	7,229,213	-2.39%	94.293	96.034	1.85%
SWIFT	8,132,783	7,846,284	-3.52%	98.952	96.566	-2.41%
TODD	10,966,875	10,755,150	-1.93%	107.677	115.654	7.41%
TRAVERSE	5,808,098	5,542,572	-4.57%	82.600	83.942	1.62%
WABASHA	11,489,152	11,080,607	-3.56%	98.626	102.349	3.77%
WADENA	5,491,686	5,520,466	0.52%	111.500	115.163	3.29%
WASECA	12,240,150	13,075,578	6.83%	90.762	86.369	-4.84%
WASHINGTON	110,829,922	124,572,273	12.40%	91.705	95.485	4.12%
WATONWAN	8,769,709	9,112,103	3.90%	93.462	96.055	2.77%
WILKIN	8,606,874	8,268,179	-3.94%	82.127	90.445	10.13%
WINONA	24,256,363	25,933,970	6.92%	103.828	102.808	-0.98%
WRIGHT	51,206,268	55,131,407	7.67%	81.197	84.532	4.11%
YELLOW MEDICINE	9,260,214	9,405,633	1.57%	95.986	92.414	-3.72%
STATEWIDE TOTAL	\$ 3,647,141,178	\$ 3,898,868,472	6.90%	97.001	97.390	0.40%

\* "Tax capacity" and "tax capacity rates" replace "assessed value" and "mill rates" for payable 1989 taxes. For comparison purposes, the 1988 assessed value has been converted to tax capacity (x 12.2%). The 1988 average mill rates have been converted to average tax capacity rates (x 82%).

TABLE 28 FOOTNOTES

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

County	CONTRIBUTION VALUE		DISTRIBUTION VALUE		CONTRIBUTION LEVY	
	1988	1989	1988	1989	1988	1989
ANOKA	\$ 12,851,956	\$ 13,767,672	\$ 28,538,377	\$ 32,811,846	\$ 12,516,116	\$ 13,705,167
CARVER	1,995,693	2,215,776	4,646,926	5,790,719	1,943,545	2,205,713
DAKOTA	21,852,737	26,715,674	24,632,382	28,248,471	21,281,698	26,594,383
HENNEPIN	129,260,772	149,695,937	85,668,347	99,639,268	125,883,045	149,016,321
RAMSEY	37,969,528	45,175,760	52,050,873	60,157,061	36,977,339	44,970,627
SCOTT	3,489,930	4,332,545	5,420,398	6,601,194	3,398,739	4,312,886
WASHINGTON	6,542,134	8,008,486	13,942,600	16,653,538	6,371,190	7,972,154
TOTAL:	\$ 213,962,750	\$ 249,911,850	\$ 214,899,903	\$ 249,902,097	\$ 208,371,672	\$ 248,777,251

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(2) Homestead credit includes taconite homestead credit. The taconite credit includes the supplementary homestead credit. These amounts are as follows:

	TACONITE HOMESTEAD CREDIT		SUPPLEMENTARY HOMESTEAD CREDIT	
	1988	1989	1988	1989
AITKIN	\$ 487,765	\$ 573,770	\$ 660	\$ 798
COOK	275,570	317,876	0	0
CROW WING	579,410	629,042	0	0
ITASCA	2,561,161	2,472,127	251,502	248,156
KOOCHICHING	3,390	3,477	0	0
LAKE	707,179	618,616	0	0
ST. LOUIS	6,511,057	3,701,192	95,398	79,621
TOTAL:	\$ 11,125,532	\$ 8,316,100	\$ 347,560	\$ 328,575

(3) The tax capacity, special taxing district levy, and total levy columns contain tax increment financing (TIF) amounts for those counties containing a TIF district. The TIF values and levies are found in Table 29, pages 75 through 77. The total levy column also includes any power line levy amount

(4) For 1988 and 1989, miscellaneous credits include power line, agricultural preserves, disaster and enterprise zone credits. For 1988 small business credit was established for 1988 only. For 1989, disparity reduction credit applies.

TABLE 29  
COMPARISON OF PAYABLE 1988 AND 1989  
TAX INCREMENT FINANCING TAX CAPACITIES AND GROSS TAXES

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		GROSS TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		GROSS TAX		
		1988 *	1989	1988	1989			1988 *	1989	1988	1989	
ANOKA	ANDOVER	72,951	516,753	65,206	464,668	CARVER	CARVER	20,454	22,227	23,337	24,195	
	ANDOKA	197,292	0	186,901	0		CHANHASSEN	1,790,051	2,215,767	1,935,902	2,225,786	
	BLAINE	1,016,528	1,726,370	1,025,573	1,750,944		CHASKA	943,993	1,494,077	927,410	1,340,191	
	CENTERVILLE	0	52,574	0	58,792		NEW GERMANY	33,499	32,672	33,308	31,531	
	CIRCLE PINES	69,388	68,398	72,209	69,807		NORWOOD	0	52,211	0	49,967	
	COLUMBIA HEIGHTS	1,355,754	1,432,479	1,267,541	1,384,219		WACONIA	380,870	417,017	385,315	403,613	
	COON RAPIDS	1,386,121	2,152,301	1,404,517	2,143,758		WATERTOWN	57,179	71,099	55,475	65,795	
	FRIDLEY	1,820,409	2,524,911	1,760,317	2,477,397		YOUNG AMERICA	0	714	0	715	
	HAM LAKE	64,250	61,371	56,846	54,990		TOTAL	3,226,046	4,305,784	3,360,747	4,141,793	
	HILLTOP	49,860	50,365	52,446	47,644		CASS	REMER	3,190	3,552	3,197	3,795
	LINO LANES	72,381	112,901	80,368	121,243			WALKER	7,547	12,971	8,086	15,164
	RAMSEY	224,048	628,179	206,655	592,184			TOTAL	10,737	16,523	11,283	18,959
	SPRING LAKE PARK	38,148	39,420	38,569	38,647		CHIPPEWA	GRANITE FALLS	15,202	12,432	15,754	11,804
	TOTAL	6,367,129	9,366,022	6,217,148	9,204,293			MAYNARD	611	2,100	889	2,493
								MONTEVIDEO	75,824	66,087	91,123	66,641
BECKER	DETROIT LAKES	197,542	163,540	195,176	160,210	TOTAL	91,637	80,619	107,766	80,938		
	TOTAL	197,542	163,540	195,176	160,210	CHISAGO	CHISAGO CITY	158,186	270,080	193,697	321,852	
BELTRAMI	BEMIDJI	57,439	155,469	65,871	172,107		LINDSTROM	133	14,224	152	16,302	
	TOTAL	57,439	155,469	65,871	172,107		NORTH BRANCH	46,238	60,538	55,312	76,721	
BENTON	EAST ST. CLOUD	58,839	61,345	61,666	67,918	RUSH CITY	133,840	141,019	148,201	157,507		
	FOLEY	19,409	29,532	19,670	32,482	WYOMING	0	40,561	0	42,762		
	RICE	47,357	68,176	51,196	75,606	TOTAL	338,398	526,422	397,362	615,144		
	SAUK RAPIDS	360,697	380,619	400,859	418,888	CLAY	MOORHEAD	881,652	963,101	911,491	1,059,754	
	TOTAL	486,302	539,672	533,391	594,894		TOTAL	881,652	963,101	911,491	1,059,754	
BLUE EARTH	EAGLE LAKE	461	0	501	0	CLEARWATER	BAGLEY	18,855	22,004	23,876	24,458	
	GOOD THUNDER	8,827	7,534	13,675	8,409		TOTAL	18,855	22,004	23,876	24,458	
	JUDSON	41,631	40,812	36,837	34,906	COTTONWOOD	MOUNTAIN LAKE	22,392	19,446	30,935	21,749	
	LAKE CRYSTAL	41,077	41,970	52,315	50,831		WINDOM	92,014	88,751	120,236	97,333	
	LIME	31,388	30,562	24,837	25,021		TOTAL	114,406	108,197	151,171	119,082	
	MADISON LAKE	10,085	10,612	13,752	11,890	CROW WING	BAXTER	260,318	276,112	227,418	239,134	
	MANKATO	1,586,305	1,715,343	1,701,361	1,799,491		BRAINERD	26,087	41,977	25,187	38,709	
	MAPLETON	4,320	3,309	5,808	3,223		TOTAL	286,405	318,089	252,605	277,843	
	RAPIDAN	78,910	81,300	70,798	75,323							
	TOTAL	1,803,004	1,931,442	1,919,884	2,009,094							
BROWN	HANSKA	4,150	4,231	5,207	4,366							
	NEW ULM	70,418	135,552	72,268	128,729							
	SLEEPY EYE	28,579	29,340	28,531	27,916							
	SPRINGFIELD	57,775	56,702	62,812	61,250							
	TOTAL	160,922	225,825	168,818	222,261							
CARLTON	BARNUM	4,601	5,052	8,221	7,150							
	CLOQUET	127,060	262,500	166,647	274,869							
	MOOSE LAKE	7,982	8,843	12,442	11,258							
	TOTAL	139,644	276,395	187,310	293,277							

\* "Tax capacity" replaces "assessed value" for payable 1989 taxes. For comparison purposes, 1988 assessed value has been converted to tax capacity (x 12.2%).

TABLE 29  
COMPARISON OF PAYABLE 1988 AND 1989  
TAX INCREMENT FINANCING TAX CAPACITIES AND GROSS TAXES

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		GROSS TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		GROSS TAX	
		1988 *	1989	1988	1989			1988 *	1989	1988	1989
DAKOTA	APPLE VALLEY	646,177	801,019	613,880	799,334	HENNEPIN	BLOOMINGTON	6,058,261	6,851,839	5,736,062	6,714,065
	BURNSVILLE	764,727	950,123	711,296	925,458		BROOKLYN CENTER	1,193,706	1,287,576	1,159,529	1,182,265
	EAGAN	220,421	443,084	190,244	374,133		BROOKLYN PARK	3,778,487	1,733,959	3,898,977	1,820,033
	FARMINGTON	241,112	245,562	245,717	262,501		CHAMPLIN	41,181	54,270	42,559	54,609
	HASTINGS	421,366	417,527	393,760	420,545		CHANHASSEN	562,326	597,306	582,625	632,655
	INVER GROVE HEIGHT	101,405	401,962	88,845	364,173		CORCORAN	5,952	29,036	5,887	28,246
	LAKEVILLE	788,817	1,309,519	700,251	1,275,591		CRYSTAL	850,222	958,007	814,833	939,508
	MENDOTA HEIGHTS	1,033,644	1,250,016	783,519	923,374		DAYTON	0	2,843	0	2,804
	ROSEMOUNT	404,535	438,099	387,783	458,274		DEEPHAVEN	142,131	144,451	138,455	150,212
	SOUTH ST. PAUL	1,091,442	1,544,621	1,075,517	1,668,917		EDEN PRAIRIE	5,262,642	5,531,639	5,168,499	5,585,881
	WEST ST. PAUL	47,175	159,365	37,683	123,567		EDINA	2,850,742	3,968,472	2,447,906	3,537,922
	TOTAL	5,760,822	7,960,897	5,228,495	7,595,867		GOLDEN VALLEY	3,700,807	4,647,827	3,379,824	4,418,413
	DODGE	DODGE CENTER	80,262	154,496	123,598		196,310	HOPKINS	1,011,757	1,291,018	904,237
HAYFIELD		7,836	7,086	11,168	7,890	LONG LAKE	196,833	233,693	204,037	243,525	
KASSON		8,058	15,033	11,674	19,171	MAPLE GROVE	625,924	714,919	634,666	749,349	
TOTAL		96,156	176,615	146,440	223,371	MAPLE PLAIN	122,921	129,165	126,171	134,913	
DOUGLAS	ALEXANDRIA	36,665	34,571	35,361	34,181	MEDINA	218,426	347,996	215,382	347,303	
	OSAKIS	13,069	11,304	14,811	12,269	MINNEAPOLIS	44,050,370	50,823,121	43,401,402	49,965,783	
	TOTAL	49,734	45,875	50,172	46,450	MINNETONKA	1,701,922	2,379,360	1,575,410	2,307,130	
						MOUND	208,193	214,042	200,039	206,765	
FARIBAULT	BLUE EARTH	31,773	20,677	38,245	20,897	NEW HOPE	1,364,903	1,709,444	1,290,227	1,662,326	
	WELLS	39,045	37,426	41,844	31,623	OSSEO	9,278	1,840	9,197	1,926	
	WINNEBAGO	11,567	7,087	15,458	6,653	PLYMOUTH	2,577,234	5,470,645	2,380,806	5,234,527	
	TOTAL	82,386	65,190	95,547	59,173	RICHFIELD	2,579,632	3,057,075	2,534,927	2,942,719	
FILLMORE	CHATFIELD	12,673	12,967	13,702	14,789	ROBBINSDALE	1,113,448	1,509,055	1,127,722	1,559,865	
	HARMONY	9,419	11,290	14,287	12,721	ROCKFORD	38,838	88,205	47,952	103,315	
	PRESTON	3,472	735	5,307	881	ROGERS	87,173	110,217	81,663	114,174	
	RUSHFORD	106,913	104,244	146,603	129,294	SPRING PARK	4,509	161,236	4,349	163,395	
	SPRING VALLEY	18,342	19,283	27,326	21,614	ST. ANTHONY	462,137	441,279	457,297	475,981	
	WYKOFF	197	358	319	439	ST. LOUIS PARK	2,313,118	3,088,072	2,220,650	3,082,174	
	TOTAL	151,016	148,877	207,544	179,738	WAYZATA	390,234	510,454	361,190	513,445	
FREEBORN	ALBERT LEA	659,831	585,538	781,100	602,156	TOTAL	83,523,309	98,088,061	81,152,480	96,060,796	
	HOLLANDALE	2,745	3,299	3,065	3,540	HOUSTON	CALEDONIA	12,185	12,452	15,089	12,951
	TOTAL	662,576	588,837	784,165	605,696		LACRESCENT	37,048	42,500	44,953	48,292
					TOTAL		49,233	54,952	60,042	61,243	
GOODHUE	CANNON FALLS	76,358	210,510	82,980	205,763	HUBBARD	PARK RAPIDS	16,852	15,977	14,853	13,487
	KENYON	7,662	10,703	7,492	10,838		TOTAL	16,852	15,977	14,853	13,487
	PINE ISLAND	22,655	24,269	23,831	24,443						
	RED WING	796,719	874,125	638,361	755,794						
	ZUMBROTA	74,086	69,758	71,852	63,090						
	TOTAL	977,480	1,189,365	824,516	1,059,928						

\* "Tax capacity" replaces "assessed value" for payable 1989 taxes. For comparison purposes, 1988 assessed value has been converted to tax capacity (x 12.2%).

TABLE 29  
COMPARISON OF PAYABLE 1988 AND 1989  
TAX INCREMENT FINANCING TAX CAPACITIES AND GROSS TAXES

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		GROSS TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		GROSS TAX	
		1988 *	1989	1988	1989			1988 *	1989	1988	1989
<u>ISANTI</u>	BRAHAM	0	9,357	0	11,822	<u>MARTIN</u>	DUNNELL	5,367	5,371	7,410	5,450
	CAMBRIDGE	249,543	230,798	297,679	263,827		FAIRMONT	56,967	58,145	63,037	57,023
	ISANTI	11,152	7,989	14,023	9,446		TRUMAN	32,076	19,429	38,076	18,079
	TOTAL	260,696	248,144	311,702	285,095		TRIMONT	10,424	9,755	11,906	12,390
						TOTAL	104,834	92,700	120,429	92,942	
<u>ITASCA</u>	BOVEY	4,670	4,745	9,428	5,493	<u>MEEKER</u>	DASSEL	5,207	7,236	5,875	8,420
	GRAND RAPIDS	123,227	137,549	133,074	152,968		EDEN VALLEY	12,739	13,571	13,184	14,666
	TOTAL	127,897	142,294	142,502	158,461		LITCHFIELD	141,703	173,517	125,869	169,953
<u>JACKSON</u>	JACKSON	40,994	37,920	53,555	40,760	WATKINS	21,359	22,742	24,777	26,569	
	TOTAL	40,994	37,920	53,555	40,760	TOTAL	181,007	217,066	169,705	219,608	
<u>KANABEC</u>	MORA	127,196	200,749	134,277	221,017	<u>MILLE LACS</u>	MILACA	56,456	57,230	62,646	68,073
	OGILVIE	3,854	4,705	5,006	5,680		PRINCETON	226,535	233,792	295,060	285,462
	TOTAL	131,050	205,454	139,283	226,697		TOTAL	282,991	291,022	357,706	353,535
<u>KANDIYOHI</u>	NEW LONDON	34,848	34,839	40,248	40,353	<u>MORRISON</u>	LITTLE FALLS	32,381	151,580	39,465	169,720
	SPICER	21,544	19,406	26,806	22,134		TOTAL	32,381	151,580	39,465	169,720
	WILLMAR	247,711	229,952	239,407	232,847	<u>MOWER</u>	AUSTIN	127,841	160,853	152,649	173,526
	TOTAL	304,103	284,197	306,461	295,334		TOTAL	127,841	160,853	152,649	173,526
<u>KOOCHICHING</u>	KOOCH. CO.	0	3	0	3	<u>MURRAY</u>	SLAYTON	9,887	8,943	11,903	9,415
	INT'L FALLS	55,077	76,885	84,272	81,027		TOTAL	9,887	8,943	11,903	9,415
	TOTAL	55,077	76,888	84,272	81,030	<u>NICOLLET</u>	LAFAYETTE	6,278	19,757	7,133	22,685
<u>LAC QUI PARLE</u>	DAWSON	49,919	41,818	64,510	41,752		NICOLLET	9,626	9,137	11,655	11,188
	MADISON	567	0	666	0		NORTH MANKATO	24,780	44,759	25,935	45,915
	TOTAL	50,486	41,818	65,176	41,752		ST. PETER	9,042	17,141	10,001	20,031
<u>LAKE</u>	SILVER CREEK	117,481	146,578	126,793	172,994		TOTAL	49,726	90,794	54,724	99,819
	UNORGANIZED #2	75,688	76,050	83,356	92,609	<u>NOBLES</u>	ADRIAN	19,844	19,818	29,566	23,958
	TOTAL	193,170	222,628	210,149	265,603		WORTHINGTON	234,563	275,267	276,733	308,629
						TOTAL	254,407	295,085	306,299	332,587	
<u>LE SUEUR</u>	LECENTER	5,150	6,623	6,447	7,710	<u>NORMAN</u>	ADA	24,824	20,918	29,818	23,955
	LESUEUR	135,144	145,536	159,412	144,067		HALSTAD	10,728	10,983	12,665	13,392
	NEW PRAGUE	0	1,547	0	1,748	TOTAL	35,552	31,901	42,483	37,347	
	TOTAL	140,294	153,706	165,859	153,525	<u>OLMSTED</u>	BYRON	16,276	18,167	19,535	21,959
<u>LYON</u>	MARSHALL	850,363	909,052	874,347	906,583		ROCHESTER	1,578,632	1,453,754	1,644,688	1,501,452
	MINNEOTA	9,522	9,163	9,973	9,047		STEWARTVILLE	87,402	81,572	95,561	86,213
	TOTAL	859,884	918,215	884,320	915,630	TOTAL	1,682,310	1,553,493	1,759,784	1,609,624	
<u>MCLEOD</u>	GLENCOE	172,565	173,258	219,010	200,242						
	HUTCHINSON	319,281	238,914	360,594	281,596						
	PLATO	0	9,150	0	10,886						
	WINSTED	38,539	40,594	44,279	44,607						
	TOTAL	530,386	461,916	623,883	537,331						

\* "Tax capacity" replaces "assessed value" for payable 1989 taxes. For comparison purposes, 1988 assessed value has been converted to tax capacity (x 12.2%).



TABLE 29  
COMPARISON OF PAYABLE 1988 AND 1989  
TAX INCREMENT FINANCING TAX CAPACITIES AND GROSS TAXES

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		GROSS TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		GROSS TAX	
		1988 *	1989	1988	1989			1988 *	1989	1988	1989
<u>OTTERTAIL</u>	FERGUS FALLS	212,649	294,983	214,697	299,302	<u>RICE</u>	DUNDAS	0	1,050	0	1,166
	HENNING	310	11,365	351	12,120		FARIBAULT	475,843	469,795	561,888	505,287
	PELICAN RAPIDS	69,108	73,217	66,249	72,153		MORRISTOWN	1,928	2,235	2,407	2,950
	PERHAM	17,592	17,980	16,814	18,969		NORTHFIELD	177,411	278,483	205,374	319,973
	TOTAL	299,659	397,545	298,111	402,544		WALCOTT	0	31,099	0	24,056
						TOTAL	655,182	782,662	769,669	853,432	
<u>PINE</u>	HINCKLEY	12,713	79,922	12,269	78,783	<u>ROCK</u>	LIVERNE	98,924	89,415	103,545	85,805
	PINE CITY	0	467	0	561		TOTAL	98,924	89,415	103,545	85,805
	SANDSTONE	13,561	15,778	16,220	19,380	<u>ROSEAU</u>	WARROAD	11,424	40,677	9,145	37,353
	TOTAL	26,274	96,167	28,489	98,724		TOTAL	11,424	40,677	9,145	37,353
<u>PIPESTONE</u>	EDGERTON	19,699	19,471	28,638	19,836	<u>ST. LOUIS</u>	AURORA	18,239	12,198	34,931	14,378
	PIPESTONE	73,192	114,916	91,971	116,004		DULUTH	4,095,724	3,970,202	6,347,700	4,783,192
	TOTAL	92,891	134,387	120,609	135,840		ELY	96	98	168	96
<u>POLK</u>	CROOKSTON	95,838	81,844	123,243	90,995		EVELETH	18,783	17,134	32,026	18,302
	EAST GRAND FORKS	16,809	19,410	18,467	21,625		HIBBING	149,334	104,636	244,847	111,481
	FOSSTON	16,519	31,017	22,491	46,230	MOUNTAIN IRON	63,463	72,434	82,346	87,498	
	GULLY	4,735	4,666	5,311	5,674	PROCTOR	7,435	6,298	13,894	8,842	
	TOTAL	133,901	136,937	169,512	164,524	VIRGINIA	380,211	360,701	725,954	392,463	
						TOTAL	4,733,285	4,543,701	7,481,866	5,416,252	
<u>RAMSEY</u>	BLAINE	54,986	58,332	52,756	55,974	<u>SCOTT</u>	JORDAN	34,652	0	37,657	0
	FALCON HEIGHTS	761,917	625,084	737,935	604,379		NEW PRAGUE	94,229	94,224	121,839	109,368
	LAUDERDALE	135,329	211,809	128,395	206,984		PRIOR LAKE	10,545	23,739	11,851	27,575
	MAPLEWOOD	502,820	582,046	497,582	594,291		SAVAGE	866,146	1,035,039	975,341	1,205,062
	MCINDS VIEW	16,244	78,308	15,568	71,765		SHAKOPEE	3,132,404	3,950,988	3,084,496	4,947,861
	NEW BRIGHTON	871,799	1,088,538	810,880	999,956	TOTAL	4,137,976	5,103,990	4,231,184	6,289,866	
	NORTH ST. PAUL	126,325	127,228	122,290	123,384	<u>SHERBURNE</u>	BECKER	82,274	84,393	40,342	36,465
	ROSEVILLE	2,017,656	3,680,709	1,912,934	3,470,469		BIG LAKE	140,625	182,925	156,597	192,217
	SHOREVIEW	0	37,037	0	34,333		ELK RIVER	363,927	367,994	343,926	366,898
	ST. ANTHONY	197,153	204,633	198,570	223,854		PRINCETON	225,443	246,170	249,261	251,040
	ST. PAUL	17,985,969	20,553,408	19,452,977	21,911,633		ZIMMERMAN	102	1,082	115	1,201
	VADNAIS HEIGHT	414,914	688,823	387,422	643,760	TOTAL	812,372	882,564	790,241	847,821	
	WHITE BEAR LAKE	194,726	637,185	183,847	612,035	<u>SIBLEY</u>	ARLINGTON	30,560	29,994	39,271	32,427
	TOTAL	23,279,837	28,573,140	24,501,156	29,552,817		GAYLORD	61,181	43,860	81,153	55,232
					TOTAL		91,741	73,854	120,424	87,659	
<u>RED LAKE</u>	RED LAKE FALLS	23,295	17,709	35,036	22,872						
	TOTAL	23,295	17,709	35,036	22,872						
<u>REDWOOD</u>	REDWOOD FALLS	56,171	46,800	59,735	54,736						
	WALNUT GROVE	1,180	1,025	1,250	951						
	TOTAL	57,351	47,825	60,985	55,687						
<u>RENVILLE</u>	BIRD ISLAND	50,764	42,359	59,783	38,123						
	OLIVIA	55,318	150,916	51,453	136,119						
	TOTAL	106,081	193,275	111,236	174,242						

\* "Tax capacity" replaces "assessed value" for payable 1989 taxes. For comparison purposes, 1988 assessed value has been converted to tax capacity (x 12.2%).

TABLE 29  
COMPARISON OF PAYABLE 1988 AND 1989  
TAX INCREMENT FINANCING TAX CAPACITIES AND GROSS TAXES

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		GROSS TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		GROSS TAX	
		1988 *	1989	1988	1989			1988 *	1989	1988	1989
STEARNS	ALBANY	29,240	32,010	30,213	34,885	WASHINGTON	COTTAGE GROVE	68,287	69,545	65,724	69,855
	BROOTEN	2,380	2,471	2,487	2,674		FOREST LAKE	93,192	123,393	90,113	111,408
	COLD SPRING	897	898	1,014	1,028		MAHTOMEDI	86,035	78,161	78,611	75,958
	KIMBALL	9,179	9,392	11,877	12,124		MAY	141,518	179,490	111,255	158,260
	SARTELL	99,589	101,176	109,069	106,381		NEW SCANDIA	112,062	118,838	102,638	111,085
	SAUK CENTRE	0	598	0	583		NEWPORT	393,341	380,862	363,383	377,568
	ST. CLOUD	886,575	1,497,832	909,437	1,619,641		OAKDALE	290,327	317,297	299,408	322,618
	ST. CLOUD TOWNSHIP	0	10	0	9		STILLWATER	265,711	765,135	252,828	766,412
	WAITE PARK	27,090	22,599	26,771	24,036		STILLWATER TOWNSHIP	18,394	43,238	14,878	36,862
	WAKEFIELD	313,085	313,283	267,061	278,844		ST. PAUL PARK	108,265	194,379	98,059	182,217
	TOTAL	1,368,035	1,980,269	1,357,929	2,080,205		WOODBURY	302,116	290,347	273,204	285,414
							TOTAL	1,879,248	2,560,685	1,750,101	2,497,657
	STEELE	BLOOMING PRAIRIE	11,167	13,789	11,436		14,286	WATONWAN	MADELIA	41,738	41,859
OWATONNA		343,714	374,833	354,366	366,800	ST. JAMES	1,583		182,822	1,755	193,661
TOTAL		354,881	388,622	365,802	381,086	TOTAL	43,321		224,681	45,752	241,539
STEVENS	CHOKIO	2,038	2,441	2,549	2,914	WILKIN	BRECKENRIDGE	27,006	32,826	33,778	32,843
	MORRIS	43,354	42,832	52,287	45,589		TOTAL	27,006	32,826	33,778	32,843
	TOTAL	45,392	45,273	54,836	48,503						
SWIFT	APPLETON	57,217	77,606	85,408	97,276	WINONA	ST. CHARLES	57,916	79,204	64,830	81,240
	BENSON	173,908	175,001	202,689	181,828		WINONA	695,303	801,917	776,881	880,864
	TOTAL	231,125	252,607	288,097	279,104		TOTAL	753,219	881,121	841,711	962,104
TODD	BROWERVILLE	0	4,671	0	5,909	WRIGHT	ALBERTVILLE	95,058	94,324	95,513	99,001
	LONG PRAIRIE	86,805	86,492	100,203	104,016		ANNANDALE	205,938	258,594	199,927	247,930
	STAPLES	0	5,579	0	8,074		BUFFALO	551,448	760,457	520,866	724,928
	TOTAL	86,805	96,742	100,203	117,999		COKATO	61,244	60,813	52,057	53,136
TRAVERSE	BROWNS VALLEY	13,506	13,908	21,359	16,975	DELAND	212,615	281,275	186,002	249,944	
	TOTAL	13,506	13,908	21,359	16,975	HOWARD LAKE	2,596	19,175	2,408	19,904	
WABASHA	PLAINVIEW	17,264	84,008	18,016	85,127	MAPLE LAKE	15,257	32,348	13,583	32,421	
	LAKE CITY	72,642	84,340	76,498	88,801	MONTICELLO	235,007	305,194	188,537	250,537	
	TOTAL	89,906	168,348	94,514	173,928	MONTROSE	11,659	10,342	13,317	10,955	
WASECA	WALDORF	2,235	2,201	2,682	2,345	ROCKFORD	47,215	48,340	53,367	51,978	
	WASECA	11,746	25,749	11,685	24,043	ST. MICHAEL	0	30,573	0	27,714	
	TOTAL	13,980	27,950	14,367	26,388	TOTAL	1,438,038	1,901,435	1,325,577	1,768,448	
					YELLOW MEDICINE	CANBY	9,173	6,556	12,102	7,479	
				CLARKFIELD		17,452	11,869	28,679	14,997		
				GRANITE FALLS		137,500	119,603	136,251	109,317		
					TOTAL	164,125	138,028	177,032	131,793		
					STATEWIDE TOTAL	152,073,437	182,846,710	154,372,728	183,983,207		

\* "Tax capacity" replaces "assessed value" for payable 1989 taxes. For comparison purposes, 1988 assessed value has been converted to tax capacity (x 12.2%).

**SECTION III**

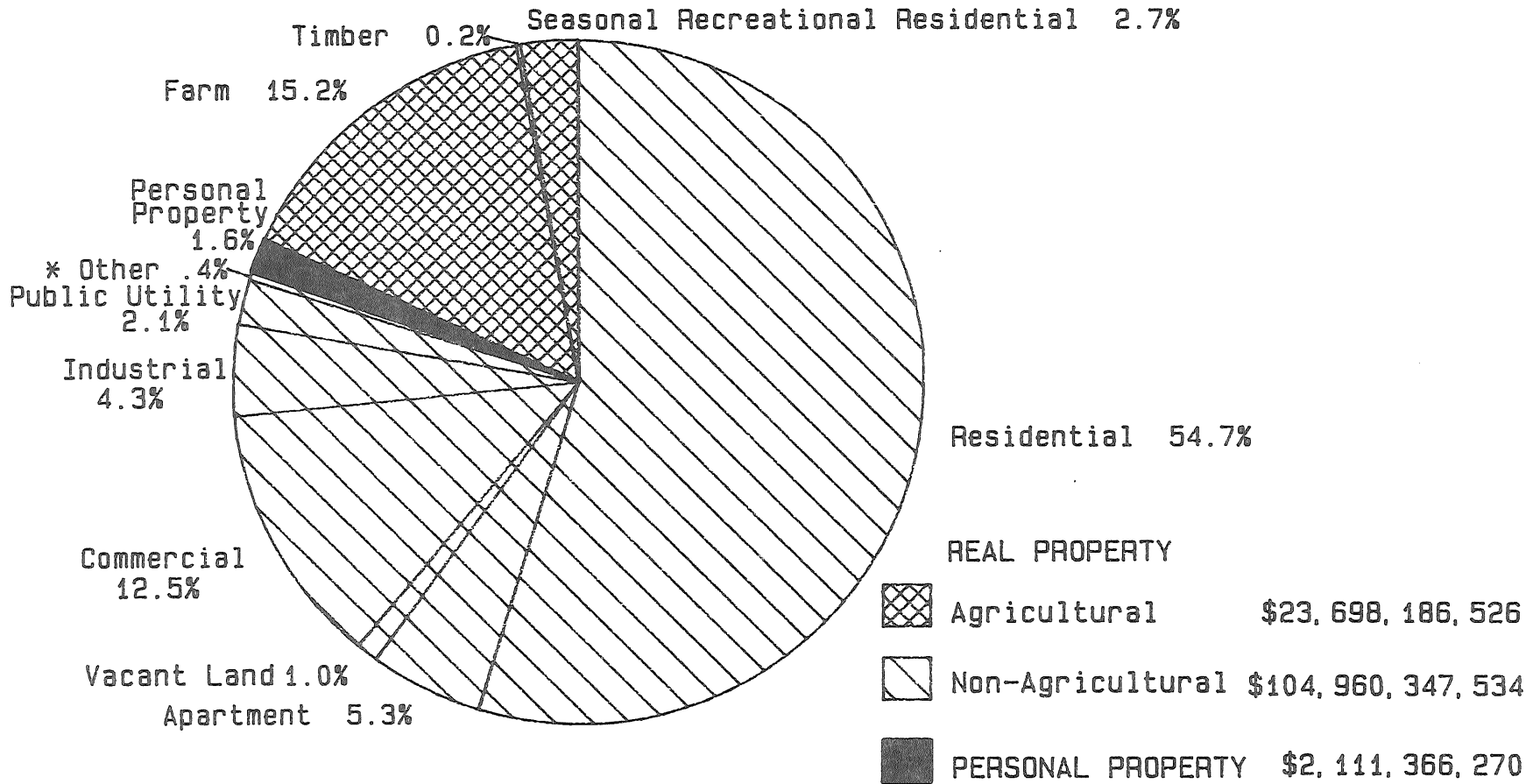
**Current Year Tax Capacity**

**And Market Valuation Data:**

**1988 Assessment**



# TOTAL MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS FOR ASSESSMENT 1988



TOTAL MARKET VALUE \$130,769,900,330

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

TABLE 30

## 1988 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

## REAL PROPERTY MARKET VALUATION

## MARKET VALUE TOTALS

COUNTY	FARM			ALL OTHER			MARKET VALUE TOTALS			
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL	REAL	PERSONAL	REAL AND PERSONAL
AITKIN	278,439	56,166,400	43,292,900	99,459,300	180,708,400	223,107,900	403,816,300	503,275,600	5,065,328	508,340,928
ANOKA	108,861	70,316,400	75,680,100	145,996,500	1,376,031,400	4,411,010,400	5,787,041,800	5,933,038,300	102,317,586	6,035,355,886
BECKER	531,182	155,380,700	71,802,100	227,182,800	162,025,400	343,016,100	505,041,500	732,224,300	8,263,450	740,487,750
BELTRAMI	367,621	59,697,000	37,098,800	96,795,800	143,999,600	317,048,300	461,047,900	557,843,700	23,394,601	581,238,301
BENTON	242,276	98,178,900	59,409,000	157,587,900	96,004,400	341,285,400	437,289,800	594,877,700	16,651,316	611,529,016
BIG STONE	300,662	112,265,000	16,927,500	129,192,500	11,536,600	43,440,800	54,977,400	184,169,900	2,608,048	186,777,948
BLUE EARTH	451,374	330,607,600	89,554,300	420,161,900	156,354,600	706,075,900	862,430,500	1,282,592,400	23,659,564	1,306,251,964
BROWN	376,328	280,540,200	53,043,300	333,583,500	69,030,153	309,858,747	378,888,900	712,472,400	2,994,099	715,466,499
CARLTON	219,248	44,862,600	40,112,900	84,975,500	84,523,500	337,827,900	422,351,400	507,326,900	32,220,776	539,547,676
CARVER	199,784	182,616,000	99,326,600	281,942,600	287,152,600	811,406,000	1,098,558,600	1,380,501,200	16,017,673	1,396,518,873
CASS	283,069	44,310,600	28,404,900	72,715,500	328,299,700	381,086,100	709,385,800	782,101,300	33,860,870	815,962,170
CHIPPEWA	353,580	199,601,600	30,829,300	230,430,900	21,993,400	132,421,200	154,414,600	384,845,500	7,274,201	392,119,701
CHISAGO	210,605	89,318,200	94,675,600	183,993,800	132,452,000	417,505,900	549,957,900	733,951,700	18,200,118	752,151,818
CLAY	625,419	309,191,700	60,368,200	369,559,900	118,046,100	553,178,700	671,224,800	1,040,784,700	12,727,240	1,053,511,940
CLEARWATER	312,302	53,617,800	29,098,800	82,716,600	17,989,600	63,081,600	81,071,200	163,787,800	16,603,620	180,391,420
COOK	1,970	609,000	591,000	1,200,000	97,038,775	112,571,050	209,609,825	210,809,825	8,434,451	219,244,276
COTTONWOOD	395,946	253,070,100	46,080,300	299,150,400	23,816,575	104,616,325	128,432,900	427,583,300	32,240,250	459,823,550
CROW WING	195,037	46,755,877	39,839,292	86,595,169	524,707,003	878,591,605	1,403,298,608	1,489,893,777	16,366,731	1,506,260,508
DAKOTA	248,281	206,338,000	91,081,600	297,419,600	1,917,391,000	6,206,805,600	8,124,196,600	8,421,616,200	130,823,916	8,552,440,116
DODGE	271,341	165,270,800	63,858,800	229,129,600	30,096,600	137,391,300	167,487,900	396,617,500	6,120,288	402,737,788
DOUGLAS	360,175	131,974,200	74,134,600	206,108,800	170,375,200	422,893,700	593,268,900	799,377,700	8,001,568	807,379,268
FARIBAUT	444,500	352,666,300	65,025,500	417,691,800	22,996,000	160,349,300	183,345,300	601,037,100	6,625,395	607,662,495
FILLMORE	531,773	178,416,800	84,053,300	262,470,100	30,865,700	146,499,100	177,364,800	439,834,900	7,358,457	447,193,357
FREEBORN	426,624	245,888,100	88,120,300	334,008,400	97,030,500	372,164,900	469,195,400	803,203,800	22,656,742	825,860,542
GOODHUE	438,096	272,152,300	139,449,600	411,601,900	183,418,500	937,544,800	1,120,963,300	1,532,565,200	18,084,527	1,550,649,727
GRANT	329,736	158,234,900	27,874,300	186,109,200	13,863,900	43,350,600	57,214,500	243,323,700	6,461,948	249,785,648
HENNEPIN	103,224	155,811,400	73,879,400	229,690,800	10,617,723,380	29,293,292,289	39,911,015,669	40,140,706,469	402,296,104	40,543,002,573
HOUSTON	326,948	99,449,500	56,692,500	156,142,000	35,454,900	161,223,500	196,678,400	352,820,400	6,930,890	359,751,290
HUBBARD	174,609	36,174,300	25,413,800	61,588,100	158,946,700	253,127,100	412,073,800	473,661,900	16,892,405	490,554,305

TABLE 30

## 1988 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

COUNTY	REAL PROPERTY MARKET VALUATION							MARKET VALUE TOTALS		
	FARM				ALL OTHER			REAL	PERSONAL	REAL AND PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
ISANTI	246,823	85,606,000	98,381,000	183,987,000	70,416,100	280,768,500	351,184,600	535,171,600	5,822,913	540,994,513
ITASCA	119,213	25,095,200	23,222,700	48,317,900	273,224,078	800,815,950	1,074,040,028	1,122,357,928	52,220,286	1,174,578,214
JACKSON	433,574	309,020,600	54,473,400	363,494,000	15,747,300	89,686,900	105,434,200	468,928,200	14,692,883	483,621,083
KANABEC	230,536	56,612,100	54,143,000	110,755,100	42,240,000	129,175,800	171,415,800	282,170,900	1,509,174	283,680,074
KANDIYOHI	457,171	246,811,200	66,080,500	312,891,700	196,534,400	477,805,500	674,339,900	987,231,600	10,647,070	997,878,670
KITTSON	591,550	200,578,100	30,195,200	230,773,300	8,122,900	55,178,600	63,301,500	294,074,800	22,567,336	316,642,136
KOOCHICHING	145,807	17,236,650	13,417,375	30,654,025	49,841,500	138,273,806	188,115,306	218,769,331	5,788,740	224,558,071
LAC QUI PARLE	456,845	199,565,000	36,298,300	235,863,300	12,417,000	57,136,300	69,553,300	305,416,600	4,182,957	309,599,557
LAKE	2,112	273,600	471,000	744,600	57,406,602	145,162,798	202,569,400	203,314,000	4,601,763	207,915,763
LAKE OF THE WOODS	160,758	24,265,000	12,363,100	36,628,100	26,058,800	42,051,500	68,110,300	104,738,400	1,844,656	106,583,056
LESUEUR	266,793	166,621,600	56,957,200	223,578,800	70,088,500	277,376,700	347,465,200	571,044,000	8,279,808	579,323,808
LINCOLN	326,546	104,905,905	25,383,000	130,288,905	8,115,000	42,386,200	50,501,200	180,790,105	24,254,363	205,044,468
LYON	428,823	218,691,800	51,867,100	270,558,900	61,754,600	290,989,000	352,743,600	623,302,500	31,459,119	654,761,619
MCLEOD	295,749	173,199,800	65,635,900	238,835,700	84,169,700	401,157,300	485,327,000	724,162,700	5,628,471	729,791,171
MAHNOMEN	248,147	72,147,500	14,245,600	86,393,100	9,655,900	28,230,700	37,886,600	124,279,700	2,763,267	127,042,967
MARSHALL	942,449	299,892,400	50,869,600	350,762,000	12,733,000	68,069,800	80,802,800	431,564,800	22,018,556	453,583,356
MARTIN	439,574	358,858,700	73,958,100	432,816,800	45,431,500	271,709,200	317,140,700	749,957,500	41,424,589	791,382,089
MEEKER	364,449	192,654,600	74,696,400	267,351,000	84,247,300	208,179,700	292,427,000	559,778,000	10,819,165	570,597,165
MILLE LACS	231,054	70,460,500	71,093,000	141,553,500	67,768,400	185,842,900	253,611,300	395,164,800	5,614,282	400,779,082
MORRISON	570,693	148,385,000	141,870,900	290,255,900	108,232,700	287,303,800	395,536,500	685,792,400	16,393,685	702,186,085
MOWER	434,608	229,201,800	74,253,900	303,455,700	80,401,700	478,651,700	559,053,400	862,509,100	8,823,845	871,332,945
MURRAY	436,832	227,021,000	46,069,300	273,090,300	19,244,900	71,824,800	91,069,700	364,160,000	16,463,460	380,623,460
NICOLLET	269,445	195,252,200	53,534,400	248,786,600	72,989,400	316,934,500	389,923,900	638,710,500	7,280,188	645,990,688
NOBLES	443,179	245,514,900	47,416,700	292,931,600	49,085,900	198,491,000	247,576,900	540,508,500	4,135,998	544,644,498
NORMAN	543,869	243,373,000	36,916,400	280,289,400	10,259,700	57,527,800	67,787,500	348,076,900	4,129,333	352,206,233
OLMSTED	379,100	197,574,900	123,249,586	320,824,486	434,339,100	1,847,137,414	2,281,476,514	2,602,301,000	23,446,648	2,625,747,648
OTTER TAIL	1,162,483	344,612,200	157,203,200	501,815,400	277,049,200	580,908,600	857,957,800	1,359,773,200	18,676,205	1,378,449,405
PENNINGTON	373,568	76,783,700	25,681,600	102,465,300	23,833,900	126,971,100	150,805,000	253,270,300	12,831,038	266,101,338
PINE	402,184	87,597,000	75,055,900	162,652,900	135,244,900	191,904,100	327,149,000	489,801,900	17,980,319	507,782,219

TABLE 30  
1988 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

COUNTY	REAL PROPERTY MARKET VALUATION							MARKET VALUE TOTALS		
	FARM				ALL OTHER			REAL	PERSONAL	REAL AND PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
PIPESTONE	289,189	112,962,500	24,515,500	137,478,000	16,155,700	79,440,600	95,596,300	233,074,300	5,548,307	238,622,607
POLK	1,199,764	540,189,000	81,390,000	621,579,000	66,189,200	324,402,800	390,592,000	1,012,171,000	27,287,656	1,039,458,656
POPE	393,192	136,568,400	42,394,500	178,962,900	34,616,200	107,194,200	141,810,400	320,773,300	10,241,530	331,014,830
RAMSEY	3,209	6,279,600	7,121,900	13,401,500	2,395,955,060	11,967,712,550	14,363,667,610	14,377,069,110	180,716,580	14,557,785,690
RED LAKE	265,276	59,271,800	20,852,000	80,123,800	3,794,000	28,507,500	32,301,500	112,425,300	8,381,761	120,807,061
REDWOOD	545,109	381,098,900	64,227,100	445,326,000	26,673,000	141,158,600	167,831,600	613,157,600	4,237,811	617,395,411
RENVILLE	611,680	416,901,000	80,709,600	497,610,600	29,308,600	145,374,900	174,683,500	672,294,100	10,310,531	682,604,631
RICE	293,812	189,400,000	100,123,000	289,523,000	137,171,800	596,387,400	733,559,200	1,023,082,200	20,480,613	1,043,562,813
ROCK	301,078	158,069,400	34,452,500	192,521,900	16,151,600	73,082,300	89,233,900	281,755,800	2,033,372	283,789,172
ROSEAU	727,021	140,578,600	53,485,100	194,063,700	23,834,700	120,063,000	143,897,700	337,961,400	7,835,648	345,797,048
ST. LOUIS	185,414	25,205,287	30,064,949	55,270,236	669,647,605	2,427,840,559	3,097,488,164	3,152,758,400	130,943,217	3,283,701,617
SCOTT	188,134	171,348,500	140,977,500	312,326,000	361,538,300	1,037,513,500	1,399,051,800	1,711,377,800	19,854,082	1,731,231,882
SHERBURNE	203,876	90,877,074	105,644,452	196,521,526	180,898,979	1,185,677,450	1,366,576,429	1,563,097,955	24,223,628	1,587,321,583
SIBLEY	366,108	229,228,000	64,567,000	293,795,000	21,734,700	108,215,600	129,950,300	423,745,300	3,867,789	427,613,089
STEARNS	779,263	319,883,200	219,071,400	538,954,600	473,580,100	1,500,118,000	1,973,698,100	2,512,652,700	40,067,479	2,552,720,179
STEELE	259,287	173,845,100	62,713,300	236,558,400	96,421,000	401,406,200	497,827,200	734,385,600	15,127,761	749,513,361
STEVENS	339,523	167,409,300	26,487,600	193,896,900	18,082,600	77,582,300	95,664,900	289,561,800	7,533,100	297,094,900
SHIFT	451,156	195,904,000	26,264,300	222,168,300	14,310,500	77,982,400	92,292,900	314,461,200	9,749,714	324,210,914
TODD	545,641	137,163,600	92,179,000	229,342,600	64,905,600	167,618,000	232,523,600	461,866,200	7,389,928	469,256,128
TRAVERSE	355,390	179,695,900	20,873,100	200,569,000	3,982,000	30,976,200	34,958,200	235,527,200	4,692,032	240,219,232
WABASHA	302,087	114,052,100	66,838,300	180,890,400	51,127,400	208,294,000	259,421,400	440,311,800	5,948,906	446,260,706
WADENA	262,399	47,439,300	33,734,300	81,173,600	22,772,900	103,120,000	125,892,900	207,066,500	9,505,076	216,571,576
WASECA	257,396	200,169,100	48,662,900	248,832,000	51,617,600	211,307,600	262,925,200	511,757,200	9,718,335	521,475,535
WASHINGTON	139,530	151,496,900	82,801,800	234,298,700	1,179,760,600	2,860,532,500	4,040,293,100	4,274,591,800	76,603,360	4,351,195,160
WATONWAN	270,310	208,472,000	35,506,800	243,978,800	16,573,600	110,453,100	127,026,700	371,005,500	5,853,033	376,858,533
MILKIN	460,414	260,856,600	24,107,400	284,964,000	10,834,400	55,937,000	66,771,400	351,735,400	5,093,663	356,829,063
WINONA	332,805	136,100,600	83,961,900	220,062,500	155,041,600	555,080,700	710,122,300	930,184,800	11,638,146	941,822,946
WRIGHT	365,760	242,474,100	198,491,000	440,965,900	308,425,300	1,170,428,000	1,478,853,300	1,919,819,200	22,980,904	1,942,800,104
YELLOW MEDICINE	466,035	237,368,900	50,994,200	288,363,100	18,628,800	88,974,800	107,603,600	395,966,700	6,049,632	402,016,332
STATE TOTAL	31,672,802	14,637,602,993	5,283,935,154	19,921,538,147	25,986,259,610	82,731,805,843	108,718,065,453	128,639,603,600	2,111,365,873	130,750,969,473







TABLE 31 PART A  
 1988 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY  
 BY CITY AND TOWNSHIP

COUNTY	FARM		TIMBER	SEASONAL RESIDENTIAL	RESIDENTIAL		APARTMENT	SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON-HOMESTEAD			HOMESTEAD	NON-HOMESTEAD			
<u>LAC QUI PARLE</u>									
CITY	308,247	344,740			35,178,378	3,858,258	2,845,845	9,000	156,516
TOWN	152,586,191	82,652,261		32,043	6,266,530	590,255	9,707		2,019
TOTAL	152,894,438	83,017,001		32,043	41,444,908	4,448,513	2,855,552	9,000	158,535
<u>LAKE</u>									
CITY			11,556	3,173,174	46,944,674	5,053,915	1,916,390	47,038	467,772
TOWN	744,807		12,418,134	37,884,566	64,597,106	5,115,115		3,305,551	206,533
TOTAL	744,807		12,429,690	41,057,740	111,541,780	10,169,030	1,916,390	3,352,589	674,305
<u>LAKE/WOODS</u>									
CITY	225,970	225,022	6,089	198,826	10,081,069	1,062,772	730,292		87,695
TOWN	24,141,443	12,045,904	4,560,758	22,652,172	17,939,613	631,485	70,829	4,850,275	
TOTAL	24,367,413	12,270,926	4,566,847	22,850,998	28,020,682	1,694,257	801,121	4,850,275	87,695
<u>LE SUEUR</u>									
CITY	883,329	897,265		2,587,174	158,975,992	12,179,486	7,323,892	85,312	999,432
TOWN	168,036,058	53,890,477		29,179,349	84,405,187	4,330,028	176,512	1,909,653	636,821
TOTAL	168,919,387	54,787,742		31,766,523	243,381,179	16,509,514	7,500,404	1,994,965	1,636,253
<u>LINCOLN</u>									
CITY	628,233	426,772		26,913	29,444,074	2,890,285	1,992,944	46,419	156,724
TOWN	83,677,190	45,505,193		2,925,151	3,226,541	342,856			246,135
TOTAL	84,305,423	46,011,965		2,952,064	32,670,615	3,232,941	1,992,944	46,419	404,859
<u>LYON</u>									
CITY	1,216,869	1,203,636			190,277,633	18,820,201	26,975,520	78,384	2,948,096
TOWN	160,314,282	107,889,174		13,000	23,834,397	2,555,568			232,117
TOTAL	161,531,151	109,092,810		13,000	214,112,030	21,375,769	26,975,520	78,384	3,180,213
<u>MCLEOD</u>									
CITY	476,669	605,163		60,783	278,162,513	22,535,972	22,550,858		1,871,868
TOWN	190,064,997	47,793,460		463,565	70,335,919	3,551,456	24,707		503,981
TOTAL	190,541,666	48,398,623		524,348	348,498,432	26,087,428	22,575,565		2,375,849
<u>MAHONOMEN</u>									
CITY	238,094	205,778		3,609	12,095,227	1,383,172	1,209,070		133,696
TOWN	63,533,445	22,447,576	1,482,043	7,791,042	8,083,241	704,485		555,663	56,973
TOTAL	63,771,539	22,653,354	1,482,043	7,794,651	20,178,468	2,087,657	1,209,070	555,663	190,669
<u>MARSHALL</u>									
CITY	612,224	674,214		6,217	42,861,412	4,001,713	2,641,023	23,230	
TOWN	194,280,570	155,308,421	1,399,864	496,954	7,497,037	739,712	6,098		
TOTAL	194,892,794	155,982,635	1,399,864	503,171	50,358,449	4,741,425	2,647,121	23,230	
<u>MARTIN</u>									
CITY	2,978,827	4,592,983		208,304	182,469,086	22,272,200	10,897,504	25,923	1,671,029
TOWN	224,310,939	201,034,194		627,391	16,798,087	2,598,028	11,293	57,192	593,430
TOTAL	227,289,766	205,627,177		835,695	199,267,173	24,870,228	10,908,797	83,115	2,264,459
<u>MEEKER</u>									
CITY	1,448,663	1,099,577			107,603,164	11,887,743	9,017,057	7,808	1,041,104
TOWN	198,632,841	66,226,520		42,935,177	72,681,029	6,099,799			641,828
TOTAL	200,081,504	67,326,097		42,935,177	180,284,193	17,987,542	9,017,057	7,808	1,682,932
<u>MILLE LACS</u>									
CITY	1,550,914	363,238		5,552,957	72,178,187	10,192,886	12,439,463	401,283	275,411
TOWN	123,714,411	16,357,413	806,799	45,639,914	60,286,383	5,135,943	1,597,878	1,625,219	262,951
TOTAL	125,265,325	16,720,651	806,799	51,192,871	132,464,570	15,328,829	14,037,341	2,026,502	538,362
<u>MORRISON</u>									
CITY	9,638,259	1,072,148		56,870	110,132,782	13,947,714	12,648,072		424,972
TOWN	239,000,954	40,848,282	35,555	76,073,870	117,060,519	5,698,198	116,512	1,656,750	47,905
TOTAL	248,639,213	41,920,430	35,555	76,130,740	227,193,301	19,645,912	12,764,584	1,656,750	472,877
<u>MOWER</u>									
CITY	2,608,572	1,660,339			328,828,850	26,441,715	17,921,804	7,500	1,298,457
TOWN	211,250,018	88,040,358			67,898,397	3,920,741	338,024	614,692	391,448
TOTAL	213,858,590	89,700,697			396,727,247	30,362,456	18,259,828	622,192	1,689,905
<u>MURRAY</u>									
CITY	845,895	784,362			43,432,443	4,889,598	3,824,046	32,500	259,600
TOWN	165,424,917	106,102,652		10,485,609	12,040,503	1,373,256			535,238
TOTAL	166,270,812	106,887,014		10,485,609	55,472,946	6,262,854	3,824,046	32,500	794,838
<u>NICOLLET</u>									
CITY	1,377,612	1,560,838			249,978,186	22,061,942	23,376,789	87,461	2,882,418
TOWN	188,473,020	57,452,494			38,970,198	2,420,512	151,195		320,934
TOTAL	189,850,632	59,013,332			288,948,384	24,482,454	23,527,984	87,461	3,211,352
<u>NOBLES</u>									
CITY	1,051,032	1,553,437			146,528,507	16,534,514	12,988,992	64,807	2,409,182
TOWN	165,617,019	124,765,615			10,542,494	841,999		2,730	121,239
TOTAL	166,668,051	126,319,052			157,071,001	17,376,513	12,988,992	67,537	2,530,421
<u>NORMAN</u>									
CITY	333,042	266,178			37,145,017	4,277,315	3,178,101	2,192	
TOWN	157,422,868	122,305,165	127,288		9,089,940	1,046,742			
TOTAL	157,755,910	122,571,343	127,288		46,234,957	5,324,057	3,178,101	2,192	

TABLE 31 PART A

1988 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	FARM		TIMBER	SEASONAL RESIDENTIAL	RESIDENTIAL		APARTMENT	SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON-HOMESTEAD			HOMESTEAD	NON-HOMESTEAD			
<u>OLMSTED</u>									
CITY	1,962,595	4,823,451		172,305	1,168,584,556	143,339,143	114,894,562	696,077	10,136,362
TOWN	239,317,296	74,722,268		1,103,435	319,928,125	14,894,143	1,700,951	28,808	3,803,778
TOTAL	241,279,891	79,545,719		1,275,740	1,488,512,681	158,233,286	116,595,513	724,885	13,940,140
<u>OTTER TAIL</u>									
CITY	6,045,225	1,938,488		6,228,999	201,424,037	21,901,998	28,339,732	503,585	1,616,723
TOWN	381,886,284	112,025,527	78,444	249,885,961	205,322,505	7,618,197	895,071	14,812,282	2,006,782
TOTAL	387,931,509	113,964,015	78,444	256,114,960	406,746,542	29,520,195	29,234,803	15,315,867	3,623,505
<u>PENNINGTON</u>									
CITY	85,543	140,133		12,304	76,817,633	8,042,114	6,736,781	18,192	34,000
TOWN	75,818,069	26,480,541		3,218	25,778,147	2,308,284	62,390		
TOTAL	75,903,612	26,620,674		15,522	102,599,780	10,350,398	6,799,171	18,192	34,000
<u>PINE</u>									
CITY	13,046,824	3,466,383	167,778	2,894,478	59,905,375	9,830,943	8,971,435	190,313	460,039
TOWN	124,250,531	22,244,105	3,496,932	108,219,436	81,448,775	10,650,088	474,610	871,196	265,697
TOTAL	137,297,355	25,710,488	3,664,710	111,113,914	141,354,150	20,481,031	9,446,045	1,061,509	725,736
<u>PIPESTONE</u>									
CITY	2,269,873	658,822			59,937,142	6,257,685	2,701,128	27,500	278,230
TOWN	78,389,456	56,207,723			6,148,719	884,600			42,972
TOTAL	80,659,329	56,866,545			66,085,861	7,142,285	2,701,128	27,500	321,202
<u>POLK</u>									
CITY	1,336,862	1,511,331		29,652	196,730,631	22,508,771	19,311,978	106,615	486,725
TOWN	335,530,174	283,358,155		26,334,523	42,749,146	3,949,656			113,619
TOTAL	336,867,036	284,869,486		26,364,175	239,479,777	26,458,427	19,311,978	106,615	600,344
<u>POPE</u>									
CITY	454,191	380,074		1,491,521	42,809,253	6,068,228	4,340,855	429,351	597,790
TOWN	130,030,457	48,137,592	39,644	31,758,872	32,195,302	3,246,799		778,527	310,344
TOTAL	130,484,648	48,517,666	39,644	33,250,393	75,004,555	9,315,027	4,340,855	1,207,878	908,134
<u>RAMSEY</u>									
CITY	4,156,001	6,400,555	25,155	3,173,131	8,528,086,863	854,414,195	1,195,932,056	1,639,884	106,197,316
TOWN	1,491,699	1,351,333		680,261	238,528,262	15,471,772	263,707		3,725,238
TOTAL	5,647,700	7,751,888	25,155	3,853,392	8,766,615,125	869,885,967	1,196,195,763	1,639,884	109,922,554
<u>RED LAKE</u>									
CITY	1,069,112	662,237			15,446,963	1,334,914	1,887,179	23,192	
TOWN	52,590,884	25,801,156			3,370,343	455,284		79,692	
TOTAL	53,659,996	26,463,393			18,817,306	1,790,198	1,887,179	102,884	
<u>REDWOOD</u>									
CITY	1,961,788	1,732,155			96,836,887	11,013,199	11,274,505	29,116	237,563
TOWN	254,350,291	187,325,416			10,743,900	1,337,284			20,629
TOTAL	256,312,079	189,057,571			107,580,787	12,350,483	11,274,505	29,116	258,192
<u>RENVILLE</u>									
CITY	1,608,382	1,632,089			97,086,512	8,742,399	8,618,162	260,461	
TOWN	331,573,747	162,936,096		841,957	10,091,808	1,263,684	23,610		
TOTAL	333,182,129	164,568,185		841,957	107,178,320	10,006,083	8,641,772	260,461	
<u>RICE</u>									
CITY	3,162,989	2,990,134			389,351,027	32,260,485	37,539,148	97,693	2,620,094
TOWN	232,321,469	51,200,994		19,358,044	134,942,111	7,033,943	29,805	900,753	1,605,676
TOTAL	235,484,458	54,191,128		19,358,044	524,293,138	39,294,428	37,568,953	998,446	4,225,770
<u>ROCK</u>									
CITY	1,751,119	972,088			54,283,117	5,075,685	4,973,574	20,308	374,456
TOWN	100,342,637	89,488,149			6,305,966	569,657			54,076
TOTAL	102,093,756	90,460,237			60,589,083	5,645,342	4,973,574	20,308	428,532
<u>ROSEAU</u>									
CITY	286,224	169,866		49,043	43,441,808	4,584,685	6,479,323	25,692	66,228
TOWN	148,805,940	44,955,556	1,188,978	6,520,609	33,342,615	4,218,083	567,220	416,269	2,610
TOTAL	149,092,164	45,125,422	1,188,978	6,569,652	76,784,423	8,802,768	7,046,543	441,961	68,838
<u>ST. LOUIS</u>									
CITY	2,837,976	496,533	16,597,421	9,612,215	1,424,303,958	109,417,199	111,410,240	867,231	17,659,695
TOWN	46,299,012	5,676,568	77,971,736	230,876,778	540,488,086	17,739,083	880,089	13,088,093	2,040,498
TOTAL	49,136,988	6,173,101	94,569,157	240,488,993	1,964,792,044	127,156,282	112,290,329	13,955,324	19,700,193
<u>SCOTT</u>									
CITY	26,765,136	23,397,850		7,410,478	756,137,784	63,497,228	50,668,529	201,616	16,743,141
TOWN	213,917,348	48,324,064		3,150,826	188,481,526	7,809,972	2,078,245	768,077	4,156,022
TOTAL	240,682,484	71,721,914		10,561,304	944,619,310	71,307,200	52,746,774	969,693	20,899,163
<u>SHERBURNE</u>									
CITY	23,168,601	6,705,170		4,770,696	255,329,299	25,251,772	34,849,426	1,112,193	8,763,159
TOWN	139,940,103	26,770,624	62,222	28,438,263	211,865,570	16,584,916	512,195	2,929,941	7,399,049
TOTAL	163,108,704	33,475,794	62,222	33,208,959	467,194,869	41,836,688	35,361,621	4,042,134	16,162,208
<u>SIBLEY</u>									
CITY	283,294	611,000			77,668,912	6,293,886	3,041,771	32,615	993,162
TOWN	210,032,052	82,945,533			22,668,212	1,074,570		12,500	191,011
TOTAL	210,315,346	83,556,533			100,337,124	7,368,456	3,041,771	45,115	1,184,173

TABLE 31 PART A  
 1988 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY  
 BY CITY AND TOWNSHIP

COUNTY	FARM		TIMBER	SEASONAL RESIDENTIAL	RESIDENTIAL		APARTMENT	SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON-HOMESTEAD			HOMESTEAD	NON-HOMESTEAD			
<b>STEARNS</b>									
CITY	6,358,209	2,812,658		872,303	691,412,625	79,067,541	142,706,783	691,000	22,984,077
TOWN	446,436,873	83,523,893		92,761,522	481,956,939	24,383,653	7,829,294	4,577,944	15,141,778
TOTAL	452,795,082	86,336,551		93,633,825	1,173,369,564	103,451,194	150,536,077	5,268,944	38,125,855
<b>STEELE</b>									
CITY	1,444,251	488,889		82,696	297,221,122	25,722,571	21,834,600	41,500	2,515,487
TOWN	184,222,304	50,501,112		1,499,912	43,266,538	2,764,001	376,415		249,811
TOTAL	185,666,555	50,990,001		1,582,608	340,487,660	28,486,572	22,211,015	41,500	2,765,298
<b>STEVENS</b>									
CITY	1,358,025	344,562			49,518,292	7,332,714	4,790,927	26,077	255,866
TOWN	125,081,395	67,146,111		233,131	10,830,896	701,770		58,807	125,257
TOTAL	126,439,420	67,490,673		233,131	60,349,188	8,034,484	4,790,927	84,884	381,123
<b>SWIFT</b>									
CITY	686,085	793,000			50,930,627	5,437,372	3,798,265	37,308	308,323
TOWN	138,879,817	81,850,230		163,697	7,840,462	981,943	49,195		91,925
TOTAL	139,565,902	82,643,230		163,697	58,771,089	6,419,315	3,847,460	37,308	400,248
<b>TODD</b>									
CITY	998,797	573,421		7,217	63,082,900	8,343,028	6,490,045	276,996	299,735
TOWN	186,270,707	41,580,585	146,399	52,377,911	64,759,911	6,381,455		2,302,969	281,660
TOTAL	187,269,504	42,154,006	146,399	52,385,128	127,842,811	14,724,483	6,490,045	2,579,965	581,395
<b>TRAVERSE</b>									
CITY	495,080	379,288			19,613,355	2,340,599	1,710,835	26,307	
TOWN	108,055,985	91,669,931		1,521,175	2,267,898	209,170		885	1,105
TOTAL	108,551,065	92,049,219		1,521,175	21,881,253	2,549,769	1,710,835	27,192	1,105
<b>WABASHA</b>									
CITY	2,283,974	901,444	9,022	1,880,304	125,913,539	12,604,913	6,413,041	152,692	2,123,256
TOWN	145,037,132	32,748,751	13,511	10,927,566	48,233,641	6,683,170	59,195	494,807	2,974,040
TOTAL	147,321,106	33,650,195	22,533	12,807,870	174,147,180	19,368,083	6,472,236	647,499	5,097,296
<b>WADENA</b>									
CITY	901,320	221,823	8,000	198,913	57,063,052	7,549,342	4,503,564		716,190
TOWN	62,768,559	17,392,664	721,422	4,183,609	24,320,867	1,516,114	52,000	122,260	799,161
TOTAL	63,669,879	17,614,487	729,422	4,382,522	81,383,919	9,065,456	4,555,564	122,260	1,515,351
<b>WASECA</b>									
CITY	517,167	254,941			136,264,781	13,494,658	10,901,701	42,115	1,239,505
TOWN	179,629,366	68,488,656		2,007,739	47,099,680	3,392,402	100,805	106,782	951,943
TOTAL	180,146,533	68,743,597		2,007,739	183,364,461	16,887,060	11,002,506	148,897	2,191,448
<b>WASHINGTON</b>									
CITY	59,042,147	59,276,638	254,266	16,744,347	2,431,217,678	192,776,314	127,943,002	147,615	105,585,067
TOWN	89,189,733	26,850,840	529,377	25,005,522	557,710,700	33,849,428	353,317	1,195,667	23,689,219
TOTAL	148,231,880	86,127,478	783,643	41,749,869	2,988,936,378	226,625,742	128,296,319	1,343,282	129,274,286
<b>WATONWAN</b>									
CITY	640,546	254,133			74,271,179	7,706,171	5,456,025	19,885	326,153
TOWN	161,622,546	81,531,527		878,478	7,839,358	546,371			21,943
TOTAL	162,263,092	81,785,660		878,478	82,110,537	8,252,542	5,456,025	19,885	348,096
<b>WILKIN</b>									
CITY	1,263,104	1,692,260			41,551,434	4,425,343	2,807,210		
TOWN	151,208,181	130,868,023			6,163,472	445,941			
TOTAL	152,471,285	132,560,283			47,714,906	4,871,284	2,807,210		
<b>WINONA</b>									
CITY	3,629,458	985,230		386,217	360,622,382	34,203,656	35,827,929	202,539	6,357,752
TOWN	170,662,566	44,844,371	28,888	2,435,262	103,897,973	6,411,140	949,877	145,730	3,243,146
TOTAL	174,292,024	45,829,601	28,888	2,821,479	464,520,355	40,614,796	36,777,806	348,269	9,600,898
<b>WRIGHT</b>									
CITY	7,567,647	3,442,697		3,818,609	348,837,760	44,962,828	53,952,049	180,962	3,491,946
TOWN	373,020,481	57,041,265		107,257,304	439,265,570	35,328,060	2,335,804	2,027,815	1,508,762
TOTAL	380,588,128	60,483,962		111,075,913	788,103,330	80,290,888	56,287,853	2,208,777	5,000,708
<b>YELLOW MEDICINE</b>									
CITY	1,692,601	894,073			61,161,103	6,841,401	4,672,900	45,155	648,517
TOWN	184,082,785	101,745,102			11,485,139	709,426			118,820
TOTAL	185,775,386	102,639,175			72,646,242	7,550,827	4,672,900	45,155	767,337
<b>STATEWIDE TOTAL</b>									
CITY	514,852,000	388,138,616	24,516,882	460,301,084	56,865,251,015	5,911,270,432	6,882,255,774	43,653,967	1,217,386,217
TOWN	13,428,839,643	5,595,925,274	249,901,548	3,035,711,479	8,231,054,652	529,309,215	36,653,497	161,711,163	118,875,386
TOTAL	13,943,691,643	5,984,063,890	274,418,430	3,496,012,563	65,096,305,667	6,440,579,647	6,918,909,271	205,365,130	1,336,261,603

TABLE 31 PART B  
 1988 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY  
 BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	MARKET		TOTALS
						REAL	PERSONAL	REAL & PERSONAL
<b>AITKIN</b>								
CITY	9,827,826	1,537,607	3,695		266,990	51,002,548	277,696	51,280,244
TOWNSHIP	3,726,946	400,788	2,039,174		1,883,181	452,316,835	4,787,634	457,104,469
TOTAL	13,554,772	1,938,395	2,042,869		2,150,171	503,319,383	5,065,330	508,384,713
<b>ANOKA</b>								
CITY	515,551,837	285,907,508	17,873,889		15,795,832	5,583,788,419	98,569,966	5,682,358,385
TOWNSHIP	5,176,754		994,615		310,000	349,661,917	3,747,628	353,409,545
TOTAL	520,728,591	285,907,508	18,868,504		16,105,832	5,933,450,336	102,317,594	6,035,767,930
<b>BECKER</b>								
CITY	36,090,424	5,194,114	421,629		862,649	166,535,099	2,403,456	168,938,555
TOWNSHIP	7,016,785	752,790	2,751,599		2,323,525	565,679,767	5,860,000	571,539,767
TOTAL	43,107,209	5,946,904	3,173,228		3,186,174	732,214,866	8,263,456	740,478,322
<b>BELTRAMI</b>								
CITY	53,032,749	2,945,485	1,526,430		979,963	178,704,425	6,287,173	184,991,598
TOWNSHIP	8,621,538	3,635,029	4,349,683		804,724	379,102,547	17,107,433	396,209,980
TOTAL	61,654,287	6,580,514	5,876,113		1,784,687	557,806,972	23,394,606	581,201,578
<b>BENTON</b>								
CITY	42,904,687	40,399,795	7,480,300		2,401,354	322,620,815	6,582,430	329,203,245
TOWNSHIP	11,623,713	483,192	4,578,365		1,106,915	272,307,034	10,068,889	282,375,923
TOTAL	54,528,400	40,882,987	12,058,665		3,508,269	594,927,849	16,651,319	611,579,168
<b>BIG STONE</b>								
CITY	4,814,617	972,852	1,101,680		336,741	44,599,720	1,466,913	46,066,633
TOWNSHIP	408,038	107,211	747,121		997,447	139,441,515	1,141,133	140,582,648
TOTAL	5,222,655	1,080,063	1,848,801		1,334,188	184,041,235	2,608,046	186,649,281
<b>BLUE EARTH</b>								
CITY	150,249,756	37,176,749	16,877,769		372,210	696,374,498	12,901,265	709,275,763
TOWNSHIP	18,442,234	7,184,872	8,205,684		415,774	586,128,200	10,758,299	596,886,499
TOTAL	168,691,990	44,361,621	25,083,453		787,984	1,282,502,698	23,659,564	1,306,162,262
<b>BROWN</b>								
CITY	44,792,285	21,849,023	35,950		316,192	349,187,318	969,090	350,156,408
TOWNSHIP	3,934,444	4,325,174	990,066		322,515	363,267,768	2,025,005	365,292,773
TOTAL	48,726,729	26,174,197	1,024,016		638,707	712,455,086	2,994,095	715,449,181
<b>CARLTON</b>								
CITY	22,737,927	45,777,886	7,497,067		1,514,610	246,160,096	7,306,035	253,466,131
TOWNSHIP	2,857,117	344,659	30,226,465		3,322,820	261,059,162	24,914,748	285,973,910
TOTAL	25,595,044	46,122,545	37,723,532		4,837,430	507,219,258	32,220,783	539,440,041
<b>CARVER</b>								
CITY	72,893,541	84,593,175	396,602		486,038	1,007,613,049	11,880,422	1,019,493,471
TOWNSHIP	4,992,392	5,560,714	8,576,745		323,165	373,076,638	4,137,258	377,213,896
TOTAL	77,886,933	90,153,889	8,973,347		809,203	1,380,689,687	16,017,680	1,396,707,367
<b>CASS</b>								
CITY	19,287,112	193,295	123,631		384,820	198,019,660	3,650,064	201,669,724
TOWNSHIP	6,607,203	212,897	8,026,200		2,424,305	584,237,291	30,210,816	614,448,107
TOTAL	25,894,315	406,192	8,149,831		2,809,125	782,256,951	33,060,880	816,117,831
<b>CHIPPewa</b>								
CITY	18,640,814	2,632,127	10,026,236		506,725	134,406,882	4,108,934	138,515,816
TOWNSHIP	2,856,974	2,421,523	325,158		1,664,345	250,416,784	3,165,271	253,582,055
TOTAL	21,497,788	5,053,650	10,351,394		2,171,070	384,823,666	7,274,205	392,097,871
<b>CHISAGO</b>								
CITY	37,365,111	12,180,401	3,073,477		881,220	333,236,149	8,445,778	341,681,927
TOWNSHIP	4,044,235	401,709	9,484,799		517,657	400,695,701	9,754,339	410,450,040
TOTAL	41,409,346	12,582,110	12,558,276		1,398,877	733,931,850	18,200,117	752,131,967
<b>CLAY</b>								
CITY	72,064,073	19,462,011	124,069		3,674,288	581,990,734	9,019,187	591,009,921
TOWNSHIP	3,667,923	6,032,632	871,592		4,134,364	458,904,686	3,708,058	462,612,744
TOTAL	77,731,996	25,494,643	995,661		7,808,652	1,040,895,420	12,727,245	1,053,622,665
<b>CLEARWATER</b>								
CITY	5,904,831		190,542		388,630	26,397,969	557,325	26,955,294
TOWNSHIP	782,885		17,093,350		697,640	137,257,290	16,044,292	153,303,582
TOTAL	6,687,716		17,283,892		1,086,270	163,655,259	16,603,617	180,258,876
<b>COOK</b>								
CITY	6,265,673					28,748,872	72,337	28,821,209
TOWNSHIP	4,351,981		139,684			182,069,772	8,362,116	190,431,888
TOTAL	10,617,654		139,684			210,818,644	8,434,453	219,253,097
<b>COTTONWOOD</b>								
CITY	15,433,231	7,036,359			72,590	109,145,163	1,045,418	110,190,581
TOWNSHIP	3,652,669	1,875,620	884,319		120,115	318,457,413	31,194,834	349,652,247
TOTAL	19,085,900	8,911,979	884,319		192,705	427,602,576	32,240,252	459,842,828
<b>CROW WING</b>								
CITY	95,578,263	7,322,879	2,328,733		68,401	721,769,897	9,320,638	731,090,535
TOWNSHIP	15,810,259	363,113	6,450,456		325,221	929,525	7,046,098	775,634,031
TOTAL	111,388,522	7,685,992	8,779,189		3,928,154	1,490,357,830	16,366,736	1,506,724,566

TABLE 31 PART B

1988 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	MARKET		TOTALS
						REAL	PERSONAL	REAL & PERSONAL
<u>DAKOTA</u>								
CITY	893,939,759	458,375,598	181,678,823		2,691,735	8,005,255,645	118,205,380	8,123,461,025
TOWN	8,227,597	3,261,819	1,286,884		520,840	417,312,662	12,618,545	429,931,207
TOTAL	902,167,356	461,637,417	182,965,707		3,212,575	8,422,568,307	130,823,925	8,553,392,232
<u>DODGE</u>								
CITY	13,630,370	3,633,890	322,638		94,115	125,817,724	2,988,316	128,806,040
TOWN	1,590,835	407,295	335,267		145,315	270,849,273	3,131,974	273,981,247
TOTAL	15,221,205	4,041,185	657,905		239,430	396,666,997	6,120,290	402,787,287
<u>DOUGLAS</u>								
CITY	58,825,617	7,159,127	3,748,030		249,335	224,132,431	4,374,058	228,506,489
TOWN	14,297,739	445,200	1,351,355		464,689	575,275,742	3,627,512	578,903,254
TOTAL	73,123,356	7,604,327	5,099,385		714,024	799,408,173	8,001,570	807,409,743
<u>FARIBAULT</u>								
CITY	17,536,179	15,671,936	482,780		325,715	167,956,685	2,495,098	170,451,783
TOWN	717,060	2,960,827	1,816,400		667,374	433,128,989	4,130,299	437,259,288
TOTAL	18,253,239	18,632,763	2,299,180		993,089	601,085,674	6,625,397	607,711,071
<u>FILLMORE</u>								
CITY	25,607,152	2,196,050	661,394			166,593,345	2,156,166	168,749,511
TOWN	3,593,721	118,398	1,958,286			273,296,386	5,202,294	278,498,680
TOTAL	29,200,873	2,314,448	2,619,680			439,889,731	7,358,460	447,248,191
<u>FREEBORN</u>								
CITY	56,589,986	32,858,082	1,315,905		350,344	385,223,467	6,263,321	391,486,788
TOWN	5,372,293	588,629	5,056,282		899,733	417,701,585	16,393,434	434,095,019
TOTAL	61,962,279	33,446,711	6,372,187		1,250,077	802,925,052	22,656,755	825,581,807
<u>GOODHUE</u>								
CITY	89,143,970	46,186,106	387,319,359		547,220	977,733,628	12,631,332	990,364,960
TOWN	15,069,682	1,011,127	764,520		229,010	554,900,860	5,453,200	560,354,060
TOTAL	104,213,652	47,197,233	388,083,879		776,230	1,532,634,488	18,084,532	1,550,719,020
<u>GRANT</u>								
CITY	7,048,113		98,113		352,838	39,438,040	2,286,597	41,724,637
TOWN	483,970		855,576		919,698	203,793,560	4,175,354	207,968,914
TOTAL	7,532,083		953,689		1,272,536	243,231,600	6,461,951	249,693,551
<u>HENNEPIN</u>								
CITY	8,022,467,387	2,700,273,518	190,707,030		40,787,872	40,080,574,627	401,063,710	40,481,638,337
TOWN	3,803,394	4,294,717	69,699		88,210	63,961,549	1,232,420	65,193,969
TOTAL	8,026,270,781	2,704,568,235	190,776,729		40,876,082	40,144,536,176	402,296,130	40,546,832,306
<u>HOUSTON</u>								
CITY	12,254,741	844,501	422,833		56,800	154,334,754	2,684,434	157,019,188
TOWN	2,049,544	71,909	728,425		320,914	198,531,398	4,246,465	202,777,863
TOTAL	14,304,285	916,410	1,151,258		377,714	352,866,152	6,930,899	359,797,051
<u>HUBBARD</u>								
CITY	17,786,167	1,081,338	404,653			66,747,282	1,998,928	68,746,210
TOWN	15,697,716	4,905,600	5,207,405		396,230	406,877,892	14,893,481	421,771,373
TOTAL	33,483,883	5,986,938	5,612,058		396,230	473,625,174	16,892,409	490,517,583
<u>ISANIT</u>								
CITY	28,440,855	3,059,543	940,691		460,020	136,156,766	3,069,611	139,226,377
TOWN	5,528,846	1,144,324	3,322,311		830,572	399,080,463	2,753,304	401,833,767
TOTAL	33,969,701	4,203,867	4,263,002		1,290,592	535,237,229	5,822,915	541,060,144
<u>ITASCA</u>								
CITY	46,079,353	27,266,259	1,580,771	486,324	1,351,125	250,941,899	5,323,967	256,265,866
TOWN	8,824,635	15,983,473	274,591,580	640,209	2,863,640	872,178,550	46,896,330	919,074,880
TOTAL	54,903,988	43,249,732	276,172,351	1,126,533	4,214,765	1,123,120,449	52,220,297	1,175,340,746
<u>JACKSON</u>								
CITY	11,277,645		25,795		91,428	82,217,008	1,658,724	83,875,732
TOWN	1,854,694	4,534,544	4,329,284		267,410	386,710,716	13,034,166	399,744,882
TOTAL	13,132,339	4,534,544	4,355,079		358,838	468,927,724	14,692,890	483,620,614
<u>KANABEC</u>								
CITY	13,940,673	6,473,724	174,538		256,210	65,858,415	1,096,446	66,954,861
TOWN	3,130,311	248,307	120,804		467,810	216,363,351	412,729	216,776,080
TOTAL	17,070,984	6,722,031	295,342		724,020	282,221,766	1,509,175	283,730,941
<u>KANDIYOHI</u>								
CITY	69,812,664	15,849,643	802,881		2,256,724	426,542,203	4,821,634	431,363,837
TOWN	10,357,794	1,086,158	1,829,324		2,107,505	560,552,462	5,825,445	566,377,907
TOTAL	80,170,458	16,935,801	2,632,205		4,364,229	987,094,665	10,647,079	997,741,744
<u>KITTSON</u>								
CITY	5,974,434		836,372		338,020	40,072,134	4,082,153	44,154,287
TOWN	912,739		15,016,280		1,943,544	253,918,183	18,485,188	272,403,371
TOTAL	6,887,173		15,852,652		2,281,564	293,990,317	22,567,341	316,557,658
<u>KOOCHICHING</u>								
CITY	13,649,711	17,941,504	1,555,004		1,479,847	121,218,603	3,583,915	124,802,518
TOWN	956,179	291,187	2,043,696		1,937,105	97,482,971	2,204,825	99,687,796
TOTAL	14,605,890	18,232,691	3,598,700		3,416,952	218,701,574	5,788,740	224,490,314

TABLE 31 PART B  
1988 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	MARKET		TOTALS
						REAL	PERSONAL	REAL & PERSONAL
<b>LAC QUI PARLE</b>								
CITY	8,032,576	6,871,135	234,040		118,610	57,977,345	2,382,876	60,360,221
TOWN	1,240,680	2,874,828	601,824		536,857	247,393,195	1,800,084	249,193,279
TOTAL	9,273,256	9,745,963	835,864		655,467	305,370,540	4,182,960	309,553,500
<b>LAKE</b>								
CITY	8,446,259	345,916	343,067		310,210	67,059,971	1,594,057	68,654,028
TOWN	3,813,757	3,674,130	2,359,610		1,749,105	135,868,414	3,007,706	138,876,120
TOTAL	12,260,016	4,020,046	2,702,677		2,059,315	202,928,385	4,601,763	207,530,148
<b>LAKE/WOODS</b>								
CITY	3,152,880	540,400	118,625		123,277	16,552,917	821,681	17,374,598
TOWN	333,188	248,733	231,988		462,820	88,169,208	1,022,972	89,192,180
TOTAL	3,486,068	789,133	350,613		586,097	104,722,125	1,844,653	106,566,778
<b>LE SUEUR</b>								
CITY	16,852,491	12,131,373	2,351,307		217,885	215,484,938	3,147,936	218,632,874
TOWN	3,549,710	8,167,720	964,139		290,304	355,535,958	5,131,879	360,667,834
TOTAL	20,402,201	20,299,093	3,315,446		508,189	571,020,896	8,279,812	579,300,708
<b>LINCOLN</b>								
CITY	4,857,149	1,618,204	368,910			42,456,627	718,059	43,174,686
TOWN	593,108	95,410	1,607,051			138,300,223	23,536,312	161,836,535
TOTAL	5,450,257	1,713,614	1,975,961			180,756,850	24,254,371	205,011,221
<b>LYON</b>								
CITY	46,975,624	30,417,299	728,852		680,210	320,322,324	5,529,181	325,851,505
TOWN	2,757,082	427,600	3,339,476		1,561,145	302,923,841	25,929,942	328,853,783
TOTAL	49,732,706	30,844,899	4,068,328		2,241,355	623,246,165	31,459,123	654,705,288
<b>MCLEOD</b>								
CITY	49,511,842	27,224,357	261,719		277,658	403,539,402	3,192,219	406,731,621
TOWN	5,005,351	1,796,048	784,262		336,820	320,660,566	2,436,259	323,096,825
TOTAL	54,517,193	29,020,405	1,045,981		614,478	724,199,968	5,628,478	729,828,446
<b>MAHNOHEN</b>								
CITY	2,416,836		42,523		85,125	17,813,130	1,754,019	19,567,149
TOWN	889,860		383,761		546,820	106,474,909	1,009,251	107,484,160
TOTAL	3,306,696		426,284		631,945	124,288,039	2,763,270	127,051,309
<b>MARSHALL</b>								
CITY	9,018,698		176,524		615,240	60,630,495	3,076,123	63,706,618
TOWN	1,530,213		6,631,214		3,061,870	370,951,953	18,942,436	389,894,389
TOTAL	10,548,911		6,807,738		3,677,110	431,582,448	22,018,559	453,601,007
<b>MARTIN</b>								
CITY	39,645,607	13,815,721	228,327		366,628	279,172,139	3,534,570	282,706,709
TOWN	1,484,711	1,944,731	20,833,119		437,220	470,730,335	37,890,024	508,620,359
TOTAL	41,130,318	15,760,452	21,061,446		803,848	749,902,474	41,424,594	791,327,068
<b>MEEKER</b>								
CITY	21,636,227	10,835,332	201,332		531,944	165,309,951	4,269,840	169,579,791
TOWN	4,667,792		1,541,682		1,090,210	394,516,878	6,549,324	401,066,202
TOTAL	26,304,019	10,835,332	1,743,014		1,622,154	559,826,829	10,819,164	570,645,993
<b>MILLE LACS</b>								
CITY	22,819,308	6,089,077	856,101		79,086	132,797,911	3,196,017	135,993,928
TOWN	4,708,489	215,719	1,913,422		127,810	262,392,351	2,418,270	264,810,621
TOTAL	27,527,797	6,304,796	2,769,523		206,896	395,190,262	5,614,287	400,804,549
<b>MORRISON</b>								
CITY	26,735,247	6,254,799	2,751,643		1,210,325	184,872,831	5,047,433	189,920,264
TOWN	7,618,788		10,257,676		2,567,985	500,982,994	11,346,261	512,329,255
TOTAL	34,354,035	6,254,799	13,009,319		3,778,310	685,855,825	16,393,694	702,249,519
<b>MOWER</b>								
CITY	56,834,234	40,733,849	2,189,463		457,466	478,982,249	1,985,443	480,967,692
TOWN	7,089,232	180,800	3,390,419		417,468	383,531,597	6,838,409	390,370,006
TOTAL	63,923,466	40,914,649	5,579,882		874,934	862,513,846	8,823,852	871,337,698
<b>MURRAY</b>								
CITY	7,787,337	3,230,496	1,550			65,090,777	1,343,317	66,434,674
TOWN	1,453,094	688,705	1,038,492			299,142,466	15,120,146	314,262,612
TOTAL	9,240,431	3,919,201	1,042,992			364,233,243	16,463,463	380,696,706
<b>NICOLLET</b>								
CITY	28,321,780	17,976,183	356,339			347,979,548	4,118,344	352,097,892
TOWN	660,171	1,301,125	1,018,315			290,775,964	3,161,846	293,937,810
TOTAL	28,981,951	19,277,308	1,374,654			638,755,512	7,280,190	646,035,702
<b>NOBLES</b>								
CITY	40,463,575	12,201,207	188,382		253,200	234,236,835	2,303,378	236,540,213
TOWN	1,489,640	1,547,896	984,473		369,390	306,282,495	1,832,622	308,115,117
TOTAL	41,953,215	13,749,103	1,172,855		622,590	540,519,330	4,136,000	544,655,330
<b>NORMAN</b>								
CITY	6,455,470		228,457		312,725	52,198,497	2,042,800	54,241,297
TOWN	1,908,622		2,419,858		1,511,335	295,831,818	2,086,535	297,918,353
TOTAL	8,364,092		2,648,315		1,824,060	348,030,315	4,129,335	352,159,650







TABLE 32  
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE  
TAXES PAYABLE 1989

COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
AITKIN		56,128,000	56,128,000	
ANOKA	72,523	105,731,100	68,968,000	36,763,100
BECKER	3,341	156,158,000	155,334,800	823,200
BELTRAMI	2,135	60,412,200	59,795,800	616,400
BENTON		98,211,600	98,211,600	
BIG STONE		112,464,900	112,464,900	
BLUE EARTH	191	332,576,600	331,921,400	655,200
BROWN		280,550,500	280,550,500	
CARLTON		44,923,700	44,923,700	
CARVER	4,533	189,410,300	182,028,200	7,382,100
CASS		44,308,600	44,308,600	
CHIPPEWA		199,610,100	199,610,100	
CHISAGO	138,851	121,204,500	90,093,400	31,111,100
CLAY	707	309,759,100	309,342,100	417,000
CLEARWATER		53,712,400	53,712,400	
COOK		594,000	594,000	
COTTONWOOD		253,082,300	253,082,300	
CROW WING		46,725,200	46,725,200	
DAKOTA	134,564	267,816,000	205,953,700	61,862,300
DODGE		165,251,100	165,251,100	
DOUGLAS		128,162,300	128,162,300	
FARIBAULT		352,671,700	352,671,700	
FILLMORE		178,569,700	178,569,700	
FREEBORN		245,977,200	245,977,200	
GOODHUE		272,124,800	272,124,800	
GRANT		158,149,100	158,149,100	
HENNEPIN	62,768	248,247,300	159,022,500	89,224,800
HOUSTON		99,482,500	99,482,500	
HUBBARD	6,304	37,118,300	36,263,500	854,800
ISANTI	134,293	98,785,400	85,630,700	13,154,700
ITASCA		25,131,700	25,131,700	
JACKSON		308,975,000	308,975,000	
KANABEC		56,578,600	56,578,600	
KANDIYOHI	21	247,015,400	247,000,800	14,600
KITTSOON		200,608,500	200,608,500	
KOOCHICHING		17,293,350	17,293,350	
LAC QUI PARLE		199,615,200	199,615,200	
LAKE		273,600	273,600	
LAKE OF THE WOODS		24,289,100	24,289,100	
LESUEUR		167,003,500	167,003,500	
LINCOLN		104,927,370	104,927,370	
LYON	3,190	228,894,800	218,519,000	10,375,800
MCLEOD		173,258,000	173,258,000	
MAHNOMEN		72,237,400	72,237,400	

TABLE 32  
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE  
TAXES PAYABLE 1989

COUNTY	FARM LAND MARKET VALUE			GREEN ACRES REDUCTION
	NUMBER OF GREEN ACRES	BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	
MARSHALL		299,920,600	299,920,600	
MARTIN		358,866,700	358,866,700	
MEEKER		192,839,100	192,839,100	
MILLE LACS	155,091	70,575,100	70,546,900	28,200
MORRISON	7,030	151,693,300	148,334,500	3,358,800
MOWER		229,025,300	229,025,300	
MURRAY		227,022,000	227,022,000	
NICOLLET		195,212,300	195,212,300	
NOBLES		245,509,600	245,509,600	
NORMAN		241,744,000	241,744,000	
OLMSTED		197,847,700	197,847,700	
OTTERTAIL		344,990,250	344,990,250	
PENNINGTON		76,786,500	76,786,500	
PINE		87,621,200	87,621,200	
PIPESTONE		112,955,500	112,955,500	
POLK		539,567,400	539,567,400	
POPE		136,621,200	136,621,200	
RAMSEY	355	8,739,900	6,679,700	2,060,200
RED LAKE		59,359,300	59,359,300	
REDWOOD		380,738,100	380,738,100	
RENVILLE		416,960,400	416,960,400	
RICE	2,337	190,286,200	189,478,500	807,700
ROCK		157,986,000	157,986,000	
ROSEAU		140,614,300	140,614,300	
ST. LOUIS		25,223,644	25,223,644	
SCOTT	95,595	190,116,600	170,490,100	19,626,500
SHERBURNE	169,527	152,693,043	90,503,119	62,189,924
SIBLEY		229,242,700	229,242,700	
STEARNS	104	320,905,500	320,431,200	474,300
STEELE		173,854,200	173,854,200	
STEVENS		167,461,100	167,461,100	
SWIFT		195,922,600	195,922,600	
TODD		137,104,800	137,104,800	
TRAVERSE		179,804,450	179,804,450	
WABASHA		113,997,800	113,997,800	
WADENA		47,497,700	47,497,700	
WASECA		200,138,900	200,138,900	
WASHINGTON	83,149	226,067,700	150,966,900	75,100,800
WATONWAN		208,500,400	208,500,400	
WILKIN		261,307,000	261,307,000	
WINONA		136,501,800	136,501,800	
WRIGHT	366,361	303,025,600	242,315,300	60,710,300
YELLOW MEDICINE		237,382,700	237,382,700	
STATEWIDE TOTAL	1,442,970	15,114,250,207	14,636,638,383	477,611,824

# TOTAL GROSS TAX CAPACITY VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS FOR ASSESSMENT 1988

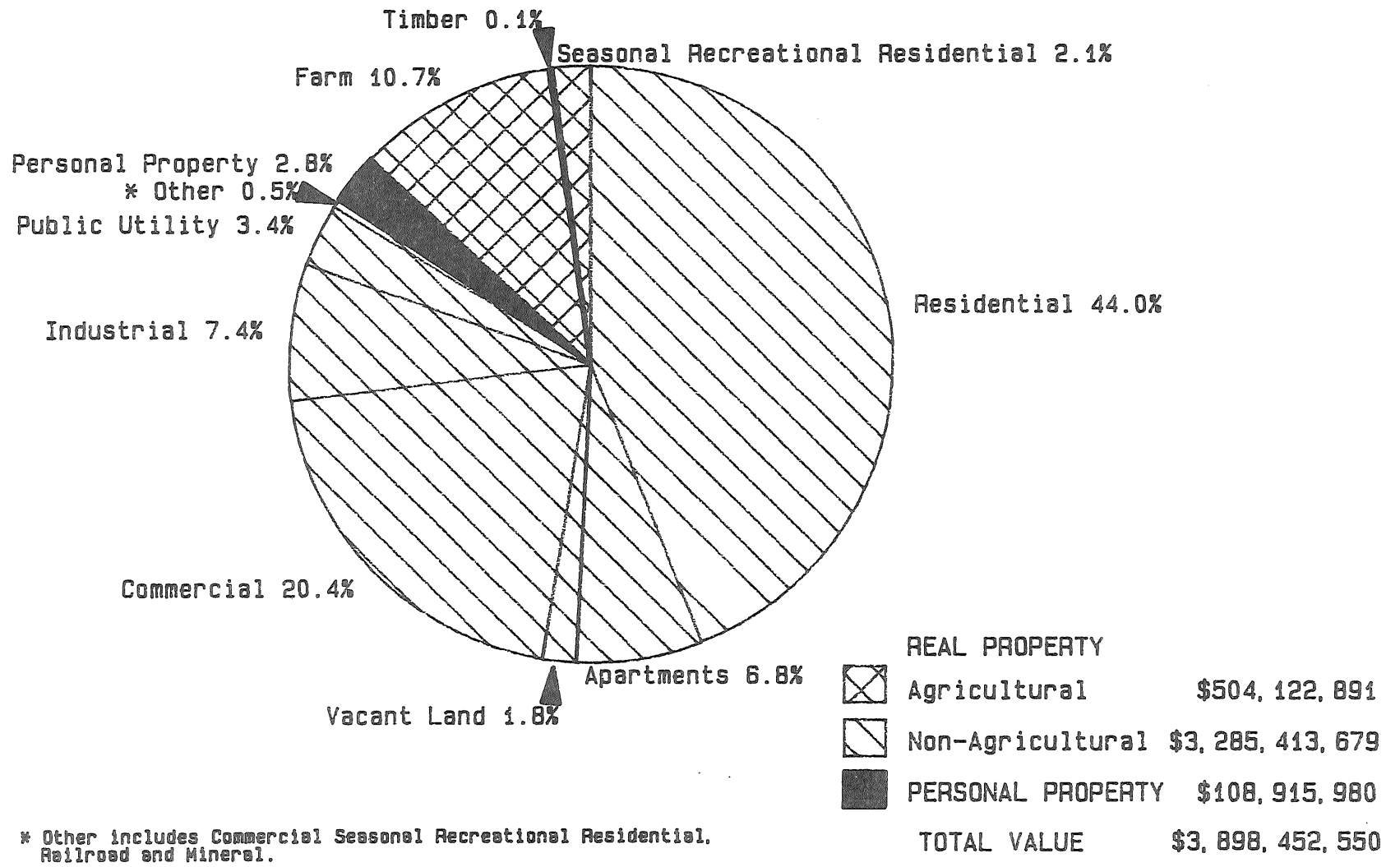


TABLE 33 PART A

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	AGRICULTURAL HOMESTEAD								
	BLIND/PARA VET/DISABLED			HSTDS TOTAL MKT < \$65K			HOMESTEADS WITH TOTAL MARKET VALUE GREATER THAN \$65,000		
	HOUSE, GAR- AGE & 1 ACRE	REMAINDER	HOUSE, GAR- AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GAR- AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	
	.87%	.87%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	
<b>AITKIN</b>									
CITY			2,458	1,919		1,138	317		
TOWN	3,388	327	290,001	283,764		249,689	222,968	137	
TOTAL	3,388	327	292,459	285,683		250,827	223,285	137	
<b>ANOKA</b>									
CITY	278		64,247	34,976		457,008	100,165		
TOWN	417		46,631	31,512		371,301	91,655		
TOTAL	695		110,878	66,488		828,309	191,820		
<b>BECKER</b>									
CITY			348	105		1,954	1,953		
TOWN	1,159	689	302,247	325,902	465	547,066	518,437	477	
TOTAL	1,159	689	302,595	326,007	465	549,020	520,390	477	
<b>BELTRAMI</b>									
CITY			7,034	5,275		4,513	2,302		
TOWN	752	222	257,110	268,549	1,888	253,745	244,978	4,760	
TOTAL	752	222	264,144	273,824	1,888	258,258	247,280	4,760	
<b>BENTON</b>									
CITY			1,406	691		3,958	3,825		
TOWN	597	515	168,525	202,970		457,918	586,769		
TOTAL	597	515	169,931	203,661		461,876	590,594		
<b>BIGSTONE</b>									
CITY			1,288	831		507	1,390		
TOWN			25,436	45,504	55	121,971	351,291	191	
TOTAL			26,724	46,335	55	122,478	352,681	191	
<b>BLUE EARTH</b>									
CITY	278		2,594	1,666		5,394	1,552		
TOWN	556		94,429	65,754		929,967	596,197	261	
TOTAL	834		97,023	67,420		935,361	597,749	261	
<b>BROWN</b>									
CITY			2,379	1,121		3,448	7,007		
TOWN	199	79	75,173	62,499		488,771	828,042		
TOTAL	199	79	77,552	63,620		492,219	835,049		
<b>CARLTON</b>									
CITY			24,226	12,236		6,730	5,840		
TOWN	1,510	544	431,138	291,610	262	206,426	155,193	300	
TOTAL	1,510	544	455,364	303,846	262	213,156	161,033	300	
<b>CARVER</b>									
CITY			3,584	893		104,794	9,343		
TOWN	278		131,129	62,749		982,803	466,323		
TOTAL	278		134,713	63,642		1,087,597	475,666		
<b>CASS</b>									
CITY			5,166	3,813		5,148	3,390		
TOWN	985	681	232,312	250,672		166,301	167,446	5,607	
TOTAL	985	681	237,478	254,485		171,449	170,836	5,607	
<b>CHIPPEWA</b>									
CITY			803	1,894		1,444	2,447		
TOWN	467	648	47,514	69,621		252,022	568,769		
TOTAL	467	648	48,317	71,515		253,466	571,216		
<b>CHISAGO</b>									
CITY			45,994	23,511		135,803	34,004		
TOWN	556		212,778	105,383		1,025,549	247,894		
TOTAL	556		258,772	128,894		1,161,352	281,898		
<b>CLAY</b>									
CITY			4,248	1,992		5,750	5,169		
TOWN	139		160,674	86,529		630,905	532,052		
TOTAL	139		164,922	88,521		636,655	537,221		
<b>CLEARWATER</b>									
CITY			1,084	1,311		759	677		
TOWN	390	166	216,615	247,465	485	190,754	227,390	990	
TOTAL	390	166	217,699	248,776	485	191,513	228,067	990	
<b>COOK</b>									
CITY									
TOWN			2,869	2,875		6,996	2,106		
TOTAL			2,869	2,875		6,996	2,106		
<b>COTTONWOOD</b>									
CITY			787	337		1,770	564		
TOWN	375	181	39,081	53,721		322,871	569,476		
TOTAL	375	181	39,868	54,058		324,641	570,040		
<b>CROW WING</b>									
CITY			7,266	6,374		25,928	11,205		
TOWN	1,679	268	157,977	144,207		339,327	224,851	46	
TOTAL	1,679	268	165,243	150,581		365,255	236,056	46	
<b>DAKOTA</b>									
CITY	278		127,389	36,891		125,180	12,794		
TOWN	1,390		467,095	116,467		326,606	74,223		
TOTAL	1,668		594,484	153,358		451,786	87,017		
<b>DODGE</b>									
CITY			4,401	2,949		5,429	2,538		
TOWN			107,660	55,381		596,841	372,909		
TOTAL			112,061	58,330		602,270	375,447		

TABLE 33 PART A  
1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	AGRICULTURAL							
	HOMESTEAD					HOMESTEADS WITH TOTAL MARKET VALUE GREATER THAN \$65,000		
	BLIND/PARA VET/DISABLED		HSTDS TOTAL MKT < \$65K			UP TO \$65,000		
	HOUSE, GAR-AGE & 1 ACRE	REMAINDER	HOUSE, GAR-AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GAR-AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
.87%	.87%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	
<b>DOUGLAS</b>								
CITY			2,026	1,627		12,953	7,061	
TOWN	621	74	172,793	171,748		659,193	554,272	
TOTAL	621	74	174,819	173,375		672,146	561,333	
<b>FARIBAULT</b>								
CITY			6,895	2,911		9,480	7,842	
TOWN	117	22	98,123	57,998		545,108	649,298	
TOTAL	117	22	105,018	60,909		554,588	657,140	
<b>FILLMORE</b>								
CITY			42,751	21,103		34,083	23,275	
TOWN	791	325	285,963	198,589		694,269	682,327	
TOTAL	791	325	328,714	219,692		728,352	705,602	
<b>FREEBORN</b>								
CITY				107		2,782	1,638	
TOWN	465	91	115,140	100,088		839,817	673,170	
TOTAL	465	91	115,140	100,195		842,599	674,808	
<b>GOODHUE</b>								
CITY			6,795	3,607		46,643	12,833	
TOWN	1,807		92,843	50,535		1,403,531	503,465	
TOTAL	1,807		99,638	54,142		1,450,174	516,298	
<b>GRANT</b>								
CITY			1,314	1,834		4,344	5,074	
TOWN	164	115	33,089	34,325		254,342	371,838	
TOTAL	164	115	34,403	36,159		258,686	376,912	
<b>HENNEPIN</b>								
CITY	834					735,433	94,497	
TOWN						90,031	11,782	
TOTAL	834					825,464	106,279	
<b>HOUSTON</b>								
CITY			5,809	1,947		9,167	3,477	
TOWN	552	143	212,749	136,347	672	496,837	449,493	373
TOTAL	552	143	218,558	138,294	672	506,004	452,970	373
<b>HUBBARD</b>								
CITY			4,700	1,834		1,560	846	
TOWN	801	300	181,990	154,085	88	192,466	140,810	572
TOTAL	801	300	186,690	155,919	88	194,026	141,656	572
<b>ISANTI</b>								
CITY			2,987	1,318		4,673	1,379	
TOWN	2,189	36	486,750	239,693		1,023,944	317,332	
TOTAL	2,189	36	489,737	241,011		1,028,617	318,711	
<b>ITASCA</b>								
CITY			992	993		1,983	1,317	
TOWN	604	154	152,153	149,215		177,675	131,341	411
TOTAL	604	154	153,145	150,208		179,658	132,658	411
<b>JACKSON</b>								
CITY			2,765	1,415		3,629	3,321	
TOWN	332	7	56,313	58,585		455,909	641,526	
TOTAL	332	7	59,078	60,000		459,538	644,847	
<b>KANABEC</b>								
CITY	139		4,509	2,766		6,924	4,980	
TOWN	2,524	258	239,550	180,943	23	429,878	279,789	125
TOTAL	2,663	258	244,059	183,709	23	436,802	284,769	125
<b>KANDIYOHI</b>								
CITY			821	307		4,669	3,738	
TOWN	322	96	156,905	139,231		557,850	774,518	
TOTAL	322	96	157,726	139,618		562,519	778,256	
<b>KITTSON</b>								
CITY			2,363	2,392		3,853	3,609	
TOWN	82	197	43,170	61,255	431	218,984	322,889	4,571
TOTAL	82	197	45,533	63,647	431	222,837	326,498	4,571
<b>KOOCHICHIING</b>								
CITY			4,021	1,914		727	904	
TOWN	550	580	151,103	128,711		37,406	48,844	5,330
TOTAL	550	580	155,124	130,625		38,133	49,748	5,330
<b>LAC QUI PARLE</b>								
CITY						1,019	1,888	
TOWN	166	390				335,555	758,160	
TOTAL	166	390				336,574	760,048	
<b>LAKE</b>								
CITY			7,757	3,351		614		
TOWN								
TOTAL			7,757	3,351		614		
<b>LAKE/WOODS</b>								
CITY			595	867		1,138		
TOWN	309	27	67,002	70,056	577	75,583	68,260	531
TOTAL	309	27	67,597	70,923	577	76,721	68,260	531
<b>LE SUEUR</b>								
CITY			2,802	2,055		5,207	3,197	
TOWN	204	74	153,456	134,186		539,838	590,368	
TOTAL	204	74	156,258	136,241		545,045	593,565	

**TABLE 33 PART A**  
**1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	AGRICULTURAL							
	HOMESTEAD							
	BLIND/PARA VET/DISABLED		HSTDS TOTAL MKT < \$65K			HOMESTEADS WITH TOTAL MARKET		
	HOUSE, GAR-	REMAINDER	HOUSE, GAR-	REMAINDER TO	OVER 320	HOUSE, GAR-	REMAINDER TO	OVER 320
AGE & 1 ACRE	.87%	AGE & 1 ACRE	320 ACRES	ACRES	AGE & 1 ACRE	320 ACRES	ACRES	
	.87%		1.75%	1.75%		UP TO \$65,000	1.75%	
<b>LINCOLN</b>								
CITY			1,663	2,388		993	1,999	
TOWNSHIP	65	114	41,035	112,189		203,716	445,235	
TOTAL	65	114	42,698	114,577		204,709	447,234	
<b>LYON</b>								
CITY			3,238	3,317		5,663	2,492	
TOWNSHIP	516	257	44,360	45,596		477,723	452,131	
TOTAL	516	257	47,598	48,913		483,386	454,623	
<b>MCLEOD</b>								
CITY			1,561	1,779		3,096	1,614	
TOWNSHIP	351	198	152,918	151,759		675,399	747,604	
TOTAL	351	198	154,479	153,538		678,495	749,218	
<b>MAHANOMEN</b>								
CITY			1,689	1,135		817	108	
TOWNSHIP	184	94	52,699	85,459	496	100,452	253,444	893
TOTAL	184	94	54,388	86,594	496	101,269	253,552	893
<b>MARSHALL</b>								
CITY			1,786	1,459		1,235	930	
TOWNSHIP	464	372	134,109	256,131	2,144	345,997	701,045	5,362
TOTAL	464	372	135,895	257,590	2,144	347,232	701,975	5,362
<b>MARTIN</b>								
CITY	266		4,347	2,989		10,520	5,235	
TOWNSHIP	345	211	66,235	59,125		481,774	645,253	
TOTAL	611	211	70,582	62,114		492,294	650,488	
<b>MARTIN</b>								
CITY			1,863	1,497		6,610	4,456	
TOWNSHIP			155,095	132,775		628,304	659,542	87
TOTAL			156,958	134,272		634,914	663,998	87
<b>MILLE LACS</b>								
CITY			7,738	3,929		6,835	3,108	
TOWNSHIP	1,963	432	466,998	307,949	59	499,797	352,449	149
TOTAL	1,963	432	474,736	311,878	59	506,632	355,557	149
<b>MORRISON</b>								
CITY			18,895	15,875		48,026	42,043	
TOWNSHIP	2,078	425	299,584	303,142	45	1,042,594	882,386	222
TOTAL	2,078	425	318,479	319,017	45	1,090,620	924,429	222
<b>MOWER</b>								
CITY			6,627	2,957		14,242	7,281	
TOWNSHIP	556		146,359	120,251		773,428	607,791	
TOTAL	556		152,986	123,208		787,670	615,072	
<b>MURRAY</b>								
CITY			2,799	1,804		2,485	2,687	
TOWNSHIP	297	469	43,272	57,992	34	399,037	600,825	
TOTAL	297	469	46,071	59,796	34	401,522	603,512	
<b>NICOLLET</b>								
CITY			693	212		2,540	3,451	
TOWNSHIP			57,745	31,747		552,366	421,950	
TOTAL			58,438	31,959		554,906	425,401	
<b>NOBLES</b>								
CITY			2,828	3,041		3,087	4,727	
TOWNSHIP	698	416	60,533	89,914		329,248	736,633	
TOTAL	698	416	63,361	92,955		332,335	741,360	
<b>NORMAN</b>								
CITY			1,048	327		1,164	819	
TOWNSHIP	203	353	47,531	78,232	22	278,431	430,959	
TOTAL	203	353	48,579	78,559	22	279,595	431,778	
<b>OLMSTED</b>								
CITY			2,628	1,123		12,893	1,901	
TOWNSHIP	876	236	345,905	233,046		1,241,680	463,434	
TOTAL	876	236	348,533	234,169		1,254,573	465,335	
<b>OTTER TAIL</b>								
CITY	131	97	18,424	12,644		23,703	20,357	
TOWNSHIP	1,349	1,186	680,870	792,355	501	1,023,869	1,591,045	379
TOTAL	1,480	1,283	699,294	804,999	501	1,047,572	1,611,402	379
<b>PENNINGTON</b>								
CITY			1,129	291				
TOWNSHIP	288	486	101,370	139,587	182	217,462	298,221	2,088
TOTAL	288	486	102,499	139,878	182	217,462	298,221	2,088
<b>PINE</b>								
CITY	139		49,277	35,089	70	54,946	35,863	
TOWNSHIP	1,604	594	434,174	383,729	464	472,055	348,289	720
TOTAL	1,743	594	483,451	418,818	534	527,001	384,152	720
<b>PIPESTONE</b>								
CITY			8,096	3,952		6,673	7,661	
TOWNSHIP	107	171	71,235	90,299		188,700	332,932	16
TOTAL	107	171	79,331	94,251		195,373	340,593	16
<b>POLK</b>								
CITY			4,312	3,431	42	2,370	4,753	
TOWNSHIP	1,337	1,044	186,546	299,717	921	631,974	921,439	1,541
TOTAL	1,337	1,044	190,858	303,148	963	634,344	926,192	1,541



TABLE 33 PART A  
1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	AGRICULTURAL HOMESTEAD								
	BLIND/PARA VET/DISABLED			HSTDS TOTAL MKT < \$65K			HOMESTEADS WITH TOTAL MARKET VALUE GREATER THAN \$65,000		
	HOUSE, GAR- AGE & 1 ACRE	REMAINDER	HOUSE, GAR- AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GAR- AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	
	.87%	.87%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	
<b>POPE</b>									
CITY			1,617	1,319		899	1,773		
TOWN	439	300	85,119	109,813		324,379	523,363		
TOTAL	439	300	86,736	111,132		325,278	525,136		
<b>RAMSEY</b>									
CITY			13,880	1,910		18,493	2,490		
TOWN			5,433	1,061		8,535	263		
TOTAL			19,313	2,971		27,028	2,753		
<b>RED LAKE</b>									
CITY			3,419	2,018		6,728	2,898		
TOWN			58,792	92,118	250	155,271	208,455	873	
TOTAL			62,211	94,136	250	161,999	211,353	873	
<b>REDWOOD</b>									
CITY			1,854	1,583		5,881	8,197		
TOWN	330	227	50,339	58,384		529,074	760,802		
TOTAL	330	227	52,193	59,967		534,955	768,999		
<b>RENVILLE</b>									
CITY			2,357	1,262		5,716	3,712		
TOWN	139	139	64,192	50,929		770,920	890,394		
TOTAL	139	139	66,549	52,191		776,636	894,106		
<b>RICE</b>									
CITY			5,082	2,573		17,374	6,163		
TOWN	1,172	221	226,407	122,880		1,064,014	585,416	424	
TOTAL	1,172	221	231,489	125,453		1,081,388	591,579	424	
<b>ROCK</b>									
CITY			3,718	3,489		6,632	7,711		
TOWN	148	131	69,043	71,380		248,392	365,547		
TOTAL	148	131	72,761	74,869		255,024	373,258		
<b>ROSEAU</b>									
CITY			1,400	554		1,828	446		
TOWN	115	106	149,080	230,181	1,453	399,793	544,303	2,686	
TOTAL	115	106	150,480	230,735	1,453	401,621	544,749	2,686	
<b>ST. LOUIS</b>									
CITY			22,227	14,537		2,973	2,928		
TOWN	2,000	716	352,107	316,743	2,963	40,289	21,295	348	
TOTAL	2,000	716	374,334	331,280	2,963	43,262	24,223	348	
<b>SCOTT</b>									
CITY			8,020	4,026		187,117	23,768		
TOWN	973		63,377	49,957		1,471,904	373,985		
TOTAL	973		71,397	53,983		1,659,021	397,753		
<b>SHERBURNE</b>									
CITY	263	16	41,710	14,651		193,579	27,557		
TOWN	1,645	302	343,192	112,934		1,031,080	206,876		
TOTAL	1,908	318	384,902	127,585		1,224,659	234,433		
<b>SIBLEY</b>									
CITY						1,587	482		
TOWN	815	178	78,583	61,909		593,545	761,325		
TOTAL	815	178	78,583	61,909		595,132	761,807		
<b>STEARNS</b>									
CITY			15,276	8,380		33,313	21,132		
TOWN	990	382	306,064	271,394		1,723,408	1,622,040		
TOTAL	990	382	321,340	279,774		1,756,721	1,643,172		
<b>STEELE</b>									
CITY			2,585	1,502		8,564	2,719		
TOWN	621	491	136,057	97,574		545,228	630,959		
TOTAL	621	491	138,642	99,076		553,792	633,678		
<b>STEVENS</b>									
CITY			743	953		8,411	6,814		
TOWN			28,923	30,849		217,880	463,877		
TOTAL			29,666	31,802		226,291	470,691		
<b>SWIFT</b>									
CITY			1,222	713		1,987	1,754		
TOWN	72	206	43,719	92,053		174,546	669,524	882	
TOTAL	72	206	44,941	92,766		176,533	671,278	882	
<b>TODD</b>									
CITY			6,785	6,169		1,337	1,049		
TOWN	1,421	1,007	427,929	509,775	396	612,673	787,375	757	
TOTAL	1,421	1,007	434,714	515,944	396	614,010	788,424	757	
<b>TRAVERSE</b>									
CITY			1,043	989		723	886		
TOWN	183	96	13,333	15,363		170,276	308,746		
TOTAL	183	96	14,376	16,352		170,999	309,632		
<b>WABASHA</b>									
CITY			3,137	1,430		18,998	5,581		
TOWN	526	96	83,373	49,623	18	596,917	420,573	22	
TOTAL	526	96	86,510	51,053	18	615,915	426,154	22	
<b>WADENA</b>									
CITY			7,154	4,846		1,133	1,035		
TOWN	861	499	209,537	218,104	1,213	181,181	230,254	979	
TOTAL	861	499	216,691	222,950	1,213	182,314	231,289	979	

TABLE 33 PART A  
1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

AGRICULTURAL HOMESTEAD								
COUNTY	BLIND/PARA VET/DISABLED		HSTDS TOTAL MKT < \$65K			HOMESTEADS WITH TOTAL MARKET VALUE GREATER THAN \$65,000		
	HOUSE, GAR-		HOUSE, GAR-		OVER 320	UP TO \$65,000		OVER 320
	AGE & 1 ACRE	REMAINDER	AGE & 1 ACRE	REMAINDER TO	ACRES	AGE & 1 ACRE	REMAINDER TO	ACRES
	.87%	.87%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
<u>WASECA</u>								
CITY			209	194		4,011	1,026	
TOWN	278		41,401	24,272		591,631	362,890	
TOTAL	278		41,610	24,466		595,642	363,916	
<u>WASHINGTON</u>								
CITY			50,515	6,084		394,055	22,873	
TOWN			86,791	9,845		596,721	52,869	
TOTAL			137,306	15,929		990,776	75,742	
<u>WATONWAN</u>								
CITY			1,592	965		3,258	2,755	
TOWN	298	258	40,118	41,507		278,455	519,297	
TOTAL	298	258	41,710	42,472		281,713	522,052	
<u>WILKIN</u>								
CITY			447	144		3,288	4,000	
TOWN	139		26,190	28,226		220,105	376,192	
TOTAL	139		26,637	28,370		223,393	380,192	
<u>WINONA</u>								
CITY			4,730	1,877		18,878	5,276	
TOWN	496	60	155,635	84,066		712,022	403,013	
TOTAL	496	60	160,365	85,943		730,900	408,289	
<u>WRIGHT</u>								
CITY			9,436	5,662		52,375	13,308	
TOWN	2,067	157	364,941	266,547	33	2,432,138	678,991	1,138
TOTAL	2,067	157	374,377	272,209	33	2,484,513	692,299	1,138
<u>YELLOW MEDICINE</u>								
CITY			1,860	2,727		5,990	5,656	
TOWN	281	276	49,090	67,896		425,485	661,124	
TOTAL	281	276	50,950	70,623		431,475	666,780	
<u>STATEWIDE TOTAL</u>								
CITY	2,606	113	751,506	377,658	112	2,999,948	722,832	---
TOWN	56,727	20,115	13,320,581	11,696,452	16,140	44,176,527	40,340,806	44,248
TOTAL	59,333	20,228	14,072,087	12,074,110	16,252	47,176,475	41,063,638	44,248

TABLE 33 PART B

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	AGRICULTURAL							TOTAL AGRICULTURAL GROSS TAX CAPACITY
	HOMESTEAD			NON-HOMESTEAD				
	HOMESTEADS WITH TOTAL MARKET VALUE GREATER THAN \$65,000			HOUSE, GAR-AGE & 1 ACRE	REMAINDER	TIMBERLANDS	SEASONAL RECREATIONAL RESIDENTIAL	
	HOUSE, GAR-AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES					
				OVER \$65,000*	2.70%	2.25%	2.25%	
<b>AITKIN</b>	2.20%	2.25%	2.25%	2.70%	2.25%	2.25%	2.30%	
CITY	110	1,293	148	248	1,609	1,613	183,114	193,967
TOWN	5,185	320,236	65,615	133,574	370,479	539,908	4,598,658	7,083,929
TOTAL	5,295	321,529	65,763	133,822	372,088	541,521	4,781,772	7,277,896
<b>ANOKA</b>								
CITY	112,414	397,590		166,004	480,172	3,920	133,520	1,950,294
TOWN	77,384	292,102		44,370	167,512	3,062	184,124	1,310,070
TOTAL	189,798	689,692		210,374	647,684	6,982	317,644	3,260,364
<b>BECKER</b>								
CITY	902	1,403	1,593	127	11,016		112,707	132,108
TOWN	32,885	1,174,288	577,216	74,560	1,064,408	173,714	3,101,528	7,895,041
TOTAL	33,787	1,175,691	578,809	74,687	1,075,424	173,714	3,214,235	8,027,149
<b>BELTRAMI</b>								
CITY		1,758	140	2,100	5,485	3,027	36,833	68,467
TOWN	6,691	220,675	141,964	74,023	391,537	203,211	1,315,287	3,385,392
TOTAL	6,691	222,433	142,104	76,123	397,022	206,238	1,352,120	3,453,859
<b>BENTON</b>								
CITY		6,910	5,880	699	22,171		3,620	49,160
TOWN	30,823	1,079,691	127,927	31,545	411,298		106,942	3,205,520
TOTAL	30,823	1,086,601	133,807	32,244	433,469		110,562	3,254,680
<b>BIGSTONE</b>								
CITY		1,107	1,698	786	7,861		3,194	18,662
TOWN	5,377	622,674	379,073	48,183	1,143,428		83,073	2,826,256
TOTAL	5,377	623,781	380,771	48,969	1,151,289		86,267	2,844,918
<b>BLUE EARTH</b>								
CITY	101	8,873	3,434	5,944	29,996		1,403	61,235
TOWN	156,624	3,564,202	458,561	275,837	2,810,294		67,367	9,020,049
TOTAL	156,725	3,573,075	461,995	281,781	2,840,290		68,770	9,081,284
<b>BROWN</b>								
CITY		16,775	259	2,005	16,143			49,137
TOWN	61,685	3,085,764	382,046	109,539	1,961,326			7,055,123
TOTAL	61,685	3,102,539	382,305	111,544	1,977,469			7,104,260
<b>CARLTON</b>								
CITY		3,913	451	4,985	14,326	10,703	16,961	100,371
TOWN	6,271	145,685	35,917	78,086	173,944	218,773	419,552	2,165,211
TOTAL	6,271	149,598	36,368	83,071	188,270	229,476	436,513	2,265,582
<b>CARVER</b>								
CITY	80,509	162,086	5,974	60,008	463,337		65,047	956,375
TOWN	143,438	2,319,295	51,250	221,219	614,119		53,494	5,046,097
TOTAL	223,947	2,481,381	57,224	281,227	1,077,456		118,541	6,002,472
<b>CASS</b>								
CITY		1,728	2,268	2,298	5,143	8,929	1,741,547	1,779,430
TOWN	9,025	116,703	114,538	73,086	240,854	231,478	6,378,799	7,988,467
TOTAL	9,025	118,431	116,806	75,384	245,997	240,407	8,120,346	9,767,917
<b>CHIPPEWA</b>								
CITY		5,289	3,009	2,429	12,211			29,526
TOWN	4,925	1,524,201	460,055	108,444	1,866,274			4,902,940
TOTAL	4,925	1,529,490	463,064	110,873	1,878,485			4,932,466
<b>CHISAGO</b>								
CITY	12,058	77,199	11,216	11,009	124,433	500	119,878	595,605
TOWN	134,025	918,944	22,435	75,144	413,352	2,577	693,277	3,851,914
TOTAL	146,083	996,143	33,651	86,153	537,785	3,077	813,155	4,447,519
<b>CLAY</b>								
CITY	224	6,311	5,407	1,610	55,098			85,809
TOWN	45,358	2,235,468	1,242,429	153,993	2,761,282		32,877	7,881,706
TOTAL	45,582	2,241,779	1,247,836	155,603	2,816,380		32,877	7,967,515
<b>CLEARWATER</b>								
CITY		225		726	4,604	93	985	10,464
TOWN	6,079	184,713	153,783	56,133	324,128	70,553	214,443	1,894,087
TOTAL	6,079	184,938	153,783	56,859	328,732	70,646	215,428	1,904,551
<b>COOK</b>								
CITY							56,048	56,048
TOWN	69	6,960			894	130,550	2,672,016	2,825,335
TOTAL	69	6,960			894	130,550	2,728,064	2,881,383
<b>COTTONWOOD</b>								
CITY		3,122	624		14,353		396	21,953
TOWN	57,990	2,077,528	588,298	116,137	2,620,469		1,148	6,447,275
TOTAL	57,990	2,080,650	588,922	116,137	2,634,822		1,544	6,469,228
<b>CROW WING</b>								
CITY	2,153	23,113	1,304	3,244	22,247	118,661	5,259,613	5,481,108
TOWN	23,518	383,002	72,107	54,361	189,144	455,798	7,449,968	9,496,253
TOTAL	25,671	406,115	73,411	57,605	211,391	574,459	12,709,581	14,977,361
<b>DAKOTA</b>								
CITY	78,667	372,628	42,305	96,230	1,342,843		29,899	2,265,104
TOWN	156,114	1,810,059	237,605	85,889	838,026	3,366	18,646	4,135,486
TOTAL	234,781	2,182,687	279,910	182,119	2,180,869	3,366	48,545	6,400,590
<b>DODGE</b>								
CITY	2,533	6,440	4,241	2,857	16,990			48,378
TOWN	106,810	1,819,036	373,459	149,518	1,221,999		375	4,803,988
TOTAL	109,343	1,825,476	377,700	152,375	1,238,989		375	4,852,366

TABLE 33 PART B  
1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	AGRICULTURAL								TOTAL AGRICULTURAL GROSS TAX CAPACITY
	HOMESTEAD			NON-HOMESTEAD					
	HOMESTEADS WITH TOTAL MARKET VALUE GREATER THAN \$65,000			HOUSE, GAR- AGE & 1 ACRE	REMAINDER	TIMBERLANDS	SEASONAL RECREATIONAL		
	HOUSE, GAR- AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES				RESIDENTIAL		
				OVER \$65,000*	2.25%	2.30%			
2.20%	2.25%	2.25%	2.70%	2.25%	2.25%	2.30%			
<b>DOUGLAS</b>									
CITY	101	7,691	534	1,245	16,546		53,953		103,737
TOWN	56,809	1,311,622	179,567	189,188	870,392		2,705,513		6,871,792
TOTAL	56,910	1,319,313	180,101	190,433	886,938		2,759,466		6,975,529
<b>FARIBAULT</b>									
CITY	455	18,447	3,071	591	24,950				74,645
TOWN	65,458	3,145,377	529,882	211,681	3,662,818		28,131		8,993,913
TOTAL	65,913	3,163,824	532,953	212,165	3,687,778		28,131		9,068,558
<b>FILLMORE</b>									
CITY	4,770	28,142	12,688	12,244	35,966		1,517		216,539
TOWN	104,024	1,401,159	288,046	293,238	1,224,592	34	23,656		5,197,013
TOTAL	108,794	1,429,301	300,734	305,482	1,260,558	34	25,173		5,413,552
<b>FREEBORN</b>									
CITY		2,647	686	2,376	27,051				37,287
TOWN	128,405	2,659,615	294,678	230,380	1,978,680		5,154		7,025,683
TOTAL	128,405	2,662,262	295,364	232,756	2,005,731		5,154		7,062,970
<b>GOODHUE</b>									
CITY	7,872	76,715	14,683	27,367	74,322	1,906	33,674		306,417
TOWN	130,520	3,776,605	360,524	565,958	1,593,822	27,327	126,706		8,633,643
TOTAL	138,392	3,853,320	375,207	593,325	1,668,144	29,233	160,380		8,940,060
<b>GRANT</b>									
CITY	73	15,795	4,726	691	18,749		2,268		54,868
TOWN	29,285	1,162,351	750,372	78,824	1,231,197		188,514		4,134,416
TOTAL	29,358	1,178,146	755,098	79,515	1,249,946		190,782		4,189,284
<b>HENNEPIN</b>									
CITY	303,182	1,332,847		131,004	1,957,769	3,929	842,934		5,402,429
TOWN	18,775	159,922		5,238	77,346				363,094
TOTAL	321,957	1,492,769		136,242	2,035,115	3,929	842,934		5,765,523
<b>HOUSTON</b>									
CITY	3,515	14,590	1,214	3,407	7,769		8,707		59,602
TOWN	22,088	1,002,871	164,223	203,532	431,285	392	10,131		3,131,688
TOTAL	25,603	1,017,461	165,437	206,939	439,054	392	18,838		3,191,290
<b>HUBBARD</b>									
CITY		506	176	219	5,072	574	43,619		59,106
TOWN	11,261	179,024	80,059	33,779	214,521	101,240	3,311,050		4,602,046
TOTAL	11,261	179,530	80,235	33,998	219,593	101,814	3,354,669		4,661,152
<b>ISANTI</b>									
CITY		2,839		678	5,315				19,189
TOWN	73,005	778,594	56,018	138,282	430,463	21,168	417,224		3,984,698
TOTAL	73,005	781,433	56,018	138,960	435,778	21,168	417,224		4,003,887
<b>ITASCA</b>									
CITY		110			2,420	10,831	17,840		36,486
TOWN	2,309	169,642	37,243	3,196	79,338	762,701	3,295,668		4,961,650
TOTAL	2,309	169,752	37,243	3,196	81,758	773,532	3,313,508		4,998,136
<b>JACKSON</b>									
CITY	187	2,733	1,797	1,847	7,883				25,577
TOWN	64,101	2,633,685	563,085	164,332	3,193,157		42,667		7,873,699
TOTAL	64,288	2,636,418	564,882	166,179	3,201,040		42,667		7,899,276
<b>KANABEC</b>									
CITY	367	4,150	160	2,273	4,863		2,047		33,178
TOWN	20,060	523,320	74,773	95,870	297,680	156,978	567,834		2,869,605
TOTAL	20,427	527,470	74,933	98,143	302,543	156,978	569,881		2,902,783
<b>KANDIYOHI</b>									
CITY	988	14,864	6,421	3,260	43,060		53,723		131,931
TOWN	64,642	2,137,792	479,753	183,922	2,030,321		1,788,540		8,313,892
TOTAL	65,630	2,152,656	486,174	187,182	2,073,381		1,842,263		8,445,823
<b>KITTSON</b>									
CITY	183	844	1,002	559	23,201		101		38,107
TOWN	18,837	881,111	953,735	44,229	2,424,332	75,788	14,501		5,064,112
TOTAL	19,020	881,955	954,737	44,788	2,447,533	75,788	14,602		5,102,219
<b>KOOCHICING</b>									
CITY				594	3,341	2,660	112,441		126,602
TOWN	199	15,953	33,107	27,531	123,882	78,862	335,506		987,564
TOTAL	199	15,953	33,107	28,125	127,223	81,522	447,947		1,114,166
<b>LAC QUI PARLE</b>									
CITY		1,941	1,257	548	7,750				14,403
TOWN	723	1,459,129	565,678	131,407	1,750,170		737		5,002,115
TOTAL	723	1,461,070	566,935	131,955	1,757,920		737		5,016,518
<b>LAKE</b>									
CITY						260	72,983		73,243
TOWN		661	1,026			279,408	871,345		1,164,162
TOTAL		661	1,026			279,668	944,328		1,237,405
<b>LAKE/WOODS</b>									
CITY	66	1,102	572	600	4,563	137	4,573		14,213
TOWN	3,899	79,097	96,646	43,261	234,982	102,617	521,000		1,363,847
TOTAL	3,965	80,199	97,218	43,861	239,545	102,754	525,573		1,378,060
<b>LE SUEUR</b>									
CITY		2,769	56	4,749	16,231		59,505		96,571
TOWN	11,920	1,751,087	193,867	173,119	1,068,270		671,125		5,287,514
TOTAL	11,920	1,753,856	193,923	177,868	1,084,501		730,630		5,384,085

TABLE 33 PART B

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	HOMESTEAD			AGRICULTURAL				TOTAL AGRICULTURAL GROSS TAX CAPACITY
	HOMESTEADS WITH TOTAL MARKET VALUE GREATER THAN \$65,000			NON-HOMESTEAD				
	OVER \$65,000 *			HOUSE, GAR-AGE & 1 ACRE	REMAINDER	TIMBERLANDS	SEASONAL RECREATIONAL RESIDENTIAL	
	HOUSE, GAR-AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES					
2.20%	2.25%	2.25%	2.70%	2.25%	2.25%	2.30%		
<b>LINCOLN</b>								
CITY		3,509	1,571	2,536	7,489		619	22,767
TOWN	3,437	616,536	230,855	101,857	940,786		67,278	2,763,103
TOTAL	3,437	620,045	232,426	104,393	948,275		67,897	2,785,870
<b>LYON</b>								
CITY	31	7,018	1,417	265	26,861			50,302
TOWN	18,874	1,788,552	486,033	286,576	2,188,693		299	5,789,610
TOTAL	18,905	1,795,570	487,450	286,841	2,215,554		299	5,839,912
<b>MCLEOD</b>								
CITY		375		203	13,447		1,398	23,473
TOWN	86,446	1,825,090	140,239	124,651	971,477		10,662	4,886,794
TOTAL	86,446	1,825,465	140,239	124,854	984,924		12,060	4,910,267
<b>MAHNOMEN</b>								
CITY		473	64		4,630		83	8,999
TOWN	209	384,138	410,005	25,719	483,638	33,346	179,194	2,009,970
TOTAL	209	384,611	410,069	25,719	488,268	33,346	179,277	2,018,969
<b>MARSHALL</b>								
CITY	13	1,594	5,212	289	14,929		143	27,590
TOWN	14,605	1,304,571	1,194,630	82,641	3,425,572	31,497	11,430	7,508,570
TOTAL	14,618	1,306,165	1,199,842	82,930	3,440,501	31,497	11,573	7,536,160
<b>MARTIN</b>								
CITY	1,553	32,242	2,817	6,419	97,993		4,791	169,172
TOWN	37,725	3,001,771	394,993	301,204	4,272,266		14,430	9,275,332
TOTAL	39,278	3,034,013	397,810	307,623	4,370,259		19,221	9,444,504
<b>MEEKER</b>								
CITY	1,459	11,825	730	3,489	21,833			53,762
TOWN	65,976	2,010,572	365,159	195,926	1,326,825		987,509	6,527,770
TOTAL	67,435	2,022,397	365,889	199,415	1,348,658		987,509	6,581,532
<b>MILLE LACS</b>								
CITY	1,021	5,873	194	1,483	6,937		127,718	164,836
TOWN	27,659	602,177	54,543	76,889	287,301	18,153	1,049,718	3,766,236
TOTAL	28,680	608,050	54,737	78,372	294,238	18,153	1,177,436	3,931,072
<b>MORRISON</b>								
CITY	4,379	49,602	2,273	6,544	18,670		1,308	207,615
TOWN	77,932	1,871,971	169,123	199,235	753,057	800	1,749,699	7,352,293
TOTAL	82,311	1,921,573	171,396	205,779	771,727	800	1,751,007	7,559,908
<b>MOWER</b>								
CITY	273	15,286	3,133	1,706	35,936			87,441
TOWN	79,517	2,134,235	417,491	182,808	1,828,568			6,291,004
TOTAL	79,790	2,149,521	420,624	184,514	1,864,504			6,378,445
<b>MURRAY</b>								
CITY	297	4,368	1,793	1,595	16,319			34,147
TOWN	49,208	1,816,766	437,210	153,812	2,259,133		241,169	6,059,224
TOTAL	49,505	1,821,134	439,003	155,407	2,275,452		241,169	6,093,371
<b>NICOLLET</b>								
CITY		20,078	2,052	697	34,538			64,261
TOWN	14,022	2,492,310	366,239	186,593	1,137,187			5,260,159
TOTAL	14,022	2,512,388	368,291	187,290	1,171,725			5,324,420
<b>NOBLES</b>								
CITY	123	3,223	2,707	1,300	33,869			54,905
TOWN	26,952	1,762,776	369,311	114,316	2,711,963			6,202,760
TOTAL	27,075	1,765,999	372,018	115,616	2,745,832			6,257,665
<b>NORMAN</b>								
CITY		1,175	2,001		5,989			12,523
TOWN	19,758	1,389,032	1,057,541	83,501	2,682,282	2,864		6,070,709
TOTAL	19,758	1,390,207	1,059,542	83,501	2,688,271	2,864		6,083,232
<b>OLMSTED</b>								
CITY	2,544	16,381	1,332	10,502	99,776		3,963	153,043
TOWN	252,758	1,931,740	254,866	455,880	1,301,351		25,379	6,507,151
TOTAL	255,302	1,948,121	256,198	466,382	1,401,127		29,342	6,660,194
<b>OTTER TAIL</b>								
CITY	390	36,086	2,350	6,978	37,801		143,267	302,228
TOWN	13,572	2,664,617	650,078	304,390	2,266,916	1,765	5,747,377	15,740,269
TOTAL	13,962	2,700,703	652,428	311,368	2,304,717	1,765	5,890,644	16,042,497
<b>PENNINGTON</b>								
CITY			99		3,153		283	4,955
TOWN	9,438	350,906	367,605	43,433	559,618		74	2,090,758
TOTAL	9,438	350,906	367,704	43,433	562,771		357	2,095,713
<b>PINE</b>								
CITY	1,148	65,549	1,156	14,384	66,007	3,775	66,573	393,976
TOWN	23,650	521,331	136,594	133,060	389,609	78,681	2,489,047	5,413,601
TOTAL	24,798	586,880	137,750	147,444	455,616	82,456	2,555,620	5,807,577
<b>PIPESTONE</b>								
CITY	1,033	13,180	2,916	501	14,406			58,418
TOWN	20,105	667,584	196,521	63,296	1,211,927			2,842,893
TOTAL	21,138	680,764	199,437	63,797	1,226,333			2,901,311
<b>POLK</b>								
CITY	348	8,605	1,951	2,706	31,750		682	60,950
TOWN	32,476	2,946,391	1,928,060	194,457	6,213,511		605,694	13,975,108
TOTAL	32,824	2,954,996	1,940,011	197,163	6,245,261		606,376	14,036,058

TABLE 33 PART B

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	HOMESTEAD			AGRICULTURAL				TOTAL AGRICULTURAL GROSS TAX CAPACITY
	HOMESTEADS WITH TOTAL MARKET VALUE GREATER THAN \$65,000			NON-HOMESTEAD				
	OVER \$65,000 *			HOUSE, GAR- AGE & 1 ACRE	REMAINDER	TIMBERLANDS	SEASONAL RECREATIONAL RESIDENTIAL	
	HOUSE, GAR- AGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES					
2.20%	2.25%	2.25%						
<b>POPE</b>								
CITY		865	2,144	1,852	7,025		34,305	51,774
TOWN	34,895	1,093,757	453,748	106,633	994,235	892	730,454	4,458,027
TOTAL	34,895	1,094,622	455,892	108,485	1,001,260	892	764,759	4,509,806
<b>RAMSEY</b>								
CITY	20,741	25,018		23,523	124,410	566	72,982	304,013
TOWN	3,831	9,984		11,610	20,730		15,646	77,093
TOTAL	24,572	35,002		35,133	145,140	566	88,628	381,106
<b>RED LAKE</b>								
CITY	277	3,933	472	1,288	13,827			34,860
TOWN	4,453	329,582	186,040	33,150	552,901			1,621,885
TOTAL	4,730	333,515	186,512	34,438	566,728			1,656,745
<b>REDWOOD</b>								
CITY	1,362	17,571	2,657	1,137	38,026			78,268
TOWN	60,160	3,263,713	598,002	222,745	4,029,201			9,572,977
TOTAL	61,522	3,281,284	600,659	223,882	4,067,227			9,651,245
<b>RENVILLE</b>								
CITY	827	11,671	6,897	1,224	35,702			69,368
TOWN	96,111	4,060,019	1,017,388	181,865	3,514,508		19,365	10,665,969
TOTAL	96,938	4,071,690	1,024,285	183,089	3,550,210		19,365	10,735,337
<b>RICE</b>								
CITY	3,841	26,188	947	6,960	61,478			130,606
TOWN	211,088	2,249,918	187,503	207,466	979,134		445,235	6,280,878
TOTAL	214,929	2,276,106	188,450	214,426	1,040,612		445,235	6,411,484
<b>ROCK</b>								
CITY		11,180	513	1,152	20,912			55,307
TOWN	4,612	1,030,928	251,449	153,706	1,885,395			4,080,751
TOTAL	4,612	1,042,108	251,962	154,858	1,906,307			4,136,058
<b>ROSEAU</b>								
CITY		1,004		384	3,502		1,128	10,246
TOWN	18,723	750,249	871,384	50,136	969,720	26,752	149,974	4,164,655
TOTAL	18,723	751,253	871,384	50,520	973,222	26,752	151,102	4,174,901
<b>ST. LOUIS</b>								
CITY	240	7,981	773	348	10,882	373,442	221,081	657,412
TOWN	4,262	70,477	16,481	17,221	113,372	1,754,364	5,310,166	8,022,804
TOTAL	4,502	78,458	17,254	17,569	124,254	2,127,806	5,531,247	8,680,216
<b>SCOTT</b>								
CITY	101,856	203,389	8,030	51,488	483,545		170,441	1,241,680
TOWN	279,922	1,948,613	56,726	200,229	920,434		72,469	5,438,589
TOTAL	381,778	2,152,002	64,756	251,717	1,403,979		242,910	6,680,269
<b>SHERBURNE</b>								
CITY	42,991	111,933	7,889	6,796	145,203		109,726	702,314
TOWN	127,935	722,472	112,197	38,100	570,589	1,400	654,080	3,922,802
TOTAL	170,926	834,405	120,086	44,896	715,792	1,400	763,806	4,625,116
<b>SIBLEY</b>								
CITY		3,468	246	327	13,475			19,585
TOWN	12,081	2,436,827	351,362	264,699	1,645,692			6,207,016
TOTAL	12,081	2,440,295	351,608	265,026	1,659,167			6,226,601
<b>STEARNS</b>								
CITY	579	40,114	1,938	4,231	59,759		20,063	204,785
TOWN	37,222	4,597,003	362,474	379,377	1,563,140		2,133,515	12,997,009
TOTAL	37,801	4,637,117	364,412	383,608	1,622,899		2,153,578	13,201,794
<b>STEELE</b>								
CITY	2,915	8,930	823	1,962	9,365		1,902	41,267
TOWN	64,412	2,016,228	247,399	105,096	1,048,695		34,498	4,927,258
TOTAL	67,327	2,025,158	248,222	107,058	1,058,060		36,400	4,968,525
<b>STEVENS</b>								
CITY		6,917	1,883	140	7,636			33,497
TOWN	18,477	1,255,938	586,102	47,253	1,471,410		5,362	4,126,071
TOTAL	18,477	1,262,855	587,985	47,393	1,479,046		5,362	4,159,568
<b>SWIFT</b>								
CITY	182	4,280	3,673	1,533	16,565			31,909
TOWN	22,094	1,213,687	626,863	75,419	1,778,781		3,765	4,701,611
TOTAL	22,276	1,217,967	630,536	76,952	1,795,346		3,765	4,733,520
<b>TODD</b>								
CITY	2	1,934	814	2,262	11,017		166	31,535
TOWN	12,675	1,020,902	143,783	224,519	748,464	3,294	1,204,692	5,699,662
TOTAL	12,677	1,022,836	144,597	226,781	759,481	3,294	1,204,858	5,731,197
<b>TRAVERSE</b>								
CITY		743	5,715		8,534			18,633
TOWN	14,862	1,013,331	749,227	40,431	2,028,881		34,987	4,389,716
TOTAL	14,862	1,014,074	754,942	40,431	2,037,415		34,987	4,408,349
<b>WABASHA</b>								
CITY	222	12,415	1,274	3,621	17,265	203	43,247	107,393
TOWN	7,043	1,550,429	224,847	186,031	581,821	304	251,334	3,952,957
TOTAL	7,265	1,562,844	226,121	189,652	599,086	507	294,581	4,060,350
<b>WADENA</b>								
CITY	29	958	1,076	216	4,811	180	4,575	26,013
TOWN	22,436	230,597	73,602	97,771	309,859	16,232	96,223	1,689,348
TOTAL	22,465	231,555	74,678	97,987	314,670	16,412	100,798	1,715,361

TABLE 33 PART B

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	HOMESTEAD			AGRICULTURAL NON-HOMESTEAD				TOTAL AGRICULTURAL GROSS TAX CAPACITY
	HOMESTEADS WITH TOTAL MARKET VALUE GREATER THAN \$65,000			HOUSE, GAR- AGE & 1 ACRE 2.70%	REMAINDER 2.25%	TIMBERLANDS 2.25%	SEASONAL RECREATIONAL RESIDENTIAL 2.30%	
	HOUSE, GAR- AGE & 1 ACRE 2.20%	REMAINDER TO 320 ACRES 2.25%	OVER 320 ACRES 2.25%					
<u>WASECA</u>								
CITY	700	3,464	462	323	5,467			15,856
TOWN	71,101	2,296,815	359,732	109,076	1,450,098		46,178	5,353,472
TOTAL	71,801	2,300,279	360,194	109,399	1,455,565		46,178	5,369,328
<u>WASHINGTON</u>								
CITY	180,479	532,628	2,419	78,639	1,268,192	5,721	385,120	2,926,725
TOWN	248,189	767,380	26,126	34,908	575,054	11,911	575,127	2,984,921
TOTAL	428,668	1,300,008	28,545	113,547	1,843,246	17,632	960,247	5,911,646
<u>WATONWAN</u>								
CITY	31	3,114	248		5,718			17,681
TOWN	30,392	2,024,557	448,802	90,130	1,759,351		20,205	5,253,370
TOTAL	30,423	2,027,671	449,050	90,130	1,765,069		20,205	5,271,051
<u>WILKIN</u>								
CITY	339	8,533	9,410	943	37,290			64,394
TOWN	17,143	1,377,187	1,170,474	46,827	2,905,508			6,167,991
TOTAL	17,482	1,385,720	1,179,884	47,770	2,942,798			6,232,385
<u>WINONA</u>								
CITY	2,242	35,034	4,786	7,298	16,086		8,883	105,090
TOWN	50,807	1,759,510	285,195	432,568	648,525	650	56,011	4,588,558
TOTAL	53,049	1,794,544	289,981	439,866	664,611	650	64,894	4,693,648
<u>WRIGHT</u>								
CITY	5,492	57,760	3,034	2,546	75,339		87,828	312,780
TOWN	393,017	3,069,329	102,489	250,113	1,075,001		2,466,918	11,102,879
TOTAL	398,509	3,127,089	105,523	252,659	1,150,340		2,554,746	11,415,659
<u>YELLOW MEDICINE</u>								
CITY	504	14,575	2,122	1,226	19,095			53,755
TOWN	4,691	2,039,834	548,311	175,951	2,142,639			6,115,578
TOTAL	5,195	2,054,409	550,433	177,177	2,161,734			6,169,333
<u>STATEWIDE TOTAL</u>								
CITY	991,893	4,079,337	245,007	820,550	8,049,328	551,630	10,586,925	30,179,445
TOWN	4,643,549	125,412,175	30,881,362	11,893,782	115,996,833	5,622,785	69,821,364	473,943,446
TOTAL	5,635,442	129,491,512	31,126,369	12,714,332	124,046,161	6,174,415	80,408,289	504,122,891

\*Includes legal classes \$65,000 - 100,000 and over \$100,000 market value.

TABLE 33 PART C

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	NUMBER OF HOMESTEADS			NON-AGRICULTURAL HOMESTEAD				NON-HOMESTEAD RESIDENTIAL 1 - 3 UNITS	NON-HOMESTEAD APARTMENTS 4 OR MORE UNITS
	UP TO \$68,000	\$68,000- \$100,000	OVER \$100,000	BLIND/PARA VET DISABLED		\$68,000 - \$100,000	OVER \$100,000		
				UP TO \$32,000	UP TO \$68,000				
				.87%	2.17%	2.50%	3.30%	3.50%	4.10%
<b>AITKIN</b>									
CITY	738	25	2	1,992	487,187	4,813		124,902	90,509
TOWN	2,223	302	74	9,117	2,353,895	138,235	39,480	17,654	5,519
TOTAL	2,961	327	76	11,109	2,841,082	143,048	39,480	142,556	96,028
<b>ANOKA</b>									
CITY	23,678	25,202	4,591	36,300	74,055,759	10,754,550	3,295,923	10,041,097	10,388,554
TOWN	1,159	1,998	294	1,545	4,750,954	907,896	129,327	449,772	25,039
TOTAL	24,837	27,200	4,885	37,845	78,806,713	11,662,446	3,425,250	10,490,869	10,413,593
<b>BECKER</b>									
CITY	2,202	107	33	3,699	1,772,200	49,526	23,154	650,045	358,732
TOWN	2,937	435	147	4,044	3,208,225	190,198	61,109	530,657	33,547
TOTAL	5,139	542	180	7,743	4,980,425	239,724	84,263	1,180,702	392,279
<b>BELTRAMI</b>									
CITY	2,282	85	12	1,975	1,715,941	19,049	5,378	704,498	289,176
TOWN	2,841	539	169	3,231	3,460,690	245,803	88,653	621,496	77,028
TOTAL	5,123	624	181	5,206	5,176,631	264,852	94,031	1,325,994	366,204
<b>BENTON</b>									
CITY	2,778	336	33	4,827	3,301,462	90,562	13,136	636,394	1,694,264
TOWN	1,254	285	60	1,667	1,722,162	114,593	46,281	216,740	26,228
TOTAL	4,032	621	93	6,494	5,023,624	205,155	59,417	853,134	1,720,492
<b>BIG STONE</b>									
CITY	1,365	4		1,792	679,213	543		104,867	19,028
TOWN	135	6			96,286	1,020		20,950	
TOTAL	1,500	10		1,792	775,499	1,563		125,817	19,028
<b>BLUE EARTH</b>									
CITY	6,237	981	157	11,731	7,474,737	375,262	102,518	1,706,758	2,209,013
TOWN	1,495	533	106	2,568	2,348,652	226,800	68,733	275,084	84,997
TOTAL	7,732	1,514	263	14,299	9,823,389	602,062	171,251	1,981,842	2,294,010
<b>BROWN</b>									
CITY	5,325	381	25	5,145	5,136,232	119,144	25,762	785,383	164,259
TOWN	351	67	7		436,958	20,869	3,293	39,839	4,256
TOTAL	5,676	448	32	5,145	5,573,190	140,013	29,055	825,222	168,515
<b>CARLTON</b>									
CITY	4,159	49	5	6,229	3,014,911	13,825	5,930	494,268	159,154
TOWN	2,762	97	5	2,363	2,334,176	28,419	4,553	204,515	5,031
TOTAL	6,921	146	10	8,592	5,349,087	42,244	10,483	698,783	164,185
<b>CARVER</b>									
CITY	3,132	3,199	1,676	3,892	10,812,673	2,363,195	2,445,551	1,874,215	1,873,394
TOWN	415	667	224	278	1,800,332	417,937	163,595	136,720	3,624
TOTAL	3,547	3,866	1,900	4,170	12,613,005	2,781,132	2,609,146	2,010,935	1,877,018
<b>CASS</b>									
CITY	1,417	167	113	4,136	1,375,860	148,809	104,933	308,913	45,415
TOWN	3,529	374	94	10,373	3,582,959	175,688	58,636	350,277	11,939
TOTAL	4,946	541	207	14,509	4,958,819	324,497	163,569	659,190	57,354
<b>CHIPPewa</b>									
CITY	2,461	89	9	4,040	1,797,355	22,184	1,069	385,043	85,006
TOWN	373	14	2	650	269,326	2,996		48,529	
TOTAL	2,834	103	11	4,690	2,066,681	25,180	1,069	433,572	85,006
<b>CHISAGO</b>									
CITY	2,374	847	146	3,058	4,036,692	338,301	69,519	695,192	614,889
TOWN	1,365	957	221	1,945	3,238,862	479,528	131,380	497,583	49,176
TOTAL	3,739	1,804	367	5,003	7,275,554	817,829	200,899	1,192,775	664,065
<b>CLAY</b>									
CITY	7,346	803	106	11,220	8,229,917	273,750	74,429	1,264,779	1,861,079
TOWN	961	300	32	74	1,427,319	98,646	15,915	166,075	5,219
TOTAL	8,307	1,103	138	11,294	9,657,236	372,396	90,344	1,430,854	1,866,298
<b>CLEARWATER</b>									
CITY	641	3	1	239	297,884	325		93,311	59,509
TOWN	676	14	2	139	467,323	2,340	446	70,608	
TOTAL	1,317	17	3	378	765,207	2,665	446	163,919	59,509
<b>COOK</b>									
CITY	317	37	4	675	351,669	11,902	3,089	69,317	6,330
TOWN	612	145	78	139	874,256	112,034	73,248	86,075	
TOTAL	929	182	82	814	1,225,925	123,936	76,337	155,392	6,330
<b>COTTONWOOD</b>									
CITY	2,506	48	3	706	1,526,498	10,475	805	309,661	53,005
TOWN	358	19	3		257,114	8,349	1,845	46,625	664
TOTAL	2,864	67	6	706	1,783,612	18,824	2,650	356,286	53,669
<b>CROW WING</b>									
CITY	5,570	726	259	13,175	5,876,760	434,116	217,259	1,518,414	657,627
TOWN	4,152	964	285	8,923	5,572,304	520,932	263,356	616,815	50,452
TOTAL	9,722	1,690	544	22,098	11,449,064	955,048	480,615	2,135,229	708,079
<b>DAKOTA</b>									
CITY	16,157	29,643	13,676	34,541	82,564,779	20,899,350	15,546,411	15,531,738	21,002,328
TOWN	527	1,312	453	1,529	3,230,195	828,139	284,746	458,496	44,886
TOTAL	16,684	30,955	14,129	36,070	85,794,974	21,727,489	15,831,157	15,990,234	21,047,214
<b>DODGE</b>									
CITY	2,192	86	6	4,216	1,950,512	21,013	1,132	252,631	104,691
TOWN	577	122	36	556	774,502	68,866	16,407	68,811	
TOTAL	2,769	208	42	4,772	2,725,014	89,879	17,539	321,442	104,691



TABLE 33 PART C

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL								NON-HOMESTEAD RESIDENTIAL 1 - 3 UNITS	NON-HOMESTEAD APARTMENTS 4 OR MORE UNITS
	NUMBER OF HOMESTEADS			HOMESTEAD						
	UP TO \$68,000	\$68,000- \$100,000	OVER \$100,000	BLIND/PARA VET DISABLED		\$68,000 - \$100,000	OVER \$100,000			
				UP TO \$32,000	UP TO \$68,000					
			.87%	2.17%	2.50%	3.30%	3.50%	4.10%		
<b>DOUGLAS</b>										
CITY	2,601	132	25	4,274	2,275,895	45,382	17,906	716,055	484,146	
TOWN	2,512	802	222	2,927	4,060,002	414,975	164,482	611,695	40,439	
TOTAL	5,113	934	247	7,201	6,335,897	460,357	182,388	1,327,750	524,585	
<b>FARIBAULT</b>										
CITY	3,443	130	6	6,345	2,353,425	37,799	1,235	481,254	70,558	
TOWN	325	6	1		222,740	2,707	145	36,117		
TOTAL	3,768	136	7	6,345	2,576,165	40,506	1,380	517,371	70,558	
<b>FILLMORE</b>										
CITY	3,411	67	6	3,107	2,294,767	16,927	3,940	384,068	62,726	
TOWN	425	14	2	279	289,506	4,538	1,307	49,869		
TOTAL	3,836	81	8	3,386	2,584,273	21,465	5,247	433,937	62,726	
<b>FREEBORN</b>										
CITY	6,272	337	74	6,104	5,240,894	143,358	58,876	907,299	332,078	
TOWN	1,356	149	27	1,002	1,407,654	55,017	17,731	170,536		
TOTAL	7,628	486	101	7,106	6,648,548	198,375	76,607	1,077,835	332,078	
<b>GOODHUE</b>										
CITY	5,455	1,123	170	7,456	7,379,600	401,510	107,835	1,427,565	840,448	
TOWN	1,147	610	129	1,321	2,288,662	293,535	91,360	301,729	35,375	
TOTAL	6,602	1,733	299	8,777	9,668,262	695,045	199,195	1,729,294	875,823	
<b>GRANT</b>										
CITY	1,110	5		689	521,706	2,197		109,147	11,376	
TOWN	204	12	3		175,810	3,687	3,195	42,120		
TOTAL	1,314	17	3	689	697,516	5,884	3,195	151,267	11,376	
<b>HENNEPIN</b>										
CITY	91,388	109,243	59,657	249,160	350,927,293	82,486,451	100,800,601	92,295,955	105,488,895	
TOWN	98	274	74	695	604,768	155,821	41,366	46,292		
TOTAL	91,486	109,517	59,731	249,855	351,532,061	82,642,272	100,841,967	92,342,247	105,488,895	
<b>HOUSTON</b>										
CITY	2,903	142	8	3,868	2,613,849	32,556	1,470	246,217	198,961	
TOWN	668	119	8	834	793,122	32,304	3,636	78,497	15,481	
TOTAL	3,571	261	16	4,702	3,406,971	64,860	5,106	324,714	214,442	
<b>HUBBARD</b>										
CITY	988	31	7	3,349	677,130	7,087	313	218,054	68,499	
TOWN	2,318	364	169	5,801	2,701,372	167,763	71,912	449,084	2,723	
TOTAL	3,306	395	176	9,150	3,378,502	174,850	72,225	667,138	71,222	
<b>ISANTI</b>										
CITY	1,150	237	35	1,112	1,612,501	89,151	18,975	338,193	296,190	
TOWN	2,643	522	30	3,871	3,562,985	146,759	10,738	491,519	29,024	
TOTAL	3,793	759	65	4,983	5,175,486	235,910	29,713	829,712	325,214	
<b>ITASCA</b>										
CITY	4,189	119	20	7,326	2,920,626	34,980	6,667	511,880	405,576	
TOWN	6,571	697	151	13,174	6,616,247	302,257	115,277	450,933	27,296	
TOTAL	10,760	816	171	20,500	9,536,873	337,237	121,944	962,813	432,872	
<b>JACKSON</b>										
CITY	1,977	30	1	1,723	1,256,350	6,340	624	242,302	28,741	
TOWN	279	10	2		208,390	3,172	2,877	50,175		
TOTAL	2,256	40	3	1,723	1,464,740	9,512	3,501	292,477	28,741	
<b>KANABEC</b>										
CITY	773	58	4	2,900	692,202	15,159	508	147,849	144,523	
TOWN	1,378	143	15	2,291	1,356,417	37,256	1,535	202,762	7,514	
TOTAL	2,151	201	19	5,191	2,048,619	52,415	2,043	350,611	152,037	
<b>KANDIYOHI</b>										
CITY	4,776	574	118	8,606	5,486,760	234,293	96,898	1,076,252	824,642	
TOWN	1,883	535	176	3,067	2,741,600	290,654	144,642	403,778	11,378	
TOTAL	6,659	1,109	294	11,673	8,228,360	524,947	241,540	1,480,030	836,020	
<b>KITTSON</b>										
CITY	1,068	16	2	630	556,389	5,575	993	108,271	13,739	
TOWN	106	1			55,821	55		14,616		
TOTAL	1,174	17	2	630	612,210	5,630	993	122,887	13,739	
<b>KOOCHICHING</b>										
CITY	2,404	30	12	4,626	1,442,442	12,132	2,530	237,175	47,913	
TOWN	1,172	31	5	1,540	881,511	6,098	508	83,929		
TOTAL	3,576	61	17	6,166	2,323,953	18,230	3,038	321,104	47,913	
<b>LAC QUI PARLE</b>										
CITY	1,508			1,427	758,401	1,625		135,039	31,759	
TOWN	234			255	135,107	283		20,659	398	
TOTAL	1,742			1,680	893,508	1,908		155,698	32,157	
<b>LAKE</b>										
CITY	1,839	10	1	3,128	1,007,489	2,704	1,614	176,887	31,791	
TOWN	1,483	108	23	869	1,348,980	45,047	17,502	179,029		
TOTAL	3,322	118	24	3,997	2,356,469	47,751	19,116	355,916	31,791	
<b>LAKE/WOODS</b>										
CITY	398	7	1		215,855	3,208	182	37,197	5,859	
TOWN	392	41	5	417	370,550	18,279	2,788	22,102	2,904	
TOTAL	790	48	6	417	586,405	21,487	2,970	59,299	8,763	
<b>LE SUEUR</b>										
CITY	3,475	280	23	4,339	3,359,787	82,484	11,517	426,282	123,684	
TOWN	1,027	382	81	1,238	1,643,616	177,958	46,289	151,551	7,237	
TOTAL	4,502	662	104	5,577	5,003,403	260,422	57,806	577,833	130,921	

TABLE 33 PART C

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF HOMESTEADS			HOMESTEAD				NON-HOMESTEAD RESIDENTIAL	NON-HOMESTEAD APARTMENTS 4 OR MORE UNITS
	UP TO \$68,000	\$68,000- \$100,000	OVER \$100,000	BLIND/PARA VET DISABLED		\$68,000 - \$100,000	OVER \$100,000		
				UP TO \$32,000	UP TO \$68,000				
				.87%	2.17%				
						2.50%	3.30%	3.50%	4.10%
<b>LINCOLN</b>									
CITY	1,218	8		608	635,920	1,728		101,160	6,068
TOWN	140	3	1		69,555	526		11,993	
TOTAL	1,358	11	1	608	705,475	2,254		113,153	6,068
<b>LYON</b>									
CITY	3,934	480	69	6,124	3,936,687	169,591	45,406	658,707	765,922
TOWN	490	56	7		496,282	21,436	3,525	89,445	
TOTAL	4,424	536	76	6,124	4,432,969	191,027	48,931	748,152	765,922
<b>MCLEOD</b>									
CITY	4,569	796	110	4,173	5,743,808	279,388	59,919	788,759	511,508
TOWN	781	329	66	971	1,369,856	146,944	40,245	124,301	1,013
TOTAL	5,350	1,125	176	5,144	7,113,664	426,332	100,164	913,060	512,521
<b>MAHONOMEN</b>									
CITY	484	3	1	664	260,437	430		48,411	12,576
TOWN	299	4	3	365	174,298	228		24,657	
TOTAL	783	7	4	1,029	434,735	658		73,068	12,576
<b>MARSHALL</b>									
CITY	1,479	41	6	1,305	914,025	10,724	5,329	140,060	26,053
TOWN	280	6	1		160,801	2,166	7	25,890	250
TOTAL	1,759	47	7	1,305	1,074,826	12,890	5,336	165,950	26,303
<b>MARTIN</b>									
CITY	4,563	289	77	2,719	3,790,724	140,884	60,504	779,527	162,877
TOWN	453	18	4	278	356,483	7,223	1,631	90,931	463
TOTAL	5,016	307	81	2,997	4,147,207	148,107	62,135	870,458	163,340
<b>MEEKER</b>									
CITY	2,552	145	18	2,891	2,283,461	38,535	16,528	416,071	203,140
TOWN	1,170	240	44	744	1,472,968	102,304	20,613	213,493	
TOTAL	3,722	385	62	3,635	3,756,429	140,839	37,141	629,564	203,140
<b>MILLE LACS</b>									
CITY	1,809	69	14	2,598	1,542,235	18,351	2,468	356,751	181,230
TOWN	1,294	104	20	4,651	1,272,316	24,608	4,468	179,758	65,513
TOTAL	3,103	173	34	7,249	2,814,551	42,959	6,936	536,509	246,743
<b>MORRISON</b>									
CITY	2,960	96	9	6,246	2,349,766	21,185	9,349	488,170	149,524
TOWN	1,901	370	63	1,853	2,403,650	131,257	27,389	199,437	4,777
TOTAL	4,861	466	72	8,099	4,753,416	152,442	36,738	687,607	154,301
<b>MOWER</b>									
CITY	7,782	502	130	13,455	6,835,024	249,199	77,097	925,460	566,659
TOWN	1,218	182	47	1,322	1,378,373	85,517	26,607	137,226	13,859
TOTAL	9,000	684	177	14,777	8,213,397	334,716	103,704	1,062,686	580,518
<b>MURRAY</b>									
CITY	1,615	12	1	3,463	931,574	2,618		171,136	61,119
TOWN	247	32	5	753	248,592	11,004	1,912	48,064	
TOTAL	1,862	44	6	4,216	1,180,166	13,622	1,912	219,200	61,119
<b>NICOLLET</b>									
CITY	3,702	773	118	6,159	5,105,368	295,846	71,478	772,168	659,359
TOWN	510	168	29	278	772,823	71,170	15,757	84,718	6,199
TOTAL	4,212	941	147	6,437	5,878,191	367,016	87,235	856,886	665,558
<b>NOBLES</b>									
CITY	3,694	258	65	3,635	3,033,557	124,395	44,208	578,708	276,973
TOWN	403	8	3	115	223,806	4,056	1,762	29,470	
TOTAL	4,097	266	68	3,750	3,257,363	128,451	45,970	608,178	276,973
<b>NORMAN</b>									
CITY	1,338	24	5	1,038	797,138	6,815	615	149,706	31,725
TOWN	316	4	2	278	193,579	2,543	1,174	36,636	
TOTAL	1,654	28	7	1,316	990,717	9,358	1,789	186,342	31,725
<b>OLMSTED</b>									
CITY	14,105	3,964	1,260	17,436	22,702,972	2,218,590	1,043,358	5,016,870	3,428,361
TOWN	2,238	1,010	911	834	5,216,330	1,086,922	1,187,060	521,295	69,739
TOTAL	16,343	4,974	2,171	18,270	27,919,302	3,305,512	2,230,418	5,538,165	3,498,100
<b>OTTER TAIL</b>									
CITY	5,783	103	81	6,004	4,301,393	53,567	12,222	766,570	652,418
TOWN	3,937	315	331	6,458	4,206,076	230,810	50,141	266,637	36,698
TOTAL	9,720	418	412	12,462	8,507,469	284,377	62,363	1,033,207	689,116
<b>PENNINGTON</b>									
CITY	2,040	92	19	1,606	1,629,622	33,213	6,822	281,474	146,765
TOWN	570	56	5	266	541,612	18,507	1,723	80,790	2,558
TOTAL	2,610	148	24	1,872	2,171,234	51,720	8,545	362,264	149,323
<b>PINE</b>									
CITY	1,707	68	13	3,079	1,271,985	19,951	4,508	344,083	140,613
TOWN	1,795	169	25	2,279	1,711,238	50,533	10,118	372,753	19,459
TOTAL	3,502	237	38	5,358	2,983,223	70,484	14,626	716,836	160,072
<b>PIPESTONE</b>									
CITY	2,148	53	2	2,119	1,285,929	10,812	56	219,019	61,151
TOWN	149	11	1		128,025	5,873	463	30,961	
TOTAL	2,297	64	3	2,119	1,413,954	16,685	519	249,980	61,151
<b>POLK</b>									
CITY	5,068	263	27	9,254	4,165,964	83,539	11,401	787,807	533,888
TOWN	876	117	19	2,083	874,683	48,268	8,944	138,238	
TOTAL	5,944	380	46	11,337	5,040,647	131,807	20,345	926,045	533,888

TABLE 33 PART C

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL									
	NUMBER OF HOMESTEADS			HOMESTEAD				NON-HOMESTEAD	NON-HOMESTEAD	
	UP TO	\$68,000-	OVER	BLIND/PARA VET DISABLED	UP TO	UP TO	\$68,000 -	OVER	RESIDENTIAL	APARTMENTS
	\$68,000	\$100,000	\$100,000	UP TO \$32,000 .87%	UP TO \$68,000 2.17%	\$100,000	\$100,000	3.30%	1 - 3 UNITS 3.50%	4 OR MORE UNITS 4.10%
<b>POPE</b>										
CITY	1,397	37	6	3,020	912,627	9,532	802	212,388	86,473	
TOWN	597	84	18	491	654,881	36,452	16,564	113,658		
TOTAL	1,994	121	24	3,511	1,567,508	45,984	17,366	326,026	86,473	
<b>RAMSEY</b>										
CITY	47,034	43,036	17,951	141,649	146,901,083	28,477,574	19,901,219	29,904,497	41,603,843	
TOWN	537	1,506	621	2,095	3,823,395	1,036,280	681,217	541,512	10,812	
TOTAL	47,571	44,542	18,572	143,744	150,724,478	29,513,854	20,582,436	30,446,009	41,614,655	
<b>RED LAKE</b>										
CITY	686	2			334,496	810		46,722	29,918	
TOWN	137	1			73,067	80		15,935		
TOTAL	823	3			407,563	890		62,657	29,918	
<b>REDWOOD</b>										
CITY	3,157	88	6	1,458	2,071,792	27,645	2,944	385,462	202,715	
TOWN	253	20	8	168	221,864	11,308	1,588	46,805		
TOTAL	3,410	108	14	1,626	2,293,656	38,953	4,532	432,267	202,715	
<b>RENVILLE</b>										
CITY	3,241	70	4	2,218	2,086,120	16,910	680	305,984	183,899	
TOWN	288	14	1	278	213,066	5,471	736	44,229	968	
TOTAL	3,529	84	5	2,496	2,299,186	22,381	1,416	350,213	184,867	
<b>RICE</b>										
CITY	5,383	1,479	189	12,524	7,901,243	515,956	104,302	1,129,117	1,009,526	
TOWN	1,384	688	126	1,541	2,604,973	305,953	81,907	246,188	1,222	
TOTAL	6,767	2,167	315	14,065	10,506,216	821,909	186,209	1,375,305	1,010,748	
<b>ROCK</b>										
CITY	1,731	54	7	1,670	1,160,429	14,574	1,063	177,649	84,988	
TOWN	170	13	1		134,206	3,034		19,938		
TOTAL	1,901	67	8	1,670	1,294,635	17,608	1,063	197,587	84,988	
<b>ROSEAU</b>										
CITY	1,172	71	9	260	921,543	20,977	3,479	160,464	180,477	
TOWN	862	60	8	430	699,572	17,575	11,611	147,633	23,256	
TOTAL	2,034	131	17	690	1,621,115	38,552	15,090	308,097	203,733	
<b>ST. LOUIS</b>										
CITY	40,235	1,169	318	59,383	30,019,418	617,079	310,591	3,829,602	2,451,056	
TOWN	13,377	604	90	16,218	11,401,513	268,622	81,303	620,868	28,351	
TOTAL	53,612	1,773	408	75,601	41,420,931	885,701	391,894	4,450,470	2,479,407	
<b>SCOTT</b>										
CITY	3,344	5,226	1,228	5,421	13,491,624	2,556,829	1,039,754	2,222,403	1,572,485	
TOWN	435	1,288	470	1,112	3,090,472	870,270	367,120	273,349	85,208	
TOTAL	3,779	6,514	1,698	6,533	16,582,096	3,427,099	1,406,874	2,495,752	1,657,693	
<b>SHERBURNE</b>										
CITY	2,787	977	373	6,058	5,030,249	480,237	119,288	883,812	1,110,194	
TOWN	2,281	816	301	4,702	4,153,710	386,437	146,930	580,472	21,000	
TOTAL	5,068	1,793	674	10,760	9,183,959	866,674	266,218	1,464,284	1,131,194	
<b>SIBLEY</b>										
CITY	2,209	60	2	3,195	1,666,931	11,356	1,001	220,286	37,487	
TOWN	432	60	3	278	477,114	15,342	1,180	37,610		
TOTAL	2,641	120	5	3,473	2,144,045	26,698	2,181	257,896	37,487	
<b>STEARNS</b>										
CITY	12,714	1,233	279	18,557	14,356,604	515,848	232,685	2,767,364	4,928,506	
TOWN	5,402	2,040	436	4,670	9,437,004	869,275	388,218	853,428	321,001	
TOTAL	18,116	3,273	715	23,227	23,793,608	1,385,123	620,903	3,620,792	5,249,507	
<b>STEELE</b>										
CITY	5,113	642	131	9,628	6,178,729	230,460	71,346	900,290	528,161	
TOWN	637	162	63	952	884,988	53,314	7,976	96,740	15,433	
TOTAL	5,750	804	194	10,580	7,063,717	283,774	79,322	997,030	543,594	
<b>STEVENS</b>										
CITY	1,516	44	5	603	1,062,769	10,653	1,562	256,645	96,379	
TOWN	232	27	3		225,898	8,466	2,713	24,562		
TOTAL	1,748	71	8	603	1,288,667	19,119	4,275	281,207	96,379	
<b>SWIFT</b>										
CITY	2,025	18		3,766	1,092,837	3,415		190,308	72,345	
TOWN	316	1	1		170,138			34,368	2,017	
TOTAL	2,341	19	1	3,766	1,262,975	3,415		224,676	74,362	
<b>TODD</b>										
CITY	2,398	22	1	2,979	1,357,290	4,164	858	292,006	29,303	
TOWN	1,661	100	7	1,876	1,376,903	24,176	4,141	223,351		
TOTAL	4,059	122	8	4,855	2,734,193	28,340	4,999	515,357	29,303	
<b>TRAVERSE</b>										
CITY	911	5	4		422,028	2,450	2,213	81,921	11,997	
TOWN	79			454	48,081			7,321		
TOTAL	990	5	4	454	470,109	2,450	2,213	89,242	11,997	
<b>WABASHA</b>										
CITY	3,139	104	19	6,448	2,677,070	30,183	19,727	443,972	171,384	
TOWN	906	145	14	556	1,000,939	45,378	7,537	233,911	2,427	
TOTAL	4,045	249	33	7,004	3,678,009	75,561	27,264	677,883	173,811	
<b>WADENA</b>										
CITY	1,940	21	2	2,887	1,226,779	4,848	122	264,227	86,568	
TOWN	674	19	2	1,530	517,685	6,554	871	53,064	2,132	
TOTAL	2,614	40	4	4,417	1,744,464	11,402	993	317,291	88,700	

TABLE 33 PART C

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF HOMESTEADS			HOMESTEAD				NON-HOMESTEAD RESIDENTIAL 1 - 3 UNITS	NON-HOMESTEAD APARTMENTS 4 OR MORE UNITS
	UP TO \$68,000	\$68,000- \$100,000	OVER \$100,000	BLIND/PARA VET DISABLED		HOMESTEAD			
				UP TO \$32,000 .87%	UP TO \$68,000 2.17%	\$68,000 - \$100,000 2.50%	OVER \$100,000 3.30%		
<b>WASECA</b>									
CITY	2,897	177	23	3,039	2,889,010	57,132	16,371	472,313	244,573
TOWN	615	180	55	278	906,861	95,480	48,104	118,734	4,133
TOTAL	3,512	357	78	3,317	3,795,871	152,612	64,475	591,047	248,706
<b>WASHINGTON</b>									
CITY	10,348	12,905	5,716	22,796	40,205,963	8,711,841	7,501,377	6,747,171	4,053,352
TOWN	883	2,532	2,203	4,170	8,029,684	2,764,040	2,529,327	1,184,730	14,486
TOTAL	11,231	15,437	7,919	26,966	48,235,647	11,475,881	10,030,704	7,931,901	4,067,838
<b>WATONWAN</b>									
CITY	2,194	99	6	3,527	1,583,233	22,241	531	269,716	35,446
TOWN	203	16	6	239	158,440	10,105	3,508	19,123	
TOTAL	2,397	115	12	3,766	1,741,673	32,346	4,039	288,839	35,446
<b>WILKIN</b>									
CITY	1,216	65	5	2,100	876,711	19,896	3,722	154,887	55,905
TOWN	177	8	2		131,152	1,862	1,489	15,608	
TOTAL	1,393	73	7	2,100	1,007,863	21,758	5,211	170,495	55,905
<b>WINONA</b>									
CITY	7,192	753	145	10,826	7,479,815	294,108	96,418	1,197,128	1,077,173
TOWN	1,300	361	126	278	1,989,557	197,428	141,380	224,390	38,945
TOTAL	8,492	1,114	271	11,104	9,469,372	491,536	237,798	1,421,518	1,116,118
<b>WRIGHT</b>									
CITY	4,686	1,352	119	8,496	7,120,632	432,200	80,305	1,573,699	1,290,554
TOWN	3,777	2,401	477	5,966	8,387,086	1,064,067	314,011	1,236,482	95,768
TOTAL	8,463	3,753	596	14,462	15,507,718	1,496,267	394,316	2,810,181	1,386,322
<b>YELLOW MEDICINE</b>									
CITY	2,050	41	2	2,044	1,311,682	11,814	245	239,449	44,391
TOWN	279	34	2		239,795	9,917	1,254	24,830	
TOTAL	2,329	75	4	2,044	1,551,477	21,731	1,499	264,279	44,391
<b>STATEWIDE TOTAL</b>									
CITY	479,270	253,178	109,602	902,885	985,907,898	166,491,705	154,052,555	206,894,466	221,105,093
TOWN	111,884	30,352	10,046	160,530	157,994,740	16,905,214	8,432,517	18,525,825	1,495,061
TOTAL	591,154	283,530	119,648	1,063,415	1,143,902,638	183,396,919	162,485,072	225,420,291	222,600,154

TABLE 33 PART D

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL								
	GOVERNMENT HOUSING AND FIREPROOF STRUCTURES					COMMERCIAL SEASONAL			
	LAND 3.5%	LAND 4.10%	FHA BLDGS	TITLE II MHFA	TYPE I & II	RECREATIONAL	RESIDENTIAL	VACANT LAND CLASS 5c	
			UNDER 10,000 POPULATION 1.50%	& SEC 8 BLDGS 2.50%	APTS - 5 OR MORE STORIES 3.50%	CLASS 1c .90%	CLASS 6a 2.60%	NON-COMMERCIAL 5.25%	COMMERCIAL 5.25%
<b>AITKIN</b>									
CITY		3,292	7,456	28,600		3,524		12,532	5,565
TOWN					20,497	55,554			
TOTAL		3,292	7,456	28,600	20,497	59,078		12,532	5,565
<b>ANOKA</b>									
CITY		118,909	9,738	867,783				3,552,917	3,240,725
TOWN								289,845	7,913
TOTAL		118,909	9,738	867,783				3,842,762	3,248,638
<b>BECKER</b>									
CITY		8,182	16,266	91,401		1,291	11,793	12,690	14,244
TOWN					44,316	126,914		13,013	479
TOTAL		8,182	16,266	91,401	45,607	138,707		25,703	14,723
<b>BELTRAMI</b>									
CITY		11,305	6,468	181,194		6,817		70,155	1,197
TOWN					32,847	109,032		1,746	
TOTAL		11,305	6,468	181,194	32,847	115,849		71,901	1,197
<b>BENTON</b>									
CITY		20,595	26,178	126,801		408		60,814	126,878
TOWN						4,326		91,232	787
TOTAL		20,595	26,178	126,801		4,734		152,046	127,665
<b>BIG STONE</b>									
CITY		1,841	21,475			156	509		37
TOWN							310		
TOTAL		1,841	21,475			156	819		37
<b>BLUE EARTH</b>									
CITY		51,010	31,312	265,025	125,588		4,615	139,032	102,217
TOWN							6,591	79,745	4,954
TOTAL		51,010	31,312	265,025	125,588		11,206	218,777	107,171
<b>BROWN</b>									
CITY		25,955	11,996	150,066			1,196	162,218	
TOWN								4,277	
TOTAL		25,955	11,996	150,066			1,196	166,495	
<b>CARLTON</b>									
CITY		10,413	9,953	105,040		534	923		
TOWN						488			
TOTAL		10,413	9,953	105,040		1,022	923		
<b>CARVER</b>									
CITY		87,349	50,907	221,820			650	1,123,002	170,164
TOWN							4,389	61,898	
TOTAL		87,349	50,907	221,820			5,039	1,184,900	170,164
<b>CASS</b>									
CITY		4,428	23,041	10,125		27,877	320,240		726
TOWN						114,188	255,075	1,803	6,130
TOTAL		4,428	23,041	10,125		142,065	575,315	1,803	6,856
<b>CHIPPEWA</b>									
CITY		10,882	40,804	20,230			2,145	3,128	
TOWN								3,016	
TOTAL		10,882	40,804	20,230			2,145	6,144	
<b>CHISAGO</b>									
CITY		35,886	49,993	112,351		712	6,397	212,839	23,979
TOWN						7,303	14,185	339,164	871
TOTAL		35,886	49,993	112,351		8,015	20,582	552,003	24,850
<b>CLAY</b>									
CITY		23,286	16,241	130,869				14,162	10,948
TOWN						126	317		
TOTAL		23,286	16,241	130,869		126	317	14,162	10,948
<b>CLEARWATER</b>									
CITY		935	11,280	14,813			468	7,137	
TOWN						500	567	5,481	
TOTAL		935	11,280	14,813		500	1,035	12,618	
<b>COOK</b>									
CITY		3,083	3,753	14,348			1,422		5,472
TOWN						18,447	74,976	144	144
TOTAL		3,083	3,753	14,348		18,447	76,398	144	5,620
<b>COTTONWOOD</b>									
CITY		7,336	23,343	56,590			276	29,615	
TOWN							442	1,530	
TOTAL		7,336	23,343	56,590			718	31,145	
<b>CROW WING</b>									
CITY		12,900	19,855	120,247		25,354	201,685	14,876	69,159
TOWN						74,007	115,939	144	48,354
TOTAL		12,900	19,855	120,247		99,361	317,624	15,020	117,513
<b>DAKOTA</b>									
CITY		618,916	6,491	1,485,646	358,726		2,132	4,447,178	6,447,915
TOWN								116,949	47,530
TOTAL		618,916	6,491	1,485,646	358,726		2,132	4,564,127	6,495,445
<b>DODGE</b>									
CITY		10,121	14,198	72,138			408	36,742	
TOWN							2,920	20,453	
TOTAL		10,121	14,198	72,138			3,328	57,195	

TABLE 33 PART D

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL								
	GOVERNMENT HOUSING AND FIREPROOF STRUCTURES					COMMERCIAL		SEASONAL	
	LAND 3.5%	LAND 4.10%	FHA BLDGS UNDER 10,000	TITLE II MHFA & SEC 8 BLDGS	TYPE I & II APTS - 5 OR MORE STORIES	RECREATIONAL	RESIDENTIAL	VACANT LAND CLASS 5c	
			POPULATION 1.50%	2.50%	3.50%	CLASS 1c .90%	CLASS 6a 2.60%	NON-COMMERCIAL 5.25%	COMMERCIAL 5.25%
<b>DOUGLAS</b>									
CITY	49	17,430	40,834	118,604		2,430	3,437	13,761	39,217
TOWN						51,378	97,710	18,940	6,362
TOTAL	49	17,430	40,834	118,604		53,808	101,147	32,701	45,579
<b>FARIBAULT</b>									
CITY		4,212	19,507	34,143			1,333	27,987	38,122
TOWN								6,110	4,271
TOTAL		4,212	19,507	34,143			1,333	34,097	42,393
<b>FILLMORE</b>									
CITY		14,993	72,166	58,450			1,471	3,786	157
TOWN								311	
TOTAL		14,993	72,166	58,450			1,471	4,097	157
<b>FREEBORN</b>									
CITY		15,727	25,137	114,978			907	75,255	27,670
TOWN							728	26,292	305
TOTAL		15,727	25,137	114,978			1,635	101,547	27,975
<b>GOODHUE</b>									
CITY		62,995	61,379	177,804	96,233		18,347	132,169	
TOWN							26,679	78,134	
TOTAL		62,995	61,379	177,804	96,233		45,026	210,303	
<b>GRANT</b>									
CITY		2,759	20,626	3,923			39	6,315	1,167
TOWN						448	1,924	648	316
TOTAL		2,759	20,626	3,923		448	1,963	6,963	1,483
<b>HENNEPIN</b>									
CITY	44,973	2,934,533	26,960	7,326,177	8,891,822	3,115	55,466	15,265,262	10,382,272
TOWN								38,282	42,391
TOTAL	44,973	2,934,533	26,960	7,326,177	8,891,822	3,115	55,466	15,303,544	10,424,663
<b>HOUSTON</b>									
CITY		5,692	3,600	63,325			882	25,434	16,538
TOWN							593	23,042	1,460
TOTAL		5,692	3,600	63,325			1,475	48,476	17,998
<b>HUBBARD</b>									
CITY		7,822				2,210	1,531	31,621	7,523
TOWN						83,201	145,656	480,803	2,200
TOTAL		7,822		92,916		85,411	147,187	512,424	11,723
<b>ISANTI</b>									
CITY		25,178	39,840	71,091			741	26,864	8,291
TOWN						3,543	2,103	1,849	2,214
TOTAL		25,178	39,840	71,091		3,543	2,844	28,713	10,505
<b>ITASCA</b>									
CITY		19,923	93,546	49,636		424	3,318	108,722	84
TOWN						41,640	98,465	10,287	
TOTAL		19,923	93,546	49,636		42,064	101,783	119,009	84
<b>JACKSON</b>									
CITY		9,288	29,847	23,055			2,015	18,413	
TOWN								16,112	
TOTAL		9,288	29,847	23,055			2,015	34,525	
<b>KANABEC</b>									
CITY		6,340	10,237	32,211			2,155	25,849	
TOWN							15,310	35,400	
TOTAL		6,340	10,237	32,211			17,465	61,249	
<b>KANDIYOHI</b>									
CITY		47,332	57,006	189,417		2,773	9,665	88,710	105
TOWN						11,543	9,873	94,633	
TOTAL		47,332	57,006	189,417		14,316	19,538	183,343	105
<b>KITTSOON</b>									
CITY		1,391	15,212	15,595			328		
TOWN							362	16	
TOTAL		1,391	15,212	15,595			690	16	
<b>KOOCHICHING</b>									
CITY		4,267	8,430	67,608		3,256	28,800	33,190	
TOWN						1,631	3,739	16,445	
TOTAL		4,267	8,430	67,608		4,887	32,539	49,635	
<b>LAC QUI PARLE</b>									
CITY		4,506	4,625	41,325			234	7,711	506
TOWN								85	21
TOTAL		4,506	4,625	41,325			234	7,796	527
<b>LAKE</b>									
CITY	3,310				36,625		1,223	24,558	
TOWN						8,187	62,293	10,843	
TOTAL	3,310				36,625	8,187	63,516	35,401	
<b>LAKE/WOODS</b>									
CITY		385		14,450				2,814	1,790
TOWN						26,738	48,864		
TOTAL		385		14,450		26,738	48,864	2,814	1,790
<b>LE SUEUR</b>									
CITY		7,241	29,469	54,150		188	1,675	49,055	3,415
TOWN							49,651	32,965	468
TOTAL		7,241	29,469	54,150		188	51,326	82,020	3,883

TABLE 33 PART D

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL									
	GOVERNMENT HOUSING AND FIREPROOF STRUCTURES				COMMERCIAL SEASONAL					
	LAND 3.5%	LAND 4.10%	FHA BLDGS	TITLE II MHFA & SEC 8 BLDGS	TYPE I & II		CLASS 1c	CLASS 6a	VACANT LAND CLASS 5c	
			UNDER 10,000 POPULATION		APTS - 5 OR MORE STORIES	RECREATIONAL			RESIDENTIAL	NON-COMMERCIAL
		1.50%	2.50%	3.50%	.90%	2.60%	5.25%	5.25%		
<u>LINCOLN</u>										
CITY		4,019	18,381	13,038		235	528	8,096	132	
TOWN								13,027		
TOTAL		4,019	18,381	13,038		235	528	21,123	132	
<u>LYON</u>										
CITY	623	20,306	25,040	151,469			2,038	84,614	70,161	
TOWN								10,535	1,651	
TOTAL	623	20,306	25,040	151,469			2,038	95,149	71,812	
<u>MCLEOD</u>										
CITY		24,636	41,780	167,221				64,231	34,042	
TOWN								22,348	4,111	
TOTAL		24,636	41,780	167,221				86,579	38,153	
<u>MAHNOMEN</u>										
CITY		525	4,484	14,765				5,249	1,770	
TOWN						1,294	10,709	2,469	522	
TOTAL		525	4,484	14,765		1,294	10,709	7,718	2,292	
<u>MARSHALL</u>										
CITY	112	2,637	25,381	6,150			604			
TOWN										
TOTAL	112	2,637	25,381	6,150			604			
<u>MARTIN</u>										
CITY		8,533	28,613	120,231			674	63,195	24,534	
TOWN							1,487	30,571	584	
TOTAL		8,533	28,613	120,231			2,161	93,766	25,118	
<u>MEEKER</u>										
CITY		11,059	25,811	51,799			203	47,492	7,166	
TOWN								33,696		
TOTAL		11,059	25,811	51,799			203	81,188	7,166	
<u>MILLE LACS</u>										
CITY		14,769	26,880	146,675		771	8,206	5,910	8,549	
TOWN						3,693	31,587	13,044	761	
TOTAL		14,769	26,880	146,675		4,464	39,793	18,954	9,310	
<u>MORRISON</u>										
CITY		10,801	74,755	93,851				851	21,460	
TOWN						5,648	26,759	683	1,832	
TOTAL		10,801	74,755	93,851		5,648	26,759	1,534	23,292	
<u>MOWER</u>										
CITY		11,398	11,924	75,698			195	45,566	22,603	
TOWN							15,982	19,905	646	
TOTAL		11,398	11,924	75,698			16,177	65,471	23,249	
<u>MURRAY</u>										
CITY		4,847	30,867	3,933			845	13,519	110	
TOWN								28,100		
TOTAL		4,847	30,867	3,933			845	41,619	110	
<u>NICOLLET</u>										
CITY		23,758	19,905	134,710			2,274	116,284	35,043	
TOWN								15,934	1,335	
TOTAL		23,758	19,905	134,710			2,274	132,218	36,378	
<u>NOBLES</u>										
CITY		10,300	15,830	123,175			1,685	63,426	63,056	
TOWN							71	5,541	824	
TOTAL		10,300	15,830	123,175			1,756	68,967	63,880	
<u>NORMAN</u>										
CITY		3,203	12,888	36,675			57			
TOWN										
TOTAL		3,203	12,888	36,675			57			
<u>OLMSTED</u>										
CITY		84,618	53,656	640,877			18,098	395,917	136,242	
TOWN							749	184,012	15,686	
TOTAL		84,618	53,656	640,877			18,847	579,929	151,928	
<u>OTTER TAIL</u>										
CITY		23,156	37,002	234,888		2,536	5,767	80,032	4,846	
TOWN						76,290	164,726	105,356		
TOTAL		23,156	37,002	234,888		78,826	170,493	185,388	4,846	
<u>PENNINGTON</u>										
CITY		5,675	29,837	25,740			473		1,785	
TOWN										
TOTAL		5,675	29,837	25,740			473		1,785	
<u>PINE</u>										
CITY		16,466	36,024	68,466		548	3,365	9,550	14,602	
TOWN						2,969	14,074	10,715	3,234	
TOTAL		16,466	36,024	68,466		3,517	17,439	20,265	17,836	
<u>PIPESTONE</u>										
CITY		3,730	3,988	21,320			715	14,607		
TOWN								2,256		
TOTAL		3,730	3,988	21,320			715	16,863		
<u>POLK</u>										
CITY	84	7,403	12,723	131,479			2,772	1,752	23,801	
TOWN								5,965		
TOTAL	84	7,403	12,723	131,479			2,772	7,717	23,801	

TABLE 33 PART D

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL									
	GOVERNMENT HOUSING AND FIREPROOF STRUCTURES					COMMERCIAL SEASONAL		RECREATIONAL RESIDENTIAL		VACANT LAND CLASS 5c
	LAND 3.5%	LAND 4.10%	FHA BLDGS	TITLE II MHFA	TYPE I & II	CLASS 1c 90%	CLASS 6a 2.60%	NON-COMMERCIAL 5.25%	COMMERCIAL 5.25%	
			UNDER 10,000 POPULATION 1.50%	& SEC 8 BLDGS 2.50%	APTS - 5 OR MORE STORIES 3.50%					
<u>POPE</u>										
CITY		3,375	11,514	34,546		2,456	4,068	27,750	3,634	
TOWN						1,713	15,293	15,799	494	
TOTAL		3,375	11,514	34,546		4,169	19,361	43,549	4,128	
<u>RAMSEY</u>										
CITY	1,356	671,789		3,020,962	1,537,965		42,637	2,572,794	3,002,565	
TOWN								191,558	4,017	
TOTAL	1,356	671,789		3,020,962	1,537,965		42,637	2,764,352	3,006,582	
<u>RED LAKE</u>										
CITY		1,099	16,960				603			
TOWN							2,072			
TOTAL		1,099	16,960				2,675			
<u>REDWOOD</u>										
CITY		9,073	35,734	93,167			757	6,108	6,364	
TOWN								1,083		
TOTAL		9,073	35,734	93,167			757	7,191	6,364	
<u>RENVILLE</u>										
CITY		19,730	44,709	16,775			6,772			
TOWN										
TOTAL		19,730	44,709	16,775			6,772			
<u>RICE</u>										
CITY		52,045	7,634	278,456			2,540	80,827	56,728	
TOWN						5,899	6,378	83,967	331	
TOTAL		52,045	7,634	278,456		5,899	8,918	164,794	57,059	
<u>ROCK</u>										
CITY		3,952	12,871	48,656			528	12,973	6,686	
TOWN								2,377	462	
TOTAL		3,952	12,871	48,656			528	15,350	7,148	
<u>ROSEAU</u>										
CITY	28	3,255	3,131	44,713			668	446	3,031	
TOWN							10,823	32	105	
TOTAL	28	3,255	3,131	44,713			11,491	478	3,136	
<u>ST. LOUIS</u>										
CITY	439	82,988	56,977	992,147	213,759	3,132	13,500	760,166	166,968	
TOWN	28	123	2,772			52,719	187,991	87,935	19,191	
TOTAL	467	83,111	59,749	992,147	213,759	55,851	201,491	848,101	186,159	
<u>SCOTT</u>										
CITY		44,551	45,460	204,949			5,242	879,015		
TOWN							19,970	218,191		
TOTAL		44,551	45,460	204,949			25,212	1,097,206		
<u>SHERBURNE</u>										
CITY		24,932	10,006	162,409			28,917	278,091	181,975	
TOWN						95	75,904	342,678	45,772	
TOTAL		24,932	10,006	162,409		95	104,821	620,769	227,747	
<u>SIBLEY</u>										
CITY		7,872	10,529	30,838			848	43,405	8,736	
TOWN							325	8,545	1,483	
TOTAL		7,872	10,529	30,838			1,173	51,950	10,219	
<u>STEARNS</u>										
CITY	266	81,736	99,045	322,539	34,776		17,966	480,576	726,088	
TOWN						12,559	82,745	715,475	79,468	
TOTAL	266	81,736	99,045	322,539	34,776	12,559	100,711	1,196,051	805,556	
<u>STEELE</u>										
CITY		14,585	17,093	186,434			1,079	110,777	21,286	
TOWN								10,066	3,049	
TOTAL		14,585	17,093	186,434			1,079	120,843	24,335	
<u>STEVENS</u>										
CITY		3,640	17,049	30,371			678	11,804	1,629	
TOWN							1,529	6,261	315	
TOTAL		3,640	17,049	30,371			2,207	18,065	1,944	
<u>SWIFT</u>										
CITY		6,856	13,967	23,385			970	9,950	6,237	
TOWN								2,577	2,249	
TOTAL		6,856	13,967	23,385			970	12,527	8,486	
<u>TODD</u>										
CITY		9,357	50,973	53,723		2,323	491	15,736		
TOWN						11,347	27,097	14,787		
TOTAL		9,357	50,973	53,723		13,670	27,588	30,523		
<u>TRAVERSE</u>										
CITY		516	6,516	24,281			684			
TOWN							23	58		
TOTAL		516	6,516	24,281			707	58		
<u>WABASHA</u>										
CITY		2,057	11,540	35,336			3,970	111,471		
TOWN							12,865	156,137		
TOTAL		2,057	11,540	35,336			16,835	267,608		
<u>WADENA</u>										
CITY		3,021	15,088	32,815				37,600		
TOWN						335	2,211	41,956		
TOTAL		3,021	15,088	32,815		335	2,211	79,556		



TABLE 33 PART D

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL						COMMERCIAL	SEASONAL	VACANT LAND CLASS 5c	
	GOVERNMENT HOUSING AND FIREPROOF STRUCTURES					RECREATIONAL	RESIDENTIAL			
	LAND 3.5%	LAND 4.10%	FHA BLDGS UNDER 10,000 POPULATION 1.50%	TITLE II MHFA & SEC 8 BLDGS 2.50%	TYPE I & II APTS - 5 OR MORE STORIES 3.50%	CLASS 1c 90%	CLASS 6a 2.60%	NON-COMMERCIAL 5.25%	COMMERCIAL 5.25%	
<u>WASECA</u>										
CITY		11,211	32,902	61,740			1,095	42,487	22,587	
TOWN						645	913	49,215	762	
TOTAL		11,211	32,902	61,740		645	2,008	91,702	23,349	
<u>WASHINGTON</u>										
CITY		207,068	18,087	570,613			3,838	4,050,395	1,492,821	
TOWN						2,526	23,790	1,039,870	203,814	
TOTAL		207,068	18,087	570,613		2,526	27,628	5,090,265	1,696,635	
<u>WATONWAN</u>										
CITY		7,441	51,165	24,975			517	14,930	2,193	
TOWN								979	173	
TOTAL		7,441	51,165	24,975			517	15,909	2,366	
<u>WILKIN</u>										
CITY		4,765	7,949	19,938						
TOWN										
TOTAL		4,765	7,949	19,938						
<u>WINONA</u>										
CITY		47,008	32,232	156,502			5,266	206,326	127,456	
TOWN							3,789	166,299	3,966	
TOTAL		47,008	32,232	156,502			9,055	372,625	131,422	
<u>WRIGHT</u>										
CITY		66,278	210,883	169,993			4,705	92,366	90,961	
TOWN						4,372	40,093	62,455	16,755	
TOTAL		66,278	210,883	169,993		4,372	44,798	154,821	107,716	
<u>YELLOW MEDICINE</u>										
CITY		5,778	32,446	32,155			1,174	16,144	17,903	
TOWN								4,552	1,686	
TOTAL		5,778	32,446	32,155			1,174	20,696	19,589	
<u>STATEWIDE TOTAL</u>										
CITY	51,240	5,946,455	2,368,198	21,558,523	11,295,494	82,321	897,187	36,748,941	27,163,833	
TOWN	28	123	2,772	---	---	723,132	2,115,442	5,648,502	592,452	
TOTAL	51,268	5,946,578	2,370,970	21,558,523	11,295,494	805,453	3,012,629	42,397,443	27,756,285	

TABLE 33 PART E

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL							
	COMMERCIAL LAND AND BUILDINGS		INDUSTRIAL LAND AND BUILDINGS		PUBLIC UTILITY			RAILROAD OPERATING PROPERTY
	1st \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	1st 100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	MINERAL	LAND & BUILDINGS	MACHINERY	
3.30%	5.25%	3.30%	5.25%	5.25%	3.30% & 5.25%	4.60%	3.30% & 5.25%	
<b>AITKIN</b>								
CITY	256,403	108,047	23,764	42,918		194		14,017
TOWN	112,587	16,549	11,510	2,730		39,973	58,778	98,867
TOTAL	368,990	124,596	35,274	45,648		40,167	58,778	112,884
<b>ANOKA</b>								
CITY	3,718,276	21,151,032	1,050,664	13,338,633		264,682	590,287	829,281
TOWN	109,187	98,073				9,651	37,287	16,275
TOTAL	3,827,463	21,249,105	1,050,664	13,338,633		274,333	627,574	845,556
<b>BECKER</b>								
CITY	564,263	997,056	31,707	222,248		2,868	16,882	45,289
TOWN	151,741	126,975	20,410	7,051		17,676	111,086	121,985
TOTAL	716,004	1,124,031	52,117	229,299		20,544	127,968	167,274
<b>BELTRAMI</b>								
CITY	755,736	1,581,912	38,043	94,115		47,171	28,885	51,448
TOWN	214,882	110,773	3,300	185,589		49,428	156,777	42,248
TOTAL	970,618	1,692,685	41,343	279,704		96,599	185,662	93,696
<b>BENTON</b>								
CITY	619,625	1,266,729	167,642	1,854,286		40,718	308,417	126,071
TOWN	202,921	287,416	8,124	12,443		34,563	180,321	58,113
TOTAL	822,546	1,554,145	175,766	1,866,729		75,281	488,738	184,184
<b>BIG STONE</b>								
CITY	134,732	38,344	12,504	31,182		31,094	23,433	17,679
TOWN	11,775	2,689	2,267	2,022		9,421	26,113	52,366
TOTAL	146,507	41,033	14,771	33,204		40,515	49,546	70,045
<b>BLUE EARTH</b>								
CITY	1,391,035	5,664,674	124,757	1,677,092		136,425	656,843	19,541
TOWN	281,289	520,712	42,270	309,958		149,363	246,591	21,828
TOTAL	1,672,324	6,185,386	167,027	1,987,050		285,788	903,434	41,369
<b>BROWN</b>								
CITY	803,076	1,073,974	135,660	931,251		948	823	16,600
TOWN	79,957	79,354	29,163	180,676		34,610	15,218	16,932
TOTAL	883,033	1,153,328	164,823	1,111,927		35,558	16,041	33,532
<b>CARLTON</b>								
CITY	476,828	435,151	26,400	2,361,339		204,895	165,338	79,517
TOWN	56,810	59,619	1,839	15,169		745,916	736,853	174,448
TOTAL	533,638	494,770	28,239	2,376,508		950,811	902,191	253,965
<b>CARVER</b>								
CITY	889,619	2,411,608	264,957	4,019,619		5,681	13,266	25,517
TOWN	66,572	156,243	27,719	247,839		51,012	349,834	16,966
TOTAL	956,191	2,567,851	292,676	4,267,458		56,693	363,100	42,483
<b>CASS</b>								
CITY	436,677	317,860	3,300	4,898		2,690	3,330	20,203
TOWN	181,583	57,996	5,732	2,058		173,597	217,101	127,276
TOTAL	618,260	375,856	9,032	6,956		176,287	220,431	147,479
<b>CHIPPEWA</b>								
CITY	397,949	344,478	29,634	90,460		129,830	347,451	26,603
TOWN	59,280	55,682	12,682	106,954		4,602	10,925	87,378
TOTAL	457,229	400,160	42,316	197,414		134,432	358,376	113,981
<b>CHISAGO</b>								
CITY	719,341	817,262	87,824	499,751		28,932	116,030	46,264
TOWN	95,704	60,066	10,260	4,767		39,368	401,807	27,177
TOTAL	815,045	877,328	98,084	504,518		68,300	517,837	73,441
<b>CLAY</b>								
CITY	1,045,036	1,984,538	39,003	880,694		1,921	4,024	192,900
TOWN	109,673	123,086	9,313	301,897		6,573	34,334	217,054
TOTAL	1,154,709	2,107,624	48,316	1,182,591		8,494	38,358	409,954
<b>CLEARWATER</b>								
CITY	174,483	32,417				5,961	3,542	20,403
TOWN	22,588	5,166				211,687	600,816	36,626
TOTAL	197,071	37,583				217,648	604,358	57,029
<b>COOK</b>								
CITY	165,042	66,381						
TOWN	80,046	101,133				2,702	4,058	
TOTAL	245,088	167,514				2,702	4,058	
<b>COTTONWOOD</b>								
CITY	341,446	267,035	48,689	291,949				3,811
TOWN	75,438	71,750	11,814	79,675		11,803	30,337	6,306
TOTAL	416,884	338,785	60,503	371,624		11,803	30,337	10,117
<b>CROW WING</b>								
CITY	1,367,034	2,843,032	28,470	339,158	3,591	43,512	68,997	157,428
TOWN	315,872	327,515	4,993	11,120	17,074	42,220	259,728	48,800
TOTAL	1,682,906	3,170,547	33,463	350,278	20,665	85,732	328,725	206,228
<b>DAKOTA</b>								
CITY	4,070,506	40,456,032	1,167,619	22,207,143		1,789,548	6,789,241	141,316
TOWN	184,270	138,792	32,075	120,217		8,936	51,367	27,344
TOTAL	4,254,776	40,594,824	1,199,694	22,327,360		1,798,484	6,840,608	168,660
<b>DODGE</b>								
CITY	301,729	235,571	23,119	153,999		821	14,122	4,941
TOWN	38,317	22,560	9,900	5,633		2,776	12,990	7,629
TOTAL	340,046	258,131	33,019	159,632		3,597	27,112	12,570

TABLE 33 PART E

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL							
	COMMERCIAL LAND AND BUILDINGS		INDUSTRIAL LAND AND BUILDINGS		MINERAL	PUBLIC UTILITY		RAILROAD OPERATING PROPERTY
	1st \$100,000 MARKET VALUE 3.30%	OVER \$100,000 MARKET VALUE 5.25%	1st 100,000 MARKET VALUE 3.30%	OVER \$100,000 MARKET VALUE 5.25%		LAND & BUILDINGS 3.30% & 5.25%	MACHINERY 4.60%	
<b>DOUGLAS</b>								
CITY	844,903	1,744,181	38,788	314,146		65,097	115,372	13,090
TOWN	204,113	425,906	3,300	18,123		31,579	34,493	24,396
TOTAL	1,049,016	2,170,087	42,088	332,269		96,676	149,865	37,486
<b>FARIBAUT</b>								
CITY	421,524	250,043	99,214	664,936		6,834	16,220	17,100
TOWN	21,485	3,465	19,892	123,797		14,124	71,179	35,037
TOTAL	443,009	253,508	119,106	788,733		20,958	87,399	52,137
<b>FILLMORE</b>								
CITY	557,176	457,959	23,546	77,833		4,070	26,858	
TOWN	73,592	71,592	2,848	1,685		19,311	73,161	
TOTAL	630,768	529,551	26,394	79,518		23,381	100,019	
<b>FREEBORN</b>								
CITY	766,272	1,751,905	126,360	1,524,022		27,876	36,107	18,393
TOWN	120,288	90,678	8,597	17,226		60,013	180,006	47,236
TOTAL	886,560	1,842,583	134,957	1,541,248		87,889	216,113	65,629
<b>GOODHUE</b>								
CITY	1,173,868	2,812,541	164,119	2,163,672		3,762,897	14,519,676	28,729
TOWN	254,735	385,898	14,676	29,736		10,670	25,819	12,023
TOTAL	1,428,603	3,198,439	178,795	2,193,408		3,773,567	14,545,495	40,752
<b>GRANT</b>								
CITY	175,399	90,982				1,235	3,431	18,524
TOWN	13,859	3,360				9,285	31,221	48,284
TOTAL	189,258	94,342				10,520	34,652	66,808
<b>HENNEPIN</b>								
CITY	16,738,511	394,538,878	6,584,967	131,288,276		2,718,561	6,390,546	2,141,363
TOWN	57,339	108,457	60,232	129,649		257	2,981	4,631
TOTAL	16,795,850	394,647,335	6,645,199	131,417,925		2,718,818	6,393,527	2,145,994
<b>HOUSTON</b>								
CITY	315,566	141,337	7,758	31,994		3,115	16,721	2,982
TOWN	47,322	32,316	2,373			7,216	27,185	16,848
TOTAL	362,888	173,653	10,131	31,994		10,331	43,906	19,830
<b>HUBBARD</b>								
CITY	391,048	311,652	27,981	12,255		17,123	3,611	
TOWN	172,328	549,972	3,300	252,294		37,270	206,885	20,802
TOTAL	563,376	861,624	31,281	264,549		54,393	210,496	20,802
<b>ISANTI</b>								
CITY	440,042	793,078	16,500	134,376		37,212	10,667	24,151
TOWN	121,999	96,175	6,600	49,577		16,822	138,087	43,605
TOTAL	562,041	889,253	23,100	183,953		54,034	148,754	67,756
<b>ITASCA</b>								
CITY	777,329	1,178,529	17,210	1,404,099	25,532	33,321	43,520	70,934
TOWN	233,664	91,555	16,778	812,440	33,611	2,861,043	10,124,394	150,341
TOTAL	1,010,993	1,270,084	33,988	2,216,539	59,143	2,894,364	10,167,914	221,275
<b>JACKSON</b>								
CITY	238,897	212,013				1,328	23	4,800
TOWN	42,288	30,095	19,767	206,616		43,163	161,328	14,039
TOTAL	281,185	242,108	19,767	206,616		44,491	161,351	18,839
<b>KANABEC</b>								
CITY	276,087	292,656	32,175	288,683		883	7,255	13,451
TOWN	78,459	39,520	5,204	4,757		1,502	4,241	24,560
TOTAL	354,546	332,176	37,379	293,440		2,385	11,496	38,011
<b>KANDIYOHI</b>								
CITY	956,255	2,143,850	115,507	648,345		31,294	9,513	118,478
TOWN	207,922	212,999	13,764	35,126		25,775	61,565	110,644
TOTAL	1,164,177	2,356,849	129,271	683,471		57,069	71,078	229,122
<b>KITTSON</b>								
CITY	156,384	64,865				9,627	30,030	17,746
TOWN	19,385	17,079				121,090	584,651	102,036
TOTAL	175,769	81,944				130,717	614,689	119,782
<b>KOOCHICING</b>								
CITY	272,495	283,095	6,600	931,429		17,025	56,613	77,692
TOWN	29,474	3,309	5,135	7,118		9,046	86,084	101,698
TOTAL	301,969	286,404	11,735	938,547		26,071	142,697	179,390
<b>LAC QUI PARLE</b>								
CITY	190,708	118,311	22,886	324,325		1,520	9,434	6,227
TOWN	34,421	10,375	3,756	144,953		11,398	17,697	28,185
TOTAL	225,129	128,686	26,642	469,278		12,918	27,131	34,412
<b>LAKE</b>								
CITY	171,684	170,295	3,785	12,139		6,582	10,014	16,286
TOWN	38,123	139,572	29,109	146,582		54,422	60,858	91,828
TOTAL	209,807	309,867	32,894	158,721		61,004	70,872	108,114
<b>LAKE/WOODS</b>								
CITY	86,467	27,965	5,544	19,551		737	4,811	6,472
TOWN	9,447	2,463	6,215	3,171		2,573	8,417	24,298
TOTAL	95,914	30,428	11,759	22,722		3,310	13,228	30,770
<b>LE SUEUR</b>								
CITY	409,538	233,218	53,675	551,505		10,588	98,883	11,439
TOWN	88,624	45,367	14,666	405,473		20,133	26,710	15,241
TOTAL	498,162	278,585	68,341	956,978		30,721	125,593	26,680

TABLE 33 PART E

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL							RAILROAD OPERATING PROPERTY
	COMMERCIAL LAND AND BUILDINGS		INDUSTRIAL LAND AND BUILDINGS		PUBLIC UTILITY			
	1st \$100,000 MARKET VALUE 3.30%	OVER \$100,000 MARKET VALUE 5.25%	1st 100,000 MARKET VALUE 3.30%	OVER \$100,000 MARKET VALUE 5.25%	MINERAL 5.25%	LAND & BUILDINGS 3.30% & 5.25%	MACHINERY 4.60%	
<b>LINCOLN</b>								
CITY	135,358	39,658	18,620	55,333		12,779	5,773	
TOWN	17,140	3,870		5,009		46,408	33,262	
TOTAL	152,498	43,528	18,620	60,342		59,187	39,035	
<b>LYON</b>								
CITY	692,513	1,364,495	153,029	1,353,453		6,105	28,178	35,711
TOWN	58,159	52,221	3,300	17,199		47,937	111,614	81,960
TOTAL	750,672	1,416,716	156,329	1,370,652		54,042	139,792	117,671
<b>MCLEOD</b>								
CITY	864,415	1,224,166	110,282	1,253,830		11,356	2,089	14,577
TOWN	127,666	59,676	11,742	75,612		14,199	23,635	17,683
TOTAL	992,081	1,283,842	122,024	1,329,442		25,555	25,724	32,260
<b>MAHNOMEN</b>								
CITY	65,279	23,031				121	1,850	4,469
TOWN	26,435	4,662				2,617	15,360	28,708
TOTAL	91,714	27,693				2,738	17,210	33,177
<b>MARSHALL</b>								
CITY	213,980	133,059				1,324	6,960	32,300
TOWN	30,756	31,406				47,041	263,819	160,748
TOTAL	244,736	164,465				48,365	270,779	193,048
<b>MARTIN</b>								
CITY	680,469	998,830	99,102	567,663		6,526	4,785	19,248
TOWN	35,813	20,972	13,006	81,407		185,184	796,067	22,954
TOTAL	716,282	1,019,802	112,108	649,070		191,710	800,852	42,202
<b>MEEKER</b>								
CITY	502,959	335,740	69,112	458,904		693	8,654	27,927
TOWN	97,646	89,713				13,711	58,904	57,236
TOTAL	600,605	425,453	69,112	458,904		14,404	67,558	85,163
<b>MILLE LACS</b>								
CITY	462,446	462,304	56,133	230,374		9,073	31,431	4,152
TOWN	123,115	51,331	2,439	7,445		10,327	78,969	6,710
TOTAL	585,561	513,635	58,572	237,819		19,400	110,400	10,862
<b>MORRISON</b>								
CITY	566,605	468,037	31,507	237,718		74,440	61,352	63,542
TOWN	176,295	119,517				222,147	277,210	134,819
TOTAL	742,900	587,554	31,507	237,718		296,587	338,562	198,361
<b>MOWER</b>								
CITY	887,042	1,572,594	19,800	2,107,027		8,229	93,505	24,017
TOWN	139,036	150,991	3,300	4,242		17,993	140,194	21,917
TOTAL	1,026,078	1,723,585	23,100	2,111,269		26,222	233,699	45,934
<b>MURRAY</b>								
CITY	192,216	103,037	27,598	125,695			207	
TOWN	37,157	17,174	3,300	30,907		13,718	35,751	
TOTAL	229,373	120,211	30,898	156,602		13,718	35,958	
<b>NICOLLET</b>								
CITY	581,227	562,214	88,309	803,258		3,153	13,629	
TOWN	20,795	1,576	23,100	31,559		9,834	38,226	
TOTAL	602,022	563,790	111,409	834,817		12,987	51,855	
<b>NOBLES</b>								
CITY	634,136	1,115,485	80,331	512,764		4,058	5,110	13,293
TOWN	30,697	29,370	11,226	63,405		10,357	36,211	19,393
TOTAL	664,833	1,144,855	91,557	576,169		14,415	41,321	32,686
<b>NORMAN</b>								
CITY	175,770	59,278				11,994		16,418
TOWN	37,805	39,931				11,433	101,296	79,345
TOTAL	213,575	99,209				23,427	101,296	95,763
<b>OLMSTED</b>								
CITY	2,063,262	17,499,247	181,357	3,675,429		22,580	34,096	26,757
TOWN	270,626	360,743	21,296	207,917		125,650	319,725	12,161
TOTAL	2,333,888	17,859,990	202,653	3,883,346		148,230	353,821	38,918
<b>OTTER TAIL</b>								
CITY	1,035,494	1,475,843	63,688	486,447		447,273	913,898	30,210
TOWN	202,442	84,717				103,114	239,191	148,312
TOTAL	1,237,936	1,560,560	63,688	486,447		550,387	1,153,089	178,522
<b>PENNINGTON</b>								
CITY	433,789	533,291	18,863	133,753				31,783
TOWN	76,911	12,719				2,436	24,882	38,564
TOTAL	510,700	546,010	18,863	133,753		2,436	24,882	70,347
<b>PINE</b>								
CITY	462,791	564,069	27,516	64,902		8,509	45,232	60,100
TOWN	87,398	34,460	1,729	3,733		20,144	154,951	141,800
TOTAL	550,189	598,529	29,245	68,635		28,653	200,183	201,900
<b>PIPESTONE</b>								
CITY	248,860	96,845	30,784	159,689		10,976	25,520	26,923
TOWN	18,179	6,641	3,587	82,174		5,317	42,201	62,692
TOTAL	267,039	103,486	34,371	241,863		16,293	67,721	89,615
<b>POLK</b>								
CITY	758,548	865,657	47,823	530,187		4,891	32,839	117,049
TOWN	78,042	102,600	4,931	243,778		34,560	277,916	359,522
TOTAL	836,590	968,337	52,754	773,965		39,451	310,755	476,571

TABLE 33 PART E

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL							
	COMMERCIAL LAND AND BUILDINGS		INDUSTRIAL LAND AND BUILDINGS		PUBLIC UTILITY			RAILROAD OPERATING PROPERTY
	1st \$100,000 MARKET VALUE 3.30%	OVER \$100,000 MARKET VALUE 5.25%	1st 100,000 MARKET VALUE 3.30%	OVER \$100,000 MARKET VALUE 5.25%	MINERAL 5.25%	LAND & BUILDINGS 3.30% & 5.25%	MACHINERY 4.60%	
<b>POPE</b>								
CITY	244,788	125,325	17,368	49,462		1,456	21,874	13,340
TOWN	37,712	107,626	4,505	47,683		7,700	24,845	38,781
TOTAL	282,500	232,951	21,873	97,145		9,156	46,719	52,121
<b>RAMSEY</b>								
CITY	7,907,419	121,147,373	847,526	37,921,413		1,402,854	2,886,140	1,323,246
TOWN	41,913	220,306	6,600	39,785		6,752	46,065	33,780
TOTAL	7,949,332	121,367,679	854,126	37,961,198		1,409,606	2,932,205	1,357,026
<b>RED LAKE</b>								
CITY	98,347	26,198	4,660	8,584		17,435	6,178	6,169
TOWN	13,612	4,399				25,136	167,099	33,453
TOTAL	111,959	30,597	4,660	8,584		42,571	173,277	39,622
<b>REDWOOD</b>								
CITY	424,968	405,885	89,501	221,557		13,725	20,275	3,561
TOWN	59,102	42,356	10,171	52,506		14,182	27,382	7,990
TOTAL	484,070	448,241	99,672	434,359		27,905	47,657	11,351
<b>RENVILLE</b>								
CITY	458,122	184,069	76,491	369,701		11,168	17,075	13,866
TOWN	51,770	34,211	21,022	631,660		53,174	162,246	29,995
TOTAL	509,892	218,280	97,513	1,001,361		64,342	179,321	43,861
<b>RICE</b>								
CITY	1,123,783	2,188,436	94,470	927,308		8,848	58,653	27,796
TOWN	91,042	30,751		31,626		25,782	215,575	16,007
TOTAL	1,214,825	2,219,187	94,470	958,934		34,630	274,228	43,803
<b>ROCK</b>								
CITY	225,697	146,129	21,496	128,598		104	304	6,569
TOWN	30,830	40,181	3,300	51,529		4,684	44,965	44,684
TOTAL	256,527	186,310	24,796	180,127		4,788	45,269	51,253
<b>ROSEAU</b>								
CITY	316,109	379,894	10,600	796,859		11,605	7,774	33,496
TOWN	32,508	36,627	4,402	153,789		16,158	100,029	119,460
TOTAL	348,617	416,521	15,002	950,648		27,763	107,803	152,956
<b>ST. LOUIS</b>								
CITY	3,559,045	8,362,076	458,949	4,160,142	224,646	911,224	2,728,430	599,093
TOWN	275,616	256,127	53,035	560,034	603,850	341,282	962,118	881,391
TOTAL	3,834,661	8,618,203	511,984	4,720,176	828,496	1,252,506	3,690,548	1,480,484
<b>SCOTT</b>								
CITY	1,197,330	6,431,780	196,890	5,060,793		73,249	903,395	19,231
TOWN	197,548	178,375	43,506	114,563		14,923	75,423	17,836
TOTAL	1,394,878	6,610,155	240,396	5,175,356		88,172	978,818	37,067
<b>SHERBURNE</b>								
CITY	609,370	1,358,700	73,036	342,395		6,269,043	26,447,479	79,863
TOWN	212,444	154,223	14,333	166,306		100,295	26,257	86,259
TOTAL	901,822	1,513,003	87,369	508,701		6,369,338	26,473,736	166,122
<b>SIBLEY</b>								
CITY	245,524	73,834	48,795	172,663		1,151	13,809	315
TOWN	61,516	36,575	11,983	21,820		3,331	28,298	
TOTAL	307,040	110,409	60,778	194,483		4,482	42,107	315
<b>STEARNS</b>								
CITY	2,735,000	10,266,831	233,658	3,162,011		27,431	183,540	161,665
TOWN	684,931	1,145,215	52,359	272,126		43,558	155,391	132,514
TOTAL	3,419,931	11,412,046	286,017	3,434,137		70,989	338,931	294,179
<b>STEELE</b>								
CITY	718,030	1,709,163	87,077	1,452,954		55,641	148,990	16,811
TOWN	121,908	102,192	35,224	147,505		33,132	95,518	27,586
TOTAL	839,938	1,811,355	122,301	1,600,539		88,773	244,508	44,397
<b>STEVENS</b>								
CITY	320,957	288,891	11,255	32,615		3,082	10,644	37,139
TOWN	47,649	37,214				10,423	23,497	88,276
TOTAL	368,606	326,105	11,255	32,615		13,505	34,141	125,415
<b>SWIFT</b>								
CITY	258,354	200,251	13,613	18,717		5,808	7,200	59,797
TOWN	37,551	18,587	6,600	48,190		56,960	134,572	107,447
TOTAL	295,905	218,838	20,213	66,907		62,768	141,772	167,244
<b>TODD</b>								
CITY	353,298	251,755	41,320	136,690		15,107	11,357	18,112
TOWN	94,994	6,991	5,884	6,961		11,246	78,671	107,880
TOTAL	448,292	258,746	47,204	141,631		26,351	90,028	125,992
<b>TRAVERSE</b>								
CITY	111,226	26,260	6,600	37,328		11,942	4,287	6,262
TOWN	17,081	1,990				13,912	41,668	11,262
TOTAL	128,307	28,250	6,600	37,328		25,854	45,955	17,524
<b>WABASHA</b>								
CITY	565,940	689,519	10,920	264,966		4,081	39,501	12,416
TOWN	63,473	17,548				13,833	50,361	14,315
TOTAL	629,413	707,067	10,920	264,966		17,914	89,862	26,731
<b>WADENA</b>								
CITY	347,956	340,356	19,744	37,754		2,914	37,977	25,929
TOWN	22,070	5,670	1,390			33,254	105,628	29,185
TOTAL	370,026	346,026	21,134	37,754		36,168	143,605	55,114

TABLE 33 PART E

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL							
	COMMERCIAL LAND AND BUILDINGS		INDUSTRIAL LAND AND BUILDINGS		PUBLIC UTILITY			RAILROAD OPERATING PROPERTY
	1st \$100,000 MARKET VALUE 3.30%	OVER \$100,000 MARKET VALUE 5.25%	1st 100,000 MARKET VALUE 3.30%	OVER \$100,000 MARKET VALUE 5.25%	MINERAL 5.25%	LAND & BUILDINGS 3.30% & 5.25%	MACHINERY 4.60%	
<b>WASECA</b>								
CITY	484,194	517,775	43,100	715,839		13,929	62,173	15,567
TOWN	43,642	46,533	13,292	87,927		17,931	40,590	17,232
TOTAL	527,836	564,308	56,392	803,766		31,860	102,763	32,799
<b>WASHINGTON</b>								
CITY	2,438,067	13,674,396	56,100	3,474,720		940,982	3,867,064	115,029
TOWN	244,979	378,728		16,322		8,900	13,551	43,711
TOTAL	2,683,046	14,053,124	56,100	3,491,042		949,882	3,880,615	158,740
<b>WATONWAN</b>								
CITY	329,031	188,331	45,838	531,722		490	1,583	10,762
TOWN	23,582	24,340	8,851	106,660		10,777	25,385	20,417
TOTAL	352,613	212,671	54,689	638,382		11,267	26,968	31,179
<b>WILKIN</b>								
CITY	136,733	105,654	17,229			1,081	1,739	23,275
TOWN	21,727	39,158				6,654	9,571	121,967
TOTAL	158,460	144,812	17,229			7,735	11,310	145,242
<b>WINONA</b>								
CITY	1,382,511	3,042,738	229,915	2,034,341		88,098	61,548	52,425
TOWN	75,825	59,843	18,164	16,581		13,346	37,292	21,563
TOTAL	1,458,336	3,102,581	248,079	2,050,922		101,444	98,840	73,988
<b>WRIGHT</b>								
CITY	1,535,519	2,568,759	121,930	600,162		2,831,128	9,256,626	63,497
TOWN	284,559	283,425	38,032	71,123		526,935	1,878,740	88,780
TOTAL	1,820,078	2,852,184	159,962	671,285		3,358,063	11,135,366	152,277
<b>YELLOW MEDICINE</b>								
CITY	285,764	125,247	34,569	205,351		8,797	8,735	15,026
TOWN	37,887	20,158	10,649	104,097		8,586	28,868	31,500
TOTAL	323,651	145,405	45,218	309,448		17,383	37,603	46,526
<b>STATEWIDE TOTAL</b>								
CITY	84,139,238	694,033,071	14,686,875	265,213,688	253,769	22,871,267	78,689,682	7,755,219
TOWN	8,939,023	9,386,021	945,841	7,585,361	654,535	7,369,540	23,138,272	5,689,145
TOTAL	93,078,261	703,419,092	15,632,716	272,799,049	908,304	30,240,807	101,827,954	13,444,364

TABLE 33 PART F

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	TOTAL	TOTAL	TOTAL	TOTAL	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
	NON-AGRICULTURAL GROSS TAX CAPACITY	GROSS TAX CAPACITY REAL PROPERTY	HMSTD. ON EXEMPT LAND	HMSTD. ON LEASED LAND	TOOLS AND MACHINERY	STRUCTURES ON LEASED PUBLIC LAND	AGRICULTURAL REAL ESTATE LEASED	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LANDS
					4.60%	2.30 to 5.25%	2.25 to 2.70%		3.30 & 5.25%
<b>AITKIN</b>									
CITY	1,215,715	1,409,682							235
TOWN	2,980,945	10,064,874			70,591	3,878	3,972	78,441	1,977
TOTAL	4,196,660	11,474,556			70,591	3,878	3,972	78,441	2,212
<b>ANOKA</b>									
CITY	157,305,110	159,255,404			164,473			164,473	
TOWN	6,832,764	8,142,834			598			598	
TOTAL	164,137,874	167,398,238			165,071			165,071	
<b>BECKER</b>									
CITY	4,893,536	5,025,644			3,542	323	23	3,888	1,405
TOWN	4,769,426	12,664,467	1,873		3,041	4,071	4,284	11,396	221
TOTAL	9,662,962	17,690,111	1,873		6,583	4,394	4,307	15,284	1,626
<b>BELTRAMI</b>									
CITY	5,610,463	5,678,930	37		3,123			3,123	3,494
TOWN	5,403,523	8,788,915	919		51,106	22,509	2,680	76,295	
TOTAL	11,013,986	14,467,845	956		54,229	22,509	2,680	79,418	3,494
<b>BENTON</b>									
CITY	10,485,807	10,534,967	74						
TOWN	3,007,917	6,213,437			75,564			75,564	2,767
TOTAL	13,493,724	16,748,404	74		75,564			75,564	2,767
<b>BIG STONE</b>									
CITY	1,118,429	1,137,091							
TOWN	225,219	3,051,475			1,454			1,454	
TOTAL	1,343,648	4,188,566			1,454			1,454	
<b>BLUE EARTH</b>									
CITY	22,269,185	22,330,420			47,050			47,050	11,306
TOWN	4,670,135	13,690,184			11,958			11,958	1,633
TOTAL	26,939,320	36,020,604			59,008			59,008	12,939
<b>BROWN</b>									
CITY	9,549,688	9,598,825			2,548	960		3,508	210
TOWN	945,402	8,000,525			9,641	692		10,333	
TOTAL	10,495,090	17,599,350			12,189	1,652		13,841	210
<b>CARLTON</b>									
CITY	7,570,648	7,671,019			8,341			8,341	110
TOWN	4,370,199	6,535,410			3,606	1,106		4,712	
TOTAL	11,940,847	14,206,429			11,947	1,106		13,053	110
<b>CARVER</b>									
CITY	28,657,079	29,613,454							1,686
TOWN	3,504,958	8,551,055			9,928			9,928	147
TOTAL	32,162,037	38,164,509			9,928			9,928	1,833
<b>CASS</b>									
CITY	3,163,461	4,942,891	280			357		357	
TOWN	5,332,411	13,320,898	18,764		11,398	148,557	50	160,005	446
TOTAL	8,495,872	18,263,789	19,044		11,398	148,914	50	160,362	446
<b>CHIPPEWA</b>									
CITY	3,738,291	3,767,817							3,397
TOWN	662,020	5,564,960	1,465		7,323			7,323	
TOTAL	4,400,311	9,332,777	1,465		7,323			7,323	3,397
<b>CHISAGO</b>									
CITY	8,515,212	9,110,817			5,166	281		5,447	1,202
TOWN	5,399,146	9,251,060			1,619			1,619	4,647
TOTAL	13,914,358	18,361,877			6,785	281		7,066	5,849
<b>CLAY</b>									
CITY	16,058,796	16,144,605			3,215	345	1,245	4,805	80,200
TOWN	2,515,621	10,397,327			3,579	59	1,744	5,382	
TOTAL	18,574,417	26,541,932			6,794	404	2,989	10,187	80,200
<b>CLEARWATER</b>									
CITY	722,707	733,171					596	596	
TOWN	1,424,287	3,318,374	1,986		9,624	3,909	378	13,911	
TOTAL	2,146,994	4,051,545	1,986		9,624	3,909	974	14,507	
<b>COOK</b>									
CITY	702,483	758,531			1,311	465		1,776	347
TOWN	1,427,262	4,252,597	14,331		77,924	109,990		187,914	11,574
TOTAL	2,129,745	5,011,128	14,331		79,235	110,455		189,690	11,921
<b>COTTONWOOD</b>									
CITY	2,971,240	2,993,193			336			336	
TOWN	603,692	7,050,967			2,361			2,361	
TOTAL	3,574,932	10,044,160			2,697			2,697	
<b>CROW WING</b>									
CITY	14,032,649	19,513,757	940		676	12,189		12,865	1,388
TOWN	8,298,548	17,794,801	577		2,683	23,125		25,808	47
TOTAL	22,331,197	37,308,558	1,517		3,359	35,314		38,673	1,435
<b>DAKOTA</b>									
CITY	245,567,556	247,832,660			62,272		2,702	64,974	8,364
TOWN	5,575,471	9,710,957			1,349			1,349	33,836
TOTAL	251,143,027	257,543,617			63,621		2,702	66,323	42,200
<b>DODGE</b>									
CITY	3,202,104	3,250,482					1,355	1,355	
TOWN	1,052,320	5,856,308	553		529		405	934	
TOTAL	4,254,424	9,106,790	553		529		1,760	2,289	

TABLE 33 PART F

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	TOTAL	TOTAL	TOTAL	ITEM 3f	TOTAL	ITEM 3g	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
	NON-AGRICULTURAL	GROSS TAX	HMSTD. STRUCT.	ON	HMSTD. ON	TOOLS AND	STRUCTURES	AGRICULTURAL	ITEM 31	ITEM 32	STRUCTURES
	CAPACITY	CAPACITY	REAL PROPERTY	EXEMPT LAND	LEASED LAND	MACHINERY	ON LEASED	REAL ESTATE	LEASED	ITEM 33	ON LEASED
						4.60%	2.30 to 5.25%	2.25 to 2.70%			3.30 & 5.25%
<b>DOUGLAS</b>											
CITY	6,914,997	7,018,734									26,491
TOWN	6,210,820	13,082,612	1,584			31,708		839		32,547	
TOTAL	13,125,817	20,101,346	1,584			31,708		839		32,547	26,491
<b>FARIBAULT</b>											
CITY	4,551,791	4,626,436				6,146			81	6,227	76
TOWN	561,069	9,554,982				1,680			160	1,840	
TOTAL	5,112,860	14,181,418				7,826			241	8,067	76
<b>FILLMORE</b>											
CITY	4,064,000	4,280,539				4,032		594		4,626	
TOWN	587,999	5,785,012				3,045		891	34	3,970	
TOTAL	4,651,999	10,065,551				7,077		1,485	34	8,596	
<b>FREEBORN</b>											
CITY	11,199,218	11,236,505				5,258				5,258	862
TOWN	2,203,309	9,228,992				16,220				16,220	2,552
TOTAL	13,402,527	20,465,497				21,478				21,478	3,414
<b>GOODHUE</b>											
CITY	35,338,843	35,645,260	1,187					406	199	605	7,050
TOWN	3,850,352	12,483,995	1,176			7,003		336	4,489	11,828	1,885
TOTAL	39,189,195	48,129,255	2,363			7,003		742	4,688	12,433	8,935
<b>GRANT</b>											
CITY	969,515	1,024,383				23			45	68	
TOWN	334,157	4,460,573				3,230		53	500	3,783	
TOTAL	1,303,672	5,492,956				3,253		53	545	3,851	
<b>HENNEPIN</b>											
CITY	1,337,580,037	1,342,982,466				262,677				262,677	824,639
TOWN	1,293,161	1,656,255									
TOTAL	1,338,873,198	1,344,638,721				262,677				262,677	824,639
<b>HOUSTON</b>											
CITY	3,731,865	3,791,467				5,157				5,157	1,895
TOWN	1,082,229	4,213,917				1,416				1,416	675
TOTAL	4,814,094	8,005,384				6,573				6,573	2,570
<b>HUBBARD</b>											
CITY	1,883,725	1,942,831				1,767				1,767	4,959
TOWN	5,353,366	9,955,412	1,278			22,995	20,765	254		44,014	593
TOTAL	7,237,091	11,898,243	1,278			24,762	20,765	254		45,781	5,552
<b>ISANTI</b>											
CITY	3,984,153	4,003,342				598				598	
TOWN	4,726,470	8,711,168				1,864				1,864	
TOTAL	8,710,623	12,714,510				2,462				2,462	
<b>ITASCA</b>											
CITY	7,713,182	7,749,668	65			1,959	2,611			4,570	10,483
TOWN	21,999,402	26,961,052	13,201			3,201	148,035	135		151,371	348
TOTAL	29,712,584	34,710,720	13,266			5,160	150,646	135		155,941	10,831
<b>JACKSON</b>											
CITY	2,075,759	2,101,336									
TOWN	798,022	8,671,721				5,985	2,451			8,436	
TOTAL	2,873,781	10,773,057				5,985	2,451			8,436	
<b>KANABEC</b>											
CITY	1,991,123	2,024,301				1,255				1,255	
TOWN	1,816,728	4,686,333	74								
TOTAL	3,807,851	6,710,634	74			1,255				1,255	
<b>KANDIYOHI</b>											
CITY	12,145,701	12,277,632				2,093				2,093	5,853
TOWN	4,378,963	12,692,855	2,466			672	2,988	1,653		5,313	
TOTAL	16,524,664	24,970,487	2,466			2,765	2,988	1,653		7,406	5,853
<b>KITTSON</b>											
CITY	996,783	1,034,890				575			5,735	6,310	464
TOWN	915,111	5,979,223				4,913			2,625	7,538	
TOTAL	1,911,894	7,014,113				5,488			8,360	13,848	464
<b>KOOCHICING</b>											
CITY	3,537,318	3,663,920				4,894				4,894	
TOWN	1,237,265	2,224,829	358			72,022	10,658			82,680	8,296
TOTAL	4,774,583	5,888,749	358			76,916	10,658			87,574	8,296
<b>LAC QUI PARLE</b>											
CITY	1,660,569	1,674,972									
TOWN	407,591	5,409,706						5,245		5,245	
TOTAL	2,068,160	7,084,678						5,245		5,245	
<b>LAKE</b>											
CITY	1,680,114	1,753,357	65			16,556				16,556	269
TOWN	2,233,244	3,397,406	213			6,030	15,994			22,024	
TOTAL	3,913,358	5,150,763	278			22,586	15,994			38,580	269
<b>LAKE/WOODS</b>											
CITY	433,287	447,500	37								6,569
TOWN	549,226	1,913,073	1,180			1,500	207	2,183		3,890	
TOTAL	982,513	2,360,573	1,217			1,500	207	2,183		3,890	6,569
<b>LE SUEUR</b>											
CITY	5,522,132	5,618,703								924	1,423
TOWN	2,727,167	8,014,681				2,034				2,034	
TOTAL	8,249,299	13,633,384				2,958				2,958	1,423



TABLE 33 PART F

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	TOTAL	TOTAL	TOTAL	TOTAL	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
	NON-AGRICULTURAL GROSS TAX CAPACITY	GROSS TAX CAPACITY REAL PROPERTY	HMSTD. ON EXEMPT LAND	STRUCT. ON LEASED LAND	HMSTD. ON LEASED LAND	TOOLS AND MACHINERY PUBLIC LAND	ON LEASED REAL ESTATE LEASED	AGRICULTURAL REAL ESTATE LEASED	ITEM 31 ITEM 32 ITEM 33
					4.60%	2.30 to 5.25%	2.25 to 2.70%		3.30 & 5.25%
<b>LINCOLN</b>									
CITY	1,057,434	1,080,201							1,235
TOWN	200,790	2,963,893							
TOTAL	1,258,224	4,044,094							1,235
<b>LYON</b>									
CITY	9,570,972	9,621,274	156		1,118		315	1,433	13,158
TOWN	995,264	6,784,874			12,843	21	11,541	24,405	
TOTAL	10,566,236	16,406,148	156		13,961	21	11,856	25,838	13,158
<b>MCLEOD</b>									
CITY	11,200,180	11,223,653			4,513		1,019	5,532	
TOWN	2,040,002	6,926,796			1,680		261	1,941	
TOTAL	13,240,182	18,150,449			6,193		1,280	7,473	
<b>MAHNOMEN</b>									
CITY	444,061	453,060	196						
TOWN	292,324	2,302,294	2,244		750	4,287		5,037	
TOTAL	736,385	2,755,354	2,440		750	4,287		5,037	
<b>MARSHALL</b>									
CITY	1,520,003	1,547,593			60			60	
TOWN	722,884	8,231,454			654	185		839	
TOTAL	2,242,887	9,779,047			714	185		899	
<b>MARTIN</b>									
CITY	7,559,638	7,728,810			30,571			30,571	100
TOWN	1,645,054	10,920,386			3,695			3,695	
TOTAL	9,204,692	18,649,196			34,266			34,266	100
<b>MEEKER</b>									
CITY	4,508,145	4,561,907			1,858			1,858	4,647
TOWN	2,161,028	8,688,798			5,263			5,263	
TOTAL	6,669,173	13,250,705			7,121			7,121	4,647
<b>MILLE LACS</b>									
CITY	3,571,306	3,736,142			42,071			42,071	3,599
TOWN	1,880,735	5,646,971			828			828	573
TOTAL	5,452,041	9,383,113			42,899			42,899	4,172
<b>MORRISON</b>									
CITY	4,729,159	4,936,774	284		4,531			4,531	1,345
TOWN	3,733,273	11,085,566			7,654			7,654	660
TOTAL	8,462,432	16,022,340	284		12,185			12,185	2,005
<b>MOWER</b>									
CITY	13,546,492	13,633,933			2,042			2,042	6,963
TOWN	2,157,110	8,448,114			30,815			30,815	
TOTAL	15,703,602	22,082,047			32,857			32,857	6,963
<b>MURRAY</b>									
CITY	1,672,784	1,706,931			1,012			1,012	
TOWN	476,432	6,535,656			2,117	306		2,423	
TOTAL	2,149,216	8,242,587			3,129	306		3,435	
<b>NICOLLET</b>									
CITY	9,294,142	9,358,403	2,409		1,532			1,532	
TOWN	1,093,304	6,353,463	2,741		2,016	1,273		3,289	
TOTAL	10,387,446	15,711,866	5,150		3,548	1,273		4,821	
<b>NOBLES</b>									
CITY	6,704,125	6,759,030			382	900		1,282	18,844
TOWN	466,304	6,669,064			4,242	12,509		16,751	
TOTAL	7,170,429	13,428,094			4,624	13,409		18,033	18,844
<b>NORMAN</b>									
CITY	1,303,320	1,315,843					4,368	4,368	
TOWN	504,100	6,574,809					972	972	
TOTAL	1,807,420	7,890,652					5,340	5,340	
<b>OLMSTED</b>									
CITY	59,259,723	59,412,766			23,373			23,373	
TOWN	9,600,745	16,107,896			1,849		9,960	11,809	33,790
TOTAL	68,860,468	75,520,662			25,222		9,960	35,182	33,790
<b>OTTER TAIL</b>									
CITY	10,633,254	10,935,482			42,729	8,576		51,305	3,855
TOWN	5,920,968	21,661,237	5,268		17,266	18,648		35,914	2,215
TOTAL	16,554,222	32,596,719	5,268		59,995	27,224		87,219	6,070
<b>PENNINGTON</b>									
CITY	3,314,491	3,319,446			10,718			10,718	
TOWN	800,968	2,891,726							
TOTAL	4,115,459	6,211,172			10,718			10,718	
<b>PINE</b>									
CITY	3,166,359	3,560,335	116		2,024	538		2,562	
TOWN	2,641,587	8,055,188				1,173		1,173	
TOTAL	5,807,946	11,615,523	116		2,024	1,711		3,735	
<b>PIPESTONE</b>									
CITY	2,223,043	2,281,461	931		3,505		4,289	7,794	
TOWN	388,369	3,231,262					77	77	
TOTAL	2,611,412	5,512,723	931		3,505		4,366	7,871	
<b>POLK</b>									
CITY	8,128,861	8,189,811	322		8,326	749	1,691	10,766	98,045
TOWN	2,179,610	16,154,718	4,164		19,288	4,782	9,881	33,951	
TOTAL	10,308,471	24,344,529	4,486		27,614	5,531	11,572	44,717	98,045

TABLE 33 PART F

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	TOTAL	TOTAL	TOTAL	TOTAL	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
	NON-AGRICULTURAL GROSS TAX CAPACITY	GROSS TAX CAPACITY REAL PROPERTY	HMSTD. ON EXEMPT LAND	HMSTD. ON LEASED LAND	TOOLS AND MACHINERY 4.60%	STRUCTURES ON LEASED PUBLIC LAND 2.30 to 5.25%	AGRICULTURAL REAL ESTATE LEASED 2.25 to 2.70%	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LANDS 3.30 & 5.25%
<b>POPE</b>									
CITY	1,785,798	1,837,577	24,906			5,124		5,124	799
TOWN	1,124,177	5,582,204			5,107			5,107	2,168
TOTAL	2,909,975	7,419,781	24,906		5,107	5,124		10,231	2,967
<b>RAMSEY</b>									
CITY	451,215,904	451,519,917			1,334			1,334	251,267
TOWN	6,686,087	6,763,180							
TOTAL	457,901,991	458,283,097			1,334			1,334	251,267
<b>RED LAKE</b>									
CITY	598,179	633,039					3,028	3,028	
TOWN	334,853	1,956,738				1,030		1,030	
TOTAL	933,032	2,589,777				1,030	3,028	4,058	
<b>REDWOOD</b>									
CITY	4,182,785	4,261,053			3,560			3,560	2,429
TOWN	496,505	10,069,482			2,688	680		3,368	
TOTAL	4,679,290	14,330,535			6,248	680		6,928	2,429
<b>RENVILLE</b>									
CITY	3,814,289	3,883,657				1,280	972	2,252	
TOWN	1,248,826	11,914,795			6,717			6,717	
TOTAL	5,063,115	15,798,452			6,717	1,280	972	8,969	
<b>RICE</b>									
CITY	15,580,192	15,710,798					1,008	1,008	1,985
TOWN	3,749,142	10,030,020			38,379			38,379	
TOTAL	19,329,334	25,740,818			38,379		1,008	39,387	1,985
<b>ROCK</b>									
CITY	2,054,936	2,110,243			239	168		407	
TOWN	380,190	4,460,921			736	208		944	
TOTAL	2,435,126	6,571,164			975	376		1,351	
<b>ROSEAU</b>									
CITY	2,898,809	2,909,055	39			39	1,042	1,081	271
TOWN	1,374,010	5,538,665	6,318			4,162	345	4,507	
TOTAL	4,272,819	8,447,720	6,357			4,201	1,387	5,588	271
<b>ST. LOUIS</b>									
CITY	60,580,810	61,238,222	11,249		521,635	3,379		525,014	140,469
TOWN	16,701,087	24,723,891	27,622		146,991	234,493		381,484	22,547
TOTAL	77,281,897	85,962,113	38,871		668,626	237,872		906,498	163,016
<b>SCOTT</b>									
CITY	35,950,401	37,192,081			432			432	2,218
TOWN	5,567,866	11,006,455			1,091			1,091	
TOTAL	41,518,267	48,198,536			1,523			1,523	2,218
<b>SHERBURNE</b>									
CITY	43,576,142	44,278,456	434		17,324		8,561	25,885	483
TOWN	6,517,817	10,440,619	480		25,972		6,287	32,259	12,592
TOTAL	50,093,959	54,719,075	914		43,296		14,848	58,144	13,075
<b>SIBLEY</b>									
CITY	2,598,575	2,618,160							
TOWN	705,400	6,912,416			1,344			1,344	
TOTAL	3,303,975	9,530,576			1,344			1,344	
<b>STEARNS</b>									
CITY	41,352,692	41,557,477	347		37,766	86		37,852	3,638
TOWN	15,249,937	28,246,946	3,789		87,908		1,483	89,391	33
TOTAL	56,602,629	69,804,423	4,136		125,674	86	1,483	127,243	3,671
<b>STEELE</b>									
CITY	12,458,534	12,499,801			2,060		2,153	4,213	83
TOWN	1,635,663	6,562,921			6,473		2,826	9,299	
TOTAL	14,094,197	19,062,722			8,533		4,979	13,512	83
<b>STEVENS</b>									
CITY	2,198,365	2,231,862							
TOWN	476,803	4,602,874			7,153			7,153	
TOTAL	2,675,168	6,834,736			7,153			7,153	
<b>SWIFT</b>									
CITY	1,987,776	2,019,685			78			78	
TOWN	621,256	5,322,867			54,026	181	188	54,395	
TOTAL	2,609,032	7,342,552			54,104	181	188	54,473	
<b>TODD</b>									
CITY	2,646,842	2,678,377	65			1,750		1,750	
TOWN	1,994,283	7,693,945	278		16,653	46		16,699	888
TOTAL	4,641,125	10,372,322	343		16,653	1,796		18,449	888
<b>TRAVERSE</b>									
CITY	756,511	775,144	241			2,304	1,231	3,535	
TOWN	141,850	4,531,566	996				1,012	2,802	
TOTAL	898,361	5,306,710	1,237			4,094	2,243	6,337	
<b>WABASHA</b>									
CITY	5,100,501	5,207,894			2,309	3,873		6,182	
TOWN	1,619,280	5,572,237				5,105		5,105	
TOTAL	6,719,781	10,780,131			2,309	8,978		11,287	
<b>WADENA</b>									
CITY	2,486,585	2,512,598			1,513			1,513	12,585
TOWN	823,535	2,512,883	148		25,609	46		25,655	326
TOTAL	3,310,120	5,025,481	148		27,122	46		27,168	12,911

TABLE 33 PART F

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	TOTAL	TOTAL	TOTAL	TOTAL	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
	NON-AGRICULTURAL GROSS TAX CAPACITY	GROSS TAX CAPACITY	HMSTD. STRUCT. ON REAL PROPERTY	HMSTD. OWNED ON EXEMPT LAND	HMSTD. TOOLS AND MACHINERY	ON LEASED PUBLIC LAND	AGRICULTURAL REAL ESTATE LEASED	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LANDS
					4.60%	2.30 to 2.70%	2.25 to 2.70%		3.30 & 5.25%
<u>WASECA</u>									
CITY	5,707,037	5,722,893			400		65	465	163
TOWN	1,492,272	6,845,744	1,452		5,529	127	93	5,749	3,985
TOTAL	7,199,309	12,568,637	1,452		5,929	127	158	6,214	4,148
<u>WASHINGTON</u>									
CITY	98,151,680	101,078,405			19,108			19,108	67,774
TOWN	16,502,628	19,487,549					9,493	9,493	55,573
TOTAL	114,654,308	120,565,954			19,108		9,493	28,601	123,347
<u>WATONWAN</u>									
CITY	3,123,672	3,141,353			3,036	328	90	3,454	483
TOWN	412,579	5,665,949			4,799	578		5,377	
TOTAL	3,536,251	8,807,302			7,835	906	90	8,831	483
<u>WILKIN</u>									
CITY	1,431,584	1,495,978					964	964	13,733
TOWN	349,188	6,517,179			1,105		4,086	5,191	
TOTAL	1,780,772	8,013,157			1,105		5,050	6,155	13,733
<u>WINONA</u>									
CITY	17,621,834	17,726,924			2,337	30		2,367	757
TOWN	3,008,646	7,597,204	132		1,976	253		2,229	
TOTAL	20,630,480	25,324,128	132		4,313	283		4,596	757
<u>WRIGHT</u>									
CITY	28,118,693	28,431,473			3,754			3,754	12,780
TOWN	14,398,649	25,501,528	2,380		29,891			29,891	
TOTAL	42,517,342	53,933,001	2,380		33,645			33,645	12,780
<u>YELLOW MEDICINE</u>									
CITY	2,398,714	2,452,469					234	234	1,495
TOWN	523,779	6,639,357					2,615	2,615	135
TOTAL	2,922,493	9,091,826					2,849	2,849	1,630
<u>STATEWIDE TOTAL</u>									
CITY	3,009,109,603	3,039,289,048	44,380	---	1,413,217	47,655	43,011	1,503,883	1,669,580
TOWN	276,304,076	750,247,522	120,010	---	1,122,501	818,241	86,666	2,027,408	207,129
TOTAL	3,285,413,679	3,789,536,570	164,390	---	2,535,718	865,896	129,677	3,531,291	1,876,709

TABLE 33 PART G

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5d			CLASS 3a		TOTAL PERSONAL PROPERTY	TOTAL REAL + PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	SYSTEMS OF ELECTRIC UTILITIES	SYSTEMS OF GAS UTILITIES	SYSTEMS OF WATER UTILITIES	PERSONAL PROPERTY	TOTAL CLASS 3a&5d		
	3.30 & 5.25%	3.30 & 5.25%	5.25%	5.25%	5.25%				
<b>AITKIN</b>									
CITY	2,247	1,964	10,133				14,579	14,579	1,424,261
TOWN	1,563	35	136,359	12,731			152,665	231,106	10,295,980
TOTAL	3,810	1,999	146,492	12,731			167,244	245,685	11,720,241
<b>ANOKA</b>									
CITY	3,066	80,163	2,903,146	1,235,447		765,387	4,987,209	5,151,682	164,407,086
TOWN	247		42,523	153,298			196,068	196,666	8,339,500
TOTAL	3,313	80,163	2,945,669	1,388,745		765,387	5,183,277	5,348,348	172,746,586
<b>BECKER</b>									
CITY	29,870		39,333	49,502		1,238	121,348	125,236	5,150,880
TOWN			230,765	50,177			281,163	294,432	12,958,899
TOTAL	29,870		270,098	99,679		1,238	402,511	419,668	18,109,779
<b>BELTRAMI</b>									
CITY	24,854		212,153	85,922			326,423	329,583	6,008,513
TOWN	394		157,105	622,455			779,954	857,168	9,644,083
TOTAL	25,248		369,258	708,377			1,106,377	1,186,751	15,654,596
<b>BENTON</b>									
CITY	51,045		192,898	101,456			345,399	345,473	10,880,440
TOWN			220,802	218,806			442,375	517,939	6,731,376
TOTAL	51,045		413,700	320,262			787,774	863,412	17,611,816
<b>BIG STONE</b>									
CITY	40,143		36,870				77,013	77,013	1,214,104
TOWN			58,250				58,250	59,704	3,111,179
TOTAL	40,143		95,120				135,263	136,717	4,325,283
<b>BLUE EARTH</b>									
CITY		2,959	424,825	184,528			623,618	670,668	23,001,088
TOWN		801	265,424	283,305			551,163	563,121	14,253,305
TOTAL		3,760	690,249	467,833			1,174,781	1,233,789	37,254,393
<b>BROWN</b>									
CITY			16,342	29,226			45,778	49,286	9,648,111
TOWN			66,314	27,416			93,730	104,063	8,104,588
TOTAL			82,656	56,642			139,508	153,349	17,752,699
<b>CARLTON</b>									
CITY	6,513		222,527	143,805		1,092	374,047	382,388	8,053,407
TOWN	33		385,001	916,350			1,301,384	1,306,096	7,841,506
TOTAL	6,546		607,528	1,060,155		1,092	1,675,431	1,688,484	15,894,913
<b>CARVER</b>									
CITY	696		359,634	252,556		9,150	623,722	623,722	30,237,176
TOWN			112,978	92,750			205,875	215,803	8,766,858
TOTAL	696		472,612	345,306		9,150	829,597	839,525	39,004,034
<b>CASS</b>									
CITY	6,982		173,905	7,734		1,515	190,136	190,773	5,133,664
TOWN	657	110	345,464	841,771			1,188,448	1,367,217	14,688,115
TOTAL	7,639	110	519,369	849,505		1,515	1,378,584	1,557,990	19,821,779
<b>CHIPPEWA</b>									
CITY	83,262		101,730	26,276		1,054	215,719	215,719	3,983,536
TOWN	14,401		90,354	38,683		10,963	154,401	163,189	5,728,149
TOTAL	97,663		192,084	64,959		12,017	370,120	378,908	9,711,685
<b>CHISAGO</b>									
CITY	32,061		259,289	144,314			436,866	442,313	9,553,130
TOWN			372,933	132,675			510,255	511,874	9,762,934
TOTAL	32,061		632,222	276,989			947,121	954,187	19,316,064
<b>CLAY</b>									
CITY	139,672		64,103	156,928		1,853	442,756	447,561	16,592,166
TOWN	35,562		63,508	87,314			186,384	191,766	10,589,093
TOTAL	175,234		127,611	244,242		1,853	629,140	639,327	27,181,259
<b>CLEARWATER</b>									
CITY	5,608	594	19,856	1,811			27,869	28,465	761,636
TOWN			107,688	709,150			816,838	832,735	4,151,109
TOTAL	5,608	594	127,544	710,961			844,707	861,200	4,912,745
<b>COOK</b>									
CITY			893				1,240	3,016	761,547
TOWN			46,000		1,775	5,089	64,438	266,683	4,519,280
TOTAL			46,893		1,775	5,089	65,678	269,699	5,280,827
<b>COTTONWOOD</b>									
CITY	893		12,742	40,866			54,501	54,837	3,048,030
TOWN		4,831	45,191	1,584,720		292	1,635,034	1,637,395	8,688,362
TOTAL	893	4,831	57,933	1,625,586		292	1,689,535	1,692,232	11,736,392
<b>CROW WING</b>									
CITY	124,339	314	219,404	112,826		195	458,466	472,271	19,986,028
TOWN	1,452	2,694	282,385	26,098			312,676	339,061	18,133,862
TOTAL	125,791	3,008	501,789	138,924		195	771,142	811,332	38,119,890
<b>DAKOTA</b>									
CITY	6,773	1,038	3,846,218	2,266,013			6,128,406	6,193,380	254,026,040
TOWN			125,637	501,461			660,934	662,283	10,372,240
TOTAL	6,773	1,038	3,971,855	2,767,474			6,789,340	6,855,663	264,399,280
<b>DODGE</b>									
CITY	383	299	91,198	57,153		4,692	153,725	155,000	3,405,562
TOWN			117,985	42,931		625	161,541	163,028	6,019,336
TOTAL	383	299	209,183	100,084		5,317	315,266	318,108	9,424,898

TABLE 33 PART G

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5d			CLASS 3a		TOTAL PERSONAL PROPERTY	TOTAL REAL + PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	SYSTEMS OF ELECTRIC UTILITIES	SYSTEMS OF GAS UTILITIES	SYSTEMS OF WATER UTILITIES	ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a&5d		
	RIGHT OF WAY 3.30 & 5.25%	REAL ESTATE 3.30 & 5.25%	5.25%	5.25%	5.25%				
<b>DOUGLAS</b>									
CITY	74,904		49,976	60,070		18,197	229,638	229,638	7,248,372
TOWN			45,863	102,493			148,356	182,487	13,265,099
TOTAL	74,904		95,839	162,563		18,197	377,994	412,125	20,513,471
<b>FARIBAULT</b>									
CITY	3,419	363	69,020	50,911			123,789	130,016	4,756,452
TOWN	125	195	160,106	54,124			214,550	216,390	9,771,372
TOTAL	3,544	558	229,126	105,035			338,339	346,406	14,527,824
<b>FILLMORE</b>									
CITY	1,817	7	35,611	69,806			107,241	111,867	4,392,406
TOWN			184,098	83,434			267,532	271,502	6,056,514
TOTAL	1,817	7	219,709	153,240			374,773	383,369	10,448,920
<b>FREEBORN</b>									
CITY	9,809	541	224,686	86,925			322,823	328,081	11,564,586
TOWN	12,369		148,842	678,380			842,143	858,363	10,087,355
TOTAL	22,178	541	373,528	765,305			1,164,966	1,186,444	21,651,941
<b>GOODHUE</b>									
CITY	389	8,448	460,589	183,445		53	659,974	661,766	36,307,026
TOWN			182,712	80,378		320	265,295	278,299	12,762,294
TOTAL	389	8,448	643,301	263,823		373	925,269	940,065	49,069,320
<b>GRANT</b>									
CITY	73,731	2,216	43,968				119,915	119,983	1,144,366
TOWN			205,155	8,384		693	214,232	218,015	4,686,588
TOTAL	73,731	2,216	249,123	8,384		693	334,147	337,998	5,830,954
<b>HENNEPIN</b>									
CITY	74,542		13,381,749	6,474,452		667	20,756,049	21,018,726	1,364,001,192
TOWN			41,182	23,520			64,702	64,702	1,720,957
TOTAL	74,542		13,422,931	6,497,972		667	20,820,751	21,083,428	1,365,722,149
<b>HOUSTON</b>									
CITY	383		82,473	50,296			135,047	140,204	3,931,671
TOWN			165,158	55,490			221,323	222,739	4,436,656
TOTAL	383		247,631	105,786			356,370	362,943	8,368,327
<b>HUBBARD</b>									
CITY		176	97,792				102,927	104,694	2,047,525
TOWN		109	157,420	546,458			704,580	749,872	10,705,284
TOTAL		285	255,212	546,458			807,507	854,566	12,752,809
<b>ISANTI</b>									
CITY	68,217	704	64,623	26,928			160,472	161,070	4,164,412
TOWN	405	110	31,850	102,094		7,962	142,421	144,285	8,855,453
TOTAL	68,622	814	96,473	129,022		7,962	302,893	305,355	13,019,865
<b>ITASCA</b>									
CITY	38,707		66,446	155,304		215	271,155	275,790	8,025,458
TOWN	1,559		788,382	1,297,367		659	2,088,315	2,252,887	29,213,939
TOTAL	40,266		854,828	1,452,671		874	2,359,470	2,528,677	37,239,397
<b>JACKSON</b>									
CITY	34,682		14,302	39,000			87,083	87,083	2,388,410
TOWN	9,036		227,307	434,174		1,351	671,868	680,304	9,352,025
TOTAL	43,718		241,609	472,273		1,351	758,951	767,387	11,540,444
<b>KANABEC</b>									
CITY	8,667	17,528	6,447	23,489			56,131	57,386	2,081,687
TOWN			13,314	8,181			21,495	21,569	4,707,902
TOTAL	8,667	17,528	19,761	31,670			77,626	78,955	6,789,589
<b>KANDIYOHI</b>									
CITY	63,531		75,607	105,756			250,747	252,840	12,530,472
TOWN	14,615		121,313	151,866		129	287,923	295,702	12,988,557
TOTAL	78,146		196,920	257,622		129	538,670	548,542	25,519,029
<b>KITTSON</b>									
CITY	118,066		81,745				200,275	206,585	1,241,475
TOWN	14,411		29,953	914,376			958,740	966,278	6,945,501
TOTAL	132,477		111,698	914,376			1,159,015	1,172,863	8,186,976
<b>KOOCHICHING</b>									
CITY	2,311		109,552	70,707			182,570	187,464	3,851,384
TOWN						64	8,360	91,398	2,316,227
TOTAL	2,311		109,552	70,707		64	190,930	278,862	6,167,611
<b>LAC QUI PARLE</b>									
CITY	44,288	210	59,908	20,695			125,101	125,101	1,800,073
TOWN		105	66,578	15,849			82,532	87,777	5,497,483
TOTAL	44,288	315	126,486	36,544			207,633	212,878	7,297,556
<b>LAKE</b>									
CITY	1,044		47,293	15,635		394	64,635	81,256	1,834,613
TOWN	26	394	71,380	41,202		998	114,000	136,237	3,533,643
TOTAL	1,070	394	118,673	56,837		1,392	178,635	217,493	5,368,256
<b>LAKE/WOODS</b>									
CITY	17,364	3,906	1,093	14,117			43,049	43,086	490,586
TOWN	99	38		43,435			43,572	48,642	1,961,715
TOTAL	17,463	3,944	1,093	57,552			86,621	91,728	2,452,301
<b>LE SUEUR</b>									
CITY	662		101,217	60,910			164,212	165,136	5,783,839
TOWN	558		146,319	120,225			267,102	269,136	8,283,817
TOTAL	1,220		247,536	181,135			431,314	434,272	14,067,656

TABLE 33 PART G

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5d			CLASS 3a		TOTAL PERSONAL PROPERTY	TOTAL REAL + PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	SYSTEMS OF ELECTRIC UTILITIES	SYSTEMS OF GAS UTILITIES	SYSTEMS OF WATER UTILITIES	ALL OTHER PERSONAL PROPERTY	TOTAL PERSONAL PROPERTY		
	RIGHT OF WAY 3.30 & 5.25%	REAL ESTATE 3.30 & 5.25%	5.25%	5.25%	5.25%	CLASS 3a & 5d	PROPERTY		
<b>LINCOLN</b>									
CITY	3,812		32,441			210	37,698	37,698	1,117,899
TOWN	11,289	13	75,704	1,148,650			1,235,656	1,235,656	4,199,549
TOTAL	15,101	13	108,145	1,148,650		210	1,273,354	1,273,354	5,317,448
<b>LYON</b>									
CITY	120,821	372	90,390	63,152			287,893	289,482	9,910,756
TOWN	1,670	1,138	107,693	1,209,186			1,319,687	1,344,092	8,128,966
TOTAL	122,491	1,510	198,083	1,272,338			1,607,580	1,633,574	18,039,722
<b>MCLEOD</b>									
CITY	53,568	112	57,719	47,739		925	160,063	165,595	11,389,248
TOWN	1,848		69,471	53,549		509	125,377	127,318	7,054,114
TOTAL	55,416	112	127,190	101,288		1,434	285,440	292,913	18,443,362
<b>MAHNOMEN</b>									
CITY	54,748		37,044				91,792	91,988	545,048
TOWN	1,360		36,070				37,430	44,711	2,347,005
TOTAL	56,108		73,114				129,222	136,699	2,892,053
<b>MARSHALL</b>									
CITY	125,823	148	35,312			145	161,428	161,488	1,709,081
TOWN	16,436	624	81,923	894,069		257	993,309	994,148	9,225,607
TOTAL	142,259	772	117,235	894,069		402	1,154,737	1,155,636	10,934,683
<b>MARTIN</b>									
CITY	12,628		46,863	91,083			150,674	181,245	7,910,055
TOWN			111,330	1,873,679			1,985,009	1,988,704	12,909,090
TOTAL	12,628		158,193	1,964,762			2,135,683	2,169,949	20,819,145
<b>MEEKER</b>									
CITY	123,360		43,865	50,174			222,046	223,904	4,785,811
TOWN	5,803		258,470	73,299		261	337,833	343,096	9,031,894
TOTAL	129,163		302,335	123,473		261	559,879	567,000	13,817,705
<b>MILLE LACS</b>									
CITY	21,553		62,413	32,210			119,775	161,846	3,897,988
TOWN			73,780	51,661			126,014	126,842	5,773,813
TOTAL	21,553		136,193	83,871			245,789	288,688	9,671,801
<b>MORRISON</b>									
CITY	33,124		171,457	53,205			259,131	263,946	5,200,720
TOWN	8,718		57,830	519,735			586,943	594,597	11,680,163
TOTAL	41,842		229,287	572,940			846,074	858,543	16,880,883
<b>MOWER</b>									
CITY	11,977		64,720	18,245			101,905	103,947	13,737,880
TOWN	11,986		225,873	84,854		1,134	323,847	354,662	8,802,776
TOTAL	23,963		290,593	103,099		1,134	425,752	458,609	22,540,656
<b>MURRAY</b>									
CITY		2,691	66,678				69,369	70,381	1,777,312
TOWN			46,187	742,094		2,412	790,693	793,116	7,328,772
TOTAL		2,691	112,865	742,094		2,412	860,062	863,497	9,106,084
<b>NICOLLET</b>									
CITY			113,942	94,096		809	208,847	212,788	9,571,191
TOWN			81,078	73,323			154,401	160,431	6,513,894
TOTAL			195,020	167,419		809	363,248	373,219	16,085,085
<b>NOBLES</b>									
CITY	6,804		14,307	78,482			118,437	119,719	6,878,749
TOWN			55,199	7,619			62,818	79,569	6,748,633
TOTAL	6,804		69,506	86,101			181,255	199,288	13,627,382
<b>NORMAN</b>									
CITY	61,765		25,504	9,786			97,055	101,423	1,417,266
TOWN	26,958		35,125	45,192			107,275	108,247	6,683,056
TOTAL	88,723		60,629	54,978			204,330	209,670	8,100,322
<b>OLMSTED</b>									
CITY			113,693	456,713	77,081	100,328	747,815	771,188	60,183,954
TOWN			196,598	200,720			431,108	442,917	16,550,813
TOTAL			310,291	657,433	77,081	100,328	1,178,923	1,214,105	76,734,767
<b>OTTER TAIL</b>									
CITY	61,901	1,077	381,206	42,830		363	491,232	542,537	11,478,019
TOWN	8,660	6,616	179,826	146,459			343,776	384,958	22,046,195
TOTAL	70,561	7,693	561,032	189,289		363	835,008	927,495	33,524,214
<b>PENNINGTON</b>									
CITY	89,497		9,586	61,068		315	160,466	171,184	3,490,630
TOWN	7,313		26,996	466,622			500,931	500,931	3,392,657
TOTAL	96,810		36,582	527,690		315	661,397	672,115	6,883,287
<b>PINE</b>									
CITY	35,848	218	191,774	57,857			285,697	288,375	3,848,710
TOWN			494,184	157,697			651,881	653,054	8,708,242
TOTAL	35,848	218	685,958	215,554			937,578	941,429	12,556,952
<b>PIPESTONE</b>									
CITY	46,593	11,743	104,267	26,213			188,816	197,541	2,479,002
TOWN	1,470		62,619	22,797			84,886	86,963	3,318,225
TOTAL	48,063	11,743	166,886	49,010			273,702	284,504	5,797,227
<b>POLK</b>									
CITY	67,736	94,001	220,770	100,354	1,969	825	583,700	594,788	8,784,599
TOWN	42,161	14,499	220,829	460,251		2,833	740,583	778,698	16,933,416
TOTAL	109,897	108,500	441,609	560,605	1,969	3,658	1,324,283	1,373,486	25,718,015

TABLE 33 PART G

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5d			CLASS 3a		TOTAL PERSONAL PROPERTY	TOTAL REAL + PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAY	ALL OTHER LEASED REAL ESTATE	SYSTEMS OF ELECTRIC UTILITIES	SYSTEMS OF GAS UTILITIES	SYSTEMS OF WATER UTILITIES	ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a&5d		
	3.30 & 5.25%	3.30 & 5.25%	5.25%	5.25%	5.25%				
<b>POPE</b>									
CITY	41,260	6,904	84,443	26,040		872	160,318	190,348	2,027,925
TOWN			240,594	54,800			297,562	302,669	5,884,873
TOTAL	41,260	6,904	325,037	80,840		872	457,880	493,017	7,912,798
<b>RAMSEY</b>									
CITY			5,271,785	3,865,322			9,388,374	9,389,708	460,909,625
TOWN			23,457	74,267			97,724	97,724	6,860,904
TOTAL			5,295,242	3,939,589			9,486,098	9,487,432	467,770,529
<b>RED LAKE</b>									
CITY	42,919		39,505	56,527			138,951	141,979	775,018
TOWN	567		16,833	274,275			291,675	292,705	2,249,443
TOTAL	43,486		56,338	330,802			430,626	434,684	3,024,461
<b>REDWOOD</b>									
CITY	3,741	420	80,454	33,747			120,791	124,351	4,385,404
TOWN	663		73,729	18,619			93,011	96,379	10,165,861
TOTAL	4,404	420	154,183	52,366			213,802	220,730	14,551,265
<b>RENVILLE</b>									
CITY	189	967	86,211	36,459		122,888	246,714	248,966	4,132,623
TOWN			149,704	122,796		9,233	281,733	288,450	12,203,245
TOTAL	189	967	235,915	159,255		132,121	528,447	537,416	16,335,868
<b>RICE</b>									
CITY	13,920		310,428	176,162		2,936	505,431	506,439	16,217,237
TOWN			151,950	371,697			523,647	562,026	10,592,046
TOTAL	13,920		462,378	547,859		2,936	1,029,078	1,068,465	26,809,283
<b>ROCK</b>									
CITY	19,746	1,470	20,213	18,465			59,894	60,301	2,170,544
TOWN		1,000	35,781	8,106			44,887	45,831	4,506,752
TOTAL	19,746	2,470	55,994	26,571			104,781	106,132	6,677,296
<b>ROSEAU</b>									
CITY	59,471		20,570	20,601			100,913	102,033	3,011,088
TOWN	8,773		227,303	45,555			281,631	292,456	5,831,121
TOTAL	68,244		247,873	66,156			382,544	394,489	8,842,209
<b>ST. LOUIS</b>									
CITY	81,184	499	2,535,051	264,065	1,192	278	3,022,738	3,559,001	64,797,223
TOWN	693		1,530,784	897,647			2,451,671	2,860,777	27,584,668
TOTAL	81,877	499	4,065,835	1,161,712	1,192	278	5,474,409	6,419,778	92,381,891
<b>SCOTT</b>									
CITY	1,509	2,726	540,900	252,769			800,122	800,554	37,992,635
TOWN		205	145,119	95,155			240,479	241,570	11,248,025
TOTAL	1,509	2,931	686,019	347,924			1,040,601	1,042,124	49,240,660
<b>SHERBURNE</b>									
CITY			448,042	93,500		17,122	559,465	585,704	44,604,240
TOWN		341	415,036	198,037			626,006	658,745	11,099,364
TOTAL		341	863,078	291,537		17,122	1,185,471	1,244,449	55,703,604
<b>SIBLEY</b>									
CITY			48,021	30,023		705	78,749	78,749	2,696,909
TOWN			30,803	90,049		1,924	122,776	124,120	7,036,536
TOTAL			78,824	120,072		2,629	201,525	202,869	9,733,445
<b>STEARNS</b>									
CITY	162,910		700,595	378,882			1,246,025	1,284,224	42,841,701
TOWN	774	119	506,677	192,883		36	700,522	793,702	29,040,648
TOTAL	163,684	119	1,207,272	571,765		36	1,946,547	2,077,926	71,882,349
<b>STEELE</b>									
CITY			38,610	18,045		2,703	59,441	63,654	12,563,455
TOWN		3,437	219,140	487,206		3,627	713,410	722,709	7,285,630
TOTAL		3,437	257,750	505,251		6,330	772,851	786,363	19,849,085
<b>STEVENS</b>									
CITY	66,409		93,535	35,351		670	195,965	195,965	2,427,827
TOWN			60,643	130,108		608	191,359	198,512	4,801,386
TOTAL	66,409		154,178	165,459		1,278	387,324	394,477	7,229,213
<b>SWIFT</b>									
CITY	98,915	51,659	54,178	30,222		520	235,494	235,572	2,255,257
TOWN	756		98,369	113,993		647	213,765	268,160	5,591,027
TOTAL	99,671	51,659	152,547	144,215		1,167	449,259	503,732	7,846,284
<b>SWIFT</b>									
CITY	7,808		102,646	31,736	2,845	146	145,181	146,996	2,825,373
TOWN	1,492		44,626	145,354	26,376	119	218,855	235,832	7,929,777
TOTAL	9,300		147,272	177,090	29,221	265	364,036	382,828	10,755,150
<b>TRAVERSE</b>									
CITY	7,625	258	45,475	76,345		315	53,673	57,449	832,593
TOWN	2,805		95,283	76,345		182	174,615	178,413	4,709,979
TOTAL	10,430	258	140,758	152,690		497	228,288	235,862	5,542,572
<b>WABASHA</b>									
CITY			153,528	19,578			173,106	179,288	5,387,182
TOWN			98,263	17,820			116,083	121,188	5,693,425
TOTAL			251,791	37,398			289,189	300,476	11,080,607
<b>WADENA</b>									
CITY	32,044		70,615	29,773		466	145,483	146,996	2,659,594
TOWN			42,331	279,134		326	322,117	347,920	2,860,803
TOTAL	32,044		112,946	308,907		792	467,600	494,916	5,520,397

TABLE 33 PART G

1988 GROSS TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5d			CLASS 3a		TOTAL PERSONAL PROPERTY	TOTAL REAL + PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED REAL ESTATE	SYSTEMS OF ELECTRIC UTILITIES	SYSTEMS OF GAS UTILITIES	SYSTEMS OF WATER UTILITIES	ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a&5d		
	3.30 & 5.25%	3.30 & 5.25%	5.25%	5.25%	5.25%				
<b>WASECA</b>									
CITY	636		55,095	50,416		63	106,373	106,838	5,829,731
TOWN	21	1,129	53,207	333,935		625	392,902	400,103	7,245,847
TOTAL	657	1,129	108,302	384,351		688	499,275	506,941	13,075,578
<b>WASHINGTON</b>									
CITY	63,225	436	2,011,633	1,224,020			3,367,088	3,386,196	104,464,601
TOWN		74	329,795	225,188			610,630	620,123	20,107,672
TOTAL	63,225	510	2,341,428	1,449,208			3,977,718	4,006,319	124,572,273
<b>WATONWAN</b>									
CITY	32		19,840	33,349			53,704	57,158	3,190,511
TOWN		33	191,416	48,837		2,074	242,360	247,737	5,913,686
TOTAL	32	33	211,256	82,186		2,074	296,064	304,895	9,112,197
<b>WILKIN</b>									
CITY	64,582		21,337	11,629			111,281	112,245	1,608,223
TOWN	11,853	370	95,284	30,079			137,586	142,777	6,659,956
TOTAL	76,435	370	116,621	41,708			248,867	255,022	8,268,179
<b>WINONA</b>									
CITY	698	5,593	307,620	201,531			516,199	518,566	18,245,490
TOWN		165	43,774	44,000		17	88,915	91,276	7,668,430
TOTAL	698	5,758	351,394	246,490		17	605,114	609,842	25,933,970
<b>WRIGHT</b>									
CITY	26,738	220	335,384	154,487		4,130	533,739	537,493	28,968,966
TOWN		1,297	545,298	82,047			628,642	660,913	26,162,441
TOTAL	26,738	1,517	880,682	236,534		4,130	1,162,381	1,198,406	55,131,407
<b>YELLOW MEDICINE</b>									
CITY	43,755		88,684	19,457			153,391	153,625	2,606,094
TOWN			110,170	47,206		56	157,567	160,182	6,799,539
TOTAL	43,755		198,854	66,663		56	310,958	313,807	9,405,633
<b>STATEWIDE TOTAL</b>									
CITY	2,965,814	302,944	39,749,645	20,799,589	83,087	1,063,436	66,634,095	68,182,358	3,107,471,406
TOWN	281,581	40,482	14,131,762	23,841,074	28,151	56,025	38,586,204	40,733,622	790,981,144
TOTAL	3,247,395	343,426	53,881,407	44,640,663	111,238	1,119,461	105,220,299	108,915,980	3,898,452,550



TABLE 34

TAXABLE VALUE DETERMINATION DATA  
BY COUNTY - FOR TAXES PAYABLE 1989

County	Total Gross Tax Capacity Value	Tax Increment Financing Gross Tax Cap. Value	Fiscal Disparities Contribution Value	10% Power Line Gross Tax Cap. Value	Taxable Value	Fiscal Disparities Distribution Value	Taxable Value
AITKIN	\$ 11,719,132	\$ 0	\$ 0	\$ 0	\$ 11,719,132	\$ 0	\$ 11,719,132
ANOKA	172,746,591	9,366,022	13,767,672	0	149,612,897	32,811,846	182,424,743
BECKER	18,109,779	163,540	0	0	17,946,239	0	17,946,239
BELTRAMI	15,654,596	155,469	0	0	15,499,127	0	15,499,127
BENTON	17,611,816	539,672	0	13,381	17,058,763	0	17,058,763
BIG STONE	4,325,283	0	0	0	4,325,283	0	4,325,283
BLUE EARTH	37,711,141	1,931,442	0	0	35,779,699	0	35,779,699
BROWN	17,752,699	225,825	0	0	17,526,874	0	17,526,874
CARLTON	15,894,913	276,395	0	27,346	15,591,172	0	15,591,172
CARVER	39,004,034	4,305,784	2,215,776	0	32,482,474	5,790,719	38,273,193
CASS	19,821,779	16,523	0	0	19,805,256	0	19,805,256
CHIPPEWA	9,711,685	80,619	0	0	9,631,066	0	9,631,066
CHISAGO	19,316,064	526,422	0	34,582	18,755,060	0	18,755,060
CLAY	27,181,259	963,101	0	0	26,218,158	0	26,218,158
CLEARWATER	4,912,746	22,004	0	0	4,890,742	0	4,890,742
COOK	5,280,827	0	0	0	5,280,827	0	5,280,827
COTTONWOOD	11,736,392	108,197	0	0	11,628,195	0	11,628,195
CROW WING	38,119,890	318,089	0	0	37,801,801	0	37,801,801
DAKOTA	264,399,280	7,960,897	26,715,674	0	229,722,709	28,248,471	257,971,180
DODGE	9,424,898	176,615	0	0	9,248,283	0	9,248,283
DOUGLAS	20,513,471	45,875	0	0	20,467,596	0	20,467,596
FARIBAUT	14,527,761	65,190	0	0	14,462,571	0	14,462,571
FILLMORE	10,448,920	148,877	0	0	10,300,043	0	10,300,043
FREEBORN	21,651,941	588,837	0	0	21,063,104	0	21,063,104
GOODHUE	49,069,388	1,189,365	0	0	47,880,023	0	47,880,023
GRANT	5,830,954	0	0	17,861	5,813,093	0	5,813,093
HENNEPIN	1,365,722,149	98,088,061	149,695,937	32,174	1,117,905,975	99,639,268	1,217,545,243
HOUSTON	8,368,327	54,952	0	0	8,313,375	0	8,313,375
HUBBARD	12,752,809	15,977	0	0	12,736,832	0	12,736,832
ISANTI	13,019,864	248,144	0	0	12,771,720	0	12,771,720
ITASCA	37,204,829	142,294	0	32,058	37,030,477	0	37,030,477
JACKSON	11,540,444	37,920	0	0	11,502,524	0	11,502,524

TABLE 34

TAXABLE VALUE DETERMINATION DATA  
BY COUNTY - FOR TAXES PAYABLE 1989

County	Total Gross Tax Capacity Value	Tax Increment Financing Gross Tax Cap. Value	Fiscal Disparities Contribution Value	10% Power Line Gross Tax Cap. Value	Taxable Value	Fiscal Disparities Distribution Value	Taxable Value
KANABEC	\$ 6,789,589	\$ 205,454	\$ 0	\$ 0	\$ 6,584,135	\$ 0	\$ 6,584,135
KANDIYOHI	25,519,029	284,197	0	4,366	25,230,466	0	25,230,466
KITTSON	8,186,976	0	0	0	8,186,976	0	8,186,976
KOOCHICHING	6,167,611	76,888	0	0	6,090,723	0	6,090,723
LAC QUI PARLE	7,299,121	41,818	0	0	7,257,303	0	7,257,303
LAKE	5,368,256	222,628	0	0	5,145,628	0	5,145,628
LAKE/WOODS	2,452,301	0	0	0	2,452,301	0	2,452,301
LE SUEUR	14,066,496	153,706	0	0	13,912,790	0	13,912,790
LINCOLN	5,317,448	0	0	0	5,317,448	0	5,317,448
LYON	18,039,519	918,215	0	0	17,121,304	0	17,121,304
MAHNOMEN	2,892,054	0	0	0	2,892,054	0	2,892,054
MARSHALL	10,934,683	0	0	0	10,934,683	0	10,934,683
MARTIN	20,819,145	92,700	0	0	20,726,445	0	20,726,445
MCLEOD	18,443,362	461,916	0	0	17,981,446	0	17,981,446
MEEKER	13,817,705	217,066	0	18,061	13,582,578	0	13,582,578
MILLE LACS	9,671,801	291,022	0	4,176	9,376,603	0	9,376,603
MORRISON	16,880,883	151,580	0	0	16,729,303	0	16,729,303
MOWER	22,540,656	160,853	0	0	22,379,803	0	22,379,803
MURRAY	9,106,084	8,943	0	0	9,097,141	0	9,097,141
NICOLLET	16,085,086	90,794	0	0	15,994,292	0	15,994,292
NOBLES	13,627,382	295,085	0	0	13,332,297	0	13,332,297
NORMAN	8,100,322	31,901	0	0	8,068,421	0	8,068,421
OLMSTED	76,734,767	1,553,493	0	0	75,181,274	0	75,181,274
OTTER TAIL	33,524,214	397,545	0	0	33,126,669	0	33,126,669
PENNINGTON	6,883,287	0	0	0	6,883,287	0	6,883,287
PINE	12,551,069	96,167	0	47,138	12,407,764	0	12,407,764
PIPESTONE	5,797,227	134,387	0	0	5,662,840	0	5,662,840
POLK	25,718,015	136,937	0	0	25,581,078	0	25,581,078
POPE	7,912,798	0	0	20,977	7,891,821	0	7,891,821
RAMSEY	467,770,529	28,573,140	45,175,760	0	394,021,629	60,157,061	454,178,690
RED LAKE	3,024,461	17,709	0	0	3,006,752	0	3,006,752
REDWOOD	14,551,812	47,825	0	0	14,503,987	0	14,503,987

TABLE 34

TAXABLE VALUE DETERMINATION DATA  
BY COUNTY - FOR TAXES PAYABLE 1989

County	Total Gross Tax Capacity Value	Tax Increment Financing Gross Tax Cap. Value	Fiscal Disparities Contribution Value	10% Power Line Gross Tax Cap. Value	Taxable Value	Fiscal Disparities Distribution Value	Taxable Value
RENVILLE	\$ 16,335,868	\$ 193,275	\$ 0	\$ 0	\$ 16,142,593	\$ 0	\$ 16,142,593
RICE	26,809,283	782,662	0	0	26,026,621	0	26,026,621
ROCK	6,677,296	89,415	0	0	6,587,881	0	6,587,881
ROSEAU	8,842,209	40,677	0	19,582	8,781,950	0	8,781,950
SCOTT	49,240,660	5,103,990	4,332,545	0	39,804,125	6,601,194	46,405,319
SHERBURNE	55,963,590	882,564	0	30,499	55,050,527	0	55,050,527
SIBLEY	9,733,445	73,854	0	0	9,659,591	0	9,659,591
ST. LOUIS	92,381,903	4,543,701	0	76,387	87,761,815	0	87,761,815
STEARNS	71,882,349	1,980,269	0	25,057	69,877,023	0	69,877,023
STEELE	19,849,085	388,622	0	0	19,460,463	0	19,460,463
STEVENS	7,229,213	45,273	0	2,062	7,181,878	0	7,181,878
SWIFT	7,846,284	252,607	0	0	7,593,677	0	7,593,677
TODD	10,755,150	96,742	0	0	10,658,408	0	10,658,408
TRAVERSE	5,542,572	13,908	0	9,528	5,519,136	0	5,519,136
WABASHA	11,080,607	168,348	0	0	10,912,259	0	10,912,259
WADENA	5,520,466	0	0	0	5,520,466	0	5,520,466
WASECA	13,075,578	27,950	0	0	13,047,628	0	13,047,628
WASHINGTON	124,572,273	2,560,685	8,008,486	26,393	113,976,709	16,653,538	130,630,247
WATONWAN	9,112,103	224,681	0	0	8,887,422	0	8,887,422
WILKIN	8,268,179	32,826	0	0	8,235,353	0	8,235,353
WINONA	25,933,970	881,121	0	0	25,052,849	0	25,052,849
WRIGHT	55,131,407	1,901,435	0	23,274	53,206,698	0	53,206,698
YELLOW MEDICINE	9,405,633	138,028	0	0	9,267,605	0	9,267,605
STATEWIDE TOTAL	\$ 3,898,868,472	\$ 182,846,710	\$ 249,911,850	\$ 464,902	\$ 3,465,645,008	\$ 249,902,097	\$ 3,715,547,105



**SECTION IV**

**Current Year - Taxes Payable 1989**

**Part A: By Taxing District**

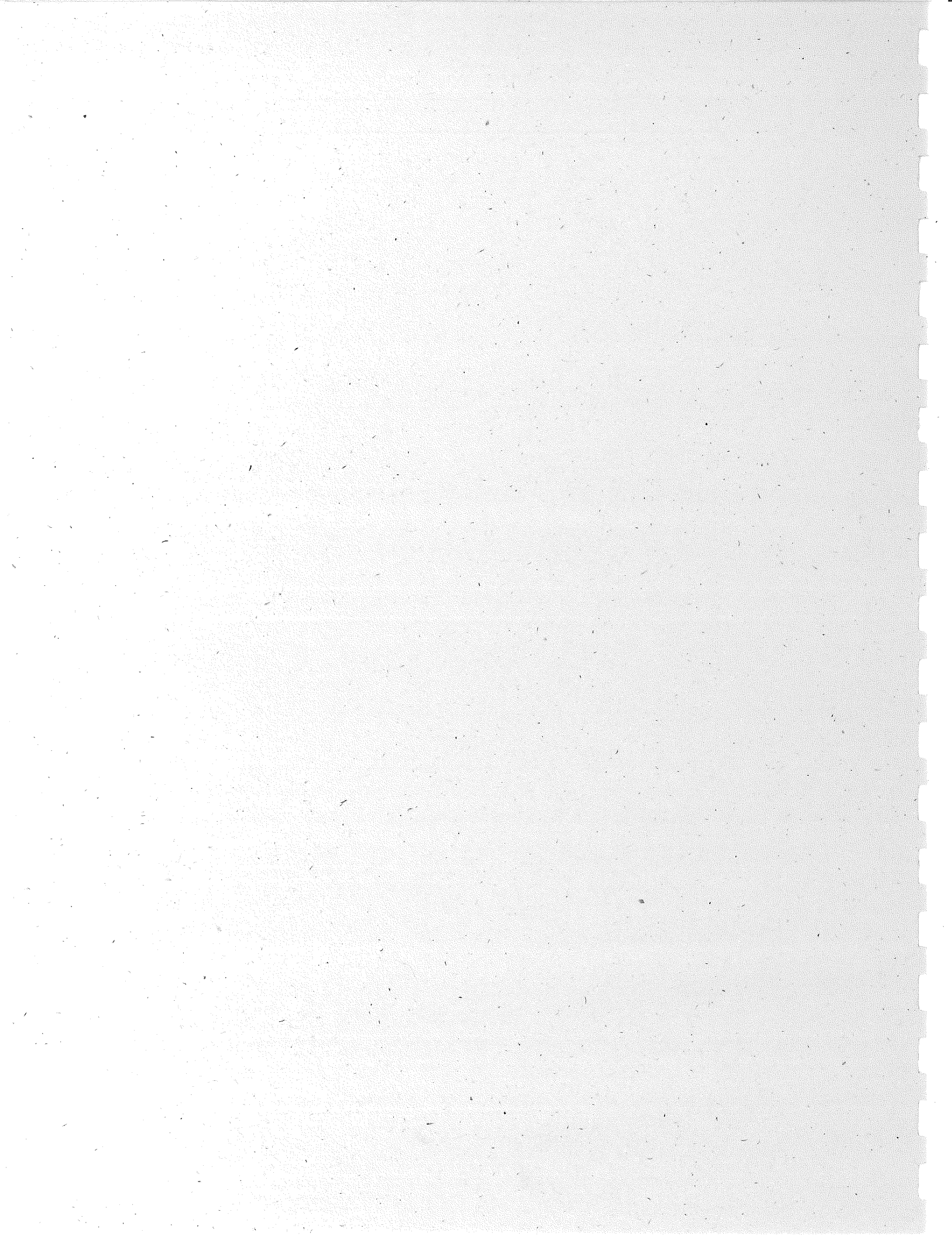


TABLE 35  
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT  
1988 ASSESSMENT - PAYABLE 1989

	AITKIN	ANDKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
<u>Gross Tax Capacity (1)</u>							
Real	\$ 11,473,447	\$ 167,398,243	\$ 17,690,111	\$ 14,467,845	\$ 16,748,404	\$ 4,188,566	\$ 36,477,352
Personal	245,685	5,348,348	419,668	1,186,751	863,412	136,717	1,233,789
TOTAL	\$ 11,719,132	\$ 172,746,591	\$ 18,109,779	\$ 15,654,596	\$ 17,611,816	\$ 4,325,283	\$ 37,711,141
<u>Average Rate of Taxation (2)</u>							
Percent	97.183	97.507	90.468	104.963	103.237	106.902	98.060
<u>Levy Including Special Assessment</u>							
County	\$ 4,524,122	\$ 40,497,710	\$ 5,714,999	\$ 6,296,705	\$ 5,406,984	\$ 1,867,783	\$ 10,873,622
City	396,407	27,621,643	1,557,811	1,314,657	3,357,371	686,274	7,943,289
Town	978,922	1,001,257	1,153,207	771,660	438,405	190,819	1,250,892
School District (3)	5,562,576	78,731,451	8,478,364	8,163,463	9,078,462	1,915,727	16,547,057
Special District (4)	17,272	6,094,987	192,461	66,995	134,647	41,770	55,080
Tax Increment Financing	0	9,204,293	160,210	172,107	594,894	0	2,009,094
Contribution	0	13,705,167	0	0	0	0	0
Power Line	0	0	0	0	12,318	0	0
TOTAL	\$ 11,479,299	\$ 176,856,508	\$ 17,257,052	\$ 16,785,587	\$ 19,023,081	\$ 4,702,373	\$ 38,679,034
<u>Levy Excluding Special Assessment</u>							
County	\$ 4,509,942	\$ 40,497,575	\$ 5,360,250	\$ 6,276,172	\$ 5,382,336	\$ 1,861,921	\$ 10,573,680
City	331,938	19,330,742	1,095,226	988,439	2,540,765	613,556	6,689,865
Town	967,260	875,335	1,144,216	764,287	438,405	190,819	1,104,601
School District (3)	5,562,576	78,731,451	8,478,364	8,163,463	9,078,462	1,915,727	16,547,057
Special District (4)	17,272	6,094,987	145,308	66,995	134,647	41,770	55,080
Tax Increment Financing	0	9,204,293	160,210	172,107	594,894	0	2,009,094
Contribution	0	13,705,167	0	0	0	0	0
Power Line	0	0	0	0	12,318	0	0
TOTAL	\$ 11,388,988	\$ 168,439,550	\$ 16,383,574	\$ 16,431,463	\$ 18,181,827	\$ 4,623,793	\$ 36,979,377
<u>54% Homestead Credit</u>							
Agricultural	\$ 529,813	\$ 702,498	\$ 840,555	\$ 534,311	\$ 752,792	\$ 320,575	\$ 1,007,100
Non-Agricultural	1,479,596	39,006,368	2,452,764	2,830,066	2,710,233	501,869	5,195,473
Tax Increment Financing	0	546,778	0	0	11,614	0	11,594
TOTAL	\$ 2,009,409	\$ 40,255,644	\$ 3,293,319	\$ 3,364,377	\$ 3,474,639	\$ 822,444	\$ 6,214,167
<u>Agricultural Aid Credit</u>							
36%	\$ 292,342	\$ 300,033	\$ 633,880	\$ 267,067	\$ 622,395	\$ 371,918	\$ 1,315,761
26%	250,895	185,080	410,710	195,265	137,769	397,746	737,012
TIF	0	0	0	0	7	0	82
TOTAL	\$ 543,237	\$ 485,113	\$ 1,044,590	\$ 462,332	\$ 760,171	\$ 769,664	\$ 2,052,855
<u>Taconite Tax Credit (5)</u>	\$ 573,770	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	4,836	0	0
Agricultural Preserves Credit (6)	0	705	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 705	\$ 0	\$ 0	\$ 4,836	\$ 0	\$ 0
<u>NET TAX PAYABLE</u>	\$ 8,262,572	\$ 127,698,088	\$ 12,045,665	\$ 12,604,754	\$ 13,942,181	\$ 3,031,685	\$ 28,712,355

TABLE 35  
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT  
 1988 ASSESSMENT - PAYABLE 1989

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
<u>Gross Tax Capacity (1)</u>							
Real	\$ 17,599,350	\$ 14,206,429	\$ 38,164,509	\$ 18,263,789	\$ 9,332,777	\$ 18,361,877	\$ 26,541,932
Personal	153,349	1,688,484	839,525	1,557,990	378,908	954,187	639,327
TOTAL	\$ 17,752,699	\$ 15,894,913	\$ 39,004,034	\$ 19,821,779	\$ 9,711,685	\$ 19,316,064	\$ 27,181,259
<u>Average Rate of Taxation (2)</u>							
Percent	88.007	114.898	96.268	90.476	97.488	109.037	105.568
<u>Ley Including Special Assessment</u>							
County	\$ 4,865,975	\$ 7,388,601	\$ 9,815,284	\$ 7,443,396	\$ 4,075,763	\$ 7,475,250	\$ 9,324,734
City	2,639,356	2,358,835	6,764,278	1,220,028	1,356,088	2,461,088	4,501,194
Town	578,953	1,217,335	889,712	1,235,188	585,550	935,342	631,235
School District (3)	7,533,608	6,960,606	15,597,004	8,458,215	4,001,213	10,367,162	14,425,924
Special District (4)	46,860	150,038	634,931	15,432	15,237	24,811	517,284
Tax Increment Financing	222,261	293,277	4,141,793	18,959	80,938	615,144	1,059,754
Contribution	0	0	2,205,713	0	0	0	0
Power Line	0	31,720	0	0	0	37,356	0
TOTAL	\$ 15,887,013	\$ 18,400,412	\$ 40,048,715	\$ 18,391,218	\$ 10,114,789	\$ 21,916,153	\$ 30,460,125
<u>Ley Excluding Special Assessment</u>							
County	\$ 4,689,955	\$ 7,388,601	\$ 9,763,664	\$ 7,153,217	\$ 3,648,120	\$ 7,273,833	\$ 8,806,833
City	2,555,377	2,283,342	4,398,825	1,085,073	1,140,208	1,835,477	3,284,144
Town	575,510	1,185,552	806,510	1,203,130	581,963	907,866	600,846
School District (3)	7,533,608	6,960,606	15,597,004	8,458,215	4,001,213	10,367,162	14,425,924
Special District (4)	46,860	119,786	634,931	15,432	15,237	24,811	517,134
Tax Increment Financing	222,261	293,277	4,141,793	18,959	80,938	615,144	1,059,754
Contribution	0	0	2,205,713	0	0	0	0
Power Line	0	31,720	0	0	0	37,356	0
TOTAL	\$ 15,623,571	\$ 18,262,884	\$ 37,548,440	\$ 17,934,026	\$ 9,467,679	\$ 21,061,649	\$ 28,694,635
<u>54% Homestead Credit</u>							
Agricultural	\$ 854,208	\$ 668,252	\$ 1,032,088	\$ 397,272	\$ 554,392	\$ 1,081,501	\$ 842,961
Non-Agricultural	2,855,876	3,235,680	6,053,613	2,469,626	1,143,237	3,905,347	5,427,402
Tax Increment Financing	783	0	171,117	716	165	2,337	40,379
TOTAL	\$ 3,710,867	\$ 3,903,932	\$ 7,256,818	\$ 2,867,614	\$ 1,697,794	\$ 4,989,185	\$ 6,310,742
<u>Agricultural Aid Credit</u>							
36%	\$ 1,122,822	\$ 273,207	\$ 943,469	\$ 185,916	\$ 730,125	\$ 520,495	\$ 992,536
26%	472,748	144,632	257,099	148,315	568,175	158,861	1,010,312
TIF	56	0	6,279	0	0	175	0
TOTAL	\$ 1,595,626	\$ 417,839	\$ 1,206,847	\$ 334,231	\$ 1,298,300	\$ 679,531	\$ 2,002,848
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,620,130
Power Line Credit	0	1,443	0	0	0	13,922	0
Agricultural Preserves Credit (6)	0	0	1,351	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	178,220
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 1,443	\$ 1,351	\$ 0	\$ 0	\$ 13,922	\$ 1,798,350
<u>NET TAX PAYABLE</u>	\$ 10,317,078	\$ 13,939,670	\$ 29,083,424	\$ 14,732,181	\$ 6,471,585	\$ 15,379,011	\$ 18,582,695



TABLE 35  
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT  
 1988 ASSESSMENT - PAYABLE 1989

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
<u>Gross Tax Capacity (1)</u>							
Real	\$ 4,051,546	\$ 5,011,128	\$ 10,044,160	\$ 37,308,558	\$ 257,543,617	\$ 9,106,790	\$ 20,101,346
Personal	861,200	269,699	1,692,232	811,332	6,855,663	318,108	412,125
TOTAL	\$ 4,912,746	\$ 5,280,827	\$ 11,736,392	\$ 38,119,890	\$ 264,399,280	\$ 9,424,898	\$ 20,513,471
<u>Average Rate of Taxation (2)</u>							
Percent	102.764	91.848	87.701	84.337	93.470	107.122	91.877
<u>Levy Including Special Assessment</u>							
County	\$ 2,565,110	\$ 2,779,681	\$ 3,575,232	\$ 10,280,586	\$ 47,444,407	\$ 3,472,968	\$ 6,834,102
City	236,914	342,876	1,605,583	4,349,527	58,160,282	1,594,791	2,112,456
Town	219,345	47,963	684,586	1,510,652	837,658	660,689	2,014,937
School District (3)	2,140,153	1,743,427	4,684,217	16,025,033	117,424,911	4,396,879	8,850,998
Special District (4)	89,257	7,477	141,103	275,235	7,484,703	0	45,700
Tax Increment Financing	24,458	0	119,082	277,843	7,595,867	223,371	46,450
Contribution	0	0	0	0	26,594,383	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 5,275,237	\$ 4,921,424	\$ 10,809,803	\$ 32,718,876	\$ 265,542,211	\$ 10,348,698	\$ 19,904,643
<u>Levy Excluding Special Assessment</u>							
County	\$ 2,370,435	\$ 2,764,864	\$ 3,489,854	\$ 10,280,586	\$ 47,440,508	\$ 3,461,442	\$ 6,792,729
City	204,875	286,617	1,300,781	3,787,005	39,804,458	1,360,006	1,715,597
Town	219,345	47,963	684,586	1,503,428	789,191	654,479	1,395,656
School District (3)	2,140,153	1,743,427	4,684,217	16,025,033	117,424,911	4,396,879	8,850,998
Special District (4)	89,257	7,477	14,429	275,235	7,484,703	0	45,700
Tax Increment Financing	24,458	0	119,082	277,843	7,595,867	223,371	46,450
Contribution	0	0	0	0	26,594,383	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 5,048,523	\$ 4,850,348	\$ 10,292,949	\$ 32,149,130	\$ 247,134,021	\$ 10,096,177	\$ 18,847,130
<u>54% Homestead Credit</u>							
Agricultural	\$ 445,169	\$ 7,378	\$ 566,997	\$ 431,030	\$ 778,141	\$ 685,350	\$ 840,829
Non-Agricultural	438,674	630,252	1,007,927	5,266,511	41,152,293	1,633,656	3,150,914
Tax Increment Financing	0	0	869	0	457,167	493	9,677
TOTAL	\$ 883,843	\$ 637,630	\$ 1,575,793	\$ 5,697,541	\$ 42,387,601	\$ 2,319,499	\$ 4,001,420
<u>Agricultural Aid Credit</u>							
36%	\$ 238,095	\$ 3,771	\$ 776,449	\$ 228,757	\$ 763,199	\$ 791,011	\$ 637,872
26%	145,574	29,304	670,945	186,169	582,263	408,055	239,164
TIF	0	0	0	0	5,373	0	0
TOTAL	\$ 383,669	\$ 33,075	\$ 1,447,394	\$ 414,926	\$ 1,350,835	\$ 1,199,066	\$ 877,036
<u>Taconite Tax Credit (5)</u>							
	\$ 0	\$ 317,876	\$ 0	\$ 629,042	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	0	0	0
Agricultural Preserves Credit (6)	0	0	0	0	10,617	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,617	\$ 0	\$ 0
<u>NET TAX PAYABLE</u>	\$ 3,781,011	\$ 3,861,767	\$ 7,269,762	\$ 25,407,621	\$ 203,384,968	\$ 6,577,612	\$ 13,968,674

TABLE 35  
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT  
1988 ASSESSMENT - PAYABLE 1989

	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
<u>Gross Tax Capacity (1)</u>							
Real	\$ 14,181,355	\$ 10,065,551	\$ 20,465,497	\$ 48,129,323	\$ 5,492,956	\$ 1,344,638,721	\$ 8,005,394
Personal	346,406	383,369	1,186,444	940,065	337,998	21,083,428	362,943
TOTAL	\$ 14,527,761	\$ 10,448,920	\$ 21,651,941	\$ 49,069,388	\$ 5,830,954	\$ 1,365,722,149	\$ 8,368,327
<u>Average Rate of Taxation (2)</u>							
Percent	85.113	107.248	95.166	85.567	90.973	97.449	103.626
<u>Levy Including Special Assessment</u>							
County	\$ 4,197,860	\$ 3,554,121	\$ 8,192,314	\$ 8,611,321	\$ 1,979,968	\$ 297,103,759	\$ 3,193,082
City	2,173,011	1,972,778	3,025,378	10,673,243	544,156	243,808,439	1,527,999
Town	846,733	1,192,474	962,188	1,683,932	236,168	210,774	678,651
School District (3)	5,729,568	4,553,328	9,074,311	20,501,964	2,671,811	525,554,771	3,567,880
Special District (4)	141,351	0	5,253	184,388	64,919	58,708,809	0
Tax Increment Financing	59,173	179,738	605,696	1,059,928	0	96,060,796	61,243
Contribution	0	0	0	0	0	149,016,321	0
Power Line	0	0	0	0	15,207	32,822	0
TOTAL	\$ 13,147,696	\$ 11,452,439	\$ 21,865,140	\$ 42,714,776	\$ 5,512,229	\$ 1,370,496,491	\$ 9,028,855
<u>Levy Excluding Special Assessment</u>							
County	\$ 3,888,183	\$ 3,553,469	\$ 7,424,108	\$ 8,611,321	\$ 1,861,387	\$ 297,103,759	\$ 3,193,082
City	1,700,175	1,727,218	2,554,145	9,957,254	455,082	204,217,539	1,171,846
Town	846,604	1,192,474	941,756	1,672,284	236,168	183,833	677,733
School District (3)	5,729,568	4,553,328	9,074,311	20,501,964	2,671,811	525,554,771	3,567,880
Special District (4)	141,351	0	5,253	184,388	64,919	58,708,809	0
Tax Increment Financing	59,173	179,738	605,696	1,059,928	0	96,060,796	61,243
Contribution	0	0	0	0	0	149,016,321	0
Power Line	0	0	0	0	15,207	32,822	0
TOTAL	\$ 12,365,054	\$ 11,206,227	\$ 20,605,269	\$ 41,987,139	\$ 5,304,574	\$ 1,330,878,650	\$ 8,671,784
<u>54% Homestead Credit</u>							
Agricultural	\$ 795,472	\$ 1,118,520	\$ 994,623	\$ 1,232,322	\$ 412,504	\$ 573,178	\$ 731,828
Non-Agricultural	1,316,346	1,576,315	3,526,844	4,543,696	408,310	173,344,240	1,939,102
Tax Increment Financing	3,061	2,489	0	7,428	0	2,518,195	2,951
TOTAL	\$ 2,114,879	\$ 2,697,324	\$ 4,521,467	\$ 5,783,446	\$ 820,814	\$ 176,435,613	\$ 2,673,881
<u>Agricultural Aid Credit</u>							
36%	\$ 1,106,488	\$ 851,280	\$ 1,067,792	\$ 1,229,547	\$ 482,632	\$ 564,368	\$ 550,033
26%	868,229	406,660	515,337	416,882	441,622	524,476	149,949
TIF	0	0	0	1,003	0	9,351	0
TOTAL	\$ 1,974,717	\$ 1,257,940	\$ 1,583,129	\$ 1,647,432	\$ 924,254	\$ 1,098,195	\$ 699,982
<u>Taconite Tax Credit (5)</u>							
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	13,956	18,390	0
Agricultural Preserves Credit (6)	0	0	0	0	0	19,350	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,956	\$ 37,740	\$ 0
<u>NET TAX PAYABLE</u>	\$ 8,275,458	\$ 7,250,963	\$ 14,500,673	\$ 34,556,261	\$ 3,545,550	\$ 1,153,307,102	\$ 5,297,921

TABLE 35  
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT  
1988 ASSESSMENT - PAYABLE 1989

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON
<u>Gross Tax Capacity (1)</u>							
Real	\$ 11,898,243	\$ 12,714,509	\$ 34,676,314	\$ 10,773,057	\$ 6,710,634	\$ 24,970,487	\$ 7,014,113
Personal	854,566	305,355	2,528,515	767,387	78,955	548,542	1,172,863
TOTAL	\$ 12,752,809	\$ 13,019,864	\$ 37,204,829	\$ 11,540,444	\$ 6,789,589	\$ 25,519,029	\$ 8,186,976
<u>Average Rate of Taxation (2)</u>							
Percent	823.019	1144.535	1002.690	856.067	1066.174	972.141	792.073
<u>Levy Including Special Assessment</u>							
County	\$ 4,322,799	\$ 6,575,335	\$ 15,732,244	\$ 3,481,902	\$ 3,311,498	\$ 10,154,022	\$ 2,239,945
City	391,646	949,714	2,825,664	1,095,730	315,671	3,267,427	647,098
Town	715,915	936,835	2,076,563	832,457	316,597	1,240,926	396,801
School District (3)	5,806,010	6,305,126	16,542,210	4,681,814	3,143,011	11,427,509	3,637,376
Special District (4)	16,814	16,465	157,318	29,550	8,926	74,104	135,448
Tax Increment Financing	13,487	285,095	158,461	40,760	226,697	295,334	0
Contribution	0	0	0	0	0	0	0
Power Line	0	0	31,204	0	0	4,094	0
TOTAL	\$ 11,266,671	\$ 15,068,570	\$ 37,523,664	\$ 10,162,213	\$ 7,322,400	\$ 26,463,416	\$ 7,056,668
<u>Levy Excluding Special Assessment</u>							
County	\$ 3,687,697	\$ 6,572,026	\$ 15,732,244	\$ 3,328,574	\$ 3,277,258	\$ 9,330,963	\$ 1,832,971
City	270,808	788,986	2,607,216	966,632	266,507	2,526,088	482,086
Town	700,986	933,990	2,076,248	832,062	316,487	1,150,013	396,801
School District (3)	5,806,010	6,305,126	16,542,210	4,681,814	3,143,011	11,427,509	3,637,376
Special District (4)	16,814	16,465	157,318	29,550	8,926	74,104	135,448
Tax Increment Financing	13,487	285,095	158,461	40,760	226,697	295,334	0
Contribution	0	0	0	0	0	0	0
Power Line	0	0	31,204	0	0	4,094	0
TOTAL	\$ 10,495,802	\$ 14,901,688	\$ 37,304,901	\$ 9,879,392	\$ 7,238,886	\$ 24,808,105	\$ 6,484,682
<u>54% Homestead Credit</u>							
Agricultural	\$ 314,156	\$ 1,238,930	\$ 319,630	\$ 705,557	\$ 643,434	\$ 923,206	\$ 366,743
Non-Agricultural	1,511,681	2,926,351	5,203,291	794,077	1,145,343	4,347,708	345,051
Tax Increment Financing	0	3,531	1,643	605	1,453	5,882	0
TOTAL	\$ 1,825,837	\$ 4,168,812	\$ 5,524,564	\$ 1,500,239	\$ 1,790,230	\$ 5,276,796	\$ 711,794
<u>Agricultural Aid Credit</u>							
36%	\$ 146,171	\$ 552,817	\$ 163,681	\$ 974,520	\$ 376,866	\$ 993,392	\$ 349,403
26%	87,277	152,483	234,660	798,485	144,956	596,804	681,705
TIF	0	0	0	408	0	0	0
TOTAL	\$ 233,448	\$ 705,300	\$ 398,341	\$ 1,773,413	\$ 521,822	\$ 1,590,196	\$ 1,031,108
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 2,472,127	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	1,219	0	0	1,728	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 1,219	\$ 0	\$ 0	\$ 1,728	\$ 0
<u>NET TAX PAYABLE</u>	\$ 8,436,517	\$ 10,027,576	\$ 28,908,650	\$ 6,605,740	\$ 4,926,834	\$ 17,939,385	\$ 4,741,780

TABLE 35  
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT  
 1988 ASSESSMENT - PAYABLE 1989

	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE/WOODS	LESUEUR	LINCOLN	LYON
<u>Gross Tax Capacity (1)</u>							
Real	\$ 5,888,749	\$ 7,086,282	\$ 5,150,763	\$ 2,360,573	\$ 13,632,224	\$ 4,058,633	\$ 16,405,945
Personal	278,862	212,839	217,493	91,728	434,272	1,258,815	1,633,574
TOTAL	\$ 6,167,611	\$ 7,299,121	\$ 5,368,256	\$ 2,452,301	\$ 14,066,496	\$ 5,317,448	\$ 18,039,519
<u>Average Rate of Taxation (2)</u>							
Percent	100.996	86.521	119.110	99.217	99.602	101.218	90.688
<u>Levy Including Special Assessment</u>							
County	\$ 2,193,354	\$ 1,995,598	\$ 3,460,332	\$ 1,083,564	\$ 5,477,140	\$ 2,360,260	\$ 5,137,073
City	1,496,904	866,638	710,199	186,206	1,921,808	430,858	2,780,708
Town	23	473,337	317,621	160,596	538,809	357,235	419,853
School District (3)	2,519,024	3,052,922	1,660,911	1,026,181	6,281,553	2,149,961	7,509,416
Special District (4)	165,746	179,764	6,179	25,605	19,323	579,599	66,792
Tax Increment Financing Contribution	81,030	41,752	265,603	0	153,525	0	915,630
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 6,456,081	\$ 6,610,011	\$ 6,420,845	\$ 2,482,152	\$ 14,392,158	\$ 5,877,913	\$ 16,829,472
<u>Levy Excluding Special Assessment</u>							
County	\$ 2,176,661	\$ 1,865,998	\$ 3,460,332	\$ 1,059,828	\$ 5,324,414	\$ 2,360,260	\$ 4,994,570
City	1,437,794	767,690	688,852	183,142	1,706,199	428,515	2,475,958
Town	0	473,092	312,250	160,596	525,448	357,235	419,853
School District (3)	2,519,024	3,052,922	1,660,911	1,026,181	6,281,553	2,149,961	7,509,416
Special District (4)	14,512	113,786	6,179	3,359	19,323	86,258	44,213
Tax Increment Financing Contribution	81,030	41,752	265,603	0	153,525	0	915,630
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 6,229,021	\$ 6,315,240	\$ 6,394,127	\$ 2,433,106	\$ 14,010,462	\$ 5,382,229	\$ 16,359,640
<u>54% Homestead Credit</u>							
Agricultural	\$ 170,405	\$ 610,088	\$ 6,942	\$ 141,652	\$ 802,025	\$ 441,022	\$ 586,485
Non-Agricultural	1,257,232	468,379	1,462,286	318,716	2,732,987	429,816	2,333,817
Tax Increment Financing	1,038	208	725	0	1,270	0	3,115
TOTAL	\$ 1,428,675	\$ 1,078,675	\$ 1,469,953	\$ 460,368	\$ 3,536,282	\$ 870,838	\$ 2,923,417
<u>Agricultural Aid Credit</u>							
36%	\$ 67,407	\$ 654,590	\$ 1,742	\$ 74,484	\$ 836,385	\$ 416,453	\$ 641,123
26%	60,843	497,120	85,549	107,223	309,648	301,189	551,742
TIF	0	0	0	0	0	0	0
TOTAL	\$ 128,250	\$ 1,151,710	\$ 87,291	\$ 181,707	\$ 1,146,033	\$ 717,642	\$ 1,192,865
<u>Taconite Tax Credit (5)</u>	\$ 3,477	\$ 0	\$ 618,616	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	1,978	0	0	2,174	0	0	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 1,978	\$ 0	\$ 0	\$ 2,174	\$ 0	\$ 0	\$ 0
<u>NET TAX PAYABLE</u>	\$ 4,666,641	\$ 4,084,855	\$ 4,218,267	\$ 1,788,857	\$ 9,328,147	\$ 3,793,749	\$ 12,243,358

TABLE 35  
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT  
1988 ASSESSMENT - PAYABLE 1989

	MCLEOD	MAHONOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
<u>Gross Tax Capacity (1)</u>							
Real	\$ 18,150,449	\$ 2,755,355	\$ 9,779,047	\$ 18,649,196	\$ 13,250,705	\$ 9,383,113	\$ 16,022,340
Personal	292,913	136,699	1,155,636	2,169,949	567,000	288,688	858,543
TOTAL	\$ 18,443,362	\$ 2,892,054	\$ 10,934,683	\$ 20,819,145	\$ 13,817,705	\$ 9,671,801	\$ 16,880,883
<u>Average Rate of Taxation (2)</u>							
Percent	106.937	110.007	82.490	84.026	88.464	108.409	101.678
<u>Levy Including Special Assessment</u>							
County	\$ 5,709,252	\$ 1,349,607	\$ 3,228,777	\$ 5,238,585	\$ 3,845,090	\$ 4,013,527	\$ 6,618,683
City	4,804,875	266,924	403,432	2,564,447	1,698,093	1,099,844	1,388,202
Town	548,810	181,481	810,609	846,727	996,092	432,917	1,041,041
School District (3)	9,044,623	1,463,450	5,168,922	9,652,177	5,724,069	4,821,303	8,186,195
Special District (4)	93,156	64,971	203,652	252,239	39,943	12,588	36,853
Tax Increment Financing	537,331	0	0	92,942	219,608	353,535	169,720
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	14,980	4,288	0
TOTAL	\$ 20,738,047	\$ 3,326,433	\$ 9,815,392	\$ 18,647,117	\$ 12,537,875	\$ 10,738,002	\$ 17,440,694
<u>Levy Excluding Special Assessment</u>							
County	\$ 5,636,181	\$ 1,287,171	\$ 2,433,455	\$ 4,794,069	\$ 3,767,531	\$ 4,002,339	\$ 6,618,683
City	3,899,624	184,387	403,432	2,073,103	1,465,145	866,462	1,116,814
Town	548,571	181,481	810,609	846,702	996,092	424,547	1,035,895
School District (3)	9,044,623	1,463,450	5,168,922	9,652,177	5,724,069	4,821,303	8,186,195
Special District (4)	56,382	64,971	203,652	34,449	36,265	12,588	36,853
Tax Increment Financing	537,331	0	0	92,942	219,608	353,535	169,720
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	14,980	4,288	0
TOTAL	\$ 19,722,712	\$ 3,181,460	\$ 9,020,070	\$ 17,493,442	\$ 12,223,690	\$ 10,485,062	\$ 17,164,160
<u>54% Homestead Credit</u>							
Agricultural	\$ 966,761	\$ 288,456	\$ 759,463	\$ 729,348	\$ 859,147	\$ 881,971	\$ 1,478,927
Non-Agricultural	3,963,232	275,812	524,779	2,167,394	1,882,970	1,640,166	2,613,361
Tax Increment Financing	16,574	0	0	0	3,908	810	0
TOTAL	\$ 4,946,567	\$ 564,268	\$ 1,284,242	\$ 2,896,742	\$ 2,746,025	\$ 2,522,947	\$ 4,092,288
<u>Agricultural Aid Credit</u>							
36%	\$ 889,717	\$ 274,149	\$ 663,333	\$ 1,014,454	\$ 825,600	\$ 473,846	\$ 1,133,488
26%	260,683	255,032	957,228	930,352	358,492	98,802	243,229
TIF	103	0	0	0	0	0	0
TOTAL	\$ 1,150,503	\$ 529,181	\$ 1,620,561	\$ 1,944,806	\$ 1,184,092	\$ 572,648	\$ 1,376,717
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	11,172	3,232	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,172	\$ 3,232	\$ 0
<u>NET TAX PAYABLE</u>	\$ 13,625,642	\$ 2,088,011	\$ 6,115,267	\$ 12,651,894	\$ 8,282,401	\$ 7,386,235	\$ 11,695,155

TABLE 35  
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT  
1988 ASSESSMENT - PAYABLE 1989

	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTERTAIL
<u>Gross Tax Capacity (1)</u>							
Real	\$ 22,082,047	\$ 8,242,587	\$ 15,711,867	\$ 13,428,094	\$ 7,890,652	\$ 75,520,662	\$ 32,596,719
Personal	458,609	863,497	373,219	199,288	209,670	1,214,105	927,495
TOTAL	\$ 22,540,656	\$ 9,106,084	\$ 16,085,086	\$ 13,627,382	\$ 8,100,322	\$ 76,734,767	\$ 33,524,214
<u>Average Rate of Taxation (2)</u>							
Percent	102.073	81.361	101.626	101.673	93.517	101.011	95.757
<u>Levy Including Special Assessment</u>							
County	\$ 8,505,727	\$ 2,612,656	\$ 5,172,555	\$ 4,058,351	\$ 3,083,472	\$ 24,705,600	\$ 10,668,551
City	4,040,383	759,466	3,406,346	2,202,304	739,957	14,632,054	2,795,944
Town	1,068,494	600,363	511,342	671,783	490,062	1,506,300	2,624,726
School District (3)	9,495,079	3,640,102	8,090,283	6,546,745	4,064,341	36,499,339	15,555,754
Special District (4)	46,311	57,696	24,483	541,579	215,805	0	458,936
Tax Increment Financing	173,526	9,415	99,819	332,587	37,347	1,609,624	402,544
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 23,329,520	\$ 7,679,698	\$ 17,304,828	\$ 14,353,349	\$ 8,630,984	\$ 78,952,917	\$ 32,506,455
<u>Levy Excluding Special Assessment</u>							
County	\$ 8,456,939	\$ 2,446,023	\$ 4,970,180	\$ 4,005,521	\$ 2,302,179	\$ 24,668,971	\$ 10,634,134
City	3,772,080	698,326	2,650,589	2,202,161	598,754	13,318,342	2,536,089
Town	1,063,904	599,950	511,332	671,783	356,734	1,414,461	2,577,769
School District (3)	9,495,079	3,640,102	8,090,283	6,546,745	4,064,341	36,499,339	15,555,754
Special District (4)	46,311	15,004	24,483	96,543	215,805	0	395,428
Tax Increment Financing	173,526	9,415	99,819	332,587	37,347	1,609,624	402,544
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 23,007,839	\$ 7,408,820	\$ 16,346,686	\$ 13,855,340	\$ 7,575,160	\$ 77,510,737	\$ 32,101,718
<u>54% Homestead Credit</u>							
Agricultural	\$ 965,979	\$ 616,771	\$ 649,728	\$ 705,495	\$ 478,573	\$ 1,313,607	\$ 2,123,129
Non-Agricultural	4,544,787	622,354	3,205,629	1,870,206	585,584	14,639,200	4,425,346
Tax Increment Financing	6,090	0	122	2,506	0	8,036	1,817
TOTAL	\$ 5,516,856	\$ 1,239,125	\$ 3,855,479	\$ 2,578,207	\$ 1,064,157	\$ 15,960,843	\$ 6,550,292
<u>Agricultural Aid Credit</u>							
36%	\$ 974,137	\$ 684,965	\$ 988,548	\$ 850,919	\$ 609,911	\$ 892,632	\$ 1,701,301
26%	558,619	542,066	369,323	738,839	862,611	396,411	708,762
TIF	0	0	0	0	0	0	0
TOTAL	\$ 1,532,756	\$ 1,227,031	\$ 1,357,871	\$ 1,589,758	\$ 1,472,522	\$ 1,289,043	\$ 2,410,063
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	0	0	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>NET TAX PAYABLE</u>	\$ 15,958,227	\$ 4,942,664	\$ 11,133,336	\$ 9,687,375	\$ 5,038,481	\$ 60,260,851	\$ 23,141,363

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TABLE 35  
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT  
1988 ASSESSMENT - PAYABLE 1989

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
<u>Gross Tax Capacity (1)</u>							
Real	\$ 6,211,172	\$ 11,609,640	\$ 5,512,723	\$ 24,344,529	\$ 7,419,781	\$ 458,283,097	\$ 2,589,777
Personal	672,115	941,429	284,504	1,373,486	493,017	9,487,432	434,684
TOTAL	\$ 6,883,287	\$ 12,551,069	\$ 5,797,227	\$ 25,718,015	\$ 7,912,798	\$ 467,770,529	\$ 3,024,461
<u>Average Rate of Taxation (2)</u>							
Percent	111.152	105.561	96.538	100.673	92.874	101.120	98.493
<u>Levy Including Special Assessment</u>							
County	\$ 2,978,542	\$ 4,733,782	\$ 2,347,744	\$ 9,815,068	\$ 2,680,580	\$ 114,850,964	\$ 1,495,439
City	1,267,816	913,888	777,816	4,357,406	841,546	92,939,122	438,760
Town	204,922	813,102	285,234	1,555,229	524,365	1,913,236	145,969
School District (3)	3,371,426	6,642,300	2,118,993	11,779,676	3,337,196	189,344,357	1,037,522
Special District (4)	134,915	110,195	151,196	773,218	210,282	19,550,633	62,360
Tax Increment Financing	0	98,724	135,840	164,524	0	29,552,817	22,872
Contribution	0	0	0	0	0	44,970,627	0
Power Line	0	47,320	0	0	18,230	0	0
TOTAL	\$ 7,957,621	\$ 13,359,311	\$ 5,816,823	\$ 28,445,121	\$ 7,612,199	\$ 493,121,756	\$ 3,202,922
<u>Levy Excluding Special Assessment</u>							
County	\$ 2,690,738	\$ 4,733,782	\$ 2,347,129	\$ 8,426,807	\$ 2,498,592	\$ 114,850,964	\$ 1,299,941
City	1,267,816	857,069	703,452	3,239,329	760,707	74,618,595	410,215
Town	186,000	810,333	284,709	1,554,302	523,930	549,603	145,969
School District (3)	3,371,426	6,642,300	2,118,993	11,779,676	3,337,196	189,344,357	1,037,522
Special District (4)	134,915	59,451	6,384	726,495	210,282	19,120,943	62,360
Tax Increment Financing	0	98,724	135,840	164,524	0	29,552,817	22,872
Contribution	0	0	0	0	0	44,970,627	0
Power Line	0	47,320	0	0	18,230	0	0
TOTAL	\$ 7,650,895	\$ 13,248,979	\$ 5,596,507	\$ 25,891,133	\$ 7,348,937	\$ 473,007,906	\$ 2,978,879
<u>54% Homestead Credit</u>							
Agricultural	\$ 401,822	\$ 951,824	\$ 386,574	\$ 1,160,526	\$ 574,869	\$ 32,854	\$ 279,883
Non-Agricultural	1,330,985	1,680,265	768,021	2,939,967	848,090	76,518,459	260,741
Tax Increment Financing	0	395	0	2,453	0	674,091	0
TOTAL	\$ 1,732,807	\$ 2,632,484	\$ 1,154,595	\$ 4,102,946	\$ 1,422,959	\$ 77,225,404	\$ 540,624
<u>Agricultural Aid Credit</u>							
36%	\$ 271,385	\$ 501,607	\$ 372,184	\$ 1,417,929	\$ 544,824	\$ 15,799	\$ 207,338
26%	228,692	175,587	345,601	1,968,807	333,747	34,969	178,580
TIF	0	0	0	31	0	43	0
TOTAL	\$ 500,077	\$ 677,194	\$ 717,785	\$ 3,386,767	\$ 878,571	\$ 50,811	\$ 385,918
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 503,396	\$ 0	\$ 0	\$ 0
Power Line Credit	0	14,880	0	0	11,786	0	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	69,064	0	9,840	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 14,880	\$ 0	\$ 572,460	\$ 11,786	\$ 9,840	\$ 0
<u>NET TAX PAYABLE</u>	\$ 5,418,011	\$ 9,924,421	\$ 3,724,127	\$ 17,828,960	\$ 5,035,621	\$ 395,721,851	\$ 2,052,337

TABLE 35  
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT  
 1988 ASSESSMENT - PAYABLE 1989

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST. LOUIS	SCOTT
<u>Gross Tax Capacity (1)</u>							
Real	\$ 14,331,082	\$ 15,798,452	\$ 25,740,818	\$ 6,571,164	\$ 8,447,720	\$ 85,962,113	\$ 48,198,536
Personal	220,730	537,416	1,068,465	106,132	394,489	6,419,790	1,042,124
TOTAL	\$ 14,551,812	\$ 16,335,868	\$ 26,809,283	\$ 6,677,296	\$ 8,842,209	\$ 92,381,903	\$ 49,240,660
<u>Average Rate of Taxation (2)</u>							
Percent	89.127	74.862	104.953	91.103	89.011	119.085	112.154
<u>Levy Including Special Assessment</u>							
County	\$ 4,432,879	\$ 4,105,235	\$ 7,440,261	\$ 2,477,915	\$ 2,247,906	\$ 47,514,316	\$ 14,602,285
City	1,940,914	1,935,097	4,590,669	537,989	861,699	19,623,173	7,745,690
Town	711,877	865,645	933,594	501,445	365,878	3,535,613	665,324
School District (3)	6,248,927	5,797,081	14,964,087	2,722,475	4,589,448	34,398,039	22,656,222
Special District (4)	17,123	45,618	167,478	9,951	153,872	226,056	1,550,620
Tax Increment Financing	55,687	174,242	853,432	85,805	37,353	5,416,252	6,289,866
Contribution	0	0	0	0	0	0	4,312,886
Power Line	0	0	0	0	17,324	89,282	0
TOTAL	\$ 13,407,407	\$ 12,922,918	\$ 28,949,521	\$ 6,335,580	\$ 8,273,480	\$ 110,802,731	\$ 57,822,893
<u>Levy Excluding Special Assessment</u>							
County	\$ 4,244,541	\$ 3,731,745	\$ 7,382,257	\$ 2,225,535	\$ 2,082,498	\$ 47,512,237	\$ 14,346,037
City	1,704,598	1,614,972	3,877,156	537,989	624,193	18,891,688	5,574,600
Town	698,707	865,645	892,761	501,445	365,808	3,479,892	653,008
School District (3)	6,248,927	5,797,081	14,964,087	2,722,475	4,589,448	34,398,039	22,656,222
Special District (4)	17,123	45,618	167,478	9,951	153,872	226,056	1,392,894
Tax Increment Financing	55,687	174,242	853,432	85,805	37,353	5,416,252	6,289,866
Contribution	0	0	0	0	0	0	4,312,886
Power Line	0	0	0	0	17,324	89,282	0
TOTAL	\$ 12,969,583	\$ 12,229,303	\$ 28,137,171	\$ 6,083,200	\$ 7,870,496	\$ 110,013,446	\$ 55,225,513
<u>54% Homestead Credit</u>							
Agricultural	\$ 831,812	\$ 1,024,839	\$ 1,174,765	\$ 433,627	\$ 672,304	\$ 468,093	\$ 1,312,503
Non-Agricultural	1,326,278	1,153,075	5,644,496	666,193	819,648	25,420,324	8,120,943
Tax Increment Financing	2,956	1,418	18,035	0	0	68,849	314,154
TOTAL	\$ 2,161,046	\$ 2,179,332	\$ 6,837,296	\$ 1,099,820	\$ 1,491,952	\$ 25,957,266	\$ 9,747,600
<u>Agricultural Aid Credit</u>							
36%	\$ 1,156,869	\$ 1,240,065	\$ 1,029,461	\$ 476,686	\$ 455,089	\$ 191,094	\$ 898,724
26%	958,132	811,552	306,719	497,762	407,384	700,762	365,214
TIF	0	0	387	0	0	0	23,340
TOTAL	\$ 2,115,001	\$ 2,051,617	\$ 1,336,567	\$ 974,448	\$ 862,473	\$ 891,856	\$ 1,287,278
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,701,192	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	4,620	4,658	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	8,998
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,620	\$ 4,658	\$ 8,998
<u>NET TAX PAYABLE</u>	\$ 8,693,536	\$ 7,998,354	\$ 19,963,308	\$ 4,008,932	\$ 5,511,451	\$ 79,458,474	\$ 44,181,637



TABLE 35  
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT  
1988 ASSESSMENT - PAYABLE 1989

	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
<u>Gross Tax Capacity (1)</u>							
Real	\$ 54,725,482	\$ 9,530,576	\$ 69,804,423	\$ 19,062,722	\$ 6,834,736	\$ 7,342,552	\$ 10,372,322
Personal	1,238,108	202,869	2,077,926	786,363	394,477	503,732	382,828
TOTAL	\$ 55,963,590	\$ 9,733,445	\$ 71,882,349	\$ 19,849,085	\$ 7,229,213	\$ 7,846,284	\$ 10,755,150
<u>Average Rate of Taxation (2)</u>							
Percent	62.347	97.670	101.555	90.229	96.034	96.566	115.654
<u>Levy Including Special Assessment</u>							
County	\$ 9,891,557	\$ 3,776,937	\$ 20,478,141	\$ 5,180,594	\$ 2,810,457	\$ 3,247,641	\$ 5,711,797
City	6,286,972	1,424,065	13,162,236	4,328,202	955,026	721,809	770,439
Town	1,274,362	705,439	3,809,890	634,908	279,535	534,422	813,530
School District (3)	17,311,738	4,075,572	34,809,817	8,159,212	2,952,958	3,379,106	5,459,899
Special District (4)	570,430	37,869	781,901	30,094	13,545	14,554	15,858
Tax Increment Financing	847,821	87,659	2,080,205	381,086	48,503	279,104	117,999
Contribution	0	0	0	0	0	0	0
Power Line	18,149	0	21,844	0	1,914	0	0
TOTAL	\$ 36,201,029	\$ 10,107,541	\$ 75,144,034	\$ 18,714,096	\$ 7,061,938	\$ 8,176,636	\$ 12,889,522
<u>Levy Excluding Special Assessment</u>							
County	\$ 9,887,854	\$ 3,403,449	\$ 20,245,742	\$ 5,046,912	\$ 2,794,475	\$ 2,716,079	\$ 5,261,083
City	5,010,825	1,199,927	11,322,216	3,657,352	851,594	653,627	770,439
Town	1,244,909	702,138	3,738,694	634,908	279,535	534,399	813,530
School District (3)	17,311,738	4,075,572	34,809,817	8,159,212	2,952,958	3,379,106	5,459,899
Special District (4)	570,430	37,869	781,901	30,094	13,545	14,554	15,858
Tax Increment Financing	847,821	87,659	2,080,205	381,086	48,503	279,104	117,999
Contribution	0	0	0	0	0	0	0
Power Line	18,149	0	21,844	0	1,914	0	0
TOTAL	\$ 34,891,726	\$ 9,506,614	\$ 73,000,419	\$ 17,909,564	\$ 6,942,524	\$ 7,576,869	\$ 12,438,808
<u>54% Homestead Credit</u>							
Agricultural	\$ 922,751	\$ 883,712	\$ 2,318,283	\$ 759,866	\$ 447,572	\$ 551,405	\$ 1,306,329
Non-Agricultural	4,443,664	1,251,820	12,672,494	3,597,075	719,578	708,167	1,718,394
Tax Increment Financing	1,384	4,472	23,146	1,836	1,315	25,166	95
TOTAL	\$ 5,367,799	\$ 2,140,004	\$ 15,013,923	\$ 4,358,777	\$ 1,168,465	\$ 1,284,738	\$ 3,024,819
<u>Agricultural Aid Credit</u>							
36%	\$ 332,085	\$ 1,061,757	\$ 2,198,128	\$ 762,193	\$ 572,641	\$ 647,266	\$ 927,738
26%	165,999	473,160	474,607	262,314	485,546	573,477	266,557
TIF	21	0	429	0	0	0	0
TOTAL	\$ 498,105	\$ 1,534,917	\$ 2,673,164	\$ 1,024,507	\$ 1,058,187	\$ 1,220,743	\$ 1,194,295
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	5,464	0	18,133	0	1,250	0	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 5,464	\$ 0	\$ 18,133	\$ 0	\$ 1,250	\$ 0	\$ 0
<u>NET TAX PAYABLE</u>	\$ 29,020,358	\$ 5,831,693	\$ 55,295,199	\$ 12,526,280	\$ 4,714,622	\$ 5,071,388	\$ 8,219,694

TABLE 35  
 REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT  
 1988 ASSESSMENT - PAYABLE 1989

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<u>Gross Tax Capacity (1)</u>							
Real	\$ 5,306,710	\$ 10,780,131	\$ 5,025,550	\$ 12,568,637	\$ 120,565,954	\$ 8,807,208	\$ 8,013,157
Personal	235,852	300,476	494,916	506,941	4,006,319	304,895	255,022
TOTAL	\$ 5,542,572	\$ 11,080,607	\$ 5,520,466	\$ 13,075,578	\$ 124,572,273	\$ 9,112,103	\$ 8,268,179
<u>Average Rate of Taxation (2)</u>							
Percent	83.942	102.349	115.163	86.369	95.485	96.055	90.445
<u>Levy Including Special Assessment</u>							
County	\$ 1,723,428	\$ 3,596,145	\$ 3,066,707	\$ 4,412,645	\$ 26,005,539	\$ 3,187,038	\$ 3,053,807
City	539,211	2,028,384	818,940	1,622,259	23,671,391	920,126	523,850
Town	170,062	694,572	222,640	466,675	2,450,077	441,934	299,962
School District (3)	2,245,501	5,212,282	2,536,609	5,042,652	59,894,027	4,081,080	3,899,894
Special District (4)	62,661	1,763	8,604	20,360	4,365,827	22,992	62,534
Tax Increment Financing	16,975	173,928	0	26,388	2,497,657	241,539	32,843
Contribution	0	0	0	0	7,972,154	0	0
Power Line	7,384	0	0	0	23,980	0	0
TOTAL	\$ 4,765,222	\$ 11,707,074	\$ 6,653,500	\$ 11,590,979	\$ 126,880,652	\$ 8,894,709	\$ 7,872,890
<u>Levy Excluding Special Assessment</u>							
County	\$ 1,695,623	\$ 3,596,050	\$ 2,912,582	\$ 4,328,954	\$ 25,833,000	\$ 3,164,358	\$ 2,819,261
City	454,383	1,665,161	677,929	1,408,259	16,582,788	809,408	363,665
Town	169,998	691,666	221,796	466,675	1,994,230	441,527	299,962
School District (3)	2,245,501	5,212,282	2,536,609	5,042,652	59,894,027	4,081,080	3,899,894
Special District (4)	62,661	1,763	8,604	20,360	4,150,242	14,704	62,534
Tax Increment Financing	16,975	173,928	0	26,388	2,497,657	241,539	32,843
Contribution	0	0	0	0	7,972,154	0	0
Power Line	7,384	0	0	0	23,980	0	0
TOTAL	\$ 4,652,525	\$ 11,340,850	\$ 6,357,520	\$ 11,293,288	\$ 118,948,078	\$ 8,752,616	\$ 7,478,159
<u>54% Homestead Credit</u>							
Agricultural	\$ 297,242	\$ 697,936	\$ 460,645	\$ 604,186	\$ 750,222	\$ 529,577	\$ 395,338
Non-Agricultural	288,405	2,081,144	1,091,095	1,901,986	23,737,798	1,003,082	537,556
Tax Increment Financing	0	632	0	0	91,453	0	1,188
TOTAL	\$ 585,647	\$ 2,779,712	\$ 1,551,740	\$ 2,506,172	\$ 24,579,473	\$ 1,532,659	\$ 934,082
<u>Agricultural Aid Credit</u>							
36%	\$ 374,232	\$ 686,169	\$ 268,488	\$ 745,303	\$ 452,167	\$ 826,222	\$ 569,349
26%	564,141	201,907	118,810	363,692	458,343	506,443	938,453
TIF	0	101	0	0	1,167	157	0
TOTAL	\$ 938,373	\$ 888,177	\$ 387,298	\$ 1,108,995	\$ 911,677	\$ 1,332,822	\$ 1,507,802
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 43,341
Power Line Credit	6,364	0	0	0	14,198	0	0
Agricultural Preserves Credit (6)	0	0	0	38,568	2,663	0	0
Enterprise Zone Credit	0	0	0	0	0	0	35,139
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 6,364	\$ 0	\$ 0	\$ 38,568	\$ 16,861	\$ 0	\$ 78,480
<u>NET TAX PAYABLE</u>	\$ 3,122,141	\$ 7,672,961	\$ 4,418,482	\$ 7,639,553	\$ 93,440,067	\$ 5,887,135	\$ 4,957,795

REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT  
1988 ASSESSMENT - PAYABLE 1989

	WINONA	WRIGHT	YELLOW MEDICINE	STATEWIDE TOTAL	
<u>Gross Tax Capacity (1)</u>					
Real	\$ 25,324,128	\$ 53,933,001	\$ 9,091,826	\$ 3,789,973,641	(1) Includes tax increment financing values where there are tax increment financing levies.
Personal	609,842	1,198,406	313,807	108,894,831	
TOTAL	\$ 25,933,970	\$ 55,131,407	\$ 9,405,633	\$ 3,898,868,472	
<u>Average Rate of Taxation (2)</u>					
Percent	102.808	84.532	92.414	97.390	(2) The average rate of taxation is exclusive of special assessments.
<u>Levy Including Special Assessment</u>					
County	\$ 7,609,735	\$ 11,076,289	\$ 3,489,585	\$ 1,025,731,896	(3) Includes Area Vocational Technical Institutes (AVTI) namely, #287, #916 and #917.
City	6,063,207	6,790,475	927,630	665,320,101	
Town	1,113,923	2,898,485	506,523	75,097,914	
School District (3)	11,555,061	25,426,794	3,958,779	1,635,444,219	(4) Includes: Hospital Districts Metropolitan Council Metropolitan Transit Mosquito Control Watershed Districts Housing & Redevelopment Authorities Sanitary Sewer Districts County Park District Port Authorities Regional Development Commissions
Special District (4)	186,035	647,724	209,325	108,901,438	
Tax Increment Financing Contribution	962,104	1,768,448	131,793	183,983,207	
Power Line	0	0	0	248,777,251	
Power Line	0	18,827	0	448,243	
TOTAL	\$ 27,490,065	\$ 48,627,042	\$ 9,223,635	\$ 3,943,704,269	
<u>Levy Excluding Special Assessment</u>					
County	\$ 7,609,735	\$ 10,957,678	\$ 3,241,993	\$ 1,010,336,629	(5) Includes the following amount of Supplementary Homestead Credit:  Aitkin \$ 798 Itasca 248,156 St. Louis 79,621  \$328,575
City	5,266,601	5,134,781	815,749	541,124,439	
Town	1,082,624	2,650,315	499,632	71,065,341	
School District (3)	11,555,061	25,426,794	3,958,779	1,635,444,219	
Special District (4)	186,035	647,068	44,205	105,913,009	
Tax Increment Financing Contribution	962,104	1,768,448	131,793	183,983,207	
Power Line	0	0	0	248,777,251	
Power Line	0	18,827	0	448,243	
TOTAL	\$ 26,662,160	\$ 46,603,911	\$ 8,692,151	\$ 3,797,092,338	
<u>54% Homestead Credit</u>					
Agricultural	\$ 798,524	\$ 2,055,287	\$ 712,101	\$ 64,016,560	
Non-Agricultural	5,137,438	7,107,749	851,538	583,786,253	
Tax Increment Financing	8,072	102,700	3,766	5,194,723	
TOTAL	\$ 5,944,034	\$ 9,265,736	\$ 1,567,405	\$ 652,997,536	
<u>Agricultural Aid Credit</u>					
36%	\$ 734,622	\$ 1,201,388	\$ 879,085	\$ 58,107,181	
26%	222,724	260,877	619,593	36,819,532	
TIF	0	501	0	49,014	
TOTAL	\$ 957,346	\$ 1,462,766	\$ 1,498,678	\$ 94,975,727	
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 0	\$ 8,316,100	(6) Agricultural Preserves Credit is in 7-county metro area only. Amount shown in Waseca county is for county conservation credit.
<u>Other Credits</u>					
Disparity Reduct. Credit	0	0	0	2,166,867	
Power Line Credit	0	14,246	0	169,649	
Agricultural Preserves Credit (6)	0	0	0	82,252	
Enterprise Zone Credit	0	0	0	292,263	
Disaster Credit	0	0	0	0	
TOTAL	\$ 0	\$ 14,246	\$ 0	\$ 2,711,031	
<u>NET TAX PAYABLE</u>	\$ 19,760,780	\$ 35,861,163	\$ 5,626,068	\$ 3,038,091,944	

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

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

The following list is not a complete digest of all the levies. It is merely a general index to the nature of each category as found on the abstract. Tables 36 through 40 are patterned after the design of the abstract column headings.

**COUNTY LEVIES**

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General . . . . .	General revenue, county or regional jail construction, other county buildings, public employees' retirement and social security funds, employees on leave from the state, ambulance service, health department and county controlled hospital districts, mental health services, nursing homes, cattle testing, agricultural societies and extension committees, civil defense, correction centers, probation services, sheltered workshops, senior citizen recreation programs, historical societies, insect and weed control, solid waste programs, parks and monuments, voting machines.
Indebtedness . . . . .	General obligation, state loans, debt portion of other levies.
Road and Bridge . . . . .	Road and bridge, repair and maintenance.
Welfare	
Social Service & Pub. Assistant Aid . . . . .	General assistance, aid to dependent children, aid to blind and disabled persons, medical assistance, purchase and delivery of social services.
Public Assistance Administration . . . . .	Administration expense.
County and/or Regional Library . . . . .	County library, contracts for library service.
Miscellaneous . . . . .	Public examiner's post-audit expense, state reassessment costs, judgments, armories.
County Special Assessments . . . . .	See (*) after City/Town Special Assessments.

CITY/TOWNSHIP LEVIES

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

\*Property taxes categorized as special assessments are not determined through the use of a 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.

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 - 1988 Payable 1989".

<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.

Area Vocational Technical Institute

- Debt Service . . . . . Debt Service payments on AVTI bonds.
- Other . . . . . All vocational school costs except debt.

Intermediate Area Vocational Technical Institutes

- #287 - Suburban Hennepin County
- #916 - Ramsey-Washington County
- #917 - Dakota County

These three intermediate AVTI's share an overlapping taxing authority with their K-12 component school districts.

- General . . . . . Regular and general fund purposes
- Debt . . . . . Debt service payments on AVTI bonds.
- Other . . . . . All other expense.

School district levies in this bulletin also include levy amounts for education districts and secondary vocational cooperatives.

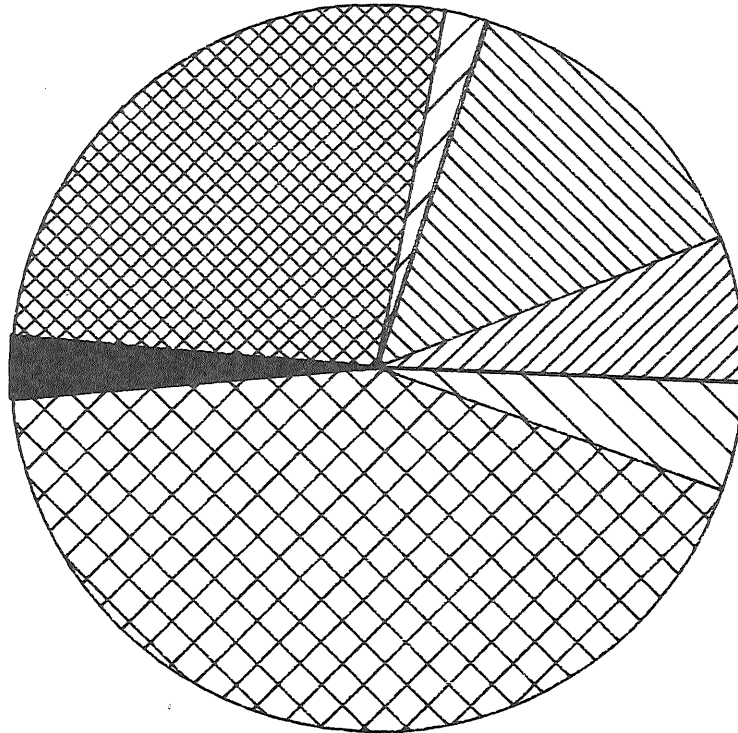
## SPECIAL TAXING DISTRICT LEVIES

Although special taxing districts exist with great variance among the counties, general categories are established in this section of the abstract. If special taxing districts exist in a county, the levies are entered separately for tort liability, all other revenue and debt. There are 12 main categories of special taxing districts as described in "1988 Tax Levy Authorizations and Limitations" as prepared and published by the Department of Revenue.








1. Hospital District
2. Watershed District
3. Sanitary Sewer District
4. Housing and Redevelopment Authority
5. Regional Development Commission
6. Metropolitan Airport Commission
7. Metropolitan Council
8. Metropolitan Transit Authority  
(seven county metro and St. Cloud)
9. Park District
10. Port Authority
11. Regional Railroad Authority
12. Economic Development Authority

For purposes of the Abstract of Tax Lists, mosquito control districts are also considered to be a separate special taxing district category.

TOTAL REAL AND PERSONAL PROPERTY TAX  
BY TAXING DISTRICT FOR PAYABLE YEAR 1989



Percentage of Gross Tax

	COUNTY	26.6%
	TOWN	1.8%
	CITY	14.3%
	CONTRIBUTION TAX	6.6%
	TAX INCREMENT FINANCING	4.8%
	SCHOOL DISTRICT	43.1%
	SPECIAL TAXING DISTRICT	2.8%
	TOTAL	100% *

TOTAL GROSS TAX = \$3,797,092,338

\*Power Line is less than 0.1% of the total gross tax.



TABLE 36  
 COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE  
 PAYABLE 1989

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	1,805,194	340,365	862,346	1,431,139	70,761		4,509,942	14,180	4,524,122
ANOKA	18,430,457	1,976,096	6,208,831	11,062,048	2,818,927		40,497,575	135	40,497,710
BECKER	2,015,717		688,720	2,573,321	82,341		5,360,250	354,749	5,714,999
BELTRAMI	2,181,163	313,209	806,085	2,899,475	76,072		6,276,172	20,533	6,296,705
BENTON	2,390,113		1,121,808	1,870,348			5,382,336	24,648	5,406,984
BIG STONE	772,121		478,848	589,380	21,537		1,861,921	5,862	1,867,783
BLUE EARTH	3,020,751	311,676	3,095,441	3,606,862	211,458	327,174	10,573,680	299,942	10,873,622
BROHN	2,595,093		764,556	1,330,212			4,689,955	176,020	4,865,975
CARLTON	2,926,925	111,480	1,408,454	2,906,843	34,706		7,388,601		7,388,601
CARVER	5,094,875	301,501	951,761	2,801,781	444,051	169,399	9,763,664	51,620	9,815,284
CASS	3,094,207	369,116	892,392	2,707,263	90,026		7,153,217	290,179	7,443,396
CHIPPEWA	1,390,314		929,987	1,197,211	130,571		3,648,120	427,643	4,075,763
CHISAGO	3,516,968		1,458,060	2,191,130	107,529		7,273,833	201,417	7,475,250
CLAY	3,639,629	153,435	840,638	4,044,256	128,696		8,806,833	517,901	9,324,734
CLEARWATER	1,117,375		370,831	882,205			2,370,435	194,675	2,565,110
COOK	1,660,812	79,688	456,785	441,888	41,743	83,869	2,764,864	14,817	2,779,681
COTTONWOOD	1,717,748		608,862	1,149,649	13,525		3,489,854	85,378	3,575,232
CROW WING	4,773,695	43,533	1,537,536	3,665,571	132,206	127,753	10,280,586		10,280,586
DAKOTA	17,154,755	2,443,610	4,912,461	17,508,407	2,710,170	2,710,153	47,440,508	3,899	47,444,407
DODGE	1,617,590		1,058,070	752,923	32,769		3,461,442	11,526	3,472,968
DOUGLAS	2,510,787	457,503	1,024,597	2,642,223	157,462		6,792,729	41,373	6,834,102
FARIBAUT	1,469,811		1,252,733	1,041,216	124,344		3,888,183	309,677	4,197,860
FILLMORE	1,522,004	62,712	998,119	942,762	27,774		3,553,469	652	3,554,121
FREEBORN	2,853,848	127,637	1,184,849	3,189,698	67,883		7,424,108	768,206	8,192,314
GOODHUE	3,412,652	62,499	2,305,949	2,245,836	95,038	489,087	8,611,321		8,611,321
GRANT	912,787		496,636	451,945			1,861,387	118,581	1,979,968
HENNEPIN	119,995,128	9,909,056		150,172,766	17,019,616		297,103,759		297,103,759
HOUSTON	1,913,646		612,465	666,939			3,193,082		3,193,082
HUBBARD	1,470,408		785,064	1,405,179	26,943		3,687,697	635,102	4,322,799
ISANTI	2,981,334	241,390	1,127,628	2,221,542			6,572,026	3,309	6,575,335

TABLE 36

COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

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	5,499,694	215,743	4,180,981	5,704,267	131,111		15,732,244		15,732,244
JACKSON	1,322,645	12,766	919,306	993,868	79,895		3,328,574	153,328	3,481,902
KANABEC	1,171,292	102,742	857,625	1,145,533			3,277,258	34,240	3,311,498
KANDIYOHI	3,267,054	413,955	1,741,626	3,781,575	105,392	21,022	9,330,963	823,059	10,154,022
KITTSON	952,686		426,972	453,275			1,832,971	406,974	2,239,945
KOOCHICHING	96,962	133,168	413,597	1,494,792		38,094	2,176,661	16,693	2,193,354
LAC QUI PARLE	876,664		465,753	523,543			1,865,998	129,600	1,995,598
LAKE	1,455,727		802,797	1,201,773			3,460,332		3,460,332
LAKE OF THE WOODS	500,079	4,490	201,843	295,611	8,478	49,294	1,059,828	23,736	1,083,564
LESUEUR	1,910,089	160,276	1,797,218	1,284,593	172,130		5,324,414	152,726	5,477,140
LINCOLN	918,943	222,714	616,901	601,654			2,360,260		2,360,260
LYON	2,165,584		1,007,417	1,613,593	207,898		4,994,570	142,503	5,137,073
MCLEOD	1,808,725	275,240	1,218,811	2,264,540	68,748		5,636,181	73,071	5,709,252
MAHNOMEN	636,339	10,181	210,864	429,760			1,287,171	62,436	1,349,607
MARSHALL	962,772		772,378	698,255			2,433,455	795,322	3,228,777
MARTIN	2,003,106		1,248,807	1,225,172	316,888		4,794,069	444,516	5,238,585
MEEKER	1,837,393		848,476	1,017,138	64,456		3,767,531	77,559	3,845,090
MILLE LACS	1,649,046		848,034	1,436,761	67,785	658	4,002,339	11,188	4,013,527
MORRISON	2,452,222		1,707,421	2,237,114	221,792		6,618,683		6,618,683
MOWER	3,562,631		1,974,713	2,789,800	129,673		8,456,939	48,788	8,505,727
MURRAY	990,786	83,067	635,574	709,322	27,199		2,446,023	166,633	2,612,656
NICOLLET	2,444,921	223,673	950,511	1,272,132	78,847		4,970,180	202,375	5,172,555
NOBLES	1,593,116		633,313	1,557,386	221,625		4,005,521	52,830	4,058,351
NORMAN	1,015,261		757,624	529,271			2,302,179	781,293	3,083,472
OLMSTED	9,107,150	479,828	3,954,591	9,004,972	429,353	1,692,582	24,668,971	36,629	24,705,600
OTTER TAIL	4,288,220	526,368	1,348,708	4,354,307	116,315		10,634,134	34,417	10,668,551
PENNINGTON	969,500	181,732	436,760	1,102,664			2,690,738	287,804	2,978,542
PINE	1,723,948	240,949	1,299,328	1,386,619	82,841		4,733,782		4,733,782
PIPESTONE	805,840	185,141	778,871	577,206			2,347,129	615	2,347,744
POLK	2,661,621		1,940,908	3,672,938	151,230		8,426,807	1,388,261	9,815,068

TABLE 36  
 COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE  
 PAYABLE 1989

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	1,309,588	122,458	452,362	580,084	34,049		2,498,592	181,988	2,680,580
RAMSEY	56,426,531	5,783,967		49,328,579	3,265,145	44,822	114,850,964		114,850,964
RED LAKE	540,723		463,988	295,216			1,299,941	195,498	1,495,439
REDWOOD	1,947,274		1,143,023	1,110,955	39,581	3,631	4,244,541	188,338	4,432,879
RENVILLE	1,107,582		920,792	1,624,768		78,527	3,731,745	373,490	4,105,235
RICE	2,867,840	33,159	1,365,270	2,971,350	144,449		7,382,257	58,004	7,440,261
ROCK	1,164,334		605,131	456,030			2,225,535	252,380	2,477,915
ROSEAU	926,836		602,050	524,039		29,529	2,082,498	165,406	2,247,906
ST. LOUIS	21,217,267		2,572,263	23,544,398	177,413		47,512,237	2,079	47,514,316
SCOTT	8,030,481	689,183	1,711,482	3,526,686	387,916		14,346,037	256,248	14,602,285
SHERBURNE	5,158,356	540,525	999,113	2,946,770	242,991		9,887,854	3,703	9,891,557
SIBLEY	1,504,698		1,017,733	880,948			3,403,449	373,488	3,776,937
STEARNS	8,938,653	2,255,368	2,786,653	5,721,422	543,114		20,245,742	232,399	20,478,141
STEELE	2,539,286		900,271	1,527,978	79,305		5,046,912	133,682	5,180,594
STEVENS	1,405,768		546,795	818,865	22,977		2,794,475	15,982	2,810,457
SHIFTS	1,406,644		631,930	644,143	33,291		2,716,079	531,562	3,247,641
TODD	1,945,931		1,163,069	1,814,610	146,342	190,973	5,261,083	450,714	5,711,797
TRAVERSE	763,849		591,082	335,491		5,165	1,695,623	27,805	1,723,428
WABASHA	1,666,492		874,424	1,055,075			3,596,050	95	3,596,145
WADENA	1,153,952	84,422	481,244	1,171,116	21,799		2,912,582	154,125	3,066,707
WASECA	2,191,763		927,484	1,084,982	124,653		4,328,954	83,691	4,412,645
WASHINGTON	12,808,356	268,629	3,348,481	7,169,968	1,818,643	418,145	25,833,000	172,539	26,005,539
WATONWAN	1,575,249		498,352	839,662	251,033		3,164,358	22,680	3,187,038
WILKIN	1,257,164	69,382	732,500	760,157			2,819,261	234,546	3,053,807
WINONA	3,502,761	95,958	1,080,810	2,929,976			7,609,735		7,609,735
WRIGHT	4,178,053	389,435	2,097,518	3,742,814	534,077	15,340	10,957,678	118,611	11,076,289
YELLOW MEDICINE	1,127,019		1,244,682	834,306		35,952	3,241,993	247,592	3,489,585
STATEWIDE TOTAL	429,270,368	31,109,027	103,996,740	404,191,834	35,214,580	6,531,167	1,010,336,629	15,395,267	1,025,731,896

TABLE 37  
CITY TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL CITY LEVY EXCLUDING SPECIAL ASSESSMENTS	CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
AITKIN		304,802	27,133			331,938	64,469	396,407
ANOKA		18,583,210	696,756		50,719	19,330,742	8,290,901	27,621,643
BECKER		506,886	294,951	46,128	247,255	1,095,226	462,585	1,557,811
BELTRAMI		612,736	122,262	5,900	247,537	988,439	326,218	1,314,657
BENTON		1,562,152	835,604	69,785	73,212	2,540,765	816,606	3,357,371
BIG STONE		466,579	94,201	2,120	50,651	613,556	72,718	686,274
BLUE EARTH		4,326,589	771,300	6,216	1,585,752	6,689,865	1,253,424	7,943,289
BROWN		1,363,500	1,131,405	60,467		2,555,377	83,979	2,639,356
CARLTON		1,827,679	455,651			2,283,342	75,493	2,358,835
CARVER		3,826,921	568,514	3,345		4,398,825	2,365,453	6,764,278
CASS		1,013,162	58,840	11,104	1,961	1,085,073	134,955	1,220,028
CHIPPEWA		783,201	357,000			1,140,208	215,880	1,356,088
CHISAGO		1,352,471	424,300	7,189	51,495	1,835,477	625,611	2,461,088
CLAY		1,714,490	1,315,848		253,791	3,284,144	1,217,050	4,501,194
CLEARWATER		125,189	48,406		31,277	204,875	32,039	236,914
COOK		227,334	59,282			286,617	56,259	342,876
COTTONWOOD		576,747	660,160	63,862		1,300,781	304,802	1,605,583
CROW WING		2,414,425	942,771	33,692	396,102	3,787,005	562,522	4,349,527
DAKOTA		31,186,449	8,586,355		31,581	39,804,458	18,355,824	58,160,282
DODGE		822,796	342,105		195,097	1,360,006	234,785	1,594,791
DOUGLAS		1,332,891	373,894	8,805		1,715,597	396,859	2,112,456
FARIBAULT		1,008,437	504,151		187,575	1,700,175	472,836	2,173,011
FILLMORE		1,029,279	560,811		137,112	1,727,218	245,560	1,972,778
FREEBORN		2,352,669	183,616	17,848		2,554,145	471,233	3,025,378
GOODHUE		8,027,064	1,900,717		29,461	9,957,254	715,989	10,673,243
GRANT		380,358	20,659		54,051	455,082	89,074	544,156
HENNEPIN	2,449	175,237,663	28,688,615		288,714	204,217,539	39,590,900	243,808,439
HOUSTON		673,893	497,945			1,171,846	356,153	1,527,999
HUBBARD		115,344	143,270	12,190		270,808	120,838	391,646
ISANTI		605,336	183,648			788,986	160,728	949,714

TABLE 37

CITY TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL CITY LEVY EXCLUDING SPECIAL ASSESSMENTS	CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
ITASCA		2,426,960	162,564		17,685	2,607,216	218,448	2,825,664
JACKSON		513,180	305,851	23,946	123,646	966,632	129,098	1,095,730
KANABEC		172,715	93,314		476	266,507	49,164	315,671
KANDIYOHI		1,895,937	582,637	29,672	17,828	2,526,088	741,339	3,267,427
KITTSOON		331,037	151,043			482,086	165,012	647,098
KOOCHICHING		999,456	150,334		288,000	1,437,794	59,110	1,496,904
LAC QUI PARLE		658,597	73,739	3,499	31,850	767,690	98,948	866,638
LAKE		650,469	38,381			688,852	21,347	710,199
LAKE OF THE WOODS		183,142				183,142	3,064	186,206
LESUEUR	768,093	360,797	460,682	116,613		1,706,199	215,609	1,921,808
LINCOLN		309,575	27,524	41,954	49,459	428,515	2,343	430,858
LYON		2,183,455	278,801		13,689	2,475,958	304,750	2,780,708
MCLEOD		2,328,492	1,392,569	178,540		3,899,624	905,251	4,804,875
MAHNOMEN		123,872	60,514			184,387	82,537	266,924
MARSHALL	358,956	3,278	41,192			403,432		403,432
MARTIN		1,409,346	663,751			2,073,103	491,344	2,564,447
MEEKER		33,894	412,918		1,018,326	1,465,145	232,948	1,698,093
MILLE LACS		652,660	173,921		39,877	866,462	233,382	1,099,844
MORRISON		582,579	532,729	1,500		1,116,814	271,388	1,388,202
MOWER		2,945,477	826,587			3,772,080	268,303	4,040,383
MURRAY		509,719	176,606	8,995	2,999	698,326	61,140	759,466
NICOLLET		1,808,635	811,159	30,791		2,650,589	755,757	3,406,346
NOBLES		1,219,168	936,457	18,098	28,428	2,202,161	143	2,202,304
NORMAN		468,635	130,117			598,754	141,203	739,957
OLMSTED		4,177,800	726,427		8,414,101	13,318,342	1,313,712	14,632,054
OTTER TAIL	7,446	2,115,120	401,859	11,625	25	2,536,089	259,855	2,795,944
PENNINGTON		1,026,384	241,430			1,267,816		1,267,816
PINE		671,696	86,368	48,991	50,002	857,069	56,819	913,888
PIPESTONE		504,745	160,676	25,352	12,676	703,452	74,364	777,816
POLK		2,642,361	575,655	21,301		3,239,329	1,118,077	4,357,406

TABLE 37

CITY TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL CITY LEVY EXCLUDING SPECIAL ASSESSMENTS	CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
POPE		640,229	61,019	8,797	50,656	760,707	80,839	841,546
RAMSEY		58,103,923	16,404,466		110,161	74,618,595	18,320,527	92,939,122
RED LAKE		284,360	125,851			410,215	28,545	438,760
REDWOOD		1,105,722	598,856			1,704,598	236,316	1,940,914
RENVILLE		1,087,476	527,482			1,614,972	320,125	1,935,097
RICE		2,756,272	1,069,463	51,412		3,877,156	713,513	4,590,669
ROCK		299,030	2,605	236,350		537,989		537,989
ROSEAU		414,407	209,782			624,193	237,506	861,699
ST. LOUIS		15,088,907	2,900,269	227,552	674,929	18,891,688	731,485	19,623,173
SCOTT		4,783,887	741,212	15,611	33,860	5,574,600	2,171,090	7,745,690
SHERBURNE		3,474,830	1,513,250		22,732	5,010,825	1,276,147	6,286,972
SIBLEY		800,704	399,212			1,199,927	224,138	1,424,065
STEARNS		7,477,498	3,299,126	63,372	482,176	11,322,216	1,840,020	13,162,236
STEELE		2,309,310	872,572	59,081	416,384	3,657,352	670,850	4,328,202
STEVENS		626,358	221,558		3,676	851,594	103,432	955,026
SWIFT		314,837	174,794	50,467	113,515	653,627	68,182	721,809
TODD		342,762	299,619	53,073	74,964	770,439		770,439
TRAVERSE		194,884	142,282		117,214	454,383	84,828	539,211
WABASHA		1,070,334	594,819			1,665,161	363,223	2,028,384
WADENA		424,291	229,727	14,193	9,712	677,929	141,011	818,940
WASECA		1,179,552	142,325	74,093	12,277	1,408,259	214,000	1,622,259
WASHINGTON					16,582,788	16,582,788	7,088,603	23,671,391
WATONWAN		755,033	54,373			809,408	110,718	920,126
WILKIN		252,361	91,483		19,810	363,665	160,185	523,850
WINONA		4,391,287	828,981	17,061	29,257	5,266,601	796,606	6,063,207
WRIGHT		2,567,614	809,441	1,612,497	145,200	5,134,781	1,655,694	6,790,475
YELLOW MEDICINE		597,356			218,386	815,749	111,881	927,630
STATEWIDE TOTAL	1,136,944	409,612,657	93,840,542	3,393,087	33,140,107	541,124,439	124,195,662	665,320,101

TABLE 38  
TOWN TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENTS	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
AITKIN		314,590		652,603		967,260	11,662	978,922
ANOKA		843,783	30,545		999	875,335	125,922	1,001,257
BECKER		311,148		832,970		1,144,216	8,991	1,153,207
BELTRAMI		250,067		514,165		764,287	7,373	771,660
BENTON		146,363		292,020		438,405		438,405
BIG STONE		47,849		142,941		190,819		190,819
BLUE EARTH		43,575		966,987	94,005	1,104,601	146,291	1,250,892
BROWN		154,514		420,163	801	575,510	3,443	578,953
CARLTON		361,829	114,985	708,688		1,185,552	31,783	1,217,335
CARVER		248,771	19,073	538,631		806,510	83,202	889,712
CASS		520,577		682,488		1,203,130	32,058	1,235,188
CHIPPEWA		287,073		271,250	23,589	581,963	3,587	585,550
CHISAGO		327,503		580,332		907,866	27,476	935,342
CLAY		208,279		392,499		600,846	30,389	631,235
CLEARWATER		91,512		121,797	5,990	219,345		219,345
COOK		42,061		5,900		47,963		47,963
COTTONWOOD		174,130	18,350	492,059		684,586		684,586
CROW WING		540,417		962,947		1,503,428	7,224	1,510,652
DAKOTA		347,131	9,065	331,361	101,597	789,191	48,467	837,658
DODGE		38,957		615,504		654,479	6,210	660,689
DOUGLAS		640,390	169,257	566,765	19,172	1,395,656	619,281	2,014,937
FARIBAULT		114,655		731,916		846,604	129	846,733
FILLMORE		306,237	3,631	829,667	52,806	1,192,474		1,192,474
FREEBORN		179,829		761,860		941,756	20,432	962,188

TABLE 38

TOWN TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENTS	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
GOODHUE		353,079		1,304,814	14,313	1,672,284	11,648	1,683,932
GRANT		73,788		162,348		236,168		236,168
HENNEPIN		183,833				183,833	26,941	210,774
HOUSTON		268,448		409,217		677,733	918	678,651
HUBBARD		301,444		399,501		700,986	14,929	715,915
ISANTI		292,293		641,668		933,990	2,845	936,835
ITASCA		903,384	238,371	909,407	25,002	2,076,248	315	2,076,563
JACKSON		44,005		785,035	3,002	832,062	395	832,457
KANABEC		93,063	9,684	161,123	52,569	316,487	110	316,597
KANDIYOHI		402,881		740,977	6,081	1,150,013	90,913	1,240,926
KITTSOON		78,289		318,467		396,801		396,801
KOOCHICHING							23	23
LAC QUI PARLE		84,064		371,061	17,908	473,092	245	473,337
LAKE		92,061	16,670	203,512		312,250	5,371	317,621
LAKE OF THE WOODS				136,765	23,808	160,596		160,596
LESUEUR	152,816	84,812		281,057	6,697	525,448	13,361	538,809
LINCOLN		82,536		272,672	1,978	357,235		357,235
LYON		60,180		359,646		419,853		419,853
MCLEOD		220,181		328,352		548,571	239	548,810
MAHONOMEN		41,675		139,779		181,481		181,481
MARSHALL	175,627	49,519		579,422	5,875	810,609		810,609
MARTIN				846,702		846,702	25	846,727
MEEKER		122,424		773,997	99,602	996,092		996,092
MILLE LACS		72,743		275,838	75,932	424,547	8,370	432,917



TABLE 38  
TOWN TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENTS	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
MORRISON		396,423		639,399		1,035,895	5,146	1,041,041
MOHER		190,532		858,363	14,941	1,063,904	4,590	1,068,494
MURRAY		246,739		353,159		599,950	413	600,363
NICOLLET		74,224		437,090		511,332	10	511,342
NOBLES		156,338		515,390		671,783		671,783
NORMAN		59,800		296,908		356,734	133,328	490,062
OLMSTED		135,378		912,156	366,838	1,414,461	91,839	1,506,300
OTTER TAIL		654,244	2,487	1,920,898		2,577,769	46,957	2,624,726
PENNINGTON		80,356		105,615		186,000	18,922	204,922
PINE		327,691		482,580		810,333	2,769	813,102
PIPESTONE		70,238		214,444		284,709	525	285,234
POLK		339,761		1,214,408		1,554,302	927	1,555,229
POPE		106,813		362,460	54,596	523,930	435	524,365
RAMSEY		549,603				549,603	1,363,633	1,913,236
RED LAKE		37,642		108,310		145,969		145,969
REDHOOD				698,707		698,707	13,170	711,877
RENVILLE		359,031		506,536		865,645		865,645
RICE		323,235		569,481		892,761	40,833	933,594
ROCK		140,891	18,678	341,845		501,445		501,445
ROSEAU		95,993		269,750		365,808	70	365,878
ST. LOUIS		2,218,318	169,419	1,092,074		3,479,892	55,721	3,535,613
SCOTT		194,110		412,481	46,345	653,008	12,316	665,324
SHERBURNE		429,995		814,885		1,244,909	29,453	1,274,362
SIBLEY		280,224	1,495	420,359		702,138	3,301	705,439

TABLE 38  
TOWN TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENTS	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
STEARNS		1,135,034	52,402	2,460,227	90,864	3,738,694	71,196	3,809,890
STEELE		45,119		555,915	33,847	634,908		634,908
STEVENS		42,392		231,499	5,615	279,535		279,535
SWIFT		101,125		410,862	22,364	534,399	23	534,422
TODD		286,918		526,529		813,530		813,530
TRAVERSE		15,995		153,992		169,998	64	170,062
WABASHA		210,133		481,485		691,666	2,906	694,572
WADENA		74,257		147,518		221,796	844	222,640
WASECA		99,242		367,403		466,675		466,675
WASHINGTON					1,994,230	1,994,230	455,847	2,450,077
WATONWAN		97,958		338,545	5,003	441,527	407	441,934
WILKIN		77,160		222,752		299,962		299,962
WINONA		348,549	8,445	725,074	502	1,082,624	31,299	1,113,923
WRIGHT		309,737	324,742		2,015,756	2,650,315	248,170	2,898,485
YELLOW MEDICINE		90,377		409,200		499,632	6,891	506,523
	328,443	20,847,517	1,207,299	43,395,172	5,282,627	71,065,341	4,032,573	75,097,914

TABLE 39  
PART A  
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

COUNTY	MAINTENANCE	TRANSPORTATION	COMMUNITY SERVICE	CAPITAL EXPENDITURE	INDEBTEDNESS	AREA		SCHOOL DIST LEVY EXCLUDING AVTI, ED, & SVC
						VOCATIONAL DEBT SERVICE	TECHNICAL MAINTENANCE	
AITKIN	3,822,444	361,433	118,035	309,789	941,326			5,553,027
ANOKA	59,899,830	5,553,921	1,692,070	4,776,298	6,304,176			78,226,295
BECKER	5,857,598	740,758	199,998	633,765	990,850		2,757	8,425,726
BELTRAMI	5,037,396	575,931	187,398	647,048	1,647,207			8,094,981
BENTON	5,613,020	760,448	214,723	627,367	1,705,912			8,921,469
BIG STONE	1,405,510	154,480	45,565	159,465	92,788			1,857,809
BLUE EARTH	12,647,138	1,182,765	477,942	1,256,851	625,412		232,340	16,422,448
BROWN	5,447,255	843,412	193,946	564,956	293,755			7,343,324
CARLTON	4,465,173	682,006	161,100	568,792	1,083,359			6,960,430
CARVER	11,518,070	1,267,449	334,214	962,583	1,330,063			15,412,379
CASS	6,229,812	664,006	199,538	640,025	607,705		5,246	8,346,332
CHIPPEWA	3,094,936	280,250	106,928	249,692	150,109			3,881,915
CHISAGO	6,068,577	775,935	242,036	658,921	2,437,089			10,182,558
CLAY	10,059,196	1,051,733	342,573	1,733,272	1,027,280		102,416	14,316,470
CLEARWATER	1,546,881	300,863	56,169	173,059	34,005			2,110,977
COOK	1,743,427							1,743,427
COTTONWOOD	3,691,228	328,060	91,510	317,580	169,269			4,597,646
CROW WING	12,205,232	1,121,737	279,429	935,085	1,474,117		1,845	16,017,446
DAKOTA	81,383,190	7,671,094	2,346,311	7,607,480	15,440,043			114,448,118
DODGE	2,647,098	321,168	97,584	397,279	837,960			4,301,089
DOUGLAS	6,330,180	630,760	232,678	645,355	706,257		75,144	8,620,374
FARIBAULT	4,678,184	433,838	150,544	386,738	28			5,649,332

TABLE 39  
PART A  
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

COUNTY	MAINTENANCE	TRANSPORTATION	COMMUNITY SERVICE	CAPITAL EXPENDITURE	INDEBTEDNESS	AREA		SCHOOL DIST LEVY EXCLUDING AVTI, ED, & SVC
						VOCATIONAL DEBT SERVICE	TECHNICAL MAINTENANCE	
ROCK	2,187,318	246,786	64,167	217,692	6,447			2,722,409
ROSEAU	3,009,320	447,479	68,634	355,297	645,783			4,526,513
ST. LOUIS	24,378,113	2,287,259	531,922	2,153,434	4,674,956	5,483	321,554	34,352,721
SCOTT	16,223,129	1,516,913	393,467	1,364,163	2,994,424			22,492,095
SHERBURNE	11,552,707	1,506,885	294,831	897,732	2,823,364			17,075,519
SIBLEY	2,979,093	462,291	123,767	283,350	135,455			3,983,956
STEARNS	23,566,633	2,839,098	860,230	2,426,073	4,776,669			34,468,703
STEELE	6,392,366	698,929	176,591	685,155	159,433			8,112,473
STEVENS	2,149,214	264,460	88,293	265,402	120,977			2,888,346
SWIFT	2,491,895	228,094	76,048	201,220	220,066			3,217,322
TODD	3,195,460	478,778	132,863	357,179	1,119,206	49,349	70	5,332,904
TRAVERSE	1,697,748	144,341	47,600	170,349	127,831			2,187,868
WABASHA	3,438,293	410,054	129,776	433,047	682,253	7	10	5,093,440
WADENA	1,725,480	223,244	61,150	164,091	259,925	14,721	23,972	2,472,582
WASECA	3,777,886	445,321	137,342	420,816	239,221			5,020,585
WASHINGTON	44,511,431	3,844,046	1,155,125	4,455,025	4,294,396			58,260,023
WATONWAN	3,014,842	328,845	102,387	272,061	286,367			4,004,502
WILKIN	2,832,329	309,544	81,008	322,610	258,195			3,803,686
WINONA	8,594,953	1,007,362	306,680	796,855	562,208	3,201	4,891	11,276,149
WRIGHT	17,505,270	2,047,124	566,196	1,651,242	3,341,441			25,111,273
YELLOW MEDICINE	3,072,239	280,959	106,433	292,586	129,627			3,881,844
STATEWIDE TOTAL	1,218,582,240	114,548,312	33,785,995	112,543,073	129,165,111	490,803	1,394,659	1,610,510,193

TABLE 39  
PART B  
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

COUNTY	AREA VOCATIONAL TECHNICAL NOS. 287, 916 & 917			EDUCATION DISTRICT LEVY	SECONDARY VOCATIONAL CO-OP LEVY	TOTAL SCH. DIST LEVY INCLUDES AVTI, ED & SVC
	GENERAL	DEBT	OTHER			
AITKIN				9,383		5,562,576
ANOKA		131,142	321,522	18,181	32,101	78,731,451
BECKER				49,325	2,986	8,478,364
BELTRAMI				27,025	41,277	8,163,463
BENTON				156,692	154	9,078,462
BIG STONE				57,859		1,915,727
BLUE EARTH				124,153		16,547,057
BROWN				190,152		7,533,608
CARLTON						6,960,606
CARVER	64,802	1,770	1,106	30,169	86,327	15,597,004
CASS				90,752	20,882	8,458,215
CHIPPEWA				119,180		4,001,213
CHISAGO				184,337	27	10,367,162
CLAY				109,034		14,425,924
CLEARWATER				29,118		2,140,153
COOK						1,743,427
COTTONWOOD				86,495		4,684,217
CROW WING				7,267		16,025,033
DAKOTA	2,671,485	302,879				117,424,911
DODGE				95,670		4,396,879
DOUGLAS				230,362		8,850,998
FARIBAULT				80,101		5,729,568

TABLE 39  
PART B  
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

COUNTY	AREA VOCATIONAL TECHNICAL NOS. 287, 916 & 917			EDUCATION DISTRICT LEVY	SECONDARY VOCATIONAL CO-OP LEVY	TOTAL SCH. DIST LEVY INCLUDES AVTI, ED & SVC
	GENERAL	DEBT	OTHER			
FILLMORE				16,933		4,553,328
FREEBORN				72,530		9,074,311
GOODHUE	3,107	352		171,415		20,501,964
GRANT				65,473		2,671,811
HENNEPIN	8,482,787	231,759	144,847	94,733	8,772	525,554,771
HOUSTON				91,919		3,567,880
HUBBARD				19,503	34,770	5,806,010
ISANTI				7,269	42,599	6,305,126
ITASCA				89,742		16,542,210
JACKSON				99,251		4,681,814
KANABEC				11	1,317	3,143,011
KANDIYOHI				248,733		11,427,509
KITTSOON				11,899		3,637,376
KOOCHICHING				6,258		2,519,024
LAC QUI PARLE				189,010		3,052,922
LAKE						1,660,911
LAKE OF THE WOODS				23,808		1,026,181
LESUEUR				87,392		6,281,553
LINCOLN				44,472		2,149,961
LYON				129,807		7,509,416
MCLEOD				52	39,542	9,044,623
MAHNOMEN				24,437		1,463,450

TABLE 39  
PART B  
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

COUNTY	AREA VOCATIONAL TECHNICAL NOS. 287, 916 & 917			EDUCATION DISTRICT LEVY	SECONDARY VOCATIONAL CO-OP LEVY	TOTAL SCH. DIST LEVY INCLUDES AVTI, ED & SVC
	GENERAL	DEBT	OTHER			
MARSHALL				36,760	6,120	5,168,922
MARTIN				1,347		9,652,177
MEEKER				49,973	21,527	5,724,069
MILLE LACS				20,252	10,753	4,821,303
MORRISON				197,344		8,186,195
MOWER				208,685		9,495,079
MURRAY				41,737		3,640,102
NICOLLET				105,427		8,090,283
NOBLES				9		6,546,745
NORMAN				77,598		4,064,341
OLMSTED				96,918		36,499,339
OTTER TAIL				258,585		15,555,754
PENNINGTON				6,228	17,750	3,371,426
PINE				56,701	701	6,642,300
PIPESTONE				2,869		2,118,993
POLK				224,939		11,779,676
POPE				81,216		3,337,196
RAMSEY	2,212,193	902,311				189,344,357
RED LAKE				9,224		1,037,522
REDWOOD				115,158		6,248,927
RENVILLE				29,143	376	5,797,081
RICE				164,553		14,964,087

TABLE 39  
PART B  
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

COUNTY	AREA VOCATIONAL TECHNICAL NOS. 287, 916 & 917			EDUCATION DISTRICT LEVY	SECONDARY VOCATIONAL CO-OP LEVY	TOTAL SCH. DIST LEVY INCLUDES AVTI, ED & SVC
	GENERAL	DEBT	OTHER			
ROCK						2,722,475
ROSEAU				62,815		4,589,448
ST. LOUIS					44,406	34,398,039
SCOTT	102,329	10,385		530	50,360	22,656,222
SHERBURNE				123,294	112,427	17,311,738
SIBLEY				89,947	1,556	4,075,572
STEARNS				338,808	1,511	34,809,817
STEELE				46,503		8,159,212
STEVENS				64,526		2,952,958
SHIFT				161,708		3,379,106
TODD				126,830		5,459,899
TRAVERSE				57,570		2,245,501
WABASHA				118,722		5,212,282
WADENA				63,948		2,536,609
WASECA				21,945		5,042,652
WASHINGTON	1,161,356	467,666		3,841		59,894,027
WATONWAN				76,474		4,081,080
WILKIN				96,106		3,899,894
WINONA				278,557		11,555,061
WRIGHT				220,365	94,454	25,426,794
YELLOW MEDICINE				76,810		3,958,779
STATEWIDE TOTAL	14,698,057	2,048,263	467,475	7,003,867	672,695	1,635,444,219



TABLE 40

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

TYPE OF SPECIAL TAXING DIST	GENERAL	DEBT	TOTAL
<u>AITKIN</u>			
ARROWHEAD REG DEV COMM	\$ 17,263	\$ -0-	\$ 17,263
TOTAL	\$ 17,263	\$ -0-	\$ 17,263
<u>ANOKA</u>			
COON CREEK WATERSHED DIST	\$ 135,485	\$ -0-	\$ 135,485
RICE CREEK WATERSHED DIST	44,989	-0-	44,989
ANOKA HRA	25,278	-0-	25,278
BLAINE HRA	187,498	-0-	187,498
COLUMBIA HGTS HRA	33,221	-0-	33,221
COON RAPIDS HRA	229,158	-0-	229,158
DIST MEMORIAL HOSPITAL	10,871	-0-	10,871
NORTH SUBURBAN HOSPITAL	213,553	-0-	213,553
ANOKA REGIONAL RAILROAD	501,201	-0-	501,201
METRO COUNCIL	709,161	112,417	821,578
METRO MOSQUITO CONTROL	531,122	-0-	531,122
REG TRANSIT BOARD AREA	105,740	-0-	105,740
REG TRANSIT BOARD DIST	2,918,439	336,835	3,255,274
BLAINE TIF	-0-	1,750,944	1,750,944
HILL TOP TIF	-0-	47,644	47,644
CIRCLE PINES TIF	-0-	69,807	69,807
COON RAPIDS TIF	-0-	2,143,758	2,143,758
COLUMBIA HEIGHTS TIF	-0-	1,384,219	1,384,219
FRIDLEY TIF	-0-	2,477,397	2,477,397
HAM LAKE TIF	-0-	54,990	54,990
RAMSEY TIF	-0-	592,184	592,184
SPRING LAKE PARK TIF	-0-	38,647	38,647
ANDOVER TIF	-0-	464,668	464,668
LIND LAKES TIF	-0-	121,243	121,243
CENTERVILLE TIF	-0-	58,792	58,792
TOTAL	\$ 5,645,716	\$ 9,653,545	\$ 15,299,261
<u>BECKER</u>			
BUFFALO-RED RIVER HTRSHED	\$ 51,040	\$ -0-	\$ 51,040
CORMORANT WATERSHED	4,978	-0-	4,978
PELICAN WATERSHED	53,591	-0-	53,591
WILD RICE WATERSHED DIST	35,719	-0-	35,719
DETROIT LAKES TIF	-0-	160,210	160,210
TOTAL	\$ 145,328	\$ 160,210	\$ 305,538
<u>BELTRAMI</u>			
RED LAKE WATERSHED DIST	\$ 45,906	\$ -0-	\$ 45,906
ROSEAU RIVER WATERSHED	66	-0-	66
HEADWATERS REG DEV COMM	21,020	-0-	21,020
BEMIDJI TIF	-0-	172,107	172,107
TOTAL	\$ 66,992	\$ 172,107	\$ 239,099
<u>BENTON</u>			
ST CLOUD HRA	\$ 11,150	\$ -0-	\$ 11,150
ST CLOUD METRO TRANSIT	123,487	-0-	123,487
FOLEY TIF	-0-	32,482	32,482
ST CLOUD TIF	-0-	67,918	67,918
SAUK RAPIDS TIF	-0-	418,888	418,888
RICE TIF	-0-	75,606	75,606
TOTAL	\$ 134,637	\$ 594,894	\$ 729,531

TYPE OF SPECIAL TAXING DIST	GENERAL	DEBT	TOTAL
<u>BIG STONE</u>			
BOIS DE SIOUX WATERSHED	\$ 9,138	\$ -0-	\$ 9,138
UPPER MN RIVER WATERSHED	25,601	-0-	25,601
UPPER MINN VALLEY RDC	7,031	-0-	7,031
TOTAL	\$ 41,770	\$ -0-	\$ 41,770
<u>BLUE EARTH</u>			
REGION 9 REG DEV COMM	\$ 50,262	\$ -0-	\$ 50,262
GOOD THUNDER TIF	-0-	8,409	8,409
LAKE CRYSTAL TIF	-0-	50,831	50,831
MADISON LAKE TIF	-0-	11,890	11,890
MANKATO TIF	-0-	1,799,491	1,799,491
MAPLETON TIF	-0-	3,223	3,223
CO ECON DEV DIST TIF	-0-	135,250	135,250
TOTAL	\$ 50,262	\$ 2,009,094	\$ 2,059,356
<u>BROWN</u>			
NEH ULM HRA	\$ 18,184	\$ -0-	\$ 18,184
REGION 9 REG DEV COMM	28,891	-0-	28,891
HANSKA TIF	-0-	4,366	4,366
SLEEPY EYE TIF	-0-	27,916	27,916
SPRINGFIELD TIF	-0-	61,250	61,250
NEH ULM TIF	-0-	128,729	128,729
TOTAL	\$ 47,075	\$ 222,261	\$ 269,336
<u>CARLTON</u>			
MOOSE LAKE HOSPITAL DIST	\$ -0-	\$ 84,599	84,599
ARROWHEAD REG DEV COMM	20,105	-0-	20,105
MOOSE LAKE-WINDEMERE AREA	11,209	3,866	15,075
BARNUM TIF	-0-	7,150	7,150
CLOQUET TIF	-0-	274,869	274,869
MOOSE LAKE TIF	-0-	11,258	11,258
TOTAL	\$ 31,314	\$ 381,742	\$ 413,056
<u>CARVER</u>			
BUFFALO CREEK WATERSHED	\$ 263	\$ -0-	\$ 263
WATERSHED DISTRICT NO 2	2,670	-0-	2,670
WATERSHED DISTRICT NO 3	4,531	-0-	4,531
WATERSHED DISTRICT NO 4	26,671	-0-	26,671
CHASKA HRA	11,343	-0-	11,343
METRO COUNCIL	137,307	25,967	163,274
METRO MOSQUITO CONTROL	69,493	-0-	69,493
REG TRANSIT BOARD AREA	50,401	-0-	50,401
REG TRANSIT BOARD DIST	264,482	41,785	306,267
CHANHASSEN TIF	-0-	2,225,786	2,225,786
CHASKA TIF	-0-	1,340,191	1,340,191
HACONIA TIF	-0-	403,613	403,613
NEH GERMANY TIF	-0-	31,531	31,531
MATERTOWN TIF	-0-	65,795	65,795
CARVER TIF	-0-	24,195	24,195
NORWOOD TIF	-0-	49,967	49,967
YOUNG AMERICA TIF	-0-	715	715
TOTAL	\$ 567,161	\$ 4,209,545	\$ 4,776,706

TABLE 40

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

TYPE OF SPECIAL TAXING DIST	GENERAL	DEBT	TOTAL
<u>CASS</u>			
REGION 5 REG DEV COMM	\$ 15,427	\$ -0-	\$ 15,427
REMER TIF	-0-	3,795	3,795
WALKER TIF	-0-	15,164	15,164
TOTAL	\$ 15,427	\$ 18,959	\$ 34,386
<u>CHIPPEWA</u>			
UPPER MINN VALLEY RDC	\$ 15,231	\$ -0-	\$ 15,231
GRANITE FALLS TIF	-0-	11,804	11,804
MONTEVIDEO TIF	-0-	66,641	66,641
MAYNARD TIF	-0-	2,493	2,493
TOTAL	\$ 15,231	\$ 80,938	\$ 96,169
<u>CHISAGO</u>			
EAST CENTRAL REG DEV COMM	\$ 24,746	\$ -0-	\$ 24,746
RUSH CITY TIF	-0-	157,507	157,507
NORTH BRANCH TIF	-0-	76,721	76,721
CHISAGO CITY TIF	-0-	321,852	321,852
LINDSTROM TIF	-0-	16,302	16,302
HYOMING TIF	-0-	42,762	42,762
TOTAL	\$ 24,746	\$ 615,144	\$ 639,890
<u>CLAY</u>			
BUFFALO-RED RIVER WTRSHED	\$ 460,251	\$ -0-	\$ 460,251
WILD RICE WATERSHED DIST	56,950	-0-	56,950
MOORHEAD TIF	-0-	1,059,754	1,059,754
TOTAL	\$ 517,201	\$ 1,059,754	\$ 1,576,955
<u>CLEARWATER</u>			
RED LAKE WATERSHED DIST	\$ 77,301	\$ -0-	\$ 77,301
WILD RICE WATERSHED DIST	5,589	-0-	5,589
HEADWATERS REG DEV COMM	6,368	-0-	6,368
BAGLEY TIF	-0-	24,458	24,458
TOTAL	\$ 89,258	\$ 24,458	\$ 113,716
<u>COOK</u>			
ARROWHEAD REG DEV COMM	\$ 7,475	\$ -0-	\$ 7,475
TOTAL	\$ 7,475	\$ -0-	\$ 7,475
<u>COTTONWOOD</u>			
MIDDLE DES MOINES WTRSHED	\$ 566	\$ -0-	\$ 566
REGION 8 REG DEV COMM	13,871	-0-	13,871
MOUNTAIN LAKE TIF	-0-	21,749	21,749
WINDOM TIF	-0-	97,333	97,333
TOTAL	\$ 14,437	\$ 119,082	\$ 133,519
<u>CROW WING</u>			
THIRTY LAKES WATERSHED	\$ 29,969	\$ -0-	\$ 29,969
BRAINERD HRA	16,871	-0-	16,871
BRAINERD ANNEX HRA	47	-0-	47
CUYUNA RANGE HOSP DIST	-0-	199,321	199,321
REGION 5 REG DEV COMM	29,025	-0-	29,025
BAXTER TIF	-0-	239,134	239,134
BRAINERD TIF	-0-	38,709	38,709
TOTAL	\$ 75,912	\$ 477,164	\$ 553,076

TYPE OF SPECIAL TAXING DIST	GENERAL	DEBT	TOTAL
<u>DAKOTA</u>			
WATERSHED DISTRICT NO 2	\$ 23,099	\$ -0-	\$ 23,099
DAKOTA COUNTY HRA	553,566	-0-	553,566
SOUTH ST PAUL HRA	19,737	-0-	19,737
METRO COUNCIL	1,083,344	148,213	1,231,557
METRO MOSQUITO CONTROL	844,642	-0-	844,642
REG TRANSIT BOARD AREA	130,062	-0-	130,062
REG TRANSIT BOARD DIST	4,107,716	574,347	4,682,063
FARMINGTON TIF	-0-	197,867	197,867
HASTINGS TIF	-0-	420,545	420,545
MENDOTA HEIGHTS TIF	-0-	923,374	923,374
ROSEMOUNT TIF	-0-	281,509	281,509
SO ST PAUL TIF	-0-	1,668,917	1,668,917
APPLE VALLEY TIF	-0-	585,868	585,868
BURNSVILLE TIF	-0-	925,458	925,458
INVER GROVE HEIGHTS TIF	-0-	318,703	318,703
DAKOTA COUNTY HRA TIF	-0-	1,102,812	1,102,812
LAKEVILLE TIF	-0-	796,681	796,681
EAGAN TIF	-0-	374,133	374,133
TOTAL	\$ 762,166	\$ 8,318,427	\$ 15,080,593
<u>DODGE</u>			
DODGE CENTER TIF	\$ -0-	\$ 196,310	\$ 196,310
HAYFIELD TIF	-0-	7,890	7,890
KASSON TIF	-0-	19,171	19,171
TOTAL	\$ -0-	\$ 223,371	\$ 223,371
<u>DOUGLAS</u>			
SAUK RIVER WATERSHED	\$ 4,099	\$ -0-	\$ 4,099
ALEXANDRIA LAKE AREA	41,600	-0-	41,600
ALEXANDRIA TIF	-0-	34,181	34,181
OSAKIS TIF	-0-	12,269	12,269
TOTAL	\$ 45,699	\$ 46,450	\$ 92,149
<u>FARIBAULT</u>			
DIST UNITED HOSPITAL A	\$ 3,884	\$ 45,317	\$ 49,201
DIST UNITED HOSP UNINC B	7,427	43,333	50,760
DIST UNITED HOSPITAL	-0-	11,710	11,710
DIST UNITED HOSP UNINC	-0-	5,243	5,243
REGION 9 REG DEV COMM	24,452	-0-	24,452
BLUE EARTH TIF	-0-	20,897	20,897
MELLS TIF	-0-	31,623	31,623
MINNEBAGO TIF	-0-	6,653	6,653
TOTAL	\$ 35,763	\$ 164,776	\$ 200,539
<u>FILLMORE</u>			
CHATFIELD TIF	\$ -0-	\$ 14,789	\$ 14,789
RUSHFORD TIF	-0-	129,294	129,294
PRESTON TIF	-0-	881	881
SPRING VALLEY TIF	-0-	21,614	21,614
HARMONY TIF	-0-	12,721	12,721
HYKOFF TIF	-0-	439	439
TOTAL	\$ -0-	\$ 179,738	\$ 179,738
<u>FREEBORN</u>			
TURTLE CREEK WATERSHED	\$ 5,254	\$ -0-	\$ 5,254
ALBERT LEA TIF	-0-	602,156	602,156
HOLLANDALE TIF	-0-	3,540	3,540
TOTAL	\$ 5,254	\$ 605,696	\$ 610,950

TABLE 40

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

TYPE OF SPECIAL TAXING DIST	GENERAL	DEBT	TOTAL
<u>GOODHUE</u>			
BEAR VALLEY WATERSHED	\$ 1,151	\$ -0-	\$ 1,151
BELLE CREEK WATERSHED	7,786	-0-	7,786
RED HING HRA	72,142	-0-	72,142
CANNON FALLS HOSP DIST	-0-	103,314	103,314
KENYON TIF	-0-	10,838	10,838
PINE ISLAND TIF	-0-	24,443	24,443
CANNON FALLS TIF	-0-	205,763	205,763
RED HING TIF	-0-	755,794	755,794
ZUMBROTA TIF	-0-	63,090	63,090
TOTAL	\$ 81,079	\$ 1,163,242	\$ 1,244,321
<u>GRANT</u>			
BOIS DE SIOUX WATERSHED	\$ 43,178	\$ -0-	\$ 43,178
COMM HOSPITAL DIST	21,740	-0-	21,740
TOTAL	\$ 64,918	\$ -0-	\$ 64,918
<u>HENNEPIN</u>			
RICE CREEK WATERSHED DIST	\$ 2,043	\$ -0-	\$ 2,043
WATERSHED DISTRICT NO 1	652,681	-0-	652,681
WATERSHED DISTRICT NO 2	65,409	-0-	65,409
WATERSHED DISTRICT NO 3	227,304	-0-	227,304
WATERSHED DISTRICT NO 4	269,851	-0-	269,851
BLOOMINGTON HRA	352,434	-0-	352,434
BROOKLYN CENTER HRA	69,617	-0-	69,617
CRYSTAL HRA	57,268	-0-	57,268
MOUND HRA	21,042	-0-	21,042
PLYMOUTH HRA	20,720	-0-	20,720
RICHFIELD HRA	140,303	-0-	140,303
ST ANTHONY HRA	12,882	-0-	12,882
METRO COUNCIL	5,243,497	989,987	6,233,484
METRO MOSQUITO CONTROL	3,980,234	-0-	3,980,234
REG TRANSIT BOARD AREA	77,330	-0-	77,330
REG TRANSIT BOARD DIST	27,635,412	3,275,089	30,910,501
HENN REG SUBURB PARK DIST	7,024,065	-0-	7,024,065
HENN CO REG RAILRD AUTH	8,591,713	-0-	8,591,713
CHANHASSEN TIF	-0-	632,655	632,655
BROOKLYN PARK TIF	-0-	1,820,033	1,820,033
BLOOMINGTON TIF	-0-	6,714,065	6,714,065
DEEPHAVEN TIF	-0-	150,212	150,212
EDEN PRAIRIE TIF	-0-	5,585,881	5,585,881
EDINA TIF	-0-	3,537,922	3,537,922
MAPLE PLAIN TIF	-0-	134,913	134,913
PLYMOUTH TIF	-0-	5,234,527	5,234,527
GOLDEN VALLEY TIF	-0-	4,418,413	4,418,413
CRYSTAL TIF	-0-	939,508	939,508
HOPKINS TIF	-0-	1,185,568	1,185,568
LONG LAKE TIF	-0-	243,525	243,525
MINNETONKA TIF	-0-	2,307,130	2,307,130
MAPLE GROVE TIF	-0-	749,349	749,349
RICHFIELD TIF	-0-	2,942,719	2,942,719
NEW HOPE TIF	-0-	1,662,326	1,662,326
ROBBINSDALE TIF	-0-	1,559,865	1,559,865
ST LOUIS PARK TIF	-0-	3,082,174	3,082,174
ST ANTHONY TIF	-0-	475,981	475,981
HAYZATA TIF	-0-	513,445	513,445
BROOKLYN CENTER TIF	-0-	1,182,265	1,182,265
MINNEAPOLIS TIF	-0-	49,965,783	49,965,783
ROCKFORD TIF	-0-	103,315	103,315
MOUND TIF	-0-	206,765	206,765
ROGERS TIF	-0-	114,174	114,174
MEDINA TIF	-0-	347,303	347,303
CHAMPLIN TIF	-0-	54,609	54,609
OSSED TIF	-0-	1,926	1,926
CORCORAN TIF	-0-	28,246	28,246
SPRING PARK TIF	-0-	163,395	163,395
DAYTON TIF	-0-	2,804	2,804
TOTAL	\$ 54,443,805	\$ 100,325,872	\$ 154,769,677

TYPE OF SPECIAL TAXING DIST	GENERAL	DEBT	TOTAL
<u>HOUSTON</u>			
LA CRESCENT TIF	\$ -0-	\$ 48,292	\$ 48,292
CALEDONIA TIF	-0-	12,951	12,951
TOTAL	\$ -0-	\$ 61,243	\$ 61,243
<u>HUBBARD</u>			
HEADWATERS REG DEV COMM	\$ 16,812	\$ -0-	\$ 16,812
PARK RAPIDS TIF	-0-	13,487	13,487
TOTAL	\$ 16,812	\$ 13,487	\$ 30,299
<u>ISANTI</u>			
EAST CENTRAL REG DEV COMM	\$ 16,498	\$ -0-	\$ 16,498
CAMBRIDGE TIF	-0-	263,827	263,827
ISANTI TIF	-0-	9,446	9,446
BRAMHAM TIF	-0-	11,822	11,822
TOTAL	\$ 16,498	\$ 285,095	\$ 301,593
<u>ITASCA</u>			
RED LAKE WATERSHED	\$ 561	\$ -0-	\$ 561
NORTH ITASCA HOSPITAL	98,393	6,090	104,483
ARRONHEAD REG DEV COMM	52,206	-0-	52,206
GRAND RAPIDS TIF	-0-	152,968	152,968
BOVEY TIF	-0-	5,493	5,493
TOTAL	\$ 151,160	\$ 164,551	\$ 315,711
<u>JACKSON</u>			
MIDDLE DES MOINES WTRSHD	\$ 16,016	\$ -0-	\$ 16,016
REGION 8 REG DEV COMM	13,533	-0-	13,533
JACKSON TIF	-0-	40,760	40,760
TOTAL	\$ 29,549	\$ 40,760	\$ 70,309
<u>KANABEC</u>			
EAST CENTRAL REG DEV COMM	\$ 8,927	\$ -0-	\$ 8,927
MORA TIF	-0-	221,017	221,017
OGILVIE TIF	-0-	5,680	5,680
TOTAL	\$ 8,927	\$ 226,697	\$ 235,624
<u>KANDIYOHI</u>			
BUFFALO CREEK WATERSHED	\$ -0-	\$ 514	\$ 514
NO FORK-CROW RIVER WTRSHD	-0-	2,798	2,798
WILLMAR HRA	-0-	26,060	26,060
REGION 6E REG DEV COMM	-0-	44,731	44,731
SPICER TIF	-0-	22,134	22,134
NEW LONDON TIF	-0-	40,353	40,353
WILLMAR TIF	-0-	232,847	232,847
TOTAL	\$ -0-	\$ 369,437	\$ 369,437
<u>KITTSON</u>			
JOE RIVER WATERSHED DIST	\$ 24,480	\$ -0-	\$ 24,480
ROSEAU RIVER WATERSHED	940	-0-	940
TWO RIVERS WATERSHED DIST	99,447	-0-	99,447
REGION 1 REG DEV COMM	10,588	-0-	10,588
TOTAL	\$ 135,455	\$ -0-	\$ 135,455

TABLE 40

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

TYPE OF SPECIAL TAXING DIST	GENERAL	DEBT	TOTAL
<u>KOOCHICHING</u>			
RED LAKE WATERSHED DIST	\$ 2,492	\$ -0-	\$ 2,492
NORTH ITASCA HOSPITAL	4,763	295	5,058
ARROWHEAD REG DEV COMM	6,962	-0-	6,962
INTERNATIONAL FALLS TIF	-0-	81,027	81,027
BIDSTEAD AUTHORITY TIF	-0-	3	3
TOTAL	\$ 14,217	\$ 81,325	\$ 95,542
<u>LAC QUI PARLE</u>			
LAC QUI PARLE-YELLOW BANK	\$ 26,864	\$ -0-	\$ 26,864
DAWSON AREA HOSPITAL	77,118	-0-	77,118
UPPER MINN VALLEY RDC	9,800	-0-	9,800
DAWSON TIF	-0-	41,752	41,752
TOTAL	\$ 113,782	\$ 41,752	\$ 155,534
<u>LAKE</u>			
ARROWHEAD REG DEV COMM	\$ 6,177	\$ -0-	\$ 6,177
LAKE COUNTY HRA TIF	-0-	265,603	265,603
TOTAL	\$ 6,177	\$ 265,603	\$ 271,780
<u>LAKE/WOODS</u>			
HEADWATERS REG DEV COMM	\$ 3,358	\$ -0-	\$ 3,358
TOTAL	\$ 3,358	\$ -0-	\$ 3,358
<u>LE SUEUR</u>			
REGION 9 REG DEV COMM	\$ 19,320	\$ -0-	\$ 19,320
LE CENTER TIF	-0-	7,710	7,710
LE SUEUR TIF	-0-	144,067	144,067
NEW PRAGUE TIF	-0-	1,748	1,748
TOTAL	\$ 19,320	\$ 153,525	\$ 172,845
<u>LINCOLN</u>			
LAC QUI PARLE-YELLOW BANK	\$ 3,430	\$ -0-	\$ 3,430
YELLOW MEDICINE RIVER	24,967	-0-	24,967
LINCOLN COUNTY HRA	25,741	25,741	51,482
REGION 8 REG DEV COMM	6,380	-0-	6,380
TOTAL	\$ 60,518	\$ 25,741	\$ 86,259
<u>LYON</u>			
YELLOW MEDICINE RIVER	\$ 24,176	\$ -0-	\$ 24,176
REGION 8 REG DEV COMM	20,014	-0-	20,014
MARSHALL TIF	-0-	906,583	906,583
MINNEOTA TIF	-0-	9,047	9,047
TOTAL	\$ 44,190	\$ 915,630	\$ 959,820

TYPE OF SPECIAL TAXING DIST	GENERAL	DEBT	TOTAL
<u>MCLEOD</u>			
BUFFALO CREEK WATERSHED	\$ 19,828	\$ -0-	\$ 19,828
HIGH ISLAND WATERSHED	5,159	-0-	5,159
REGION 6E REG DEV COMM	31,373	-0-	31,373
GLENCOE TIF	-0-	200,242	200,242
WINSTED TIF	-0-	44,607	44,607
HUTCHINSON TIF	-0-	281,596	281,596
PLATO TIF	-0-	10,886	10,886
TOTAL	\$ 56,360	\$ 537,331	\$ 593,691
<u>MAHNOMEN</u>			
RED LAKE WATERSHED DIST	\$ 907	\$ -0-	\$ 907
SANDHILL WATERSHED DIST	2,530	-0-	2,530
WILD RICE WATERSHED DIST	57,844	-0-	57,844
HEADWATERS REG DEV COMM	3,696	-0-	3,696
TOTAL	\$ 64,977	\$ -0-	\$ 64,977
<u>MARSHALL</u>			
MIDDLE RIVER-SNAKE RIVER	\$ 159,955	\$ -0-	\$ 159,955
RED LAKE WATERSHED DIST	27,089	-0-	27,089
ROSEAU RIVER WATERSHED	422	-0-	422
TWO RIVERS WATERSHED DIST	1,563	-0-	1,563
REGION 1 REG DEV COMM	14,628	-0-	14,628
TOTAL	\$ 203,657	\$ -0-	\$ 203,657
<u>MARTIN</u>			
REGION 9 REG DEV COMM	\$ 34,457	\$ -0-	\$ 34,457
TRIMONT TIF	-0-	12,390	12,390
TRUMAN TIF	-0-	18,079	18,079
FAIRMONT TIF	-0-	57,023	57,023
DUNNELL TIF	-0-	5,450	5,450
TOTAL	\$ 34,457	\$ 92,942	\$ 127,399
<u>MEEKER</u>			
NO FORK-CROW RIVER WTRSHD	\$ 3,090	\$ -0-	\$ 3,090
CLEARWATER RIVER WTRSHD	8,138	-0-	8,138
SAUK RIVER WATERSHED	1,060	-0-	1,060
REGION 6E REG DEV COMM	23,977	-0-	23,977
LITCHFIELD TIF	-0-	169,953	169,953
MATKINS TIF	-0-	26,569	26,569
DASSEL TIF	-0-	8,420	8,420
EDEN VALLEY TIF	-0-	14,666	14,666
TOTAL	\$ 36,265	\$ 219,608	\$ 255,873
<u>MILLE LACS</u>			
EAST CENTRAL REG DEV COMM	\$ 12,591	\$ -0-	\$ 12,591
PRINCETON TIF	-0-	285,462	285,462
MILACA TIF	-0-	68,073	68,073
TOTAL	\$ 12,591	\$ 353,535	\$ 366,126

TABLE 40

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

TYPE OF SPECIAL TAXING DIST	GENERAL	DEBT	TOTAL
<u>MORRISON</u>			
SOUTH TWO RIVERS WTRSHED	\$ 366	\$ -0-	\$ 366
LITTLE FALLS HRA	8,987	-0-	8,987
REGION 5 REG DEV COMM	12,658	-0-	12,658
RURAL DEV FINANCE AUTH	14,823	-0-	14,823
LITTLE FALLS TIF	-0-	169,720	169,720
TOTAL	\$ 36,834	\$ 169,720	\$ 206,554
<u>MOWER</u>			
TURTLE CREEK WATERSHED	\$ 11,054	\$ -0-	\$ 11,054
MOWER COUNTY HRA	35,246	-0-	35,246
AUSTIN TIF	-0-	173,526	173,526
TOTAL	\$ 46,300	\$ 173,526	\$ 219,826
<u>MURRAY</u>			
MIDDLE DES MOINES WTRSHD	\$ 3,812	\$ -0-	\$ 3,812
REGION 8 REG DEV COMM	11,193	-0-	11,193
SLAYTON TIF	-0-	9,415	9,415
TOTAL	\$ 15,005	\$ 9,415	\$ 24,420
<u>NICOLLET</u>			
REGION 9 REG DEV COMM	\$ 24,503	\$ -0-	\$ 24,503
NORTH HANKATO TIF	-0-	45,915	45,915
NICOLLET TIF	-0-	11,188	11,188
LAFAYETTE TIF	-0-	22,685	22,685
ST PETER TIF	-0-	20,031	20,031
TOTAL	\$ 24,503	\$ 99,819	\$ 124,322
<u>NOBLES</u>			
KANARANZI-LITTLE ROCK WS	\$ 27,454	\$ -0-	\$ 27,454
MIDDLE DES MOINES WTRSHED	14,322	-0-	14,322
OKABENA-OCHEDEA WATERSHED	18,890	-0-	18,890
WORTHINGTON HRA	20,420	-0-	20,420
REGION 8 REG DEV COMM	15,458	-0-	15,458
WORTHINGTON TIF	-0-	308,629	308,629
ADRIAN TIF	-0-	23,958	23,958
TOTAL	\$ 96,544	\$ 332,587	\$ 429,131
<u>NORMAN</u>			
SANDHILL WATERSHED DIST	\$ 3,649	\$ -0-	\$ 3,649
WILD RICE WATERSHED DIST	200,765	-0-	200,765
REGION 1 REG DEV COMM	11,388	-0-	11,388
ADA TIF	-0-	23,955	23,955
HALSTAD TIF	-0-	13,392	13,392
TOTAL	\$ 215,802	\$ 37,347	\$ 253,149
<u>OLMSTED</u>			
ROCHESTER TIF	\$ -0-	\$ 1,501,452	\$ 1,501,452
STEMARTVILLE TIF	-0-	86,213	86,213
BYRON TIF	-0-	21,959	21,959
TOTAL	\$ -0-	\$ 1,609,624	\$ 1,609,624

TYPE OF SPECIAL TAXING DIST	GENERAL	DEBT	TOTAL
<u>OTTER TAIL</u>			
BUFFALO-RED RIVER WTRSHED	\$ 6,991	\$ -0-	\$ 6,991
BOIS DE SIOUX WATERSHED	6,350	-0-	6,350
FERGUS FALLS HRA	18,989	-0-	18,989
HADENA HRA	19	-0-	19
PARKERS PRAIRIE HOSP DIST	28,784	-0-	28,784
PELICAN VALLEY HEALTH	106,989	97,314	204,303
PERHAM HOSPITAL DIST	129,993	-0-	129,993
FERGUS FALLS TIF	-0-	299,302	299,302
PELICAN RAPIDS TIF	-0-	72,153	72,153
PERHAM TIF	-0-	18,969	18,969
HENNING TIF	-0-	12,120	12,120
TOTAL	\$ 298,115	\$ 499,858	\$ 797,973
<u>PENNINGTON</u>			
MIDDLE RIVER-SNAKE RIVER	\$ 1,859	\$ -0-	\$ 1,859
RED LAKE WATERSHED DIST	124,219	-0-	124,219
REGION 1 REG DEV COMM	8,861	-0-	8,861
TOTAL	\$ 134,939	\$ -0-	\$ 134,939
<u>PINE</u>			
EAST CENTRAL REG DEV COMM	\$ 17,108	\$ -0-	\$ 17,108
MOOSE LAKE-WINDEMERE AREA	42,341	-0-	42,341
SANDSTONE TIF	-0-	19,380	19,380
HINCKLEY TIF	-0-	78,783	78,783
PINE CITY TIF	-0-	561	561
TOTAL	\$ 59,449	\$ 98,724	\$ 158,173
<u>PIPESTONE</u>			
REGION 8 REG DEV COMM	\$ 6,383	\$ -0-	\$ 6,383
PIPESTONE TIF	-0-	116,004	116,004
EDGERTON TIF	-0-	19,836	19,836
TOTAL	\$ 6,383	\$ 135,840	\$ 142,223
<u>POLK</u>			
MIDDLE RIVER-SNAKE RIVER	\$ 55,746	\$ -0-	\$ 55,746
RED LAKE WATERSHED DIST	372,859	-0-	372,859
SANDHILL WATERSHED DIST	101,543	-0-	101,543
WILD RICE WATERSHED DIST	5,258	-0-	5,258
EAST GRAND FORKS HRA	11,538	-0-	11,538
REGION 1 REG DEV COMM	35,089	-0-	35,089
CROOKSTON TIF	-0-	90,995	90,995
EAST GRAND FORKS TIF	-0-	21,625	21,625
GULLY TIF	-0-	5,674	5,674
FOSSTON TIF	-0-	46,230	46,230
AMB SERV DIST	144,477	-0-	144,477
TOTAL	\$ 726,526	\$ 164,524	\$ 891,050
<u>POPE</u>			
NO FORK-CROW RIVER WTRSHD	\$ 2,302	\$ -0-	\$ 2,302
SAUK RIVER WATERSHED	1,037	-0-	1,037
GLACIAL RIDGE HOSPITAL	92,943	34,584	127,527
WESTERN POPE CO HOSPITAL	-0-	79,413	79,413
TOTAL	\$ 96,282	\$ 113,997	\$ 210,279

TABLE 40

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

TYPE OF SPECIAL TAXING DIST	GENERAL	DEBT	TOTAL
<b>RAMSEY</b>			
RAMSEY-WASHINGTON METRO	\$ 151,387	\$ -0-	\$ 151,387
RICE CREEK WATERSHED DIST	153,110	-0-	153,110
VALLEY BRANCH WATERSHED	5,057	-0-	5,057
BLAINE HRA	2,536	-0-	2,536
ST ANTHONY HRA	7,132	-0-	7,132
ST PAUL HRA	892,857	-0-	892,857
NORTH SUBURBAN HOSPITAL	32,714	-0-	32,714
RAMSEY REGIONAL RAILROAD	1,631,214	-0-	1,631,214
METRO COUNCIL	1,858,640	352,908	2,211,548
METRO MOSQUITO CONTROL	1,435,154	-0-	1,435,154
REG TRANSIT BOARD DIST	10,024,175	1,180,276	11,204,451
ST PAUL PORT AUTHORITY	1,393,632	-0-	1,393,632
ST PAUL TIF	-0-	21,911,633	21,911,633
NORTH ST PAUL TIF	-0-	123,384	123,384
FALCON HEIGHTS TIF	-0-	604,379	604,379
ROSEVILLE TIF	-0-	3,470,469	3,470,469
BLAINE TIF	-0-	55,974	55,974
NEW BRIGHTON TIF	-0-	999,956	999,956
WHITE BEAR LAKE TIF	-0-	612,035	612,035
ST ANTHONY TIF	-0-	223,854	223,854
VADNAIS HEIGHTS TIF	-0-	643,760	643,760
MAPLEWOOD TIF	-0-	594,291	594,291
LAUDERDALE TIF	-0-	206,984	206,984
MOUNDSVIEW TIF	-0-	71,765	71,765
SHOREVIEW TIF	-0-	34,333	34,333
<b>TOTAL</b>	<b>\$17,587,608</b>	<b>\$31,086,001</b>	<b>\$48,673,609</b>
<b>RED LAKE</b>			
RED LAKE WATERSHED DIST	\$ 58,318	\$ -0-	\$ 58,318
REGION 1 REG DEV COMM	4,046	-0-	4,046
RED LAKE FALLS TIF	-0-	22,872	22,872
<b>TOTAL</b>	<b>\$ 62,364</b>	<b>\$ 22,872</b>	<b>\$ 85,236</b>
<b>REDWOOD</b>			
REGION 8 REG DEV COMM	\$ 17,126	\$ -0-	\$ 17,126
REDWOOD FALLS TIF	-0-	54,736	54,736
WALNUT GROVE TIF	-0-	951	951
<b>TOTAL</b>	<b>\$ 17,126</b>	<b>\$ 55,687</b>	<b>\$ 72,813</b>
<b>RENVILLE</b>			
BUFFALO CREEK WATERSHED	\$ 14,785	\$ -0-	\$ 14,785
HIGH ISLAND WATERSHED	2,689	-0-	2,689
REGION 6E REG DEV COMM	27,945	-0-	27,945
BIRD ISLAND TIF	-0-	38,123	38,123
OLIVIA TIF	-0-	136,119	136,119
<b>TOTAL</b>	<b>\$ 45,619</b>	<b>\$ 174,242</b>	<b>\$ 219,861</b>
<b>RICE</b>			
FARIBAULT HRA	\$ 22,547	\$ -0-	\$ 22,547
RICE COUNTY HOSP DIST #1	46,348	98,544	144,892
NORTHFIELD TIF	-0-	319,973	319,973
FARIBAULT TIF	-0-	505,287	505,287
MORRISTOWN TIF	-0-	2,950	2,950
RICE COUNTY HRA TIF	-0-	24,056	24,056
DUNDAS TIF	-0-	1,166	1,166
<b>TOTAL</b>	<b>\$ 68,895</b>	<b>\$ 951,976</b>	<b>\$ 1,020,871</b>
<b>ROCK</b>			
KANARANZI-LITTLE ROCK WS	\$ 1,968	\$ -0-	\$ 1,968
REGION 8 REG DEV COMM	7,985	-0-	7,985
LIVERNE TIF	-0-	85,805	85,805
<b>TOTAL</b>	<b>\$ 9,953</b>	<b>\$ 85,805</b>	<b>\$ 95,758</b>

TYPE OF SPECIAL TAXING DIST	GENERAL	DEBT	TOTAL
<b>ROSEAU</b>			
RED LAKE WATERSHED DIST	\$ 105	\$ -0-	\$ 105
ROSEAU RIVER WATERSHED	93,812	-0-	93,812
TWO RIVERS WATERSHED DIST	33,455	-0-	33,455
ROSEAU AREA HOSPITAL	-0-	14,917	14,917
REGION 1 REG DEV COMM	11,563	-0-	11,563
HARROD TIF	-0-	37,353	37,353
<b>TOTAL</b>	<b>\$ 138,935</b>	<b>\$ 52,270</b>	<b>\$ 191,205</b>
<b>ST. LOUIS</b>			
DULUTH HRA	\$ 83,425	\$ -0-	\$ 83,425
HIBBING HRA	4,678	-0-	4,678
MT IRON HRA	6,239	-0-	6,239
HIBBING HRA URBAN	684	-0-	684
HIBBING HRA RURAL	1,455	-0-	1,455
ST LOUIS CO HRA	9,349	-0-	9,349
VIRGINIA HRA	11,931	-0-	11,931
ARROWHEAD REG DEV COMM	108,365	-0-	108,365
MT IRON TIF	-0-	87,498	87,498
DULUTH TIF	-0-	4,783,192	4,783,192
EVELETH TIF	-0-	18,302	18,302
PROCTOR TIF	-0-	8,842	8,842
VIRGINIA DEV DIST TIF	-0-	392,463	392,463
AURORA TIF	-0-	14,378	14,378
HIBBING TIF	-0-	111,481	111,481
ELY TIF	-0-	96	96
<b>TOTAL</b>	<b>\$ 226,126</b>	<b>\$ 5,416,252</b>	<b>\$ 5,642,378</b>
<b>SCOTT</b>			
PRIOR LAKE-SPRING LAKE WS	\$ 110,140	\$ -0-	\$ 110,140
WATERSHED DISTRICT NO 2	25,554	-0-	25,554
SCOTT COUNTY HRA	69,493	-0-	69,493
SHAKOPEE HRA	27,662	-0-	27,662
REGION 9 REG DEV COMM	1,899	-0-	1,899
SCOTT REGIONAL RAILROAD	81,503	-0-	81,503
METRO COUNCIL	209,231	16,663	225,894
METRO MOSQUITO CONTROL	146,711	-0-	146,711
REG TRANSIT BOARD AREA	41,162	-0-	41,162
REG TRANSIT BOARD DIST	578,127	84,566	662,693
NEW PRAGUE CITY TIF	-0-	109,368	109,368
SHAKOPEE TIF	-0-	4,947,861	4,947,861
SAVAGE TIF	-0-	1,205,062	1,205,062
PRIOR LAKE TIF	-0-	27,575	27,575
<b>TOTAL</b>	<b>\$ 1,291,482</b>	<b>\$ 6,391,095</b>	<b>\$ 7,682,577</b>
<b>SHERBURNE</b>			
ELK RIVER HRA	\$ 19,792	\$ -0-	\$ 19,792
ST CLOUD HRA	4,587	-0-	4,587
MONTICELLO-BIG LAKE HOSP	136,505	18,633	155,138
MONTICELLO-BIG LAKE DEBT	-0-	746	746
BECKER ECON DEV DIST	317,339	-0-	317,339
ELK RIVER ECON DEV DIST	44,387	-0-	44,387
ST CLOUD MET TRANS ANNEX	28,439	-0-	28,439
BECKER TIF	-0-	36,465	36,465
BIG LAKE TIF	-0-	192,217	192,217
PRINCETON TIF	-0-	251,040	251,040
ELK RIVER TIF	-0-	366,898	366,898
ZIMMERMAN TIF	-0-	1,201	1,201
<b>TOTAL</b>	<b>\$ 551,049</b>	<b>\$ 867,200</b>	<b>\$ 1,418,249</b>

TABLE 40

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

TYPE OF SPECIAL TAXING DIST	GENERAL	DEBT	TOTAL
<u>SIBLEY</u>			
BUFFALO CREEK WATERSHED	\$ 765	\$ -0-	\$ 765
HIGH ISLAND WATERSHED	20,220	-0-	20,220
REGION 9 REG DEV COMM	16,891	-0-	16,891
GAYLORD TIF	-0-	55,232	55,232
ARLINGTON TIF	-0-	32,427	32,427
TOTAL	\$ 37,876	\$ 87,659	\$ 125,535
<u>STEARNS</u>			
NO FORK-CROW RIVER WTRSHD	\$ 32,274	\$ -0-	\$ 32,274
CLEARWATER RIVER WTRSHED	11,914	-0-	11,914
SAUK RIVER WATERSHED	110,586	-0-	110,586
SOUTH TWO RIVERS WTRSHED	17,589	-0-	17,589
ST CLOUD HRA	67,968	-0-	67,968
STEARNS COUNTY HRA	54,911	-0-	54,911
GLACIAL RIDGE HOSPITAL	3,888	1,447	5,335
ST CLOUD METRO TRANSIT	481,468	-0-	481,468
KIMBALL TIF	-0-	12,124	12,124
BROOTEN TIF	-0-	2,674	2,674
COLD SPRING TIF	-0-	1,028	1,028
SARTELL TIF	-0-	106,381	106,381
ST CLOUD TIF	-0-	1,619,641	1,619,641
ALBANY TIF	-0-	34,885	34,885
STEARNS COUNTY HRA TIF	-0-	278,853	278,853
HAITE PARK TIF	-0-	24,036	24,036
SAUK CENTRE TIF	-0-	583	583
TOTAL	\$ 780,598	\$ 2,081,652	\$ 2,862,250
<u>STEELE</u>			
OWATONNA HRA	\$ 30,094	\$ -0-	\$ 30,094
BLOOMING PRAIRIE TIF	-0-	14,286	14,286
OWATONNA TIF	-0-	366,800	366,800
TOTAL	\$ 30,094	\$ 381,086	\$ 411,180
<u>STEVENS</u>			
BOIS DE SIOUX WATERSHED	\$ 13,356	\$ -0-	\$ 13,356
UPPER MN RIVER WATERSHED	188	-0-	188
MORRIS TIF	-0-	45,589	45,589
CHOKIO TIF	-0-	2,914	2,914
TOTAL	\$ 13,544	\$ 48,503	\$ 62,047
<u>SWIFT</u>			
UPPER MN RIVER WATERSHED	\$ 1,545	\$ -0-	\$ 1,545
UPPER MINN VALLEY RDC	13,007	-0-	13,007
APPLETON TIF	-0-	97,276	97,276
BENSON TIF	-0-	181,828	181,828
TOTAL	\$ 14,552	\$ 279,104	\$ 293,656
<u>TODD</u>			
SAUK RIVER WATERSHED	\$ 7,653	\$ -0-	\$ 7,653
REGION 5 REG DEV COMM	8,206	-0-	8,206
LONG PRAIRIE TIF	-0-	104,016	104,016
STAPLES TIF	-0-	8,074	8,074
BROWERVILLE TIF	-0-	5,909	5,909
TOTAL	\$ 15,859	\$ 117,999	\$ 133,858

TYPE OF SPECIAL TAXING DIST	GENERAL	DEBT	TOTAL
<u>TRAVERSE</u>			
BOIS DE SIOUX WATERSHED	\$ 59,327	\$ -0-	\$ 59,327
UPPER MN RIVER WATERSHED	3,334	-0-	3,334
BROWNS VALLEY TIF	-0-	16,975	16,975
TOTAL	\$ 62,661	\$ 16,975	\$ 79,636
<u>WABASHA</u>			
BEAR VALLEY WATERSHED	\$ 1,559	\$ -0-	\$ 1,559
COOKS VALLEY WATERSHED	204	-0-	204
LAKE CITY TIF	-0-	88,801	88,801
PLAINVIEW TIF	-0-	85,127	85,127
TOTAL	\$ 1,763	\$ 173,928	\$ 175,691
<u>WADENA</u>			
WADENA HRA	\$ 4,594	\$ -0-	\$ 4,594
REGION 5 REG DEV COMM	4,025	-0-	4,025
TOTAL	\$ 8,619	\$ -0-	\$ 8,619
<u>WASECA</u>			
REGION 9 REG DEV COMM	\$ 20,360	\$ -0-	\$ 20,360
WASECA TIF	-0-	24,043	24,043
WALDORF TIF	-0-	2,345	2,345
TOTAL	\$ 20,360	\$ 26,388	\$ 46,748
<u>WASHINGTON</u>			
CARNELIAN-MARINE WTRSHED	\$ 22,827	\$ -0-	\$ 22,827
RAMSEY-WASHINGTON METRO	30,635	-0-	30,635
RICE CREEK WATERSHED DIST	22,499	-0-	22,499
VALLEY BRANCH WATERSHED	96,459	461,899	558,358
WASHINGTON COUNTY HRA	235,929	-0-	235,929
DIST MEMORIAL HOSPITAL	17,273	-0-	17,273
METRO COUNCIL	531,116	101,438	632,554
METRO MOSQUITO CONTROL	410,304	-0-	410,304
REG TRANSIT BOARD AREA	106,067	-0-	106,067
REG TRANSIT BOARD DIST	1,871,896	241,448	2,113,344
FOREST LAKE TIF	-0-	111,408	111,408
WASHINGTON CO TIF	-0-	1,072,619	1,072,619
MAHTOMEDI TIF	-0-	75,958	75,958
WOODBURY TIF	-0-	285,414	285,414
ST PAUL PARK TIF	-0-	182,217	182,217
NEWPORT TIF	-0-	377,568	377,568
COTTAGE GROVE TIF	-0-	69,855	69,855
OAKDALE TIF	-0-	322,618	322,618
TOTAL	\$ 3,345,005	\$ 3,302,442	\$ 6,647,447
<u>WATONWAN</u>			
REGION 9 REG DEV COMM	\$ 14,708	\$ -0-	\$ 14,708
MADELIA TIF	-0-	47,878	47,878
ST JAMES TIF	-0-	193,661	193,661
TOTAL	\$ 14,708	\$ 241,539	\$ 256,247

TABLE 40

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1989

<u>TYPE OF SPECIAL TAXING DIST</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>WILKIN</u>			
BUFFALO-RED RIVER WTRSHED \$	36,657 \$	-0- \$	36,657
BOIS DE SIOUX WATERSHED	25,879	-0-	25,879
BRECKENRIDGE TIF	-0-	32,843	32,843
TOTAL	\$ 62,536 \$	32,843 \$	95,379
<u>WINONA</u>			
STOCKTON-ROLLINGSTONE WS \$	7,503 \$	-0- \$	7,503
WINONA PORT AUTHORITY	178,559	-0-	178,559
WINONA PORT AUTH TIF	-0-	880,864	880,864
ST CHARLES TIF	-0-	81,240	81,240
TOTAL	\$ 186,062 \$	962,104 \$	1,148,166
<u>WRIGHT</u>			
CLEARWATER RIVER WTRSHED \$	27,746 \$	-0- \$	27,746
MONTICELLO-BIG LAKE HOSP	544,932	74,385	619,317
ALBERTVILLE TIF	-0-	99,001	99,001
MONTICELLO TIF	-0-	250,537	250,537
DELANO TIF	-0-	249,944	249,944
BUFFALO TIF	-0-	724,928	724,928
COKATO TIF	-0-	53,136	53,136
ANNANDALE TIF	-0-	247,930	247,930
MONTROSE TIF	-0-	10,955	10,955
ROCKFORD TIF	-0-	51,978	51,978
MAPLE LAKE TIF	-0-	32,421	32,421
HOWARD LAKE TIF	-0-	19,904	19,904
ST MICHAEL TIF	-0-	27,714	27,714
TOTAL	\$ 572,678 \$	\$ 1,842,833 \$	\$ 2,415,511
<u>YELLOW MEDICINE</u>			
LAC QUI PARLE-YELLOW BANK \$	7,333 \$	-0- \$	7,333
YELLOW MEDICINE RIVER	24,778	-0-	24,778
UPPER MINN VALLEY RDC	12,090	-0-	12,090
GRANITE FALLS TIF	-0-	109,317	109,317
CLARKSFIELD TIF	-0-	14,997	14,997
CANBY TIF	-0-	7,479	7,479
TOTAL	\$ 44,201 \$	\$ 131,793 \$	\$ 175,994

<u>TYPE OF SPECIAL TAXING DIST</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
STATEWIDE TOTAL	\$ 96,941,114	\$ 192,949,960	\$ 289,891,074



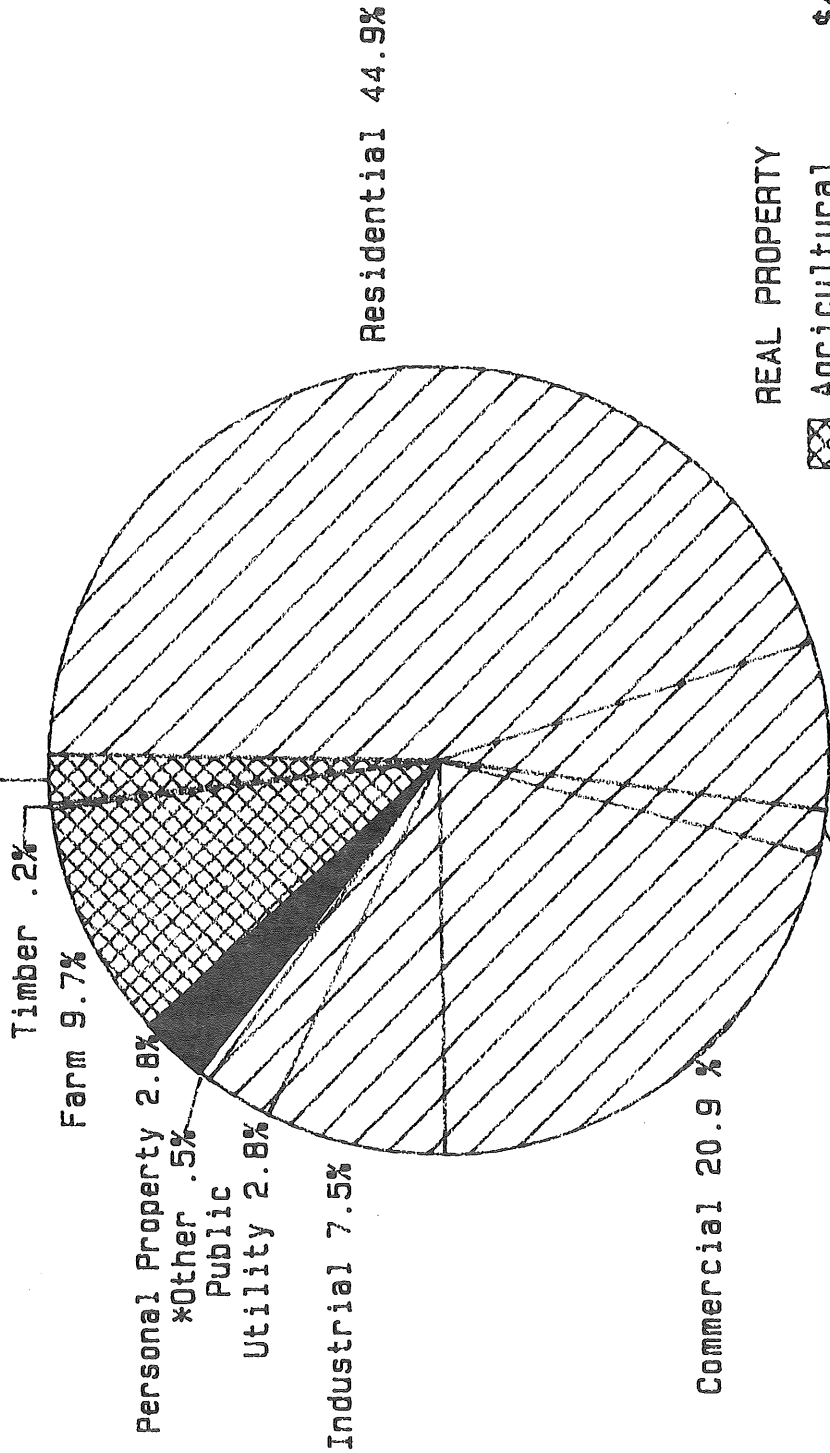
**SECTION IV**

**Part B: By Use Classification**



# ESTIMATED DISTRIBUTION OF THE GROSS TAX PAYABLE IN 1989 BY USE CLASS STATEWIDE

Seasonal Recreational Residential 2.0%



**REAL PROPERTY**  
 Agricultural \$450,548,551  
 Non-Agricultural \$3,239,772,194  
**PERSONAL PROPERTY \$106,771,593**

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

TABLE 41

ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY  
PAYABLE 1989

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 1,417,215	\$ 1,971,083	\$ 3,034,962	\$ 1,416,820	\$ 2,469,967	\$ 1,577,258	\$ 5,154,959
Non-Homestead	501,414	824,591	993,379	467,750	434,804	1,192,621	2,714,192
Total	\$ 1,918,629	\$ 2,795,674	\$ 4,028,341	\$ 1,884,570	\$ 2,904,771	\$ 2,769,879	\$ 7,869,151
Timber	529,288	6,584	146,302	209,525	0	0	0
Seas/Rec. Residential	4,575,307	286,451	2,799,638	1,369,021	105,386	91,268	55,630
Total Agricultural	\$ 7,023,224	\$ 3,088,709	\$ 6,974,281	\$ 3,463,116	\$ 3,010,157	\$ 2,861,147	\$ 7,924,781
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 2,952,662	\$ 91,309,306	\$ 4,859,200	\$ 5,809,073	\$ 5,493,480	\$ 943,818	\$ 10,855,291
Non-Homestead	148,133	10,196,494	1,110,886	1,415,313	901,205	151,012	2,066,140
Total	\$ 3,100,795	\$ 101,505,800	\$ 5,970,086	\$ 7,224,386	\$ 6,394,685	\$ 1,094,830	\$ 12,921,431
Apartments	137,591	11,172,715	498,290	620,189	2,086,174	51,473	2,930,819
Vacant Land	19,600	6,941,214	38,294	80,772	293,068	43	332,140
Seas/Rec. Commercial	77,158	0	160,533	150,877	4,471	1,116	10,825
Commercial Land & Buildings	508,716	24,620,794	1,791,903	2,920,663	2,530,453	228,491	8,212,594
Industrial Land & Buildings	81,456	14,193,766	273,158	341,062	2,216,871	60,135	2,209,331
Public Utility	97,405	876,290	132,672	292,851	594,788	103,632	1,191,030
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	108,098	822,507	153,591	98,994	194,097	71,009	39,953
Total Non-Agricultural	\$ 4,130,819	\$ 160,133,086	\$ 9,016,527	\$ 11,729,794	\$ 14,314,607	\$ 1,610,729	\$ 27,848,123
<b>TOTAL REAL PROPERTY</b>	\$ 11,154,043	\$ 163,221,795	\$ 15,992,808	\$ 15,192,910	\$ 17,324,764	\$ 4,471,876	\$ 35,772,904
<b>TOTAL PERSONAL PROPERTY</b>	234,945	5,217,755	390,766	1,238,553	857,063	151,917	1,206,473
<b>TOTAL REAL &amp; PERSONAL PROPERTY</b>	\$ 11,388,988	\$ 168,439,550	\$ 16,383,574	\$ 16,431,463	\$ 18,181,827	\$ 4,623,793	\$ 36,979,377
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 3,908,488	\$ 1,642,901	\$ 3,956,084	\$ 1,030,207	\$ 2,746,843	\$ 3,128,967	\$ 4,766,239
Non-Homestead	1,612,854	333,176	1,226,168	306,811	1,856,391	665,745	2,843,396
Total	\$ 5,521,342	\$ 1,976,077	\$ 5,182,252	\$ 1,337,018	\$ 4,603,234	\$ 3,794,712	\$ 7,609,635
Timber	0	280,348	0	215,937	0	3,613	0
Seas/Rec. Residential	0	537,165	114,650	7,025,696	0	834,120	33,005
Total Agricultural	\$ 5,521,342	\$ 2,793,590	\$ 5,296,902	\$ 8,578,651	\$ 4,603,234	\$ 4,632,445	\$ 7,642,640
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 5,486,773	\$ 6,267,116	\$ 17,783,591	\$ 4,994,874	\$ 2,170,197	\$ 9,075,870	\$ 11,122,732
Non-Homestead	793,453	800,510	2,013,452	654,806	447,184	1,315,502	1,581,409
Total	\$ 6,280,226	\$ 7,067,626	\$ 19,797,043	\$ 5,649,680	\$ 2,617,381	\$ 10,391,372	\$ 12,704,141
Apartments	343,776	318,961	2,089,163	104,260	162,435	1,001,560	2,257,944
Vacant Land	158,376	0	1,360,433	8,059	5,687	617,489	27,621
Seas/Rec. Commercial	1,136	2,287	4,421	611,946	2,163	29,691	413
Commercial Land & Buildings	1,941,967	1,157,424	3,391,257	1,041,147	877,445	1,927,155	3,583,619
Industrial Land & Buildings	1,177,761	2,533,049	4,368,587	16,299	232,130	681,079	1,306,236
Public Utility	38,075	2,158,049	376,161	357,637	470,792	654,520	46,114
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	29,984	296,871	40,052	136,966	110,189	80,706	432,663
Total Non-Agricultural	\$ 9,971,301	\$ 13,534,267	\$ 31,427,117	\$ 7,925,994	\$ 4,478,222	\$ 15,383,572	\$ 20,358,751
<b>TOTAL REAL PROPERTY</b>	\$ 15,492,643	\$ 16,327,857	\$ 36,724,019	\$ 16,504,645	\$ 9,081,456	\$ 20,016,017	\$ 28,001,391
<b>TOTAL PERSONAL PROPERTY</b>	130,928	1,935,027	824,421	1,429,381	386,223	1,045,632	693,244
<b>TOTAL REAL &amp; PERSONAL PROPERTY</b>	\$ 15,623,571	\$ 18,262,884	\$ 37,548,440	\$ 17,934,026	\$ 9,467,679	\$ 21,061,649	\$ 28,694,635
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 1,233,286	\$ 18,956	\$ 2,965,606	\$ 1,144,052	\$ 3,477,394	\$ 3,380,415	\$ 2,720,179
Non-Homestead	393,150	795	2,203,284	216,099	2,184,226	1,344,976	934,271
Total	\$ 1,626,436	\$ 19,751	\$ 5,168,890	\$ 1,360,151	\$ 5,661,620	\$ 4,725,391	\$ 3,654,450
Timber	69,679	112,932	0	487,626	2,834	354	0
Seas/Rec. Residential	218,167	2,398,922	1,358	10,309,666	43,197	0	2,436,706
Total Agricultural	\$ 1,914,282	\$ 2,531,605	\$ 5,170,248	\$ 12,157,443	\$ 5,707,651	\$ 4,725,745	\$ 6,091,156
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 820,650	\$ 1,361,962	\$ 1,916,237	\$ 10,943,148	\$ 115,495,512	\$ 3,313,772	\$ 6,448,229
Non-Homestead	179,040	158,065	379,700	1,879,916	15,067,594	382,017	1,255,294
Total	\$ 999,690	\$ 1,520,027	\$ 2,295,937	\$ 12,823,064	\$ 130,563,106	\$ 3,695,789	\$ 7,703,523
Apartments	98,052	33,080	155,038	789,298	21,518,398	247,446	690,815
Vacant Land	13,565	6,707	33,910	109,702	10,289,654	66,956	75,172
Seas/Rec. Commercial	1,683	82,830	663	339,015	2,303	3,848	135,984
Commercial Land & Buildings	264,905	437,040	791,566	4,277,272	41,886,133	713,280	3,127,572
Industrial Land & Buildings	0	0	452,375	366,402	22,050,118	239,357	367,415
Public Utility	808,761	5,791	33,823	356,857	8,403,308	35,661	233,648
Mineral	0	0	0	18,390	0	0	0
Railroad Operating Property	59,133	0	9,369	185,866	163,707	14,018	34,387
Total Non-Agricultural	\$ 2,246,389	\$ 2,085,475	\$ 3,772,681	\$ 19,265,866	\$ 234,876,727	\$ 5,016,355	\$ 12,368,516
<b>TOTAL REAL PROPERTY</b>	\$ 4,160,671	\$ 4,617,080	\$ 8,942,929	\$ 31,423,309	\$ 240,584,378	\$ 9,742,100	\$ 18,459,672
<b>TOTAL PERSONAL PROPERTY</b>	687,852	233,268	1,350,020	725,821	6,549,643	354,077	387,458
<b>TOTAL REAL &amp; PERSONAL PROPERTY</b>	\$ 5,048,523	\$ 4,850,348	\$ 10,292,949	\$ 32,149,130	\$ 247,134,021	\$ 10,096,177	\$ 18,847,130

TABLE 41

ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY  
PAYABLE 1989

	FAPTBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 4,073,220	\$ 3,854,085	\$ 4,160,838	\$ 5,023,020	\$ 2,268,499	\$ 2,721,891	\$ 2,412,253
Non-Homestead	3,083,586	1,571,926	1,927,416	1,759,740	1,133,102	2,174,928	615,739
Total	\$ 7,156,806	\$ 5,426,011	\$ 6,088,254	\$ 6,782,760	\$ 3,401,601	\$ 4,896,819	\$ 3,027,992
Timber	0	30	0	23,071	0	3,935	368
Seas/Rec. Residential	23,497	25,525	4,468	117,875	161,478	833,785	19,628
Total Agricultural	\$ 7,180,303	\$ 5,451,566	\$ 6,092,722	\$ 6,923,706	\$ 3,563,079	\$ 5,734,539	\$ 3,047,988
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 2,502,437	\$ 3,009,450	\$ 6,887,440	\$ 9,233,721	\$ 764,966	\$ 523,641,023	\$ 3,793,231
Non-Homestead	498,104	498,831	1,078,807	1,532,067	162,851	90,505,872	354,205
Total	\$ 3,000,541	\$ 3,508,281	\$ 7,966,247	\$ 10,765,788	\$ 927,817	\$ 614,146,895	\$ 4,147,436
Apartments	125,115	243,778	500,447	1,152,520	44,867	122,002,639	318,692
Vacant Land	72,259	5,007	129,157	181,632	9,639	25,358,577	71,053
Seas/Rec. Commercial	1,286	1,728	1,575	36,282	2,107	57,970	1,553
Commercial Land & Buildings	676,764	1,344,344	2,771,588	4,076,146	326,991	401,297,572	584,830
Industrial Land & Buildings	875,270	123,250	1,714,296	2,183,651	0	130,496,229	48,295
Public Utility	89,013	129,132	280,165	15,829,229	38,556	8,949,325	56,931
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	44,721	0	59,832	35,107	63,665	2,116,730	19,733
Total Non-Agricultural	\$ 4,884,969	\$ 5,355,520	\$ 13,423,307	\$ 34,260,355	\$ 1,413,642	\$ 1,304,425,937	\$ 5,248,523
TOTAL REAL PROPERTY	\$ 12,065,272	\$ 10,807,086	\$ 19,516,029	\$ 41,184,061	\$ 4,976,721	\$ 1,310,160,476	\$ 8,296,511
TOTAL PERSONAL PROPERTY	299,782	399,141	1,089,240	803,078	327,853	20,718,174	375,273
TOTAL REAL & PERSONAL PROPERTY	\$ 12,365,054	\$ 11,206,227	\$ 20,605,269	\$ 41,987,139	\$ 5,304,574	\$ 1,330,878,650	\$ 8,671,784
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 810,538	\$ 3,434,680	\$ 828,941	\$ 3,646,072	\$ 1,861,659	\$ 3,915,866	\$ 1,926,196
Non-Homestead	209,898	657,406	84,777	2,746,465	421,927	2,036,351	1,857,391
Total	\$ 1,020,436	\$ 4,092,086	\$ 913,718	\$ 6,392,537	\$ 2,283,586	\$ 5,952,217	\$ 3,783,587
Timber	87,370	24,027	782,316	0	161,981	0	62,590
Seas/Rec. Residential	2,708,945	467,854	3,335,458	35,384	596,636	1,709,477	12,619
Total Agricultural	\$ 3,816,751	\$ 4,583,967	\$ 5,031,492	\$ 6,427,921	\$ 3,042,203	\$ 7,661,694	\$ 3,858,796
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 2,999,407	\$ 6,233,257	\$ 10,244,683	\$ 1,499,923	\$ 2,255,446	\$ 9,007,113	\$ 655,599
Non-Homestead	553,672	946,190	1,023,238	295,008	377,034	1,497,418	128,876
Total	\$ 3,553,079	\$ 7,179,447	\$ 11,267,921	\$ 1,794,931	\$ 2,632,480	\$ 10,504,531	\$ 784,475
Apartments	145,429	532,677	670,186	96,445	221,892	1,161,100	51,046
Vacant Land	435,157	44,978	132,827	32,986	65,388	180,534	13
Seas/Rec. Commercial	187,227	6,771	144,755	2,165	18,319	34,048	600
Commercial Land & Buildings	1,155,488	1,662,450	2,557,219	532,343	750,694	3,560,970	268,441
Industrial Land & Buildings	250,896	234,883	2,407,434	181,302	363,916	817,841	0
Public Utility	217,328	229,413	12,290,810	159,023	15,796	123,256	488,575
Mineral	0	0	59,633	0	0	0	0
Railroad Operating Property	18,341	77,144	226,757	16,705	41,040	223,092	91,457
Total Non-Agricultural	\$ 5,962,945	\$ 9,967,763	\$ 29,757,542	\$ 2,815,900	\$ 4,109,525	\$ 16,605,372	\$ 1,684,607
TOTAL REAL PROPERTY	\$ 9,779,696	\$ 14,551,730	\$ 34,789,034	\$ 9,243,821	\$ 7,151,728	\$ 24,267,066	\$ 5,543,403
TOTAL PERSONAL PROPERTY	716,106	349,958	2,515,867	635,571	87,158	541,039	941,279
TOTAL REAL & PERSONAL PROPERTY	\$ 10,495,802	\$ 14,901,688	\$ 37,304,901	\$ 9,879,392	\$ 7,238,886	\$ 24,808,105	\$ 6,484,682
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 406,505	\$ 2,562,394	\$ 16,137	\$ 439,332	\$ 3,175,780	\$ 1,628,935	\$ 2,589,820
Non-Homestead	147,050	1,553,923	0	266,392	1,175,185	1,034,116	1,956,318
Total	\$ 553,555	\$ 4,116,317	\$ 16,137	\$ 705,724	\$ 4,350,965	\$ 2,663,051	\$ 4,546,138
Timber	77,170	0	327,777	96,128	0	0	0
Seas/Rec. Residential	419,759	608	1,110,177	515,774	643,757	67,119	243
Total Agricultural	\$ 1,050,484	\$ 4,116,925	\$ 1,454,091	\$ 1,317,626	\$ 4,994,722	\$ 2,730,170	\$ 4,546,381
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 2,359,419	\$ 871,216	\$ 2,903,238	\$ 624,997	\$ 5,535,149	\$ 807,056	\$ 4,661,456
Non-Homestead	331,204	152,701	425,265	62,685	609,682	128,818	745,016
Total	\$ 2,690,623	\$ 1,023,917	\$ 3,328,503	\$ 687,682	\$ 6,144,831	\$ 935,874	\$ 5,406,472
Apartments	137,321	81,707	87,133	26,538	238,716	47,884	970,266
Vacant Land	50,215	8,395	41,671	5,305	89,529	22,457	165,092
Seas/Rec. Commercial	36,953	271	83,169	74,035	44,563	894	2,096
Commercial Land & Buildings	621,185	346,987	625,990	141,831	820,609	221,982	2,162,425
Industrial Land & Buildings	1,003,576	467,690	230,746	37,623	1,038,143	91,836	1,520,249
Public Utility	174,311	34,608	155,839	17,127	176,623	97,326	160,995
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	172,917	30,083	131,547	30,516	27,174	0	100,942
Total Non-Agricultural	\$ 4,887,101	\$ 1,993,658	\$ 4,684,598	\$ 1,020,657	\$ 8,580,188	\$ 1,418,253	\$ 10,488,537
TOTAL REAL PROPERTY	\$ 5,937,585	\$ 6,110,583	\$ 6,138,689	\$ 2,338,283	\$ 13,574,910	\$ 4,148,423	\$ 15,034,918
TOTAL PERSONAL PROPERTY	291,436	204,657	255,438	94,823	435,552	1,233,806	1,324,722
TOTAL REAL & PERSONAL PROPERTY	\$ 6,229,021	\$ 6,315,240	\$ 6,394,127	\$ 2,433,106	\$ 14,010,462	\$ 5,382,229	\$ 16,359,640
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 406,505	\$ 2,562,394	\$ 16,137	\$ 439,332	\$ 3,175,780	\$ 1,628,935	\$ 2,589,820
Non-Homestead	147,050	1,553,923	0	266,392	1,175,185	1,034,116	1,956,318
Total	\$ 553,555	\$ 4,116,317	\$ 16,137	\$ 705,724	\$ 4,350,965	\$ 2,663,051	\$ 4,546,138
Timber	77,170	0	327,777	96,128	0	0	0
Seas/Rec. Residential	419,759	608	1,110,177	515,774	643,757	67,119	243
Total Agricultural	\$ 1,050,484	\$ 4,116,925	\$ 1,454,091	\$ 1,317,626	\$ 4,994,722	\$ 2,730,170	\$ 4,546,381
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 2,359,419	\$ 871,216	\$ 2,903,238	\$ 624,997	\$ 5,535,149	\$ 807,056	\$ 4,661,456
Non-Homestead	331,204	152,701	425,265	62,685	609,682	128,818	745,016
Total	\$ 2,690,623	\$ 1,023,917	\$ 3,328,503	\$ 687,682	\$ 6,144,831	\$ 935,874	\$ 5,406,472
Apartments	137,321	81,707	87,133	26,538	238,716	47,884	970,266
Vacant Land	50,215	8,395	41,671	5,305	89,529	22,457	165,092
Seas/Rec. Commercial	36,953	271	83,169	74,035	44,563	894	2,096
Commercial Land & Buildings	621,185	346,987	625,990	141,831	820,609	221,982	2,162,425
Industrial Land & Buildings	1,003,576	467,690	230,746	37,623	1,038,143	91,836	1,520,249
Public Utility	174,311	34,608	155,839	17,127	176,623	97,326	160,995
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	172,917	30,083	131,547	30,516	27,174	0	100,942
Total Non-Agricultural	\$ 4,887,101	\$ 1,993,658	\$ 4,684,598	\$ 1,020,657	\$ 8,580,188	\$ 1,418,253	\$ 10,488,537
TOTAL REAL PROPERTY	\$ 5,937,585	\$ 6,110,583	\$ 6,138,689	\$ 2,338,283	\$ 13,574,910	\$ 4,148,423	\$ 15,034,918
TOTAL PERSONAL PROPERTY	291,436	204,657	255,438	94,823	435,552	1,233,806	1,324,722
TOTAL REAL & PERSONAL PROPERTY	\$ 6,229,021	\$ 6,315,240	\$ 6,394,127	\$ 2,433,106	\$ 14,010,462	\$ 5,382,229	\$ 16,359,640

TABLE 41

ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY  
PAYABLE 1989

	HCLEOD	MAHONEN	MARSHALL	MARTIN	HEBBER	MILLE LACS	MORRISON
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 3,435,930	\$ 1,358,332	\$ 3,243,894	\$ 3,575,589	\$ 3,301,313	\$ 2,430,138	\$ 4,803,414
Non-Homestead	992,696	541,536	2,749,244	3,524,378	1,256,637	405,579	971,083
Total	\$ 4,428,626	\$ 1,899,868	\$ 5,993,138	\$ 7,099,967	\$ 4,557,950	\$ 2,835,717	\$ 5,774,497
Timber	0	36,652	32,166	0	0	18,265	724
Seas/Rec. Residential	10,942	206,092	12,012	14,867	828,366	1,171,122	1,668,498
Total Agricultural	\$ 4,439,568	\$ 2,142,612	\$ 6,037,316	\$ 7,114,834	\$ 5,386,316	\$ 4,025,104	\$ 7,443,719
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 8,556,847	\$ 518,840	\$ 986,982	\$ 4,257,624	\$ 3,681,471	\$ 3,183,703	\$ 5,120,248
Non-Homestead	1,036,922	87,179	155,674	846,254	598,948	603,113	732,453
Total	\$ 9,593,769	\$ 606,019	\$ 1,142,656	\$ 5,103,878	\$ 4,280,419	\$ 3,786,816	\$ 5,852,701
Apartments	874,452	40,333	55,414	316,305	300,675	506,623	370,587
Vacant Land	139,111	12,101	0	110,631	81,869	31,072	27,450
Seas/Rec. Commercial	0	12,980	609	1,866	236	44,463	30,959
Commercial Land & Buildings	2,618,864	144,332	383,595	1,705,920	1,001,361	1,277,243	1,433,914
Industrial Land & Buildings	1,667,984	0	0	733,475	525,349	347,603	301,439
Public Utility	48,649	21,399	258,549	720,790	69,628	136,005	626,433
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	32,478	37,661	164,400	36,635	72,144	11,235	201,893
Total Non-Agricultural	\$ 14,975,307	\$ 874,825	\$ 2,065,223	\$ 8,729,500	\$ 6,331,681	\$ 6,141,060	\$ 8,845,376
TOTAL REAL PROPERTY	\$ 19,414,875	\$ 3,017,437	\$ 8,042,539	\$ 15,844,334	\$ 11,717,997	\$ 10,166,164	\$ 16,289,095
TOTAL PERSONAL PROPERTY	307,837	164,023	977,531	1,649,108	505,693	318,898	875,065
TOTAL REAL & PERSONAL PROPERTY	\$ 19,722,712	\$ 3,181,460	\$ 9,020,070	\$ 17,493,442	\$ 12,223,690	\$ 10,485,062	\$ 17,164,160
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 4,058,994	\$ 2,621,267	\$ 3,671,618	\$ 3,087,507	\$ 2,945,482	\$ 4,361,546	\$ 7,021,282
Non-Homestead	1,927,488	1,868,923	1,245,540	2,609,994	2,440,522	1,727,764	2,421,525
Total	\$ 5,986,482	\$ 4,490,190	\$ 4,917,158	\$ 5,697,501	\$ 5,386,004	\$ 6,089,310	\$ 9,442,807
Timber	0	0	0	0	2,448	0	1,602
Seas/Rec. Residential	0	184,316	0	0	0	26,817	5,380,542
Total Agricultural	\$ 5,986,482	\$ 4,674,506	\$ 4,917,158	\$ 5,697,501	\$ 5,388,452	\$ 6,116,127	\$ 14,824,951
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 9,100,868	\$ 1,168,977	\$ 6,735,191	\$ 3,813,985	\$ 1,125,282	\$ 33,838,917	\$ 8,641,020
Non-Homestead	1,122,721	214,484	915,054	675,226	207,740	5,674,224	1,036,152
Total	\$ 10,223,589	\$ 1,383,461	\$ 7,650,245	\$ 4,489,211	\$ 1,333,022	\$ 39,513,141	\$ 9,677,172
Apartments	728,046	105,538	898,393	478,958	100,041	4,416,328	1,004,783
Vacant Land	92,471	35,909	176,573	148,024	0	736,151	182,927
Seas/Rec. Commercial	15,224	859	2,676	1,915	71	19,422	229,052
Commercial Land & Buildings	2,914,998	343,442	1,262,440	2,022,161	344,903	20,793,100	2,847,179
Industrial Land & Buildings	2,292,791	163,500	996,475	723,069	0	4,197,632	560,910
Public Utility	262,792	38,269	63,871	53,109	108,683	464,324	1,691,311
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	46,055	0	0	32,557	88,143	39,474	171,856
Total Non-Agricultural	\$ 16,575,966	\$ 2,070,978	\$ 11,050,673	\$ 7,949,004	\$ 1,974,863	\$ 70,179,572	\$ 16,365,190
TOTAL REAL PROPERTY	\$ 22,562,448	\$ 6,745,484	\$ 15,967,831	\$ 13,646,505	\$ 7,363,315	\$ 76,295,699	\$ 31,190,141
TOTAL PERSONAL PROPERTY	445,391	663,336	378,855	208,835	211,845	1,215,038	911,577
TOTAL REAL & PERSONAL PROPERTY	\$ 23,007,839	\$ 7,408,820	\$ 16,346,686	\$ 13,855,340	\$ 7,575,160	\$ 77,510,737	\$ 32,101,718
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 1,420,516	\$ 2,593,935	\$ 1,491,862	\$ 6,553,085	\$ 2,317,678	\$ 105,918	\$ 954,889
Non-Homestead	574,578	610,500	1,200,158	5,960,987	979,484	174,718	546,763
Total	\$ 1,995,094	\$ 3,204,435	\$ 2,692,020	\$ 12,514,072	\$ 3,297,162	\$ 280,636	\$ 1,501,652
Timber	0	89,121	0	0	813	549	0
Seas/Rec. Residential	421	2,653,719	0	565,277	656,311	82,257	0
Total Agricultural	\$ 1,995,515	\$ 5,947,275	\$ 2,692,020	\$ 13,079,349	\$ 3,954,286	\$ 363,442	\$ 1,501,652
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 2,654,280	\$ 3,307,654	\$ 1,450,464	\$ 5,804,481	\$ 1,614,586	\$ 201,299,292	\$ 481,301
Non-Homestead	432,007	772,582	251,754	1,053,169	331,052	31,248,268	71,704
Total	\$ 3,086,287	\$ 4,080,236	\$ 1,702,218	\$ 6,857,650	\$ 1,945,638	\$ 232,547,560	\$ 553,005
Apartments	262,157	328,575	91,541	780,022	152,883	48,175,589	59,422
Vacant Land	2,229	42,062	16,874	34,173	48,389	5,676,731	0
Seas/Rec. Commercial	590	21,757	721	3,084	20,179	44,560	2,642
Commercial Land & Buildings	1,297,224	1,272,699	374,198	2,038,549	528,435	130,997,238	169,852
Industrial Land & Buildings	190,623	117,332	270,208	856,297	118,558	39,682,119	17,104
Public Utility	27,072	250,762	80,108	327,801	55,922	4,459,671	199,945
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	78,528	209,644	86,536	467,059	48,591	1,413,657	37,172
Total Non-Agricultural	\$ 4,944,710	\$ 6,323,067	\$ 2,622,404	\$ 11,364,635	\$ 2,918,595	\$ 462,997,125	\$ 1,039,142
TOTAL REAL PROPERTY	\$ 6,940,225	\$ 12,270,342	\$ 5,314,424	\$ 24,443,984	\$ 6,872,881	\$ 463,360,567	\$ 2,540,794
TOTAL PERSONAL PROPERTY	710,670	978,637	282,083	1,447,149	476,056	9,647,339	438,085
TOTAL REAL & PERSONAL PROPERTY	\$ 7,650,895	\$ 13,248,979	\$ 5,596,507	\$ 25,891,133	\$ 7,348,937	\$ 473,007,906	\$ 2,978,879
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 1,420,516	\$ 2,593,935	\$ 1,491,862	\$ 6,553,085	\$ 2,317,678	\$ 105,918	\$ 954,889
Non-Homestead	574,578	610,500	1,200,158	5,960,987	979,484	174,718	546,763
Total	\$ 1,995,094	\$ 3,204,435	\$ 2,692,020	\$ 12,514,072	\$ 3,297,162	\$ 280,636	\$ 1,501,652
Timber	0	89,121	0	0	813	549	0
Seas/Rec. Residential	421	2,653,719	0	565,277	656,311	82,257	0
Total Agricultural	\$ 1,995,515	\$ 5,947,275	\$ 2,692,020	\$ 13,079,349	\$ 3,954,286	\$ 363,442	\$ 1,501,652
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 2,654,280	\$ 3,307,654	\$ 1,450,464	\$ 5,804,481	\$ 1,614,586	\$ 201,299,292	\$ 481,301
Non-Homestead	432,007	772,582	251,754	1,053,169	331,052	31,248,268	71,704
Total	\$ 3,086,287	\$ 4,080,236	\$ 1,702,218	\$ 6,857,650	\$ 1,945,638	\$ 232,547,560	\$ 553,005
Apartments	262,157	328,575	91,541	780,022	152,883	48,175,589	59,422
Vacant Land	2,229	42,062	16,874	34,173	48,389	5,676,731	0
Seas/Rec. Commercial	590	21,757	721	3,084	20,179	44,560	2,642
Commercial Land & Buildings	1,297,224	1,272,699	374,198	2,038,549	528,435	130,997,238	169,852
Industrial Land & Buildings	190,623	117,332	270,208	856,297	118,558	39,682,119	17,104
Public Utility	27,072	250,762	80,108	327,801	55,922	4,459,671	199,945
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	78,528	209,644	86,536	467,059	48,591	1,413,657	37,172
Total Non-Agricultural	\$ 4,944,710	\$ 6,323,067	\$ 2,622,404	\$ 11,364,635	\$ 2,918,595	\$ 462,997,125	\$ 1,039,142
TOTAL REAL PROPERTY	\$ 6,940,225	\$ 12,270,342	\$ 5,314,424	\$ 24,443,984	\$ 6,872,881	\$ 463,360,567	\$ 2,540,794
TOTAL PERSONAL PROPERTY	710,670	978,637	282,083	1,447,149	476,056	9,647,339	438,085
TOTAL REAL & PERSONAL PROPERTY	\$ 7,650,895	\$ 13,248,979	\$ 5,596,507	\$ 25,891,133	\$ 7,348,937	\$ 473,007,906	\$ 2,978,879

TABLE 41

ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY  
PAYABLE 1989

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST LOUIS	SCOTT
<b>AGRICULTURAL</b>							
<b>Farm</b>							
Homestead	\$ 4,200,236	\$ 4,791,854	\$ 4,502,187	\$ 1,841,667	\$ 2,471,099	\$ 1,073,733	\$ 4,645,823
Non-Homestead	3,395,236	2,550,119	1,204,739	1,829,250	855,166	173,080	1,706,060
Total	\$ 7,595,472	\$ 7,341,973	\$ 5,706,926	\$ 3,670,917	\$ 3,326,265	\$ 1,246,813	\$ 6,351,883
Timber	0	0	0	0	22,611	2,501,615	0
Seas/Rec. Residential	0	13,475	424,221	0	129,094	6,511,168	265,622
Total Agricultural	\$ 7,595,472	\$ 7,355,448	\$ 6,131,147	\$ 3,670,917	\$ 3,477,970	\$ 10,259,596	\$ 6,617,505
<b>NON-AGRICULTURAL</b>							
<b>Residential</b>							
Homestead	\$ 2,580,648	\$ 2,159,921	\$ 12,391,585	\$ 1,255,842	\$ 1,575,129	\$ 51,107,880	\$ 24,306,414
Non-Homestead	472,567	324,857	1,494,352	188,995	285,953	5,270,492	2,870,139
Total	\$ 3,053,215	\$ 2,484,778	\$ 13,885,937	\$ 1,444,837	\$ 1,861,082	\$ 56,378,372	\$ 27,176,553
Apartments	388,856	253,790	1,501,233	144,534	244,838	4,535,871	2,316,700
Vacant Land	15,192	0	234,963	21,439	3,679	1,239,277	1,250,085
Seas/Rec. Commercial	877	6,707	14,469	506	10,069	304,055	23,971
Commercial Land & Buildings	1,037,119	666,951	3,789,873	416,806	762,328	14,769,301	9,200,873
Industrial Land & Buildings	582,291	825,960	1,156,698	194,987	892,526	6,180,578	6,243,804
Public Utility	70,234	168,668	301,318	43,285	122,921	6,125,520	1,221,706
Mineral	0	0	0	0	0	812,841	0
Railroad Operating Property	9,689	33,062	45,754	48,395	134,009	1,790,762	38,542
Total Non-Agricultural	\$ 5,157,473	\$ 4,439,916	\$ 20,930,245	\$ 2,314,789	\$ 4,031,452	\$ 92,136,577	\$ 47,472,234
TOTAL REAL PROPERTY	\$ 12,752,945	\$ 11,795,364	\$ 27,061,392	\$ 5,985,706	\$ 7,509,422	\$ 102,396,173	\$ 54,089,739
TOTAL PERSONAL PROPERTY	216,638	433,939	1,075,779	97,494	361,074	7,617,273	1,135,774
TOTAL REAL & PERSONAL PROPERTY	\$ 12,969,583	\$ 12,229,303	\$ 28,137,171	\$ 6,083,200	\$ 7,870,496	\$ 110,013,446	\$ 55,225,513
<b>AGRICULTURAL</b>							
<b>Farm</b>							
Homestead	\$ 2,443,860	\$ 3,891,260	\$ 8,462,162	\$ 2,897,388	\$ 2,369,659	\$ 2,593,854	\$ 3,934,235
Non-Homestead	586,632	1,744,132	1,855,688	891,936	1,382,206	1,702,670	1,113,103
Total	\$ 3,030,492	\$ 5,635,392	\$ 10,317,850	\$ 3,789,324	\$ 3,751,865	\$ 4,296,524	\$ 5,047,338
Timber	702	0	0	0	0	0	4,037
Seas/Rec. Residential	623,573	0	1,975,731	27,109	4,771	3,430	1,305,873
Total Agricultural	\$ 3,654,767	\$ 5,635,392	\$ 12,293,581	\$ 3,816,433	\$ 3,756,636	\$ 4,299,954	\$ 6,357,248
<b>NON-AGRICULTURAL</b>							
<b>Residential</b>							
Homestead	\$ 9,299,914	\$ 2,412,237	\$ 26,195,130	\$ 7,096,345	\$ 1,373,014	\$ 1,368,548	\$ 3,302,855
Non-Homestead	1,308,597	289,949	3,761,018	956,324	298,116	244,198	629,278
Total	\$ 10,608,511	\$ 2,702,186	\$ 29,956,148	\$ 8,052,669	\$ 1,671,130	\$ 1,612,746	\$ 3,932,133
Apartments	1,260,497	100,302	6,186,255	743,009	158,941	129,749	179,112
Vacant Land	757,234	69,621	2,028,926	139,702	20,296	22,405	37,251
Seas/Rec. Commercial	94,779	1,293	104,372	1,055	2,067	1,111	44,107
Commercial Land & Buildings	2,272,737	461,693	15,657,238	2,556,712	727,819	562,521	880,972
Industrial Land & Buildings	577,991	286,381	3,962,580	1,649,284	47,679	84,674	236,105
Public Utility	14,576,905	45,456	411,962	297,142	45,431	190,128	143,373
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	138,032	376	296,752	37,573	120,008	164,611	165,957
Total Non-Agricultural	\$ 30,286,686	\$ 3,667,308	\$ 58,604,233	\$ 13,477,146	\$ 2,793,371	\$ 2,767,945	\$ 5,619,010
TOTAL REAL PROPERTY	\$ 33,941,453	\$ 9,302,700	\$ 70,897,814	\$ 17,293,579	\$ 6,550,007	\$ 7,067,899	\$ 11,976,258
TOTAL PERSONAL PROPERTY	950,273	203,914	2,102,605	615,985	392,517	508,970	462,550
TOTAL REAL & PERSONAL PROPERTY	\$ 34,891,726	\$ 9,506,614	\$ 73,000,419	\$ 17,909,564	\$ 6,942,524	\$ 7,576,869	\$ 12,438,808
<b>AGRICULTURAL</b>							
<b>Farm</b>							
Homestead	\$ 1,784,031	\$ 2,785,991	\$ 1,293,564	\$ 2,928,831	\$ 2,708,039	\$ 3,008,838	\$ 2,856,366
Non-Homestead	1,616,096	743,595	462,897	1,219,091	1,840,375	1,627,875	2,610,860
Total	\$ 3,400,127	\$ 3,529,586	\$ 1,756,461	\$ 4,147,922	\$ 4,548,414	\$ 4,636,713	\$ 5,467,226
Timber	0	527	18,815	0	15,818	0	0
Seas/Rec. Residential	26,534	283,624	121,460	35,884	863,638	18,707	0
Total Agricultural	\$ 3,426,661	\$ 3,813,737	\$ 1,896,736	\$ 4,183,806	\$ 5,427,870	\$ 4,655,420	\$ 5,467,226
<b>NON-AGRICULTURAL</b>							
<b>Residential</b>							
Homestead	\$ 550,774	\$ 4,065,736	\$ 2,083,254	\$ 3,725,189	\$ 66,280,399	\$ 1,934,573	\$ 1,035,108
Non-Homestead	103,536	718,094	376,516	552,021	7,570,740	315,596	171,938
Total	\$ 654,310	\$ 4,783,830	\$ 2,459,770	\$ 4,277,210	\$ 73,851,139	\$ 2,250,169	\$ 1,207,046
Apartments	52,572	249,199	165,908	337,012	4,726,959	132,150	89,648
Vacant Land	43	274,997	94,324	103,233	6,492,842	20,091	0
Seas/Rec. Commercial	843	16,219	3,060	2,296	26,659	547	0
Commercial Land & Buildings	179,055	1,459,238	844,401	1,034,817	16,355,189	607,044	298,003
Industrial Land & Buildings	49,928	290,479	72,739	788,010	3,504,744	739,640	17,460
Public Utility	63,320	105,807	192,545	117,200	4,539,125	34,527	16,392
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	15,899	27,606	58,968	28,826	152,453	30,383	129,292
Total Non-Agricultural	\$ 1,015,970	\$ 7,207,375	\$ 3,891,715	\$ 6,688,604	\$ 109,649,110	\$ 3,814,551	\$ 1,757,921
TOTAL REAL PROPERTY	\$ 4,442,631	\$ 11,021,112	\$ 5,788,451	\$ 10,872,410	\$ 115,076,980	\$ 8,469,971	\$ 7,225,147
TOTAL PERSONAL PROPERTY	209,894	319,738	569,069	420,878	3,871,098	282,645	253,012
TOTAL REAL & PERSONAL PROPERTY	\$ 4,652,525	\$ 11,340,850	\$ 6,357,520	\$ 11,293,288	\$ 118,948,078	\$ 8,752,616	\$ 7,478,159
<b>AGRICULTURAL</b>							
<b>Farm</b>							
Homestead	\$ 1,784,031	\$ 2,785,991	\$ 1,293,564	\$ 2,928,831	\$ 2,708,039	\$ 3,008,838	\$ 2,856,366
Non-Homestead	1,616,096	743,595	462,897	1,219,091	1,840,375	1,627,875	2,610,860
Total	\$ 3,400,127	\$ 3,529,586	\$ 1,756,461	\$ 4,147,922	\$ 4,548,414	\$ 4,636,713	\$ 5,467,226
Timber	0	527	18,815	0	15,818	0	0
Seas/Rec. Residential	26,534	283,624	121,460	35,884	863,638	18,707	0
Total Agricultural	\$ 3,426,661	\$ 3,813,737	\$ 1,896,736	\$ 4,183,806	\$ 5,427,870	\$ 4,655,420	\$ 5,467,226
<b>NON-AGRICULTURAL</b>							
<b>Residential</b>							
Homestead	\$ 550,774	\$ 4,065,736	\$ 2,083,254	\$ 3,725,189	\$ 66,280,399	\$ 1,934,573	\$ 1,035,108
Non-Homestead	103,536	718,094	376,516	552,021	7,570,740	315,596	171,938
Total	\$ 654,310	\$ 4,783,830	\$ 2,459,770	\$ 4,277,210	\$ 73,851,139	\$ 2,250,169	\$ 1,207,046
Apartments	52,572	249,199	165,908	337,012	4,726,959	132,150	89,648
Vacant Land	43	274,997	94,324	103,233	6,492,842	20,091	0
Seas/Rec. Commercial	843	16,219	3,060	2,296	26,659	547	0
Commercial Land & Buildings	179,055	1,459,238	844,401	1,034,817	16,355,189	607,044	298,003
Industrial Land & Buildings	49,928	290,479	72,739	788,010	3,504,744	739,640	17,460
Public Utility	63,320	105,807	192,545	117,200	4,539,125	34,527	16,392
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	15,899	27,606	58,968	28,826	152,453	30,383	129,292
Total Non-Agricultural	\$ 1,015,970	\$ 7,207,375	\$ 3,891,715	\$ 6,688,604	\$ 109,649,110	\$ 3,814,551	\$ 1,757,921
TOTAL REAL PROPERTY	\$ 4,442,631	\$ 11,021,112	\$ 5,788,451	\$ 10,872,410	\$ 115,076,980	\$ 8,469,971	\$ 7,225,147
TOTAL PERSONAL PROPERTY	209,894	319,738	569,069	420,878	3,871,098	282,645	253,012
TOTAL REAL & PERSONAL PROPERTY	\$ 4,652,525	\$ 11,340,850	\$ 6,357,520	\$ 11,293,288	\$ 118,948,078	\$ 8,752,616	\$ 7,478,159

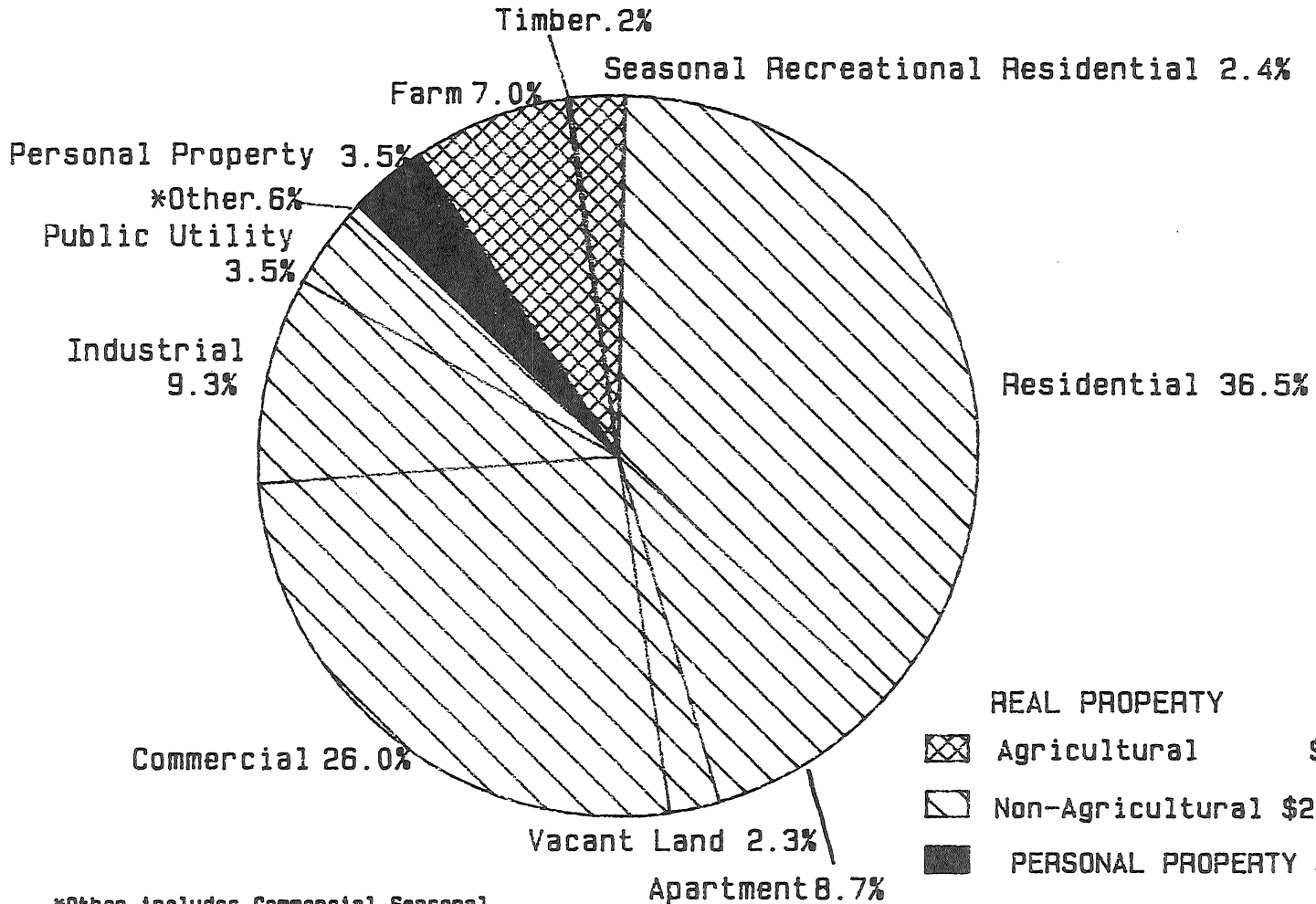
TABLE 41

ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY  
PAYABLE 1989

	WINONA	WRIGHT	YELLOW MEDICINE	STATEWIDE TOTAL	PERCENT DISTRIBUTION
<b>AGRICULTURAL</b>					
Farm					
Homestead	\$ 3,150,779	\$ 6,054,116	\$ 3,358,709	\$ 250,321,092	6.59 %
Non-Homestead	992,434	1,135,467	2,053,516	119,686,049	3.15
Total	\$ 4,143,213	\$ 7,189,583	\$ 5,412,305	\$ 370,007,141	9.74 %
Timber	575	0	0	6,458,825	0.17
Seas/Rec. Residential	61,602	1,880,091	0	74,802,585	1.95
Total Agricultural	\$ 4,205,390	\$ 9,069,674	\$ 5,412,305	\$ 450,548,551	11.87 %
<b>NON-AGRICULTURAL</b>					
Residential					
Homestead	\$ 10,612,623	\$ 15,064,944	\$ 1,609,860	\$ 1,480,643,743	38.99 %
Non-Homestead	1,494,642	2,466,494	275,420	225,312,181	5.93
Total	\$ 12,107,265	\$ 17,531,438	\$ 1,886,280	\$ 1,705,955,924	44.93 %
Apartments	1,458,415	1,684,248	114,809	263,365,147	6.94
Vacant Land	516,725	229,439	42,332	68,789,176	1.81
Seas/Rec. Commercial	8,938	38,736	1,354	3,523,685	0.09
Commercial Land & Buildings	4,943,964	4,226,564	474,896	792,696,006	20.88
Industrial Land & Buildings	2,492,375	723,921	357,373	282,974,388	7.45
Public Utility	208,866	11,934,581	92,621	107,975,372	2.84
Mineral	0	0	0	890,864	0.02
Railroad Operating Property	76,885	131,086	40,731	13,601,632	0.36
Total Non-Agricultural	\$ 21,813,433	\$ 36,500,813	\$ 2,976,404	\$ 3,239,772,194	85.32 %
TOTAL REAL PROPERTY	\$ 26,018,823	\$ 45,569,687	\$ 8,388,709	\$ 3,690,320,745	97.19 %
TOTAL PERSONAL PROPERTY	643,337	1,034,224	309,442	106,771,593	2.81
TOTAL REAL & PERSONAL PROPERTY	\$ 26,662,160	\$ 46,603,911	\$ 8,698,151	\$ 3,797,092,338	100.00 %



# ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 1989 BY USE CLASS STATEWIDE



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

<b>REAL PROPERTY</b>	
⊠ Agricultural	\$290,824,045
▨ Non-Agricultural	\$2,640,583,309
■ PERSONAL PROPERTY	\$106,684,590
<b>TOTAL NET TAX</b>	<b>\$3,038,091,944</b>

TABLE 42

ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY  
PAYABLE 1989

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 445,293	\$ 968,105	\$ 1,429,675	\$ 577,374	\$ 1,058,132	\$ 784,415	\$ 2,706,618
Non-Homestead	405,108	641,099	751,558	365,067	329,037	895,227	2,080,559
Total	\$ 850,401	\$ 1,609,204	\$ 2,181,233	\$ 942,441	\$ 1,387,169	\$ 1,679,642	\$ 4,787,177
Timber	391,565	4,738	108,268	155,007	0	0	0
Seas/Rec. Residential	4,575,307	286,451	2,799,638	1,369,021	105,386	91,268	55,840
Total Agricultural	\$ 5,817,273	\$ 1,900,393	\$ 5,089,139	\$ 2,466,469	\$ 1,492,555	\$ 1,770,910	\$ 4,843,017
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 1,032,197	\$ 51,756,160	\$ 2,406,433	\$ 2,979,011	\$ 2,771,632	\$ 441,947	\$ 5,601,133
Non-Homestead	148,133	10,196,494	1,110,886	1,415,313	901,205	151,012	2,073,962
Total	\$ 1,180,330	\$ 61,952,654	\$ 3,517,319	\$ 4,394,324	\$ 3,672,837	\$ 592,959	\$ 7,675,095
Apartments	137,591	11,172,715	498,290	620,189	2,086,174	51,473	2,941,914
Vacant Land	19,600	6,941,214	38,294	80,772	292,872	43	333,397
Seas/Rec. Commercial	77,158	0	160,533	150,877	4,471	1,116	10,865
Commercial Land & Buildings	508,716	24,620,794	1,791,903	2,920,663	2,530,453	228,491	8,243,685
Industrial Land & Buildings	81,456	14,193,766	273,158	341,062	2,216,871	60,135	2,217,695
Public Utility	97,405	876,290	132,672	292,851	594,788	103,632	1,195,540
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	108,098	822,507	153,591	98,994	194,097	71,009	40,107
Total Non-Agricultural	\$ 2,210,354	\$ 120,579,940	\$ 6,565,760	\$ 8,899,732	\$ 11,592,563	\$ 1,108,858	\$ 22,658,298
TOTAL REAL PROPERTY	\$ 8,027,627	\$ 122,400,333	\$ 11,654,899	\$ 11,366,201	\$ 13,085,118	\$ 2,879,768	\$ 27,501,315
TOTAL PERSONAL PROPERTY	234,945	5,217,755	390,766	1,238,553	857,063	151,917	1,211,040
TOTAL REAL & PERSONAL PROPERTY	\$ 8,262,572	\$ 127,698,088	\$ 12,045,665	\$ 12,604,754	\$ 13,942,181	\$ 3,031,685	\$ 28,712,355
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 1,855,290	\$ 688,733	\$ 1,960,627	\$ 415,884	\$ 1,349,741	\$ 1,507,152	\$ 2,621,068
Non-Homestead	1,216,218	272,799	981,339	245,733	1,400,801	515,318	2,142,681
Total	\$ 3,071,508	\$ 961,532	\$ 2,941,966	\$ 661,617	\$ 2,750,542	\$ 2,022,470	\$ 4,763,749
Timber	0	207,359	0	159,840	0	2,666	0
Seas/Rec. Residential	0	537,165	114,650	7,025,696	0	834,120	33,005
Total Agricultural	\$ 3,071,508	\$ 1,706,056	\$ 3,056,616	\$ 7,847,153	\$ 2,750,542	\$ 2,859,256	\$ 4,796,754
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 2,630,114	\$ 3,031,436	\$ 11,558,861	\$ 2,524,527	\$ 1,026,795	\$ 5,168,186	\$ 5,654,934
Non-Homestead	793,453	800,510	2,013,452	654,806	447,184	1,315,502	1,581,409
Total	\$ 3,423,567	\$ 3,831,946	\$ 13,572,313	\$ 3,179,333	\$ 1,473,979	\$ 6,483,688	\$ 7,236,343
Apartments	343,776	318,961	2,089,163	104,260	162,435	1,001,560	1,741,065
Vacant Land	158,376	0	1,360,433	8,059	5,687	615,724	27,621
Seas/Rec. Commercial	1,136	2,287	4,421	611,946	2,163	29,691	413
Commercial Land & Buildings	1,941,967	1,157,424	3,391,257	1,041,147	877,445	1,927,155	2,641,242
Industrial Land & Buildings	1,177,761	2,533,049	4,368,587	16,299	232,130	681,079	1,005,973
Public Utility	38,075	2,158,049	376,161	357,637	470,792	654,520	46,061
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	29,984	296,871	40,052	136,966	110,189	80,706	432,663
Total Non-Agricultural	\$ 7,114,642	\$ 10,298,587	\$ 25,202,387	\$ 5,455,647	\$ 3,334,820	\$ 11,474,123	\$ 13,131,381
TOTAL REAL PROPERTY	\$ 10,186,150	\$ 12,004,643	\$ 28,259,003	\$ 13,302,800	\$ 6,085,362	\$ 14,333,379	\$ 17,928,135
TOTAL PERSONAL PROPERTY	130,928	1,935,027	824,421	1,429,381	386,223	1,045,632	654,560
TOTAL REAL & PERSONAL PROPERTY	\$ 10,317,078	\$ 13,939,670	\$ 29,083,424	\$ 14,732,181	\$ 6,471,585	\$ 15,379,011	\$ 18,582,695
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 509,773	\$ 4,416	\$ 1,499,698	\$ 424,239	\$ 1,863,636	\$ 1,807,625	\$ 1,201,318
Non-Homestead	305,856	589	1,654,800	172,072	1,659,122	1,033,437	735,267
Total	\$ 815,629	\$ 5,005	\$ 3,154,498	\$ 596,311	\$ 3,522,758	\$ 2,841,062	\$ 1,936,585
Timber	51,648	83,835	0	360,897	2,103	267	0
Seas/Rec. Residential	218,167	2,398,922	1,358	10,309,666	43,197	0	2,436,706
Total Agricultural	\$ 1,085,444	\$ 2,407,762	\$ 3,155,856	\$ 11,266,874	\$ 3,568,058	\$ 2,841,329	\$ 4,373,291
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 381,976	\$ 417,224	\$ 907,442	\$ 5,092,208	\$ 73,886,052	\$ 1,679,623	\$ 3,287,638
Non-Homestead	179,040	158,065	379,700	1,879,916	15,067,594	382,017	1,255,294
Total	\$ 561,016	\$ 575,289	\$ 1,287,142	\$ 6,972,124	\$ 88,953,646	\$ 2,061,640	\$ 4,542,932
Apartments	98,052	33,080	155,038	789,298	21,518,398	247,446	690,815
Vacant Land	13,565	6,707	33,910	109,702	10,289,654	66,956	75,172
Seas/Rec. Commercial	1,683	82,830	663	339,015	2,303	3,848	135,984
Commercial Land & Buildings	264,905	431,040	791,566	4,277,272	41,886,133	713,280	3,127,572
Industrial Land & Buildings	0	0	452,375	366,402	22,050,118	239,357	367,415
Public Utility	808,761	5,791	33,823	356,857	8,403,308	35,661	233,648
Mineral	0	0	0	18,390	0	0	0
Railroad Operating Property	59,733	0	9,369	185,866	163,707	14,018	34,387
Total Non-Agricultural	\$ 1,807,715	\$ 1,140,737	\$ 2,763,886	\$ 13,414,926	\$ 193,267,267	\$ 3,382,206	\$ 9,207,925
TOTAL REAL PROPERTY	\$ 2,893,159	\$ 3,628,499	\$ 5,919,742	\$ 24,681,800	\$ 196,835,325	\$ 6,223,535	\$ 13,581,216
TOTAL PERSONAL PROPERTY	887,852	233,268	1,350,020	725,821	6,549,643	354,077	387,458
TOTAL REAL & PERSONAL PROPERTY	\$ 3,781,011	\$ 3,861,767	\$ 7,269,762	\$ 25,407,621	\$ 203,384,968	\$ 6,577,612	\$ 13,968,674

TABLE 42

ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY  
PAYABLE 1989

	HUBBARD	ISAWYI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOP
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 332,726	\$ 1,626,216	\$ 184,875	\$ 1,845,338	\$ 821,442	\$ 1,885,421	\$ 1,020,121
Non-Homestead	162,823	527,880	63,423	2,068,228	338,999	1,551,669	1,381,879
Total	\$ 495,549	\$ 2,154,096	\$ 248,298	\$ 3,913,566	\$ 1,160,441	\$ 3,437,090	\$ 2,402,000
Timber	64,654	17,787	577,432	0	119,870	0	46,330
Seas/Rec. Residential	2,708,945	467,854	3,331,209	35,384	596,636	1,709,477	12,619
Total Agricultural	\$ 3,269,148	\$ 2,639,737	\$ 4,156,939	\$ 3,948,950	\$ 1,876,947	\$ 5,146,567	\$ 2,460,949
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 1,487,725	\$ 3,303,375	\$ 2,751,084	\$ 705,242	\$ 1,108,650	\$ 4,653,521	\$ 310,544
Non-Homestead	553,572	946,190	1,021,935	295,008	377,034	1,497,418	128,876
Total	\$ 2,041,297	\$ 4,249,565	\$ 3,773,019	\$ 1,000,250	\$ 1,485,684	\$ 6,150,939	\$ 439,420
Apartments	145,429	532,677	669,332	96,445	221,892	1,161,100	51,046
Vacant Land	435,157	44,978	132,611	32,986	65,388	180,533	13
Seas/Rec. Commercial	187,227	6,771	144,571	2,165	18,319	34,048	600
Commercial Land & Buildings	1,155,488	1,662,450	2,553,962	532,343	750,694	3,560,970	268,441
Industrial Land & Buildings	250,896	234,883	2,404,368	181,302	363,916	817,841	0
Public Utility	217,328	229,413	12,275,157	159,023	15,796	123,256	488,575
Mineral	0	0	59,558	0	0	0	0
Railroad Operating Property	18,341	77,144	226,470	16,705	41,040	223,092	91,457
Total Non-Agricultural	\$ 4,451,263	\$ 7,037,881	\$ 22,239,048	\$ 2,021,219	\$ 2,962,729	\$ 12,251,779	\$ 1,339,552
<b>TOTAL REAL PROPERTY</b>	\$ 7,720,411	\$ 9,677,618	\$ 26,395,987	\$ 5,970,169	\$ 4,839,676	\$ 17,398,346	\$ 3,800,501
<b>TOTAL PERSONAL PROPERTY</b>	716,106	349,958	2,512,663	635,571	87,158	541,039	941,279
<b>TOTAL REAL &amp; PERSONAL PROPERTY</b>	\$ 8,436,517	\$ 10,027,576	\$ 28,908,650	\$ 6,605,740	\$ 4,926,834	\$ 17,939,385	\$ 4,741,780
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 2,061,491	\$ 1,805,757	\$ 2,031,974	\$ 2,485,629	\$ 1,198,299	\$ 1,554,165	\$ 1,089,072
Non-Homestead	2,325,126	1,243,801	1,478,529	1,423,337	852,588	1,642,080	507,203
Total	\$ 4,386,617	\$ 3,049,558	\$ 3,510,503	\$ 3,908,966	\$ 2,050,887	\$ 3,196,245	\$ 1,596,275
Timber	0	23	0	17,111	0	2,903	275
Seas/Rec. Residential	23,497	25,525	4,468	117,875	161,478	833,785	19,628
Total Agricultural	\$ 4,410,114	\$ 3,075,106	\$ 3,514,971	\$ 4,043,952	\$ 2,212,365	\$ 4,032,933	\$ 1,616,178
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 1,183,030	\$ 1,430,646	\$ 3,360,595	\$ 4,682,597	\$ 356,656	\$ 347,778,588	\$ 1,851,178
Non-Homestead	498,104	498,831	1,078,807	1,532,067	162,851	90,505,872	354,205
Total	\$ 1,681,134	\$ 1,929,477	\$ 4,439,402	\$ 6,214,664	\$ 519,507	\$ 438,284,460	\$ 2,205,383
Apartments	125,115	243,778	500,447	1,152,520	44,867	122,002,639	318,692
Vacant Land	72,259	5,007	129,157	181,632	9,639	25,351,070	71,053
Seas/Rec. Commercial	1,286	1,728	1,575	36,282	2,107	57,970	1,553
Commercial Land & Buildings	676,764	1,344,344	2,771,588	4,076,146	326,991	401,297,572	584,830
Industrial Land & Buildings	875,270	123,250	1,714,296	2,183,651	0	130,496,229	48,295
Public Utility	89,013	129,132	280,165	15,829,229	38,556	8,949,325	56,931
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	44,721	0	59,832	35,107	63,665	2,116,730	19,733
Total Non-Agricultural	\$ 3,565,562	\$ 3,776,716	\$ 9,896,462	\$ 29,709,231	\$ 1,005,332	\$ 1,128,555,995	\$ 3,306,470
<b>TOTAL REAL PROPERTY</b>	\$ 7,975,676	\$ 6,851,822	\$ 13,411,433	\$ 33,753,183	\$ 3,217,697	\$ 1,132,588,928	\$ 4,922,648
<b>TOTAL PERSONAL PROPERTY</b>	299,782	399,141	1,089,240	803,078	327,853	20,718,174	375,273
<b>TOTAL REAL &amp; PERSONAL PROPERTY</b>	\$ 8,275,458	\$ 7,250,963	\$ 14,500,673	\$ 34,556,261	\$ 3,545,550	\$ 1,153,307,102	\$ 5,297,921
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 154,956	\$ 1,176,298	\$ 4,454	\$ 197,983	\$ 1,490,000	\$ 712,420	\$ 1,262,670
Non-Homestead	115,245	1,178,243	0	207,370	912,911	791,967	1,504,175
Total	\$ 270,201	\$ 2,354,541	\$ 4,454	\$ 405,353	\$ 2,402,911	\$ 1,504,387	\$ 2,766,845
Timber	56,857	0	242,555	70,968	0	0	0
Seas/Rec. Residential	419,759	608	1,110,177	515,774	643,757	67,119	243
Total Agricultural	\$ 746,817	\$ 2,355,149	\$ 1,357,186	\$ 992,095	\$ 3,046,668	\$ 1,571,506	\$ 2,767,088
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 1,100,708	\$ 402,607	\$ 824,283	\$ 306,279	\$ 2,800,888	\$ 377,240	\$ 2,324,467
Non-Homestead	331,204	152,701	425,265	62,685	609,682	128,818	745,016
Total	\$ 1,431,912	\$ 555,308	\$ 1,249,548	\$ 368,964	\$ 3,410,570	\$ 506,058	\$ 3,069,483
Apartments	137,321	81,707	87,133	26,538	238,716	47,884	970,266
Vacant Land	50,213	8,395	41,671	5,305	89,529	22,457	165,092
Seas/Rec. Commercial	36,953	271	83,169	74,035	44,563	894	2,096
Commercial Land & Buildings	621,185	346,987	625,990	141,831	820,609	221,982	2,162,425
Industrial Land & Buildings	1,003,576	467,690	230,746	37,623	1,038,143	91,836	1,520,249
Public Utility	174,311	34,608	155,839	17,127	176,623	97,326	160,995
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	172,917	30,083	131,547	30,516	27,174	0	100,342
Total Non-Agricultural	\$ 3,628,388	\$ 1,525,049	\$ 2,605,643	\$ 701,939	\$ 5,845,927	\$ 988,437	\$ 8,151,548
<b>TOTAL REAL PROPERTY</b>	\$ 4,375,205	\$ 3,880,198	\$ 3,962,829	\$ 1,694,034	\$ 8,892,595	\$ 2,559,943	\$ 10,918,636
<b>TOTAL PERSONAL PROPERTY</b>	291,436	204,657	255,438	94,823	435,552	1,233,806	1,324,722
<b>TOTAL REAL &amp; PERSONAL PROPERTY</b>	\$ 4,666,641	\$ 4,084,855	\$ 4,218,267	\$ 1,788,857	\$ 9,328,147	\$ 3,793,749	\$ 12,243,358
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 154,956	\$ 1,176,298	\$ 4,454	\$ 197,983	\$ 1,490,000	\$ 712,420	\$ 1,262,670
Non-Homestead	115,245	1,178,243	0	207,370	912,911	791,967	1,504,175
Total	\$ 270,201	\$ 2,354,541	\$ 4,454	\$ 405,353	\$ 2,402,911	\$ 1,504,387	\$ 2,766,845
Timber	56,857	0	242,555	70,968	0	0	0
Seas/Rec. Residential	419,759	608	1,110,177	515,774	643,757	67,119	243
Total Agricultural	\$ 746,817	\$ 2,355,149	\$ 1,357,186	\$ 992,095	\$ 3,046,668	\$ 1,571,506	\$ 2,767,088
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 1,100,708	\$ 402,607	\$ 824,283	\$ 306,279	\$ 2,800,888	\$ 377,240	\$ 2,324,467
Non-Homestead	331,204	152,701	425,265	62,685	609,682	128,818	745,016
Total	\$ 1,431,912	\$ 555,308	\$ 1,249,548	\$ 368,964	\$ 3,410,570	\$ 506,058	\$ 3,069,483
Apartments	137,321	81,707	87,133	26,538	238,716	47,884	970,266
Vacant Land	50,213	8,395	41,671	5,305	89,529	22,457	165,092
Seas/Rec. Commercial	36,953	271	83,169	74,035	44,563	894	2,096
Commercial Land & Buildings	621,185	346,987	625,990	141,831	820,609	221,982	2,162,425
Industrial Land & Buildings	1,003,576	467,690	230,746	37,623	1,038,143	91,836	1,520,249
Public Utility	174,311	34,608	155,839	17,127	176,623	97,326	160,995
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	172,917	30,083	131,547	30,516	27,174	0	100,342
Total Non-Agricultural	\$ 3,628,388	\$ 1,525,049	\$ 2,605,643	\$ 701,939	\$ 5,845,927	\$ 988,437	\$ 8,151,548
<b>TOTAL REAL PROPERTY</b>	\$ 4,375,205	\$ 3,880,198	\$ 3,962,829	\$ 1,694,034	\$ 8,892,595	\$ 2,559,943	\$ 10,918,636
<b>TOTAL PERSONAL PROPERTY</b>	291,436	204,657	255,438	94,823	435,552	1,233,806	1,324,722
<b>TOTAL REAL &amp; PERSONAL PROPERTY</b>	\$ 4,666,641	\$ 4,084,855	\$ 4,218,267	\$ 1,788,857	\$ 9,328,147	\$ 3,793,749	\$ 12,243,358

TABLE 42

ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY  
PAYABLE 1989

	MCLEOD	MAHONESH	MARSHALL	MARTIN	MEEKER	HILLE LACS	MORRISON
<b>AGRICULTURAL</b>							
<b>Farm</b>							
Homestead	\$ 1,547,454	\$ 683,852	\$ 1,568,085	\$ 1,754,721	\$ 1,533,355	\$ 1,056,743	\$ 2,147,304
Non-Homestead	763,910	407,883	2,053,372	2,671,093	970,222	326,056	771,738
Total	\$ 2,311,364	\$ 1,091,735	\$ 3,621,457	\$ 4,425,814	\$ 2,503,577	\$ 1,382,799	\$ 2,919,042
Timber	0	27,149	23,826	0	0	13,522	536
Seas/Rec. Residential	10,942	206,092	12,012	14,867	828,366	1,171,122	1,668,498
Total Agricultural	\$ 2,322,306	\$ 1,324,976	\$ 3,657,295	\$ 4,440,681	\$ 3,331,943	\$ 2,567,443	\$ 4,588,076
<b>NON-AGRICULTURAL</b>							
<b>Residential</b>							
Homestead	\$ 4,577,039	\$ 243,027	\$ 462,200	\$ 2,090,229	\$ 1,794,593	\$ 1,542,727	\$ 2,506,886
Non-Homestead	1,036,922	87,179	155,674	846,254	598,948	603,113	732,453
Total	\$ 5,613,961	\$ 330,206	\$ 617,874	\$ 2,936,483	\$ 2,393,541	\$ 2,145,840	\$ 3,239,339
Apartments	874,452	40,333	55,414	316,305	300,675	506,623	370,587
Vacant Land	139,111	12,101	0	110,631	81,831	30,882	27,450
Seas/Rec. Commercial	0	12,980	609	1,866	236	44,463	30,959
Commercial Land & Buildings	2,618,864	144,332	383,595	1,705,920	1,001,361	1,277,243	1,433,914
Industrial Land & Buildings	1,667,984	0	0	733,475	525,349	347,603	301,439
Public Utility	48,649	21,399	258,549	720,790	69,628	136,005	626,433
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	32,478	37,661	164,400	36,635	72,144	11,235	201,893
Total Non-Agricultural	\$ 10,995,499	\$ 599,012	\$ 1,480,441	\$ 6,562,105	\$ 4,444,765	\$ 4,499,894	\$ 6,232,014
TOTAL REAL PROPERTY	\$ 13,317,805	\$ 1,923,988	\$ 5,137,736	\$ 11,002,786	\$ 7,776,708	\$ 7,067,337	\$ 10,820,090
TOTAL PERSONAL PROPERTY	307,837	164,023	977,531	1,649,108	505,693	318,898	875,065
TOTAL REAL & PERSONAL PROPERTY	\$ 13,625,642	\$ 2,088,011	\$ 6,115,267	\$ 12,651,894	\$ 8,282,401	\$ 7,386,235	\$ 11,695,155
<b>AGRICULTURAL</b>							
<b>Farm</b>							
Homestead	\$ 2,016,005	\$ 1,232,061	\$ 1,944,374	\$ 1,443,379	\$ 1,611,987	\$ 2,094,423	\$ 3,040,327
Non-Homestead	1,471,741	1,414,327	965,186	1,958,869	1,823,553	1,392,237	1,869,698
Total	\$ 3,487,746	\$ 2,646,388	\$ 2,909,560	\$ 3,402,248	\$ 3,435,540	\$ 3,486,660	\$ 4,910,025
Timber	0	0	0	0	1,817	0	1,192
Seas/Rec. Residential	0	184,316	0	0	0	26,817	5,380,542
Total Agricultural	\$ 3,487,746	\$ 2,830,704	\$ 2,909,560	\$ 3,402,248	\$ 3,437,357	\$ 3,513,477	\$ 10,291,759
<b>NON-AGRICULTURAL</b>							
<b>Residential</b>							
Homestead	\$ 4,549,992	\$ 546,623	\$ 3,529,439	\$ 1,941,273	\$ 539,698	\$ 19,191,681	\$ 4,213,857
Non-Homestead	1,122,721	214,484	915,054	675,226	207,740	5,674,224	1,036,152
Total	\$ 5,672,713	\$ 761,107	\$ 4,444,493	\$ 2,616,499	\$ 747,438	\$ 24,865,905	\$ 5,250,009
Apartments	728,046	105,538	898,393	478,958	100,041	4,416,328	1,004,783
Vacant Land	92,471	35,909	176,573	148,024	0	736,151	182,927
Seas/Rec. Commercial	15,224	859	2,676	1,915	71	19,422	229,052
Commercial Land & Buildings	2,914,998	343,442	1,262,440	2,022,161	344,903	20,793,100	2,847,179
Industrial Land & Buildings	2,292,791	163,500	996,475	723,069	0	4,197,632	560,910
Public Utility	262,792	38,269	63,871	53,109	108,683	464,324	1,691,311
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	46,055	0	0	32,557	88,143	39,474	171,856
Total Non-Agricultural	\$ 12,025,090	\$ 1,448,624	\$ 7,844,921	\$ 6,076,292	\$ 1,389,279	\$ 55,532,336	\$ 11,938,027
TOTAL REAL PROPERTY	\$ 15,512,836	\$ 4,279,328	\$ 10,754,481	\$ 9,478,540	\$ 4,826,636	\$ 59,045,813	\$ 22,229,786
TOTAL PERSONAL PROPERTY	445,391	663,336	378,855	208,835	211,845	1,215,038	911,577
TOTAL REAL & PERSONAL PROPERTY	\$ 15,958,227	\$ 4,942,664	\$ 11,133,336	\$ 9,687,375	\$ 5,038,481	\$ 60,260,851	\$ 23,141,363
<b>AGRICULTURAL</b>							
<b>Farm</b>							
Homestead	\$ 657,170	\$ 1,094,658	\$ 685,148	\$ 3,508,845	\$ 1,084,601	\$ 57,221	\$ 423,593
Non-Homestead	436,028	489,127	902,514	4,457,934	747,561	139,893	412,258
Total	\$ 1,093,198	\$ 1,583,785	\$ 1,587,662	\$ 7,966,779	\$ 1,832,162	\$ 197,114	\$ 835,851
Timber	0	66,027	0	0	605	407	0
Seas/Rec. Residential	421	2,653,719	0	565,277	656,311	82,257	0
Total Agricultural	\$ 1,093,619	\$ 4,303,531	\$ 1,587,662	\$ 8,532,056	\$ 2,489,078	\$ 279,776	\$ 835,851
<b>NON-AGRICULTURAL</b>							
<b>Residential</b>							
Homestead	\$ 1,323,292	\$ 1,626,970	\$ 682,442	\$ 2,862,009	\$ 766,495	\$ 124,106,737	\$ 220,560
Non-Homestead	432,007	772,582	251,754	1,053,169	331,052	31,248,268	71,704
Total	\$ 1,755,299	\$ 2,399,552	\$ 934,196	\$ 3,915,178	\$ 1,097,547	\$ 155,355,005	\$ 292,264
Apartments	262,157	328,575	91,541	666,318	152,883	48,175,589	59,422
Vacant Land	2,229	41,932	16,874	34,173	48,372	5,676,731	0
Seas/Rec. Commercial	590	21,757	721	3,084	20,179	44,560	2,642
Commercial Land & Buildings	1,297,224	1,272,699	374,198	1,786,389	528,435	130,987,402	169,852
Industrial Land & Buildings	190,623	117,332	270,208	692,916	118,558	39,682,119	17,104
Public Utility	27,072	250,762	80,108	327,690	55,922	4,459,671	199,945
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	78,528	209,644	86,536	467,059	48,591	1,413,657	37,172
Total Non-Agricultural	\$ 3,613,722	\$ 4,642,253	\$ 1,854,382	\$ 7,892,807	\$ 2,070,487	\$ 385,794,734	\$ 778,401
TOTAL REAL PROPERTY	\$ 4,707,341	\$ 8,945,784	\$ 3,442,044	\$ 16,424,863	\$ 4,559,565	\$ 386,074,512	\$ 1,614,252
TOTAL PERSONAL PROPERTY	710,670	978,637	282,083	1,404,097	476,056	9,647,339	438,085
TOTAL REAL & PERSONAL PROPERTY	\$ 5,418,011	\$ 9,924,421	\$ 3,724,127	\$ 17,828,960	\$ 5,035,621	\$ 395,721,851	\$ 2,052,337
<b>AGRICULTURAL</b>							
<b>Farm</b>							
Homestead	\$ 657,170	\$ 1,094,658	\$ 685,148	\$ 3,508,845	\$ 1,084,601	\$ 57,221	\$ 423,593
Non-Homestead	436,028	489,127	902,514	4,457,934	747,561	139,893	412,258
Total	\$ 1,093,198	\$ 1,583,785	\$ 1,587,662	\$ 7,966,779	\$ 1,832,162	\$ 197,114	\$ 835,851
Timber	0	66,027	0	0	605	407	0
Seas/Rec. Residential	421	2,653,719	0	565,277	656,311	82,257	0
Total Agricultural	\$ 1,093,619	\$ 4,303,531	\$ 1,587,662	\$ 8,532,056	\$ 2,489,078	\$ 279,776	\$ 835,851
<b>NON-AGRICULTURAL</b>							
<b>Residential</b>							
Homestead	\$ 1,323,292	\$ 1,626,970	\$ 682,442	\$ 2,862,009	\$ 766,495	\$ 124,106,737	\$ 220,560
Non-Homestead	432,007	772,582	251,754	1,053,169	331,052	31,248,268	71,704
Total	\$ 1,755,299	\$ 2,399,552	\$ 934,196	\$ 3,915,178	\$ 1,097,547	\$ 155,355,005	\$ 292,264
Apartments	262,157	328,575	91,541	666,318	152,883	48,175,589	59,422
Vacant Land	2,229	41,932	16,874	34,173	48,372	5,676,731	0
Seas/Rec. Commercial	590	21,757	721	3,084	20,179	44,560	2,642
Commercial Land & Buildings	1,297,224	1,272,699	374,198	1,786,389	528,435	130,987,402	169,852
Industrial Land & Buildings	190,623	117,332	270,208	692,916	118,558	39,682,119	17,104
Public Utility	27,072	250,762	80,108	327,690	55,922	4,459,671	199,945
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	78,528	209,644	86,536	467,059	48,591	1,413,657	37,172
Total Non-Agricultural	\$ 3,613,722	\$ 4,642,253	\$ 1,854,382	\$ 7,892,807	\$ 2,070,487	\$ 385,794,734	\$ 778,401
TOTAL REAL PROPERTY	\$ 4,707,341	\$ 8,945,784	\$ 3,442,044	\$ 16,424,863	\$ 4,559,565	\$ 386,074,512	\$ 1,614,252
TOTAL PERSONAL PROPERTY	710,670	978,637	282,083	1,404,097	476,056	9,647,339	438,085
TOTAL REAL & PERSONAL PROPERTY	\$ 5,418,011	\$ 9,924,421	\$ 3,724,127	\$ 17,828,960	\$ 5,035,621	\$ 395,721,851	\$ 2,052,337

TABLE 42

ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY  
PAYABLE 1989

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST LOUIS	SCOTT
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 2,088,925	\$ 2,345,487	\$ 2,250,343	\$ 873,388	\$ 1,150,441	\$ 274,421	\$ 2,388,994
Non-Homestead	2,559,738	1,920,030	945,251	1,389,455	642,337	133,406	1,354,110
Total	\$ 4,648,663	\$ 4,265,517	\$ 3,195,594	\$ 2,262,843	\$ 1,792,778	\$ 407,827	\$ 3,743,104
Timber	0	0	0	0	16,701	1,844,405	0
Seas/Rec. Residential	0	13,475	424,221	0	129,094	6,511,168	265,622
Total Agricultural	\$ 4,648,663	\$ 4,278,992	\$ 3,619,815	\$ 2,262,843	\$ 1,938,573	\$ 8,763,400	\$ 4,008,726
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 1,251,410	\$ 1,005,428	\$ 6,729,054	\$ 589,648	\$ 755,481	\$ 22,049,875	\$ 15,871,317
Non-Homestead	472,567	324,857	1,494,352	188,995	285,953	5,270,492	2,870,139
Total	\$ 1,723,977	\$ 1,330,285	\$ 8,223,406	\$ 778,643	\$ 1,041,434	\$ 27,320,367	\$ 18,741,456
Apartments	388,856	253,790	1,501,233	144,534	244,838	4,535,871	2,316,700
Vacant Land	15,192	0	234,963	21,439	3,679	1,238,506	1,250,085
Seas/Rec. Commercial	877	6,707	14,469	506	10,069	304,055	23,971
Commercial Land & Buildings	1,037,119	666,951	3,789,873	416,806	762,328	14,769,301	9,200,873
Industrial Land & Buildings	582,291	825,960	1,156,698	194,987	892,526	6,180,578	6,243,804
Public Utility	70,234	168,668	301,318	43,285	122,921	6,125,520	1,221,706
Mineral	0	0	0	0	0	812,841	0
Railroad Operating Property	9,689	33,062	45,754	48,395	134,009	1,790,762	38,542
Total Non-Agricultural	\$ 3,828,235	\$ 3,285,423	\$ 15,267,714	\$ 1,648,595	\$ 3,211,804	\$ 63,077,801	\$ 39,037,137
TOTAL REAL PROPERTY	\$ 8,476,898	\$ 7,564,415	\$ 18,887,529	\$ 3,911,438	\$ 5,150,377	\$ 71,841,201	\$ 43,045,863
TOTAL PERSONAL PROPERTY	216,638	433,939	1,075,779	97,494	361,074	7,617,273	1,135,774
TOTAL REAL & PERSONAL PROPERTY	\$ 8,693,536	\$ 7,998,354	\$ 19,963,308	\$ 4,008,932	\$ 5,511,451	\$ 79,458,474	\$ 44,181,637
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 1,162,318	\$ 1,863,159	\$ 3,845,358	\$ 1,325,296	\$ 1,211,123	\$ 1,246,047	\$ 1,657,453
Non-Homestead	442,292	1,353,605	1,462,917	679,655	1,033,733	1,278,330	890,301
Total	\$ 1,604,610	\$ 3,216,764	\$ 5,308,275	\$ 2,004,951	\$ 2,244,856	\$ 2,524,377	\$ 2,547,754
Timber	520	0	0	0	0	0	2,997
Seas/Rec. Residential	623,573	0	1,975,731	27,109	4,771	3,430	1,305,873
Total Agricultural	\$ 2,228,703	\$ 3,216,764	\$ 7,284,006	\$ 2,032,060	\$ 2,249,627	\$ 2,527,807	\$ 3,856,624
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 4,854,866	\$ 1,155,944	\$ 13,499,487	\$ 3,497,434	\$ 652,121	\$ 635,214	\$ 1,584,365
Non-Homestead	1,308,597	289,949	3,761,018	956,324	298,116	244,198	629,278
Total	\$ 6,163,463	\$ 1,445,893	\$ 17,260,505	\$ 4,453,758	\$ 950,237	\$ 879,412	\$ 2,213,643
Apartments	1,260,497	100,302	6,186,255	743,009	158,941	129,749	179,112
Vacant Land	756,978	69,621	2,028,924	139,702	20,296	22,405	37,251
Seas/Rec. Commercial	94,779	1,293	104,372	1,055	2,067	1,111	44,107
Commercial Land & Buildings	2,272,737	461,693	15,657,238	2,556,712	727,819	562,521	880,972
Industrial Land & Buildings	577,991	286,381	3,962,580	1,649,284	47,679	84,674	236,105
Public Utility	14,576,905	45,456	411,962	297,142	45,431	190,128	143,373
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	138,032	376	296,752	37,573	120,008	164,611	165,957
Total Non-Agricultural	\$ 25,841,382	\$ 2,411,015	\$ 45,908,588	\$ 9,878,235	\$ 2,072,478	\$ 2,034,611	\$ 3,900,520
TOTAL REAL PROPERTY	\$ 28,070,085	\$ 5,627,779	\$ 53,192,594	\$ 11,910,295	\$ 4,322,105	\$ 4,562,418	\$ 7,757,144
TOTAL PERSONAL PROPERTY	950,273	203,914	2,102,605	615,985	392,517	508,970	462,550
TOTAL REAL & PERSONAL PROPERTY	\$ 29,020,358	\$ 5,831,693	\$ 55,295,199	\$ 12,526,280	\$ 4,714,622	\$ 5,071,388	\$ 8,219,694
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 957,641	\$ 1,346,668	\$ 542,472	\$ 1,482,306	\$ 1,489,442	\$ 1,549,043	\$ 1,621,318
Non-Homestead	1,200,507	596,937	370,928	913,867	1,389,136	1,225,271	1,942,751
Total	\$ 2,158,148	\$ 1,943,605	\$ 913,400	\$ 2,396,173	\$ 2,878,578	\$ 2,774,314	\$ 3,564,069
Timber	0	394	13,933	0	11,715	0	0
Seas/Rec. Residential	26,534	283,624	121,460	35,884	863,638	18,707	0
Total Agricultural	\$ 2,184,682	\$ 2,227,623	\$ 1,048,793	\$ 2,432,057	\$ 3,753,931	\$ 2,793,021	\$ 3,564,069
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 262,369	\$ 1,983,961	\$ 992,159	\$ 1,823,203	\$ 42,451,148	\$ 931,491	\$ 496,443
Non-Homestead	103,536	718,094	376,516	552,021	7,570,740	315,596	171,938
Total	\$ 365,905	\$ 2,702,055	\$ 1,368,675	\$ 2,375,224	\$ 50,021,888	\$ 1,247,087	\$ 668,381
Apartments	52,572	249,199	165,908	337,012	4,726,959	132,150	81,261
Vacant Land	43	274,997	94,324	103,233	6,488,021	20,091	0
Seas/Rec. Commercial	843	16,219	3,060	2,296	26,659	547	0
Commercial Land & Buildings	179,055	1,459,238	844,401	1,034,817	16,355,189	607,044	239,078
Industrial Land & Buildings	49,928	290,479	72,739	788,010	3,504,744	739,640	12,977
Public Utility	63,320	105,807	192,545	117,200	4,539,125	34,527	16,355
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	15,899	27,606	58,968	28,826	152,453	30,383	129,292
Total Non-Agricultural	\$ 727,565	\$ 5,125,600	\$ 2,800,620	\$ 4,786,618	\$ 85,815,038	\$ 2,811,469	\$ 1,147,344
TOTAL REAL PROPERTY	\$ 2,912,247	\$ 7,353,223	\$ 3,849,413	\$ 7,218,675	\$ 89,568,969	\$ 5,604,490	\$ 4,711,413
TOTAL PERSONAL PROPERTY	209,894	319,738	569,069	420,878	3,871,098	282,645	246,382
TOTAL REAL & PERSONAL PROPERTY	\$ 3,122,141	\$ 7,672,961	\$ 4,418,482	\$ 7,639,553	\$ 93,440,067	\$ 5,887,135	\$ 4,957,795
<b>AGRICULTURAL</b>							
Farm							
Homestead	\$ 957,641	\$ 1,346,668	\$ 542,472	\$ 1,482,306	\$ 1,489,442	\$ 1,549,043	\$ 1,621,318
Non-Homestead	1,200,507	596,937	370,928	913,867	1,389,136	1,225,271	1,942,751
Total	\$ 2,158,148	\$ 1,943,605	\$ 913,400	\$ 2,396,173	\$ 2,878,578	\$ 2,774,314	\$ 3,564,069
Timber	0	394	13,933	0	11,715	0	0
Seas/Rec. Residential	26,534	283,624	121,460	35,884	863,638	18,707	0
Total Agricultural	\$ 2,184,682	\$ 2,227,623	\$ 1,048,793	\$ 2,432,057	\$ 3,753,931	\$ 2,793,021	\$ 3,564,069
<b>NON-AGRICULTURAL</b>							
Residential							
Homestead	\$ 262,369	\$ 1,983,961	\$ 992,159	\$ 1,823,203	\$ 42,451,148	\$ 931,491	\$ 496,443
Non-Homestead	103,536	718,094	376,516	552,021	7,570,740	315,596	171,938
Total	\$ 365,905	\$ 2,702,055	\$ 1,368,675	\$ 2,375,224	\$ 50,021,888	\$ 1,247,087	\$ 668,381
Apartments	52,572	249,199	165,908	337,012	4,726,959	132,150	81,261
Vacant Land	43	274,997	94,324	103,233	6,488,021	20,091	0
Seas/Rec. Commercial	843	16,219	3,060	2,296	26,659	547	0
Commercial Land & Buildings	179,055	1,459,238	844,401	1,034,817	16,355,189	607,044	239,078
Industrial Land & Buildings	49,928	290,479	72,739	788,010	3,504,744	739,640	12,977
Public Utility	63,320	105,807	192,545	117,200	4,539,125	34,527	16,355
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	15,899	27,606	58,968	28,826	152,453	30,383	129,292
Total Non-Agricultural	\$ 727,565	\$ 5,125,600	\$ 2,800,620	\$ 4,786,618	\$ 85,815,038	\$ 2,811,469	\$ 1,147,344
TOTAL REAL PROPERTY	\$ 2,912,247	\$ 7,353,223	\$ 3,849,413	\$ 7,218,675	\$ 89,568,969	\$ 5,604,490	\$ 4,711,413
TOTAL PERSONAL PROPERTY	209,894	319,738	569,069	420,878	3,871,098	282,645	246,382
TOTAL REAL & PERSONAL PROPERTY	\$ 3,122,141	\$ 7,672,961	\$ 4,418,482	\$ 7,639,553	\$ 93,440,067	\$ 5,887,135	\$ 4,957,795

TABLE 42

ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY  
PAYABLE 1989

	WINONA	WRIGHT	YELLOW MEDICINE	STATEWIDE TOTAL	PERCENT DISTRIBUTION
<b>AGRICULTURAL</b>					
<b>Farm</b>					
Homestead	\$ 1,550,263	\$ 2,762,763	\$ 1,641,450	\$ 120,431,544	3.96 %
Non-Homestead	837,226	894,599	1,560,076	91,542,821	3.01
Total	\$ 2,387,489	\$ 3,657,362	\$ 3,201,526	\$ 211,974,365	6.98
<b>Timber</b>					
Seas/Rec. Residential	430	0	0	4,771,134	0.16
Total Agricultural	\$ 2,449,521	\$ 5,537,453	\$ 3,201,526	\$ 290,824,045	9.57
<b>NON-AGRICULTURAL</b>					
<b>Residential</b>					
Homestead	\$ 5,467,112	\$ 7,854,495	\$ 754,564	\$ 883,801,790	29.09 %
Non-Homestead	1,494,642	2,466,494	276,420	225,318,700	7.42
Total	\$ 6,961,754	\$ 10,320,989	\$ 1,030,984	\$ 1,109,120,490	36.51
Apartment	1,458,415	1,684,248	114,809	262,736,418	8.65
Vacant Land	516,725	229,361	42,332	68,774,443	2.26
Seas/Rec. Commercial	8,938	38,736	1,354	3,523,541	0.12
Commercial Land & Buildings	4,943,964	4,226,564	474,896	791,460,542	26.05
Industrial Land & Buildings	2,492,375	723,921	357,373	282,511,559	9.30
Public Utility	208,866	11,934,581	52,621	107,964,028	3.55
Mineral	0	0	0	890,789	0.03
Railroad Operating Property	76,885	131,086	40,731	13,601,499	0.45
Total Non-Agricultural	\$ 16,667,922	\$ 29,289,486	\$ 2,115,100	\$ 2,640,583,309	86.92 %
TOTAL REAL PROPERTY	\$ 19,117,443	\$ 34,826,939	\$ 5,316,626	\$ 2,931,407,354	96.49 %
TOTAL PERSONAL PROPERTY	643,337	1,034,224	309,442	106,684,590	3.51
TOTAL REAL & PERSONAL PROPERTY	\$ 19,760,780	\$ 35,861,163	\$ 5,626,068	\$ 3,038,091,944	100.00 %

**SECTION IV**

**Part C: Miscellaneous Data**

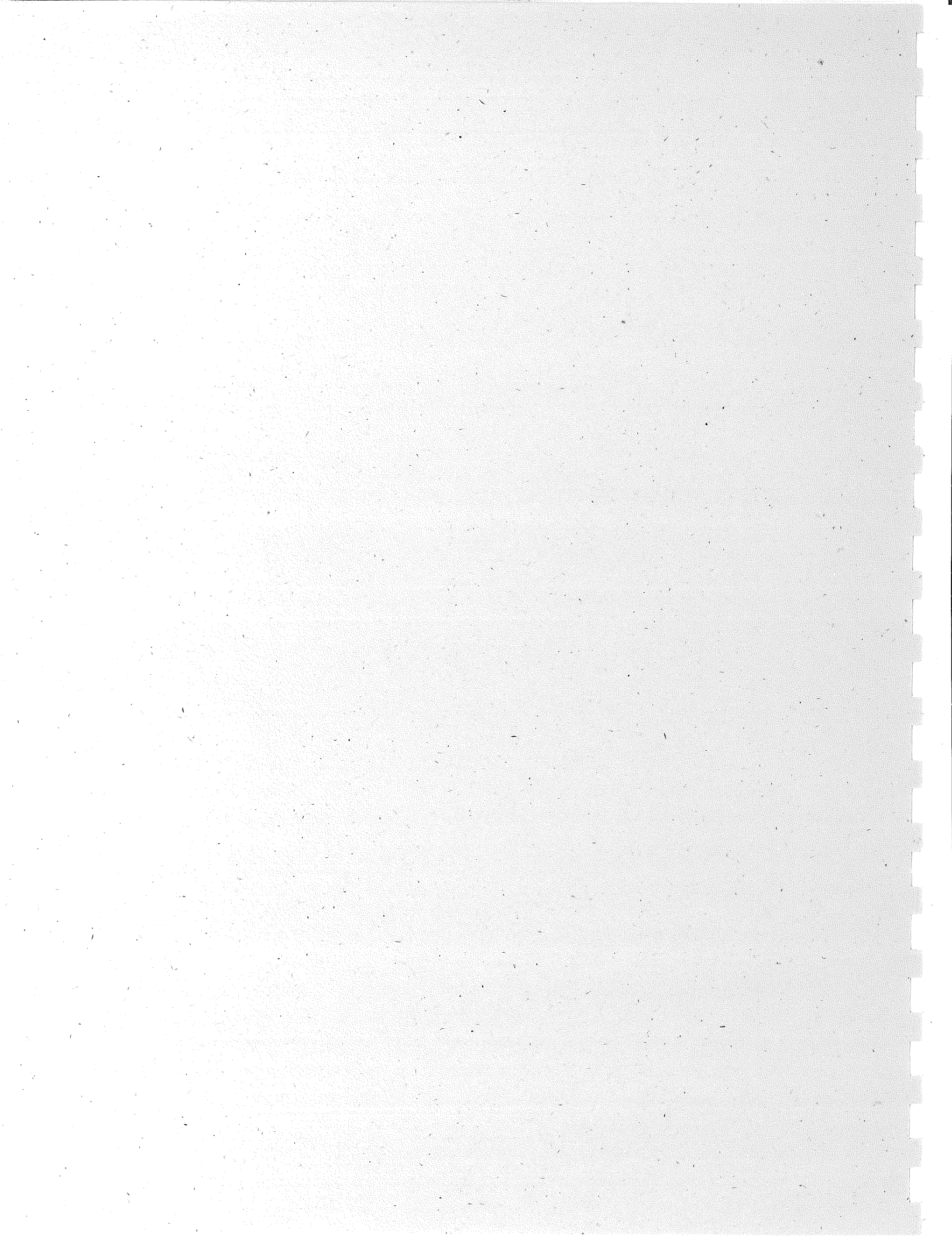




TABLE 43  
GROSS TAX CAPACITY VALUES, GROSS TAX CAPACITY RATES, TOTAL TAXES,  
CREDIT, AND NET TAXES BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

<u>GROSS TAX CAPACITY VALUES</u>						
<u>COUNTY</u>	<u>REAL PROPERTY</u>	<u>PERSONAL PROPERTY</u>	<u>TOTAL GROSS TAX CAPACITY VALUE</u>	<u>TOTAL TAXES LEVIED</u>	<u>AVERAGE RATE OF TAX</u>	<u>HOMESTEAD CREDIT AMOUNT*</u>
<u>AITKIN</u>						
CITY	1,408,893	14,579	1,423,472	1,569,687	110.272	368,573
TOWN	10,064,554	231,106	10,295,660	9,819,301	95.373	2,214,606
TOTAL	11,473,447	245,685	11,719,132	11,388,988	97.183	2,583,179
<u>ANOKA</u>						
CITY	159,255,409	5,151,682	164,407,091	160,610,995	97.691	37,604,163
TOWN	8,142,824	196,666	8,339,500	7,828,555	93.873	2,651,481
TOTAL	167,398,243	5,348,348	172,746,591	168,439,550	97.507	40,255,644
<u>BECKER</u>						
CITY	5,025,644	125,236	5,150,880	5,138,503	99.760	951,736
TOWN	12,664,467	294,432	12,958,899	11,245,071	86.775	2,341,583
TOTAL	17,690,111	419,668	18,109,779	16,383,574	90.468	3,293,319
<u>BELTRAMI</u>						
CITY	5,678,920	329,583	6,008,513	6,633,746	110.406	1,007,595
TOWN	8,788,915	857,168	9,646,083	9,797,717	101.572	2,356,782
TOTAL	14,467,845	1,186,751	15,654,596	16,431,463	104.963	3,364,377
<u>BENTON</u>						
CITY	10,534,967	345,473	10,880,440	11,968,337	109.999	1,871,673
TOWN	6,213,437	517,939	6,731,376	6,213,490	92.306	1,602,966
TOTAL	16,748,404	863,412	17,611,816	18,181,827	103.237	3,474,639
<u>BIG STONE</u>						
CITY	1,137,091	77,013	1,214,104	1,485,421	122.347	448,874
TOWN	3,051,475	59,704	3,111,179	3,138,372	100.874	373,570
TOTAL	4,188,566	136,717	4,325,283	4,623,793	106.902	822,444
<u>BLUE EARTH</u>						
CITY	22,788,097	670,668	23,458,765	24,695,262	105.271	4,117,548
TOWN	13,689,255	563,121	14,252,376	12,284,115	86.190	2,096,619
TOTAL	36,477,352	1,233,789	37,711,141	36,979,377	98.060	6,214,167
<u>BROWN</u>						
CITY	9,598,825	49,286	9,648,111	9,334,250	96.747	2,679,033
TOWN	8,000,525	104,063	8,104,588	6,289,321	77.602	1,031,834
TOTAL	17,599,350	153,349	17,752,699	15,623,571	88.007	3,710,867
<u>CARLTON</u>						
CITY	7,671,019	382,388	8,053,407	8,749,822	108.648	1,789,135
TOWN	6,535,410	1,306,096	7,841,506	9,513,062	121.317	2,114,797
TOTAL	14,206,429	1,688,484	15,894,913	18,262,884	114.898	3,903,932
<u>CARVER</u>						
CITY	29,613,454	623,722	30,237,176	29,949,432	99.048	5,459,502
TOWN	8,551,055	215,803	8,766,858	7,599,008	86.679	1,797,316
TOTAL	38,164,509	839,525	39,004,034	37,548,440	96.268	7,256,818
<u>CASS</u>						
CITY	4,942,891	190,773	5,133,664	5,048,874	98.348	756,688
TOWN	13,320,898	1,367,217	14,688,115	12,885,152	87.725	2,110,926
TOTAL	18,263,789	1,557,990	19,821,779	17,934,026	90.476	2,867,614
<u>CHIPPEWA</u>						
CITY	3,767,817	215,719	3,983,536	4,137,762	103.872	1,011,270
TOWN	5,564,960	163,189	5,728,149	5,329,917	93.048	686,524
TOTAL	9,332,777	378,908	9,711,685	9,467,679	97.488	1,697,794
<u>CHISAGO</u>						
CITY	9,110,817	442,313	9,553,130	11,006,282	115.211	2,381,042
TOWN	9,251,060	511,874	9,762,934	10,055,367	102.995	2,608,143
TOTAL	18,361,877	954,187	19,316,064	21,061,649	109.037	4,989,185
<u>CLAY</u>						
CITY	16,144,605	447,561	16,592,166	18,566,331	111.898	4,753,172
TOWN	10,397,327	191,766	10,589,093	10,128,304	95.649	1,557,570
TOTAL	26,541,932	639,327	27,181,259	28,694,635	105.568	6,310,742
<u>CLEARWATER</u>						
CITY	733,171	28,465	761,636	877,332	115.191	186,978
TOWN	3,318,375	832,735	4,151,110	4,171,191	100.484	696,865
TOTAL	4,051,546	861,200	4,912,746	5,048,523	102.764	883,843
<u>COOK</u>						
CITY	758,531	3,016	761,547	915,679	120.239	307,573
TOWN	4,252,597	266,683	4,519,280	3,934,669	87.064	647,933
TOTAL	5,011,128	269,699	5,280,827	4,850,348	91.848	955,506
<u>COTTONWOOD</u>						
CITY	2,993,193	54,837	3,048,030	3,367,160	110.470	898,497
TOWN	7,050,967	1,637,395	8,688,362	6,925,789	79.713	677,296
TOTAL	10,044,160	1,692,232	11,736,392	10,292,949	87.701	1,575,793
<u>CROW WING</u>						
CITY	19,513,757	472,271	19,986,028	17,639,483	88.259	3,160,854
TOWN	17,794,801	339,061	18,133,862	14,509,647	80.014	3,165,729
TOTAL	37,308,558	811,332	38,119,890	32,149,130	84.337	6,326,583

TABLE 43  
 GROSS TAX CAPACITY VALUES, GROSS TAX CAPACITY RATES, TOTAL TAXES,  
 CREDIT, AND NET TAXES BY COUNTY, BY CITY AND TOWNSHIP  
 1988 ASSESSMENT - TAXES PAYABLE 1989

GROSS TAX CAPACITY VALUES						
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL GROSS TAX CAPACITY VALUE	TOTAL TAXES LEVIED	AVERAGE RATE OF TAX	HOMESTEAD CREDIT AMOUNT*
<b>DAKOTA</b>						
CITY	247,832,660	6,193,380	254,026,040	238,252,693	93.791	40,314,599
TOWN	9,710,957	662,283	10,373,240	8,881,328	85.618	2,073,002
TOTAL	257,543,617	6,855,663	264,399,280	247,134,021	93.470	42,387,601
<b>DODGE</b>						
CITY	3,250,482	155,080	3,405,562	4,179,377	122.722	1,240,693
TOWN	5,856,308	163,028	6,019,336	5,916,800	98.297	1,078,806
TOTAL	9,106,790	318,108	9,424,898	10,096,177	107.122	2,319,499
<b>DOUGLAS</b>						
CITY	7,018,734	229,638	7,248,372	7,218,579	99.589	1,233,452
TOWN	13,082,612	182,487	13,265,099	11,628,551	87.663	2,767,968
TOTAL	20,101,346	412,125	20,513,471	18,847,130	91.877	4,001,420
<b>FARIBAULT</b>						
CITY	4,626,436	130,016	4,756,452	4,651,530	97.794	1,239,649
TOWN	9,554,919	216,390	9,771,309	7,713,524	78.941	875,230
TOTAL	14,181,355	346,406	14,527,761	12,365,054	85.113	2,114,879
<b>FILLMORE</b>						
CITY	4,280,539	111,867	4,392,406	5,133,184	116.865	1,491,855
TOWN	5,785,012	271,502	6,056,514	6,073,043	100.273	1,205,469
TOTAL	10,065,551	383,369	10,448,920	11,206,227	107.248	2,697,324
<b>FREEBORN</b>						
CITY	11,236,505	328,081	11,564,586	11,839,612	102.378	2,852,876
TOWN	9,228,992	858,363	10,087,355	8,765,657	86.898	1,668,591
TOTAL	20,465,497	1,186,444	21,651,941	20,605,269	95.166	4,521,467
<b>GOODHUE</b>						
CITY	35,645,260	661,766	36,307,026	32,184,437	88.645	3,645,438
TOWN	12,484,063	278,299	12,762,362	9,802,702	76.810	2,138,008
TOTAL	48,129,323	940,065	49,069,388	41,987,139	85.567	5,783,446
<b>GRANT</b>						
CITY	1,024,383	119,983	1,144,366	1,338,470	116.962	335,554
TOWN	4,468,573	218,015	4,686,588	3,966,104	84.627	485,260
TOTAL	5,492,956	337,998	5,830,954	5,304,574	90.973	820,814
<b>HENNEPIN</b>						
CITY	1,342,982,466	21,018,726	1,364,001,192	1,329,167,283	97.446	176,070,801
TOWN	1,656,255	64,702	1,720,957	1,711,367	99.443	364,812
TOTAL	1,344,638,721	21,083,428	1,365,722,149	1,330,878,650	97.449	176,435,613
<b>HOUSTON</b>						
CITY	3,791,467	140,204	3,931,671	4,393,948	111.758	1,538,491
TOWN	4,213,917	222,739	4,436,656	4,277,836	96.420	1,135,390
TOTAL	8,005,384	362,943	8,368,327	8,671,784	103.626	2,673,881
<b>HUBBARD</b>						
CITY	1,942,831	104,694	2,047,525	1,752,732	85.603	319,691
TOWN	9,955,412	749,872	10,705,284	8,743,070	81.671	1,506,146
TOTAL	11,898,243	854,566	12,752,809	10,495,802	82.302	1,825,837
<b>ISANTI</b>						
CITY	4,003,342	161,070	4,164,412	4,832,003	116.031	929,646
TOWN	8,711,167	144,285	8,855,452	10,069,685	113.712	3,239,166
TOTAL	12,714,509	305,355	13,019,864	14,901,688	114.454	4,168,812
<b>ITASCA</b>						
CITY	7,720,403	275,790	7,996,193	9,106,456	113.885	2,433,997
TOWN	26,955,911	2,252,725	29,208,636	28,198,445	96.542	5,562,694
TOTAL	34,676,314	2,528,515	37,204,829	37,304,901	100.269	7,996,691
<b>JACKSON</b>						
CITY	2,101,336	87,083	2,188,419	2,292,557	104.759	707,596
TOWN	8,671,721	680,304	9,352,025	7,586,835	81.125	792,643
TOTAL	10,773,057	767,387	11,540,444	9,879,392	85.607	1,500,239
<b>KANABEC</b>						
CITY	2,024,301	57,386	2,081,687	2,306,884	110.818	412,707
TOWN	4,686,333	21,569	4,707,902	4,932,002	104.760	1,377,523
TOTAL	6,710,634	78,955	6,789,589	7,238,886	106.617	1,790,230
<b>KANDIYOHI</b>						
CITY	12,277,632	252,840	12,530,472	12,905,396	102.992	2,985,158
TOWN	12,692,855	295,702	12,988,557	11,902,709	91.640	2,291,638
TOTAL	24,970,487	548,542	25,519,029	24,808,105	97.214	5,276,796
<b>KITTSON</b>						
CITY	1,034,890	206,585	1,241,475	1,336,803	107.679	328,012
TOWN	5,979,223	966,278	6,945,501	5,147,879	74.118	383,782
TOTAL	7,014,113	1,172,863	8,186,976	6,484,682	79.207	711,794
<b>KOOCHICHIING</b>						
CITY	3,663,920	187,464	3,851,384	4,091,725	106.240	832,055
TOWN	2,224,829	91,398	2,316,227	2,137,296	92.275	600,097
TOTAL	5,888,749	278,862	6,167,611	6,229,021	100.996	1,432,152

TABLE 43  
GROSS TAX CAPACITY VALUES, GROSS TAX CAPACITY RATES, TOTAL TAXES,  
CREDIT, AND NET TAXES BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

GROSS TAX CAPACITY VALUES						
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL GROSS TAX CAPACITY VALUE	TOTAL TAXES LEVIED	AVERAGE RATE OF TAX	HOMESTEAD CREDIT AMOUNT*
<u>LAC QUI PARLE</u>						
CITY	1,675,140	125,101	1,800,241	1,804,487	100.236	410,985
TOWN	5,411,142	87,738	5,498,880	4,510,753	82.030	667,690
TOTAL	7,086,282	212,839	7,299,121	6,315,240	86.521	1,078,675
<u>LAKE</u>						
CITY	1,753,357	81,256	1,834,613	2,221,896	121.110	895,670
TOWN	3,397,406	136,237	3,533,643	4,172,231	118.072	1,192,899
TOTAL	5,150,763	217,493	5,368,256	6,394,127	119.110	2,088,569
<u>LAKE/WOODS</u>						
CITY	447,500	43,086	490,586	560,797	114.312	131,676
TOWN	1,913,073	48,642	1,961,715	1,872,309	95.443	328,692
TOTAL	2,360,573	91,728	2,452,301	2,433,106	99.217	460,368
<u>LESUEUR</u>						
CITY	5,618,697	165,136	5,783,833	6,348,126	109.756	1,936,275
TOWN	8,013,527	269,136	8,282,663	7,662,336	92.511	1,600,007
TOTAL	13,632,224	434,272	14,066,496	14,010,462	99.602	3,536,282
<u>LINCOLN</u>						
CITY	1,083,451	34,448	1,117,899	1,294,396	115.788	397,526
TOWN	2,975,182	1,224,367	4,199,549	4,087,833	97.340	473,312
TOTAL	4,058,633	1,258,815	5,317,448	5,382,229	101.218	870,838
<u>LYON</u>						
CITY	9,621,072	289,482	9,910,554	10,056,885	101.477	2,133,156
TOWN	6,784,873	1,344,092	8,128,965	6,302,755	77.535	790,261
TOTAL	16,405,945	1,633,574	18,039,519	16,359,640	90.688	2,923,417
<u>MCLEOD</u>						
CITY	11,223,653	165,595	11,389,248	13,327,964	117.022	3,311,578
TOWN	6,926,796	127,318	7,054,114	6,394,748	90.653	1,634,989
TOTAL	18,150,449	292,913	18,443,362	19,722,712	106.937	4,946,567
<u>MAHNOMEN</u>						
CITY	453,060	91,988	545,048	680,492	124.850	174,836
TOWN	2,302,295	44,711	2,347,006	2,500,968	106.560	389,432
TOTAL	2,755,355	136,699	2,892,054	3,181,460	110.007	564,268
<u>MARSHALL</u>						
CITY	1,547,593	161,488	1,709,081	1,590,500	93.062	454,825
TOWN	8,231,454	994,148	9,225,602	7,429,570	80.532	829,417
TOTAL	9,779,047	1,155,636	10,934,683	9,020,070	82.491	1,284,242
<u>MARTIN</u>						
CITY	7,728,810	181,245	7,910,055	7,871,551	99.513	2,033,968
TOWN	10,920,386	1,988,704	12,909,090	9,621,891	74.536	862,774
TOTAL	18,649,196	2,169,949	20,819,145	17,493,442	84.026	2,896,742
<u>MEEKER</u>						
CITY	4,561,907	223,904	4,785,811	4,832,716	100.980	1,236,162
TOWN	8,688,798	343,096	9,031,894	7,390,974	81.832	1,509,863
TOTAL	13,250,705	567,000	13,812,705	12,223,690	88.464	2,746,025
<u>MILLE LACS</u>						
CITY	3,736,142	161,846	3,897,988	4,594,390	117.866	957,003
TOWN	5,646,971	126,842	5,773,813	5,890,672	102.024	1,565,944
TOTAL	9,383,113	288,688	9,671,801	10,485,062	108.409	2,522,947
<u>MORRISON</u>						
CITY	4,936,774	263,946	5,200,720	5,730,934	110.195	1,440,413
TOWN	11,085,566	594,597	11,680,163	11,433,226	97.886	2,651,875
TOTAL	16,022,340	858,543	16,880,883	17,164,160	101.678	4,092,288
<u>MOWER</u>						
CITY	13,633,933	103,947	13,737,880	14,755,925	107.411	3,877,894
TOWN	8,448,114	354,662	8,802,776	8,251,914	93.742	1,638,962
TOTAL	22,082,047	458,609	22,540,656	23,007,839	102.073	5,516,856
<u>MURRAY</u>						
CITY	1,706,931	70,381	1,777,312	1,805,013	101.559	522,384
TOWN	6,535,656	793,116	7,328,772	5,603,807	76.463	716,741
TOTAL	8,242,587	863,497	9,106,084	7,408,820	81.361	1,239,125
<u>NICOLLET</u>						
CITY	9,358,403	212,788	9,571,191	10,332,900	107.958	2,827,820
TOWN	6,353,464	160,431	6,513,895	6,013,786	92.322	1,027,659
TOTAL	15,711,867	373,219	16,085,086	16,346,686	101.626	3,855,479
<u>NOBLES</u>						
CITY	6,759,030	119,719	6,878,749	7,718,576	112.209	1,770,402
TOWN	6,669,064	79,569	6,748,633	6,136,764	90.933	807,805
TOTAL	13,428,094	199,288	13,627,382	13,855,340	101.673	2,578,207
<u>NORMAN</u>						
CITY	1,315,843	101,423	1,417,266	1,671,721	117.954	495,938
TOWN	6,574,809	108,247	6,683,056	5,903,439	88.334	568,219
TOTAL	7,890,652	209,670	8,100,322	7,575,160	93.517	1,064,157

TABLE 43  
GROSS TAX CAPACITY VALUES, GROSS TAX CAPACITY RATES, TOTAL TAXES,  
CREDIT, AND NET TAXES BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

<u>GROSS TAX CAPACITY VALUES</u>						
<u>COUNTY</u>	<u>REAL PROPERTY</u>	<u>PERSONAL PROPERTY</u>	<u>TOTAL GROSS TAX CAPACITY VALUE</u>	<u>TOTAL TAXES LEVIED</u>	<u>AVERAGE RATE OF TAX</u>	<u>HOMESTEAD CREDIT AMOUNT*</u>
<u>OLMSTED</u>						
CITY	59,412,766	771,188	60,183,954	62,377,953	103.646	12,108,793
TOWN	16,107,896	442,917	16,550,813	15,132,784	91.432	3,852,050
TOTAL	75,520,662	1,214,105	76,734,767	77,510,737	101.011	15,960,843
<u>OTTER TAIL</u>						
CITY	10,935,482	542,537	11,478,019	11,793,244	102.746	2,400,768
TOWN	21,661,237	384,958	22,046,195	20,308,474	92.118	4,149,524
TOTAL	32,596,719	927,495	33,524,214	32,101,718	95.757	6,550,292
<u>PENNINGTON</u>						
CITY	3,319,446	171,184	3,490,630	4,355,268	124.770	1,042,276
TOWN	2,891,726	500,931	3,392,657	3,295,627	97.140	690,531
TOTAL	6,211,172	672,115	6,883,287	7,650,895	111.152	1,732,807
<u>PINE</u>						
CITY	3,559,681	288,375	3,848,056	4,372,714	113.634	860,309
TOWN	8,049,959	653,054	8,703,013	8,876,265	101.991	1,772,175
TOTAL	11,609,640	941,429	12,551,069	13,248,979	105.561	2,632,484
<u>PIPESTONE</u>						
CITY	2,281,461	197,541	2,479,002	2,523,383	101.790	718,841
TOWN	3,231,262	86,963	3,318,225	3,073,124	92.614	435,754
TOTAL	5,512,723	284,504	5,797,227	5,596,507	96.538	1,154,595
<u>POLK</u>						
CITY	8,189,811	594,788	8,784,599	10,145,994	115.498	2,518,693
TOWN	16,154,718	778,698	16,933,416	15,745,139	92.983	1,584,253
TOTAL	24,344,529	1,373,486	25,718,015	25,891,133	100.673	4,102,946
<u>POPE</u>						
CITY	1,837,577	190,348	2,027,925	2,219,810	109.462	548,344
TOWN	5,582,204	302,669	5,884,873	5,129,127	87.158	874,615
TOTAL	7,419,781	493,017	7,912,798	7,348,937	92.874	1,422,959
<u>RAMSEY</u>						
CITY	451,519,917	9,389,708	460,909,625	466,683,399	101.253	75,333,546
TOWN	6,763,180	97,724	6,860,904	6,324,507	92.182	1,891,858
TOTAL	458,283,097	9,487,432	467,770,529	473,007,906	101.120	77,225,404
<u>RED LAKE</u>						
CITY	633,040	141,979	775,019	952,018	122.838	232,236
TOWN	1,956,737	292,705	2,249,442	2,026,861	90.105	308,388
TOTAL	2,589,777	434,684	3,024,461	2,978,879	98.493	540,624
<u>REDWOOD</u>						
CITY	4,261,053	124,351	4,385,404	4,955,305	112.995	1,238,561
TOWN	10,070,029	96,379	10,166,408	8,014,278	78.831	922,485
TOTAL	14,331,082	220,730	14,551,812	12,969,583	89.127	2,161,046
<u>RENVILLE</u>						
CITY	3,883,657	248,966	4,132,623	3,945,811	95.480	1,082,001
TOWN	11,914,795	288,450	12,203,245	8,283,492	67.879	1,097,331
TOTAL	15,798,452	537,416	16,335,868	12,229,303	74.862	2,179,332
<u>RICE</u>						
CITY	15,710,798	506,439	16,217,237	18,055,645	111.336	4,372,300
TOWN	10,030,020	562,026	10,592,046	10,081,526	95.180	2,464,996
TOTAL	25,740,818	1,068,465	26,809,283	28,137,171	104.953	6,837,296
<u>ROCK</u>						
CITY	2,110,243	60,301	2,170,544	2,101,448	96.817	615,501
TOWN	4,460,921	45,831	4,506,752	3,981,752	88.351	484,319
TOTAL	6,571,164	106,132	6,677,296	6,083,200	91.103	1,099,820
<u>ROSEAU</u>						
CITY	2,909,055	102,033	3,011,088	2,984,991	99.133	502,873
TOWN	5,538,665	292,456	5,831,121	4,885,505	83.783	989,079
TOTAL	8,447,720	394,489	8,842,209	7,870,496	89.011	1,491,952
<u>ST. LOUIS</u>						
CITY	61,238,222	3,559,001	64,797,223	76,825,908	118.564	20,118,922
TOWN	24,723,891	2,860,789	27,584,680	33,187,538	120.312	9,539,536
TOTAL	85,962,113	6,419,790	92,381,903	110,013,446	119.086	29,658,458
<u>SCOTT</u>						
CITY	37,192,081	800,554	37,992,635	44,449,878	116.996	7,053,670
TOWN	11,006,455	241,570	11,248,025	10,775,635	95.800	2,693,930
TOTAL	48,198,536	1,042,124	49,240,660	55,225,513	112.154	9,747,600
<u>SHERBURNE</u>						
CITY	44,284,863	579,363	44,864,226	26,195,048	58.387	2,733,791
TOWN	10,440,619	658,745	11,099,364	8,696,678	78.353	2,634,008
TOTAL	54,725,482	1,238,108	55,963,590	34,891,726	62.347	5,367,799
<u>SIBLEY</u>						
CITY	2,618,160	78,749	2,696,909	3,145,367	116.629	1,024,433
TOWN	6,912,416	124,120	7,036,536	6,361,247	90.403	1,115,571
TOTAL	9,530,576	202,869	9,733,445	9,506,614	97.670	2,140,004

TABLE 43  
GROSS TAX CAPACITY VALUES, GROSS TAX CAPACITY RATES, TOTAL TAXES,  
CREDIT, AND NET TAXES BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

GROSS TAX CAPACITY VALUES						
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL GROSS TAX CAPACITY VALUE	TOTAL TAXES LEVIED	AVERAGE RATE OF TAX	HOMESTEAD CREDIT AMOUNT*
<b>STEARNS</b>						
CITY	41,557,477	1,284,224	42,841,701	46,044,590	107.476	8,050,388
TOWN	28,246,946	793,702	29,040,648	26,955,829	92.821	6,963,535
TOTAL	69,804,423	2,077,926	71,882,349	73,000,419	101.555	15,013,923
<b>STEELE</b>						
CITY	12,499,801	63,654	12,563,455	12,320,126	98.063	3,237,391
TOWN	6,562,921	722,709	7,285,630	5,589,438	76.719	1,121,386
TOTAL	19,062,722	786,363	19,849,085	17,909,564	90.229	4,358,777
<b>STEVENS</b>						
CITY	2,231,862	195,965	2,427,827	2,618,205	107.842	621,306
TOWN	4,602,874	198,512	4,801,386	4,324,319	90.064	547,159
TOTAL	6,834,736	394,477	7,229,213	6,942,524	96.034	1,168,465
<b>SWIFT</b>						
CITY	2,019,685	235,572	2,255,257	2,495,596	110.657	650,791
TOWN	5,322,867	268,160	5,591,027	5,081,273	90.883	633,947
TOTAL	7,342,552	503,732	7,846,284	7,576,869	96.566	1,284,738
<b>TODD</b>						
CITY	2,678,377	146,996	2,825,373	3,589,222	127.035	920,828
TOWN	7,693,945	235,832	7,929,777	8,849,586	111.599	2,103,991
TOTAL	10,372,322	382,828	10,755,150	12,438,808	115.654	3,024,819
<b>TRAVERSE</b>						
CITY	775,144	57,449	832,593	994,237	119.415	270,037
TOWN	4,531,566	178,413	4,709,979	3,658,288	77.671	315,610
TOTAL	5,306,710	235,862	5,542,572	4,652,525	83.942	585,647
<b>WABASHA</b>						
CITY	5,207,894	179,288	5,387,182	6,010,862	111.577	1,594,471
TOWN	5,572,237	121,188	5,693,425	5,329,988	93.617	1,185,241
TOTAL	10,780,131	300,476	11,080,607	11,340,850	102.349	2,779,712
<b>WADENA</b>						
CITY	2,512,598	146,996	2,659,594	3,173,024	119.305	789,415
TOWN	2,512,952	347,920	2,860,872	3,184,496	111.312	762,325
TOTAL	5,025,550	494,916	5,520,466	6,357,520	115.163	1,551,740
<b>WASECA</b>						
CITY	5,722,893	106,838	5,829,731	5,620,918	96.418	1,514,313
TOWN	6,845,744	400,103	7,245,847	5,672,370	78.284	991,859
TOTAL	12,568,637	506,941	13,075,578	11,293,288	86.369	2,506,172
<b>WASHINGTON</b>						
CITY	101,078,405	3,386,196	104,464,601	101,361,548	97.030	20,361,648
TOWN	19,487,549	620,123	20,107,672	17,586,530	87.462	4,217,825
TOTAL	120,565,954	4,006,319	124,572,273	118,948,078	95.485	24,579,473
<b>WATONWAN</b>						
CITY	3,141,259	57,158	3,198,417	3,532,973	110.460	930,848
TOWN	5,665,949	247,737	5,913,686	5,219,643	88.264	601,811
TOTAL	8,807,208	304,895	9,112,103	8,752,616	96.055	1,532,659
<b>WILKIN</b>						
CITY	1,495,978	112,245	1,608,223	1,638,813	101.902	480,782
TOWN	6,517,179	142,777	6,659,956	5,839,346	87.678	453,300
TOTAL	8,013,157	255,022	8,268,179	7,478,159	90.445	934,082
<b>WINONA</b>						
CITY	17,726,924	518,566	18,245,490	19,761,531	108.309	4,198,308
TOWN	7,597,204	91,276	7,688,480	6,900,629	89.753	1,745,726
TOTAL	25,324,128	609,842	25,933,970	26,662,160	102.808	5,944,034
<b>WRIGHT</b>						
CITY	28,431,473	537,493	28,968,966	25,614,244	88.420	3,578,186
TOWN	25,501,528	660,913	26,162,441	20,989,667	80.228	5,687,550
TOTAL	53,933,001	1,198,406	55,131,407	46,603,911	84.532	9,265,736
<b>YELLOW MEDICINE</b>						
CITY	2,452,469	153,625	2,606,094	2,755,952	105.750	754,023
TOWN	6,639,357	160,182	6,799,539	5,936,199	87.303	813,382
TOTAL	9,091,826	313,807	9,405,633	8,692,151	92.414	1,567,405
<b>STATEWIDE TOTAL</b>						
CITY	3,039,725,546	68,172,687	3,107,898,233	3,081,492,321	107.178	516,133,280
TOWN	750,248,095	40,722,144	790,970,239	715,600,017	91.024	145,180,356
TOTAL	3,789,973,641	108,894,831	3,898,868,472	3,797,092,338	97.042	661,313,636

\* Homestead Credit includes the following amounts of taconite credit.

	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL
CITY	89,734	97,868	265,225	695,634	0.00	244,161	1,638,713	3,031,335
TOWN	484,036	220,008	363,817	1,776,493	3,477	374,455	2,062,479	5,284,765
TOTAL	573,770	317,876	629,042	2,472,127	3,477	618,616	3,701,192	8,316,100

TABLE 43  
GROSS TAX CAPACITY VALUES, GROSS TAX CAPACITY RATES, TOTAL TAXES,  
CREDIT, AND NET TAXES BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	AGRICULTURAL CREDIT	ENTERPRISE ZONE CREDIT	DISPARITY REDUCTION CREDIT	DISASTER CREDIT	POWER LINE CREDIT	AGRICULTURAL PRESERVE CREDIT	NET TAX PAYABLE
<u>AITKIN</u>							
CITY	2,157						1,198,957
TOWN	541,080						7,063,615
TOTAL	543,237						8,262,572
<u>ANOKA</u>							
CITY	314,007					292	122,692,533
TOWN	171,106					413	5,005,555
TOTAL	485,113					705	127,698,088
<u>BECKER</u>							
CITY	4,853						4,181,914
TOWN	1,039,737						7,863,751
TOTAL	1,044,590						12,045,665
<u>BELTRAMI</u>							
CITY	5,693						5,620,458
TOWN	456,639						6,984,296
TOTAL	462,332						12,604,754
<u>BENTON</u>							
CITY	12,332				159		10,084,173
TOWN	747,839				4,677		3,858,008
TOTAL	760,171				4,836		13,942,181
<u>BIG STONE</u>							
CITY	4,163						1,032,384
TOWN	765,501						1,999,301
TOTAL	769,664						3,031,685
<u>BLUE EARTH</u>							
CITY	13,864						20,563,850
TOWN	2,038,991						8,148,505
TOTAL	2,052,855						28,712,355
<u>BROWN</u>							
CITY	11,796						6,643,421
TOWN	1,583,830						3,673,657
TOTAL	1,595,626						10,317,078
<u>CARLTON</u>							
CITY	15,610						6,945,077
TOWN	402,229				1,443		6,994,593
TOTAL	417,839				1,443		13,939,670
<u>CARVER</u>							
CITY	173,991					1,168	24,314,771
TOWN	1,032,856					183	4,768,653
TOTAL	1,206,847					1,351	29,083,424
<u>CASS</u>							
CITY	6,979						4,285,207
TOWN	327,252						10,446,974
TOTAL	334,231						14,732,181
<u>CHIPPEWA</u>							
CITY	7,647						3,118,845
TOWN	1,290,653						3,352,740
TOTAL	1,298,300						6,471,585
<u>CHISAGO</u>							
CITY	95,650				2,920		8,526,670
TOWN	583,881				11,002		6,852,341
TOTAL	679,531				13,922		15,379,011
<u>CLAY</u>							
CITY	24,595	178,220	1,620,130				11,990,214
TOWN	1,978,253						6,592,481
TOTAL	2,002,848	178,220	1,620,130				18,582,695
<u>CLEARWATER</u>							
CITY	2,672						687,682
TOWN	380,997						3,093,329
TOTAL	383,669						3,781,011
<u>COOK</u>							
CITY							608,106
TOWN	33,075						3,253,661
TOTAL	33,075						3,861,767
<u>COTTONWOOD</u>							
CITY	5,755						2,462,908
TOWN	1,441,639						4,006,854
TOTAL	1,447,394						7,269,762
<u>CROW WING</u>							
CITY	45,571						14,433,058
TOWN	369,355						10,974,563
TOTAL	414,926						25,407,621

TABLE 43  
GROSS TAX CAPACITY VALUES, GROSS TAX CAPACITY RATES, TOTAL TAXES,  
CREDIT, AND NET TAXES BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	AGRICULTURAL CREDIT	ENTERPRISE ZONE CREDIT	DISPARITY REDUCTION CREDIT	DISASTER CREDIT	POWER LINE CREDIT	AGRICULTURAL PRESERVE CREDIT	NET TAX PAYABLE
<u>DAKOTA</u>							
CITY	500,556					8,873	197,428,665
TOWN	850,279					1,744	5,956,303
TOTAL	1,350,835					10,617	203,384,968
<u>DODGE</u>							
CITY	11,442						2,927,242
TOWN	1,187,624						3,650,370
TOTAL	1,199,066						6,577,612
<u>DOUGLAS</u>							
CITY	9,986						5,975,141
TOWN	867,050						7,993,533
TOTAL	877,036						13,968,674
<u>FARIBAUT</u>							
CITY	18,378						3,393,503
TOWN	1,956,339						4,881,955
TOTAL	1,974,717						8,275,458
<u>FILLMORE</u>							
CITY	44,268						3,597,061
TOWN	1,213,672						3,653,902
TOTAL	1,257,940						7,250,963
<u>FREEBORN</u>							
CITY	8,587						8,978,149
TOWN	1,574,542						5,522,524
TOTAL	1,583,129						14,500,673
<u>GOODHUE</u>							
CITY	50,092						28,488,907
TOWN	1,597,340						6,067,354
TOTAL	1,647,432						34,556,261
<u>GRANT</u>							
CITY	14,464						988,452
TOWN	909,790				13,956		2,557,098
TOTAL	924,254				13,956		3,545,550
<u>HENNEPIN</u>							
CITY	1,017,361				18,390	18,832	1,152,041,899
TOWN	80,834					518	1,265,203
TOTAL	1,098,195				18,390	19,350	1,153,307,102
<u>HOUSTON</u>							
CITY	10,429						2,845,028
TOWN	689,553						2,452,893
TOTAL	699,982						5,297,921
<u>HUBBARD</u>							
CITY	2,283						1,430,758
TOWN	251,165						7,005,759
TOTAL	253,448						8,436,517
<u>ISANTI</u>							
CITY	4,002						3,898,355
TOWN	701,298						6,129,221
TOTAL	705,300						10,027,576
<u>ITASCA</u>							
CITY	4,699						6,667,760
TOWN	393,642				1,219		22,240,890
TOTAL	398,341				1,219		28,908,650
<u>JACKSON</u>							
CITY	5,369						1,579,592
TOWN	1,768,044						5,026,148
TOTAL	1,773,413						6,605,740
<u>KANABEC</u>							
CITY	6,356						1,887,821
TOWN	515,466						3,039,013
TOTAL	521,822						4,926,834
<u>KANDIYOHI</u>							
CITY	18,942						9,901,296
TOWN	1,571,254				1,728		8,038,089
TOTAL	1,590,196				1,728		17,939,385
<u>KITTSON</u>							
CITY	10,498						998,293
TOWN	1,020,610						3,743,487
TOTAL	1,031,108						4,741,780
<u>KOOCHICING</u>							
CITY	2,764						3,256,906
TOWN	125,486				1,978		1,409,735
TOTAL	128,250				1,978		4,666,641

TABLE 43  
GROSS TAX CAPACITY VALUES, GROSS TAX CAPACITY RATES, TOTAL TAXES,  
CREDIT, AND NET TAXES BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	AGRICULTURAL CREDIT	ENTERPRISE ZONE CREDIT	DISPARITY REDUCTION CREDIT	DISASTER CREDIT	POWER LINE CREDIT	AGRICULTURAL PRESERVE CREDIT	NET TAX PAYABLE
<u>LAC QUI PARLE</u>							
CITY	3,354						1,390,148
TOWN	1,148,356						2,694,707
TOTAL	1,151,710						4,084,855
<u>LAKE</u>							
CITY	81						1,326,145
TOWN	87,210						2,892,122
TOTAL	87,291						4,218,267
<u>LAKE/WOODS</u>							
CITY	2,344						426,777
TOWN	179,363				2,174		1,362,080
TOTAL	181,707				2,174		1,788,857
<u>LESUER</u>							
CITY	7,687						4,404,164
TOWN	1,138,346						4,923,983
TOTAL	1,146,033						9,328,147
<u>LINCOLN</u>							
CITY	5,989						890,881
TOWN	711,653						2,902,868
TOTAL	717,642						3,793,749
<u>LYON</u>							
CITY	11,842						7,911,887
TOWN	1,181,023						4,331,471
TOTAL	1,192,865						12,243,358
<u>MCLEOD</u>							
CITY	5,475						10,010,911
TOWN	1,145,028						3,614,731
TOTAL	1,150,503						13,625,642
<u>MAHNOMEN</u>							
CITY	2,230						503,426
TOWN	526,951						1,584,585
TOTAL	529,181						2,088,011
<u>MARSHALL</u>							
CITY	6,132						1,129,543
TOWN	1,614,429						4,985,724
TOTAL	1,620,561						6,115,267
<u>MARTIN</u>							
CITY	36,317						5,801,266
TOWN	1,908,489						6,850,628
TOTAL	1,944,806						12,651,894
<u>MEEKER</u>							
CITY	11,307						3,585,247
TOWN	1,172,785				11,172		4,697,154
TOTAL	1,184,092				11,172		8,282,401
<u>MILLE LACS</u>							
CITY	7,069				993		3,629,325
TOWN	565,579				2,239		3,756,910
TOTAL	572,648				3,232		7,386,235
<u>MORRISON</u>							
CITY	45,556						4,244,965
TOWN	1,331,161						7,450,190
TOTAL	1,376,717						11,695,155
<u>MOWER</u>							
CITY	19,469						10,858,562
TOWN	1,513,287						5,099,665
TOTAL	1,532,756						15,958,227
<u>MURRAY</u>							
CITY	7,380						1,275,249
TOWN	1,219,651						3,667,415
TOTAL	1,227,031						4,942,664
<u>NICOLLET</u>							
CITY	18,842						7,486,238
TOWN	1,339,029						3,647,098
TOTAL	1,357,871						11,133,336
<u>NOBLES</u>							
CITY	14,198						5,933,976
TOWN	1,575,560						3,753,399
TOTAL	1,589,758						9,687,375
<u>NORMAN</u>							
CITY	4,664						1,171,119
TOWN	1,467,858						3,867,362
TOTAL	1,472,522						5,038,481



TABLE 43  
GROSS TAX CAPACITY VALUES, GROSS TAX CAPACITY RATES, TOTAL TAXES,  
CREDIT, AND NET TAXES BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	AGRICULTURAL CREDIT	ENTERPRISE ZONE CREDIT	DISPARITY REDUCTION CREDIT	DISASTER CREDIT	POWER LINE CREDIT	AGRICULTURAL PRESERVE CREDIT	NET TAX PAYABLE
<u>OLMSTED</u>							
CITY	32,231						50,236,929
TOWN	1,256,812						10,023,922
TOTAL	1,289,043						60,260,851
<u>OTTER TAIL</u>							
CITY	35,586						9,356,890
TOWN	2,374,477						13,784,473
TOTAL	2,410,063						23,141,363
<u>PENNINGTON</u>							
CITY	1,178						3,311,814
TOWN	498,899						2,106,197
TOTAL	500,077						5,418,011
<u>PINE</u>							
CITY	71,370				3,347		3,437,688
TOWN	605,824				11,533		6,486,733
TOTAL	677,194				14,880		9,924,421
<u>PIPESTONE</u>							
CITY	14,214						1,790,328
TOWN	703,571						1,933,799
TOTAL	717,785						3,724,127
<u>POLK</u>							
CITY	17,933	69,064	503,396				7,036,908
TOWN	3,368,834						10,792,052
TOTAL	3,386,767	69,064	503,396				17,828,960
<u>POPE</u>							
CITY	4,102						1,667,364
TOWN	874,469				11,786		3,368,257
TOTAL	878,571				11,786		5,035,621
<u>RAMSEY</u>							
CITY	42,127	9,840					391,297,886
TOWN	8,684						4,423,965
TOTAL	50,811	9,840					395,721,851
<u>RED LAKE</u>							
CITY	8,140						711,642
TOWN	377,778						1,340,695
TOTAL	385,918						2,052,337
<u>REDWOOD</u>							
CITY	20,202						3,696,542
TOWN	2,094,799						4,996,994
TOTAL	2,115,001						8,693,536
<u>RENVILLE</u>							
CITY	15,866						2,847,944
TOWN	2,035,751						5,150,410
TOTAL	2,051,617						7,998,354
<u>RICE</u>							
CITY	32,431						13,650,914
TOWN	1,304,136						6,312,394
TOTAL	1,336,567						19,963,308
<u>ROCK</u>							
CITY	13,436						1,472,511
TOWN	961,012						2,536,421
TOTAL	974,448						4,008,932
<u>ROSEAU</u>							
CITY	1,984						2,480,134
TOWN	860,489				4,620		3,031,317
TOTAL	862,473				4,620		5,511,451
<u>ST. LOUIS</u>							
CITY	128,991				1,836		56,576,159
TOWN	762,865				2,822		22,882,315
TOTAL	891,856				4,658		79,458,474
<u>SCOTT</u>							
CITY	245,522					1,628	37,149,058
TOWN	1,041,756					7,370	7,032,579
TOTAL	1,287,278					8,998	44,181,637
<u>SHERBURNE</u>							
CITY	87,545				126		23,373,586
TOWN	410,560				5,338		5,646,772
TOTAL	498,105				5,464		29,020,358
<u>SIBLEY</u>							
CITY	5,668						2,115,266
TOWN	1,529,249						3,716,427
TOTAL	1,534,917						5,831,693

TABLE 43  
GROSS TAX CAPACITY VALUES, GROSS TAX CAPACITY RATES, TOTAL TAXES,  
CREDIT, AND NET TAXES BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	AGRICULTURAL CREDIT	ENTERPRISE ZONE CREDIT	DISPARITY REDUCTION CREDIT	DISASTER CREDIT	POWER LINE CREDIT	AGRICULTURAL PRESERVE CREDIT	NET TAX PAYABLE
<b>STEARNS</b>							
CITY	43,262						37,950,940
TOWN	2,629,902				18,133		17,344,259
TOTAL	2,673,164				18,133		55,295,199
<b>STEELE</b>							
CITY	7,704						9,075,031
TOWN	1,016,803						3,451,249
TOTAL	1,024,507						12,526,280
<b>STEVENS</b>							
CITY	7,890						1,989,009
TOWN	1,050,297				1,250		2,725,613
TOTAL	1,058,187				1,250		4,714,622
<b>SWIFT</b>							
CITY	8,181						1,836,624
TOWN	1,212,562						3,234,764
TOTAL	1,220,743						5,071,388
<b>TODD</b>							
CITY	7,781						2,660,613
TOWN	1,186,514						5,559,081
TOTAL	1,194,295						8,219,694
<b>TRAVERSE</b>							
CITY	5,614						718,586
TOWN	932,759				6,364		2,403,555
TOTAL	938,373				6,364		3,122,141
<b>WABASHA</b>							
CITY	13,704						4,402,687
TOWN	874,473						3,270,274
TOTAL	888,177						7,672,961
<b>WADENA</b>							
CITY	4,833						2,378,776
TOWN	382,465						2,039,706
TOTAL	387,298						4,418,482
<b>WASECA</b>							
CITY	3,098						4,103,507
TOWN	1,105,897					38,568	3,536,046
TOTAL	1,108,995					38,568	7,639,553
<b>WASHINGTON</b>							
CITY	509,822				4,585	2,145	80,483,348
TOWN	401,855				9,613	518	12,956,719
TOTAL	911,677				14,198	2,663	93,440,067
<b>WATONWAN</b>							
CITY	4,566						2,597,559
TOWN	1,328,256						3,289,576
TOTAL	1,332,822						5,887,135
<b>WILKIN</b>							
CITY	15,710	35,139	43,341				1,063,841
TOWN	1,492,092						3,893,954
TOTAL	1,507,802	35,139	43,341				4,957,795
<b>WINONA</b>							
CITY	19,252						15,543,971
TOWN	938,094						4,216,809
TOTAL	957,346						19,760,780
<b>WRIGHT</b>							
CITY	45,796						21,990,262
TOWN	1,416,970				14,246		13,870,901
TOTAL	1,462,766				14,246		35,861,163
<b>YELLOW MEDICINE</b>							
CITY	13,993						1,987,936
TOWN	1,484,685						3,638,132
TOTAL	1,498,678						5,626,068
<b>STATEWIDE TOTAL</b>							
CITY	4,187,479	292,263	2,166,867		32,356	32,938	2,558,647,122
TOWN	90,788,248				137,293	49,314	479,444,822
TOTAL	94,975,727	292,263	2,166,867		169,649	82,252*	3,038,091,944

\*Includes county conservation credit.

TABLE 44 PART A  
54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	AGRICULTURAL						NON-AGRICULTURAL			
	UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 725	\$725 MAX	TOTAL AG	UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 725
<b>AITKIN</b>										
CITY		2	2	1	1	6	143	279	177	104
TOWN	94	312	331	248	168	1,153	304	518	596	787
TOTAL	94	314	333	249	169	1,159	447	797	773	891
<b>ANOKA</b>										
CITY	15	81	151	204	151	602	201	284	1,183	18,535
TOWN	15	87	113	178	104	497	32	78	176	1,246
TOTAL	30	168	264	382	255	1,099	233	362	1,359	19,781
<b>BECKER</b>										
CITY		1	1	1	2	5	332	675	604	525
TOWN	180	426	417	304	468	1,795	553	756	864	1,289
TOTAL	180	427	418	305	470	1,800	885	1,431	1,468	1,814
<b>BELTRAMI</b>										
CITY	2	5	6	10	1	22	315	619	646	554
TOWN	172	321	293	222	218	1,226	357	494	615	1,092
TOTAL	174	324	299	232	219	1,248	672	1,113	1,261	1,646
<b>BENTON</b>										
CITY		2		3	5	10	36	171	570	1,402
TOWN	78	186	319	345	476	1,404	95	210	267	691
TOTAL	78	188	319	348	481	1,414	131	381	837	2,093
<b>BIG STONE</b>										
CITY		3	1	3	1	8	430	366	320	195
TOWN	45	44	56	75	316	536	23	38	42	25
TOTAL	45	47	57	78	317	544	453	404	362	220
<b>BLUE EARTH</b>										
CITY	22	4	1	3	3	33	471	895	1,520	2,700
TOWN	690	304	288	390	698	2,370	300	335	477	1,059
TOTAL	712	308	289	393	701	2,403	771	1,230	1,997	3,759
<b>BROWN</b>										
CITY	2	1	1	1	11	16	395	1,150	1,651	2,007
TOWN	98	107	103	195	898	1,401	49	85	94	197
TOTAL	100	108	104	196	909	1,417	444	1,235	1,745	2,204
<b>CARLTON</b>										
CITY	3	16	22	16	3	60	405	1,344	1,088	1,146
TOWN	115	286	393	372	195	1,361	182	425	444	918
TOTAL	118	302	415	388	198	1,421	587	1,769	1,532	2,064
<b>CARVER</b>										
CITY		2	4	11	89	106	29	80	565	3,198
TOWN	28	104	157	348	895	1,532	3	24	93	1,187
TOTAL	28	106	161	359	984	1,638	32	104	658	4,385
<b>CASS</b>										
CITY	4	5	4	6	2	21	270	349	354	446
TOWN	94	332	267	168	114	975	454	951	1,150	1,387
TOTAL	98	337	271	174	116	996	724	1,300	1,504	1,833
<b>CHIPPEWA</b>										
CITY			3		3	6	379	795	620	530
TOWN	55	79	86	138	547	905	101	113	84	86
TOTAL	55	79	89	138	550	911	480	908	704	616
<b>CHISAGO</b>										
CITY	5	9	34	76	108	232	24	74	219	1,042
TOWN	25	52	189	434	795	1,495	38	73	177	667
TOTAL	30	61	223	510	903	1,727	62	147	396	1,709
<b>CLAY</b>										
CITY		2	1	7	10	20	248	681	1,411	3,492
TOWN	62	145	160	191	829	1,387	50	178	196	453
TOTAL	62	147	161	198	839	1,407	298	859	1,607	3,945
<b>CLEARWATER</b>										
CITY		2		2	1	5	219	231	117	68
TOWN	147	284	245	192	176	1,044	183	161	161	164
TOTAL	147	286	245	194	177	1,049	402	392	278	232
<b>COOK</b>										
CITY							5	32	55	136
TOWN	2	1	3	4	4	14	85	144	177	434
TOTAL	2	1	3	4	4	14	90	176	232	570
<b>COTTONWOOD</b>										
CITY	1		1	1	2	5	708	729	502	451
TOWN	78	91	81	127	581	958	122	134	79	47
TOTAL	79	91	82	128	583	963	830	863	581	498
<b>CROW WING</b>										
CITY	11	7	13	16		47	1,072	1,647	1,673	2,137
TOWN	214	198	230	204		846	655	1,083	1,489	2,137
TOTAL	225	205	243	220		893	1,727	2,730	3,162	4,274

TABLE 44 PART A  
54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	AGRICULTURAL						NON-AGRICULTURAL			
	UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 725	\$ 725 MAX	TOTAL AG	UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 725
<b>DAKOTA</b>										
CITY		4	28	68	172	272	895	878	1,889	18,173
TOWN	7	24	84	161	608	884	2	37	105	1,889
TOTAL	7	28	112	229	780	1,156	897	915	1,994	20,062
<b>DODGE</b>										
CITY			3	5	6	14	75	350	446	885
TOWN	39	74	120	178	681	1,092	16	102	176	230
TOTAL	39	74	123	183	687	1,106	91	452	622	1,115
<b>DOUGLAS</b>										
CITY	2	3	8	8	7	28	245	639	857	725
TOWN	75	222	305	347	573	1,522	139	345	778	1,481
TOTAL	77	225	313	355	580	1,550	384	984	1,635	2,206
<b>FARIBAULT</b>										
CITY	2	7	1	7	13	30	785	1,218	919	514
TOWN	93	137	103	149	826	1,308	110	130	56	36
TOTAL	95	144	104	156	839	1,338	895	1,348	975	550
<b>FILLMORE</b>										
CITY	3	25	43	34	36	141	448	1,007	909	861
TOWN	69	275	325	418	783	1,870	98	143	100	72
TOTAL	72	300	368	452	819	2,011	546	1,150	1,009	933
<b>FREEBORN</b>										
CITY				1	4	5	596	1,885	2,064	1,478
TOWN	20	130	199	303	943	1,595	118	352	521	406
TOTAL	20	130	199	304	947	1,600	714	2,237	2,585	1,884
<b>GOODHUE</b>										
CITY	1	4	8	10	42	65	107	732	1,925	3,521
TOWN	54	98	194	348	1,197	1,891	46	256	467	1,123
TOTAL	55	102	202	358	1,239	1,956	153	988	2,392	4,644
<b>GRANT</b>										
CITY	1	2	2		8	13	366	417	218	114
TOWN	37	77	58	108	401	681	52	61	58	40
TOTAL	38	79	60	108	409	694	418	478	276	154
<b>HENNEPIN</b>										
CITY	81	16	28	97	589	811	1,902	2,668	10,950	71,915
TOWN	10		2	13	75	100	2	3	7	35
TOTAL	91	16	30	110	664	911	1,904	2,671	10,957	71,950
<b>HOUSTON</b>										
CITY		5	7	2	10	24	109	621	801	980
TOWN	73	189	237	310	508	1,317	65	129	108	300
TOTAL	73	194	244	312	518	1,341	174	750	909	1,280
<b>HUBBARD</b>										
CITY	3	2	5	2		12	271	410	229	114
TOWN	71	235	212	122	101	711	419	638	806	947
TOTAL	74	237	217	124	101	753	690	1,048	1,035	1,061
<b>ISANTI</b>										
CITY			3	2	5	10	9	28	115	564
TOWN	73	114	292	694	892	2,065	40	144	365	1,163
TOTAL	73	114	295	696	897	2,075	49	172	480	1,727
<b>ITASCA</b>										
CITY		4		3	1	8	909	1,023	856	1,011
TOWN	26	148	196	149	123	642	730	1,535	1,804	2,147
TOTAL	26	152	196	152	124	650	1,639	2,558	2,660	3,158
<b>JACKSON</b>										
CITY	2	3	2	2	5	14	608	462	450	373
TOWN	85	96	101	181	711	1,174	79	110	76	34
TOTAL	87	99	103	183	716	1,188	687	572	526	407
<b>KANABEC</b>										
CITY	2		5	9	6	22	42	184	231	231
TOWN	58	133	268	339	370	1,168	167	292	200	493
TOTAL	60	133	273	348	376	1,190	209	476	511	724
<b>KANDIYOHI</b>										
CITY	2	1			8	11	162	574	1,212	2,204
TOWN	98	211	226	255	821	1,611	228	346	440	784
TOTAL	100	212	226	255	829	1,622	390	920	1,652	2,988
<b>KITTSON</b>										
CITY	2	4	2	3	7	18	422	311	169	133
TOWN	77	82	72	95	333	659	57	23	25	2
TOTAL	79	86	74	98	340	677	479	334	194	135
<b>KOOCHICHING</b>										
CITY	2	4	5	2		13	481	924	613	339
TOWN	129	210	122	38	24	523	186	472	363	175
TOTAL	131	214	127	40	24	536	667	1,396	976	514

TABLE 44 PART A  
54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	AGRICULTURAL						NON-AGRICULTURAL			
	UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 725	\$ 725 MAX	TOTAL AG	UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 725
<u>LAC QUI PARLE</u>										
CITY	2		1		1	4	626	476	272	142
TOWN	72	119	141	222	509	1,063	117	64	42	15
TOTAL	74	119	142	222	510	1,067	743	540	314	157
<u>LAKE</u>										
CITY							318	818	439	218
TOWN	2	3	9	1	1	16	200	255	354	516
TOTAL	2	3	9	1	1	16	518	1,073	793	734
<u>LAKE/WOODS</u>										
CITY			1		1	2	142	114	71	59
TOWN	80	90	66	43	66	345	94	82	87	96
TOTAL	80	90	67	43	67	347	236	196	158	155
<u>LESUEUR</u>										
CITY	2	2	4	4	4	16	173	596	956	1,315
TOWN	68	158	221	281	662	1,390	76	188	291	596
TOTAL	70	160	225	285	666	1,406	249	784	1,247	1,911
<u>LINCOLN</u>										
CITY	2	1	3	3	1	10	385	375	228	193
TOWN	46	69	149	179	334	777	72	34	21	14
TOTAL	48	70	152	182	335	787	457	409	249	207
<u>LYON</u>										
CITY	2	5	2	6	3	18	575	777	855	1,458
TOWN	66	91	107	167	560	991	83	162	152	158
TOTAL	68	96	109	173	563	1,009	658	939	1,007	1,616
<u>MCLEOD</u>										
CITY			2	3	3	8	80	375	842	1,844
TOWN	89	163	283	374	771	1,680	17	120	235	487
TOTAL	89	163	285	377	774	1,688	97	495	1,077	2,331
<u>MAHNOMEN</u>										
CITY	1	6			1	8	100	179	100	83
TOWN	85	95	80	79	237	576	82	102	64	47
TOTAL	86	101	80	79	238	584	182	281	164	130
<u>MARSHALL</u>										
CITY	2	3	3	1	1	10	575	424	279	221
TOWN	266	278	245	224	569	1,582	129	76	60	23
TOTAL	268	281	248	225	570	1,592	704	500	339	244
<u>MARTIN</u>										
CITY	2	4	6	3	12	27	760	1,316	1,223	1,131
TOWN	76	109	106	161	738	1,190	103	200	119	55
TOTAL	78	113	112	164	750	1,217	863	1,516	1,342	1,186
<u>MEEKER</u>										
CITY	1	2	4	1	7	15	202	615	847	717
TOWN	64	216	252	290	690	1,512	123	332	358	592
TOTAL	65	218	256	291	697	1,527	325	947	1,205	1,309
<u>MILLE LACS</u>										
CITY		5	6	8	5	24	126	353	419	604
TOWN	126	333	456	427	439	1,781	128	252	329	440
TOTAL	126	338	462	435	444	1,805	254	605	748	1,044
<u>MORRISON</u>										
CITY	4	14	26	43	42	129	224	738	888	948
TOWN	99	307	426	628	1,039	2,499	121	337	452	900
TOTAL	103	321	452	671	1,081	2,628	345	1,075	1,340	1,848
<u>MOWER</u>										
CITY	1		10	4	17	32	671	1,779	2,514	2,355
TOWN	55	130	205	313	868	1,571	103	279	389	435
TOTAL	56	130	215	317	885	1,603	774	2,058	2,903	2,790
<u>MURRAY</u>										
CITY	2	4	3	2	2	13	458	573	320	236
TOWN	74	105	131	204	550	1,064	61	82	53	90
TOTAL	76	109	134	206	552	1,077	519	655	373	326
<u>NICOLLET</u>										
CITY	2	1		1	4	8	34	160	722	1,902
TOWN	34	47	79	97	745	1,002	24	84	152	359
TOTAL	36	48	79	98	749	1,010	58	244	874	2,261
<u>NOBLES</u>										
CITY	5	6	4	3	6	24	652	857	881	938
TOWN	81	104	121	223	644	1,173	172	141	64	23
TOTAL	86	110	125	226	650	1,197	824	998	945	961
<u>NORMAN</u>										
CITY		1		1	2	4	401	352	220	244
TOWN	43	99	80	87	487	796	118	102	63	42
TOTAL	43	100	80	88	489	800	519	454	283	286

TABLE 44 PART A  
54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	NUMBER OF HOMESTEADS									
	AGRICULTURAL					TOTAL AG	NON-AGRICULTURAL			
	UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 725	\$ 725 MAX		UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 725
<b>OLMSTED</b>										
CITY		1	1	4	17	23	.65	713	2,512	8,328
TOWN	11	103	346	548	1,121	2,129	56	187	659	1,952
TOTAL	11	104	347	552	1,138	2,152	121	900	3,171	10,280
<b>OTTER TAIL</b>										
CITY	13	26	18	13	23	93	814	1,740	1,791	1,326
TOWN	504	998	888	811	1,165	4,366	593	927	1,151	1,690
TOTAL	517	1,024	906	824	1,188	4,459	1,407	2,667	2,942	3,016
<b>PENNINGTON</b>										
CITY			2			2	168	402	545	660
TOWN	80	149	157	150	265	801	109	107	102	219
TOTAL	80	149	159	150	265	803	277	509	647	879
<b>PINE</b>										
CITY	5	36	49	49	52	191	233	488	431	418
TOWN	142	491	445	413	364	1,855	263	412	399	553
TOTAL	147	527	494	462	416	2,046	496	900	830	971
<b>PIPESTONE</b>										
CITY	5	4	9	4	11	33	629	771	407	305
TOWN	62	118	117	108	302	707	32	45	29	42
TOTAL	67	122	126	112	313	740	661	816	436	347
<b>POLK</b>										
CITY	5	6	3	2	6	22	638	1,134	1,021	1,596
TOWN	220	313	302	281	1,021	2,137	171	220	221	354
TOTAL	225	319	305	283	1,027	2,159	809	1,354	1,242	1,950
<b>POPE</b>										
CITY	2	1	2	3	1	9	285	435	388	242
TOWN	90	148	161	178	472	1,049	83	157	190	270
TOTAL	92	149	163	181	473	1,058	368	592	578	512
<b>RAMSEY</b>										
CITY		1	1	9	24	35	99	653	3,604	28,719
TOWN			1	1	11	13	7	14	58	455
TOTAL		1	2	10	35	48	106	667	3,662	29,174
<b>RED LAKE</b>										
CITY	1	5	5	3	6	20	204	199	164	105
TOWN	41	89	101	102	179	512	60	44	25	9
TOTAL	42	94	106	105	185	532	264	243	189	114
<b>REDWOOD</b>										
CITY		2	3	2	11	18	852	804	635	660
TOWN	45	91	93	170	807	1,286	59	108	52	43
TOTAL	45	93	96	172	898	1,304	911	912	687	703
<b>RENVILLE</b>										
CITY		4	1	1	7	13	907	1,087	769	434
TOWN	86	118	146	270	1,027	1,647	133	95	50	25
TOTAL	86	122	147	271	1,034	1,660	1,040	1,182	819	459
<b>RICE</b>										
CITY		2	3	10	16	31	40	347	1,130	2,342
TOWN	56	120	290	425	1,016	1,907	53	163	332	778
TOTAL	56	122	293	435	1,032	1,938	93	510	1,462	3,120
<b>ROCK</b>										
CITY		8	2	4	9	23	467	522	475	256
TOWN	60	108	92	125	362	747	53	50	40	41
TOTAL	60	116	94	129	371	770	520	572	515	297
<b>ROSEAU</b>										
CITY	2	1	1	2	1	7	234	327	277	288
TOWN	177	298	225	205	483	1,388	290	203	219	224
TOTAL	179	299	226	207	484	1,395	524	530	496	512
<b>ST. LOUIS</b>										
CITY	31	12	14	17	4	78	4,238	11,553	11,385	10,059
TOWN	188	296	271	161	41	957	1,348	2,803	3,289	3,791
TOTAL	219	308	285	178	45	1,035	5,586	14,356	14,674	13,850
<b>SCOTT</b>										
CITY	1	1	8	20	170	200	44	70	236	955
TOWN	15	24	124	436	1,153	1,752	11	26	71	539
TOTAL	16	25	132	456	1,323	1,952	55	96	307	1,494
<b>SHERBURNE</b>										
CITY	18	11	35	104	81	249	43	212	379	1,765
TOWN	113	282	385	492	305	1,577	64	323	674	2,114
TOTAL	131	293	420	596	386	1,826	107	535	1,053	3,879
<b>SIBLEY</b>										
CITY				2	1	3	210	549	568	684
TOWN	102	107	125	224	907	1,465	17	143	119	159
TOTAL	102	107	125	226	908	1,468	227	692	687	843

TABLE 44 PART A  
54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	AGRICULTURAL						NON-AGRICULTURAL			
	UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 725	\$ 725 MAX	TOTAL AG	UP TO \$ 200	\$ 200- 350	\$ 350- 500	\$ 500- 725
<b>STEARNS</b>										
CITY		10	17	20	34	81	297	1,249	2,944	6,350
TOWN	104	300	428	847	2,046	3,725	170	491	1,083	4,481
TOTAL	104	310	445	867	2,080	3,806	467	1,740	4,027	10,831
<b>STEELE</b>										
CITY	1	2	3	4	6	16	64	503	1,413	2,794
TOWN	36	211	232	260	594	1,333	54	232	272	306
TOTAL	37	213	235	264	600	1,349	118	815	1,685	3,100
<b>STEVENS</b>										
CITY	1		1	2	16	20	251	425	472	309
TOWN	37	46	55	108	452	698	57	57	43	86
TOTAL	38	46	56	110	468	718	308	482	515	395
<b>SWIFT</b>										
CITY	3		3	1	3	10	544	713	514	221
TOWN	63	114	116	169	491	953	131	85	71	30
TOTAL	66	114	119	170	494	963	675	798	585	251
<b>TODD</b>										
CITY	3	8	8	3	2	24	450	772	559	456
TOWN	143	438	595	572	775	2,523	227	376	404	469
TOTAL	146	446	603	575	777	2,547	677	1,148	963	925
<b>TRAVERSE</b>										
CITY	1	2	1		2	6	367	284	119	89
TOWN	28	25	40	76	306	475	30	28	19	2
TOTAL	29	27	41	76	308	481	397	312	138	91
<b>WABASHA</b>										
CITY	3	1	2	8	18	32	104	623	1,043	1,084
TOWN	40	70	97	217	669	1,093	95	218	256	333
TOTAL	43	71	99	225	687	1,125	199	841	1,299	1,417
<b>WADENA</b>										
CITY	4	5	8	2	2	21	273	619	491	464
TOWN	108	263	242	205	197	1,015	98	152	187	186
TOTAL	112	268	250	207	199	1,036	371	771	678	650
<b>WASECA</b>										
CITY		1		1	4	6	95	541	910	1,271
TOWN	25	49	83	163	624	944	71	162	228	393
TOTAL	25	50	83	164	628	950	166	703	1,138	1,664
<b>WASHINGTON</b>										
CITY	5	4	21	78	315	423	119	230	1,053	8,018
TOWN	3	5	46	214	395	663	31	58	156	4,714
TOTAL	8	9	67	292	710	1,086	150	288	1,209	12,732
<b>WATONWAN</b>										
CITY	2	2		3	5	12	385	613	589	490
TOWN	97	71	49	97	575	889	60	81	35	26
TOTAL	99	73	49	100	580	901	445	694	624	516
<b>WILKIN</b>										
CITY	2			2	6	10	277	396	269	249
TOWN	20	48	33	64	441	606	47	67	41	31
TOTAL	22	48	33	66	447	616	324	463	310	280
<b>WINONA</b>										
CITY	1	4	3	5	18	31	179	1,407	2,200	2,520
TOWN	52	109	189	258	703	1,311	60	236	341	977
TOTAL	53	113	192	263	721	1,342	239	1,643	2,541	3,497
<b>WRIGHT</b>										
CITY	2	5	11	12	45	75	73	457	1,041	3,494
TOWN	94	352	579	1,033	1,378	3,436	166	480	1,010	4,662
TOTAL	96	357	590	1,045	1,423	3,511	239	937	2,051	8,156
<b>YELLOW MEDICINE</b>										
CITY	1	5	3	2	9	18	473	632	513	378
TOWN	62	82	126	138	731	1,139	82	94	66	72
TOTAL	63	85	129	140	740	1,157	555	726	579	450
<b>STATEWIDE TOTAL</b>										
CITY	308	446	708	1,091	2,349	4,902	34,737	67,159	91,051	244,740
TOWN	7,616	14,366	17,183	21,864	48,819	109,848	12,744	22,654	28,893	60,137
TOTAL	7,924	14,812	17,891	22,955	51,168	114,750	47,481	89,813	119,944	304,877

TABLE 44 PART B  
 54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP  
 1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	NUMBER OF HOMESTEADS			54% HOMESTEAD CREDIT AMOUNT			
	NON-AGRICULTURAL		TOTAL	AGRI- CULTURAL	NON-AGRI- CULTURAL	TAX	TOTAL
	\$ 725 MAX	TOTAL NON-AG	NUMBER RECEIVING			INCREMENT FINANCING	54% HOMESTEAD CREDIT
<b>AITKIN</b>							
CITY	58	761	767	3,056	275,783		278,839
TOWN	389	2,594	3,747	526,757	1,203,813		1,730,570
TOTAL	447	3,355	4,514	529,813	1,479,596		2,009,409
<b>ANOKA</b>							
CITY	33,264	53,467	54,069	386,424	36,670,961	546,778	37,604,163
TOWN	1,920	3,452	3,949	316,074	2,335,407		2,651,481
TOTAL	35,184	56,919	58,018	702,498	39,006,368	546,778	40,255,644
<b>BECKER</b>							
CITY	209	2,345	2,350	2,407	949,329		951,736
TOWN	81	3,543	5,338	838,148	1,503,435		2,341,583
TOTAL	290	5,888	7,688	840,555	2,452,764		3,293,319
<b>BELTRAMI</b>							
CITY	247	2,381	2,403	9,512	998,083		1,007,595
TOWN	1,001	3,559	4,785	524,799	1,831,983		2,356,782
TOTAL	1,248	5,940	7,188	534,311	2,830,066		3,364,377
<b>BENTON</b>							
CITY	973	3,152	3,162	6,215	1,853,844	11,614	1,871,673
TOWN	338	1,601	3,005	746,577	856,389		1,602,966
TOTAL	1,311	4,753	6,167	752,792	2,710,233	11,614	3,474,639
<b>BIG STONE</b>							
CITY	61	1,372	1,380	2,243	446,631		448,874
TOWN	13	141	677	318,332	55,238		373,570
TOTAL	74	1,513	2,057	320,575	501,869		822,444
<b>BLUE EARTH</b>							
CITY	2,057	7,043	7,676	5,948	4,100,006	11,594	4,117,548
TOWN	154	2,325	4,695	1,001,152	1,095,467		2,096,619
TOTAL	2,211	9,968	12,371	1,007,100	5,195,473	11,594	6,214,167
<b>BROWN</b>							
CITY	581	5,784	5,800	8,194	2,670,056	783	2,679,033
TOWN		425	1,826	846,014	185,820		1,031,834
TOTAL	581	6,209	7,626	854,208	2,855,876	783	3,710,867
<b>CARLTON</b>							
CITY	256	4,239	4,299	26,128	1,763,007		1,789,135
TOWN	786	2,755	4,116	642,124	1,472,673		2,114,797
TOTAL	1,042	6,994	8,415	668,252	3,235,680		3,903,932
<b>CARVER</b>							
CITY	4,139	8,011	8,117	73,620	5,214,765	171,117	5,459,502
TOWN		1,307	2,839	958,468	838,848		1,797,316
TOTAL	4,139	9,318	10,956	1,032,088	6,053,613	171,117	7,256,818
<b>CASS</b>							
CITY	270	1,689	1,710	8,587	747,385	716	756,688
TOWN	86	4,028	5,003	388,685	1,722,241		2,110,926
TOTAL	356	5,717	6,713	397,272	2,469,626	716	2,867,614
<b>CHIPPEWA</b>							
CITY	216	2,540	2,546	2,684	1,008,421	165	1,011,270
TOWN	2	386	1,291	551,708	134,816		686,524
TOTAL	218	2,926	3,837	554,392	1,143,237	165	1,697,794
<b>CHISAGO</b>							
CITY	2,019	3,378	3,610	142,723	2,235,982	2,337	2,381,042
TOWN	1,592	2,547	4,042	938,778	1,669,365		2,608,143
TOTAL	3,611	5,925	7,652	1,081,501	3,905,347	2,337	4,989,185
<b>CLAY</b>							
CITY	2,427	8,259	8,279	10,243	4,702,550	40,379	4,753,172
TOWN	417	1,294	2,681	832,718	724,852		1,557,570
TOTAL	2,844	9,553	10,960	842,961	5,427,402	40,379	6,310,742
<b>CLEARWATER</b>							
CITY	11	646	651	1,999	184,979		186,978
TOWN	31	700	1,744	443,170	253,695		696,865
TOTAL	42	1,346	2,395	445,169	438,674		883,843
<b>COOK</b>							
CITY	129	357	357		209,705		209,705
TOWN	22	862	876	7,378	420,547		427,925
TOTAL	151	1,219	1,233	7,378	630,252		637,630
<b>COTTONWOOD</b>							
CITY	170	2,560	2,565	2,083	895,545	869	898,497
TOWN		382	1,340	564,914	112,382		677,296
TOTAL	170	2,942	3,905	566,997	1,007,927	869	1,575,793
<b>CROW WING</b>							
CITY		6,529	6,576	24,589	2,871,040		2,895,629
TOWN		5,364	6,210	406,441	2,395,471		2,801,912
TOTAL		11,893	12,786	451,030	5,266,511		5,697,541



TABLE 44 PART B  
54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	NUMBER OF HOMESTEADS			54% HOMESTEAD CREDIT AMOUNT			
	NON-AGRICULTURAL		TOTAL	AGRI- CULTURAL	NON-AGRI- CULTURAL	TAX INCREMENT FINANCING	TOTAL 54% HOMESTEAD CREDIT
	\$ 725 MAX	TOTAL NON-AG	NUMBER RECEIVING				
<b>DAKOTA</b>							
CITY	37,641	59,476	59,748	183,388	39,674,044	457,167	40,314,599
TOWN	258	2,291	3,175	594,753	1,478,249		2,073,002
TOTAL	37,899	61,767	62,923	778,141	41,152,293	457,167	42,387,601
<b>DODGE</b>							
CITY	532	2,288	2,302	8,847	1,231,353	493	1,240,693
TOWN	213	737	1,829	676,503	402,303		1,078,806
TOTAL	745	3,025	4,131	685,350	1,633,656	493	2,319,499
<b>DOUGLAS</b>							
CITY	303	2,769	2,797	11,675	1,212,170	9,677	1,233,452
TOWN	808	3,551	5,073	829,154	1,938,814		2,767,968
TOTAL	1,111	6,320	7,870	840,829	3,150,914	9,677	4,001,420
<b>FARIBAULT</b>							
CITY	147	3,583	3,613	14,524	1,222,064	3,061	1,239,649
TOWN		332	1,640	780,948	94,282		875,230
TOTAL	147	3,915	5,253	795,472	1,316,346	3,061	2,114,879
<b>FILLMORE</b>							
CITY	263	3,488	3,629	70,088	1,419,278	2,489	1,491,855
TOWN	28	441	2,311	1,048,432	157,037		1,205,469
TOTAL	291	3,929	5,940	1,118,520	1,576,315	2,489	2,697,324
<b>FREEBORN</b>							
CITY	660	6,683	6,688	2,383	2,850,493		2,852,876
TOWN	136	1,533	3,128	992,240	676,351		1,668,591
TOTAL	796	8,216	9,816	994,623	3,526,844		4,521,467
<b>GOODHUE</b>							
CITY	471	6,756	6,821	40,226	3,597,784	7,428	3,645,438
TOWN		1,892	3,783	1,192,096	945,912		2,138,008
TOTAL	471	8,648	10,604	1,232,322	4,543,696	7,428	5,783,446
<b>GRANT</b>							
CITY	20	1,135	1,148	7,545	328,009		335,554
TOWN	15	226	907	404,959	80,301		485,260
TOTAL	35	1,361	2,055	412,504	408,310		820,814
<b>HENNEPIN</b>							
CITY	169,650	257,085	257,896	509,130	173,043,476	2,518,195	176,070,801
TOWN	378	425	525	64,048	300,764		364,812
TOTAL	170,028	257,510	258,421	573,178	173,344,240	2,518,195	176,435,613
<b>HOUSTON</b>							
CITY	545	3,056	3,080	12,312	1,523,228	2,951	1,538,491
TOWN	196	798	2,115	719,516	415,874		1,135,390
TOTAL	741	3,854	5,195	731,828	1,939,102	2,951	2,673,881
<b>HUBBARD</b>							
CITY	5	1,029	1,041	3,774	315,917		319,691
TOWN	84	2,894	3,635	310,382	1,195,764		1,506,146
TOTAL	89	3,923	4,676	314,156	1,511,681		1,825,837
<b>ISANTI</b>							
CITY	709	1,425	1,435	6,320	919,795	3,531	929,646
TOWN	1,486	3,198	5,263	1,232,610	2,006,556		3,239,166
TOTAL	2,195	4,623	6,698	1,238,930	2,926,351	3,531	4,168,812
<b>ITASCA</b>							
CITY	501	4,300	4,308	3,035	1,733,685	1,643	1,738,363
TOWN	1,210	7,426	8,068	316,595	3,469,606		3,786,201
TOTAL	1,711	11,726	12,376	319,630	5,203,291	1,643	5,524,564
<b>JACKSON</b>							
CITY	128	2,021	2,035	5,303	701,688	605	707,596
TOWN		299	1,473	700,254	92,389		792,643
TOTAL	128	2,320	3,508	705,557	794,077	605	1,500,239
<b>KANABEC</b>							
CITY	148	836	858	10,606	400,648	1,453	412,707
TOWN	310	1,542	2,710	632,828	744,695		1,377,523
TOTAL	458	2,378	3,568	643,434	1,145,343	1,453	1,790,230
<b>KANDIYOHI</b>							
CITY	1,326	5,478	5,489	6,018	2,973,258	5,882	2,985,158
TOWN	827	2,625	4,236	917,188	1,374,450		2,291,638
TOTAL	2,153	8,103	9,725	923,206	4,347,708	5,882	5,276,796
<b>KITTSON</b>							
CITY	52	1,087	1,105	6,629	321,383		328,012
TOWN		107	766	360,114	23,668		383,782
TOTAL	52	1,194	1,871	366,743	345,051		711,794
<b>KOOCHICHING</b>							
CITY	72	2,429	2,442	3,837	827,180	1,038	832,055
TOWN	9	1,205	1,728	166,568	430,052		596,620
TOTAL	81	3,634	4,170	170,405	1,257,232	1,038	1,428,675

TABLE 44 PART B  
 54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP  
 1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	NUMBER OF HOMESTEADS			54% HOMESTEAD CREDIT AMOUNT			
	NON-AGRICULTURAL		TOTAL	AGRI- CULTURAL	NON-AGRI- CULTURAL	TAX	TOTAL
	\$ 725 MAX	TOTAL NON-AG	NUMBER RECEIVING			INCREMENT FINANCING	54% HOMESTEAD CREDIT
<b>LAC QUI PARLE</b>							
CITY	17	1,533	1,537	802	409,975	208	410,985
TOWN		238	1,301	609,286	58,404		667,690
TOTAL	17	1,771	2,838	610,088	468,379	208	1,078,675
<b>LAKE</b>							
CITY	75	1,868	1,868		651,509		651,509
TOWN	308	1,633	1,649	6,942	810,777	725	818,444
TOTAL	383	3,501	3,517	6,942	1,462,286	725	1,469,953
<b>LAKE/WOODS</b>							
CITY	22	408	410	1,415	130,261		131,676
TOWN	82	441	786	140,237	188,455		328,692
TOTAL	104	849	1,196	141,652	318,716		460,368
<b>LESUEUR</b>							
CITY	744	3,784	3,800	7,135	1,927,870	1,270	1,936,275
TOWN	344	1,495	2,885	794,890	805,117		1,600,007
TOTAL	1,088	5,279	6,685	802,025	2,732,987	1,270	3,536,282
<b>LINCOLN</b>							
CITY	49	1,230	1,240	4,150	393,376		397,526
TOWN	3	144	921	436,872	36,440		473,312
TOTAL	52	1,374	2,161	441,022	429,816		870,838
<b>LYON</b>							
CITY	825	4,490	4,508	7,996	2,122,045	3,115	2,133,156
TOWN		555	1,546	578,489	211,772		790,261
TOTAL	825	5,045	6,054	586,485	2,333,817	3,115	2,923,417
<b>MCLEOD</b>							
CITY	2,338	5,479	5,487	4,264	3,290,740	16,574	3,311,578
TOWN	320	1,179	2,859	962,497	672,492		1,634,989
TOTAL	2,658	6,658	8,346	966,761	3,963,232	16,574	4,946,567
<b>MAHNOMEN</b>							
CITY	27	489	497	2,216	172,620		174,836
TOWN	16	311	887	286,240	103,192		389,432
TOTAL	43	800	1,384	288,456	275,812		564,268
<b>MARSHALL</b>							
CITY	30	1,529	1,539	2,731	452,094		454,825
TOWN		288	1,870	756,732	72,685		829,417
TOTAL	30	1,817	3,409	759,463	524,779		1,284,242
<b>MARTIN</b>							
CITY	500	4,930	4,957	13,115	2,020,853		2,033,968
TOWN		477	1,667	716,233	146,541		862,774
TOTAL	500	5,407	6,624	729,348	2,167,394		2,896,742
<b>MEEKER</b>							
CITY	336	2,717	2,732	7,048	1,225,206	3,908	1,236,162
TOWN	50	1,455	2,967	852,099	657,764		1,509,863
TOTAL	386	4,172	5,699	859,147	1,882,970	3,908	2,746,025
<b>MILLE LACS</b>							
CITY	391	1,893	1,917	12,260	943,933	810	957,003
TOWN	273	1,422	3,203	869,711	696,233		1,565,944
TOTAL	664	3,315	5,120	881,971	1,640,166	810	2,522,947
<b>MORRISON</b>							
CITY	275	3,073	3,202	66,940	1,373,473		1,440,413
TOWN	529	2,339	4,838	1,411,987	1,239,888		2,651,875
TOTAL	804	5,412	8,040	1,478,927	2,613,361		4,092,288
<b>MOWER</b>							
CITY	1,103	8,422	8,454	17,766	3,854,038	6,090	3,877,894
TOWN	244	1,450	3,021	948,213	690,749		1,638,962
TOTAL	1,347	9,872	11,475	965,979	4,544,787	6,090	5,516,856
<b>MURRAY</b>							
CITY	43	1,630	1,643	4,734	517,650		522,384
TOWN		286	1,350	612,037	104,704		716,741
TOTAL	43	1,916	2,993	616,771	622,354		1,239,125
<b>NICOLLET</b>							
CITY	1,775	4,593	4,601	4,783	2,822,915	122	2,827,820
TOWN	89	708	1,710	644,945	382,714		1,027,659
TOTAL	1,864	5,301	6,311	649,728	3,205,629	122	3,855,479
<b>NOBLES</b>							
CITY	689	4,017	4,041	6,203	1,761,693	2,506	1,770,402
TOWN	14	414	1,587	699,292	108,513		807,805
TOTAL	703	4,431	5,628	705,495	1,870,206	2,506	2,578,207
<b>NORMAN</b>							
CITY	152	1,369	1,373	1,917	494,021		495,938
TOWN	1	326	1,122	476,656	91,563		568,219
TOTAL	153	1,695	2,495	478,573	585,584		1,064,157

TABLE 44 PART B  
54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP  
1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	NUMBER OF HOMESTEADS			54% HOMESTEAD CREDIT AMOUNT			
	NON-AGRICULTURAL		TOTAL	AGRI- CULTURAL	NON-AGRI- CULTURAL	TAX	TOTAL
	\$ 725 MAX	TOTAL NON-AG	NUMBER RECEIVING			INCREMENT FINANCING	54% HOMESTEAD CREDIT
<b>OLMSTED</b>							
CITY	8,081	19,699	19,722	11,157	12,089,600	8,036	12,108,793
TOWN	1,340	4,194	6,323	1,302,450	2,549,600		3,852,050
TOTAL	9,421	23,893	26,045	1,313,607	14,639,200	8,036	15,960,843
<b>OTTER TAIL</b>							
CITY	309	5,980	6,073	39,256	2,359,695	1,817	2,400,768
TOWN	257	4,618	8,984	2,083,873	2,065,651		4,149,524
TOTAL	566	10,598	15,057	2,123,129	4,425,346	1,817	6,550,292
<b>PENNINGTON</b>							
CITY	377	2,152	2,154	878	1,041,398		1,042,276
TOWN	95	632	1,433	400,944	289,587		690,531
TOTAL	472	2,784	3,587	401,822	1,330,985		1,732,807
<b>PINE</b>							
CITY	221	1,791	1,982	97,210	762,704	395	860,309
TOWN	372	1,999	3,854	854,614	917,561		1,772,175
TOTAL	593	3,790	5,836	951,824	1,680,265	395	2,632,484
<b>PIPESTONE</b>							
CITY	92	2,204	2,237	14,341	704,500		718,841
TOWN	13	161	868	372,233	63,521		435,754
TOTAL	105	2,365	3,105	386,574	768,021		1,154,595
<b>POLK</b>							
CITY	972	5,361	5,383	8,349	2,507,891	2,453	2,518,693
TOWN	50	1,016	3,153	1,152,177	432,076		1,584,253
TOTAL	1,022	6,377	8,536	1,160,526	2,939,967	2,453	4,102,946
<b>POPE</b>							
CITY	92	1,442	1,451	2,649	545,695		548,344
TOWN	3	703	1,752	572,220	302,395		874,615
TOTAL	95	2,145	3,203	574,869	848,090		1,422,959
<b>RAMSEY</b>							
CITY	75,736	108,811	108,846	23,499	74,635,956	674,091	75,333,546
TOWN	2,155	2,689	2,702	9,355	1,882,503		1,891,858
TOTAL	77,891	111,500	111,548	32,854	76,518,459	674,091	77,225,404
<b>RED LAKE</b>							
CITY	17	689	709	7,626	224,610		232,236
TOWN	1	139	651	272,257	36,131		308,388
TOTAL	18	828	1,360	279,883	260,741		540,624
<b>REDWOOD</b>							
CITY	333	3,284	3,302	9,921	1,225,684	2,956	1,238,561
TOWN	22	284	1,570	821,891	100,594		922,485
TOTAL	355	3,568	4,872	831,812	1,326,278	2,956	2,161,046
<b>RENVILLE</b>							
CITY	119	3,316	3,329	6,975	1,073,608	1,418	1,082,001
TOWN		303	1,950	1,017,864	79,447		1,097,331
TOTAL	119	3,619	5,279	1,024,839	1,153,075	1,418	2,179,332
<b>RICE</b>							
CITY	3,196	7,055	7,086	18,682	4,335,583	18,035	4,372,300
TOWN	874	2,200	4,107	1,156,083	1,308,913		2,464,996
TOTAL	4,070	9,255	11,193	1,174,765	5,644,496	18,035	6,837,296
<b>ROCK</b>							
CITY	72	1,792	1,815	11,387	604,114		615,501
TOWN		184	931	422,240	62,079		484,319
TOTAL	72	1,976	2,746	433,627	666,193		1,099,820
<b>ROSEAU</b>							
CITY	129	1,255	1,262	2,156	500,717		502,873
TOWN	8	944	2,332	670,148	318,931		989,079
TOTAL	137	2,199	3,594	672,304	819,648		1,491,952
<b>ST. LOUIS</b>							
CITY	4,990	42,225	42,303	30,255	18,381,105	68,849	18,480,209
TOWN	2,983	14,214	15,171	437,838	7,039,219		7,477,057
TOTAL	7,973	56,439	57,474	468,093	25,420,324	68,849	25,957,266
<b>SCOTT</b>							
CITY	8,496	9,801	10,001	139,663	6,599,853	314,154	7,053,670
TOWN	1,545	2,192	3,944	1,172,840	1,521,090		2,693,930
TOTAL	10,041	11,993	13,945	1,312,503	8,120,943	314,154	9,747,600
<b>SHERBURNE</b>							
CITY	1,727	4,126	4,375	147,010	2,585,397	1,384	2,733,791
TOWN	214	3,389	4,966	775,741	1,858,267		2,634,008
TOTAL	1,941	7,515	9,341	922,751	4,443,664	1,384	5,367,799
<b>SIBLEY</b>							
CITY	262	2,273	2,276	1,467	1,018,494	4,472	1,024,433
TOWN	57	495	1,960	882,245	233,326		1,115,571
TOTAL	319	2,768	4,236	883,712	1,251,820	4,472	2,140,004

TABLE 44 PART B  
 54% HOMESTEAD CREDIT BY COUNTY, BY CITY AND TOWNSHIP  
 1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	NUMBER OF HOMESTEADS			54% HOMESTEAD CREDIT AMOUNT			
	NON-AGRICULTURAL		TOTAL	AGRI- CULTURAL	NON-AGRI- CULTURAL	TAX	TOTAL
	\$ 725 MAX	TOTAL NON-AG	NUMBER RECEIVING			INCREMENT FINANCING	54% HOMESTEAD CREDIT
<b>STEARNS</b>							
CITY	3,395	14,235	14,316	43,999	7,983,243	23,146	8,050,388
TOWN	1,669	7,894	11,619	2,274,284	4,689,251		6,963,535
TOTAL	5,064	22,129	25,935	2,318,283	12,672,494	23,146	15,013,923
<b>STEELE</b>							
CITY	1,063	5,917	5,933	8,530	3,227,025	1,836	3,237,391
TOWN	2	866	2,199	751,336	370,050		1,121,386
TOTAL	1,065	6,783	8,132	759,866	3,597,075	1,836	4,358,777
<b>STEVENS</b>							
CITY	110	1,567	1,587	9,023	610,968	1,315	621,306
TOWN	20	263	961	438,549	108,610		547,159
TOTAL	130	1,830	2,548	447,572	719,578	1,315	1,168,465
<b>SWIFT</b>							
CITY	54	2,046	2,056	3,342	622,283	25,166	650,791
TOWN	2	319	1,272	548,063	85,884		633,947
TOTAL	56	2,365	3,328	551,405	708,167	25,166	1,284,738
<b>TODD</b>							
CITY	187	2,424	2,448	8,682	912,050	96	920,828
TOWN	306	1,782	4,305	1,297,647	806,344		2,103,991
TOTAL	493	4,206	6,753	1,306,329	1,718,394	96	3,024,819
<b>TRAVERSE</b>							
CITY	62	921	927	2,130	267,907		270,037
TOWN		79	554	295,112	20,498		315,610
TOTAL	62	1,000	1,481	297,242	288,405		585,647
<b>WABASHA</b>							
CITY	415	3,269	3,301	17,745	1,576,094	632	1,594,471
TOWN	165	1,067	2,160	680,191	505,050		1,185,241
TOTAL	580	4,336	5,461	697,936	2,081,144	632	2,779,712
<b>WADENA</b>							
CITY	127	1,974	1,995	8,234	781,181		789,415
TOWN	90	713	1,728	452,411	309,914		762,325
TOTAL	217	2,687	3,723	460,645	1,091,095		1,551,740
<b>WASECA</b>							
CITY	284	3,101	3,107	3,287	1,511,026		1,514,313
TOWN		854	1,798	600,899	390,960		991,859
TOTAL	284	3,955	4,905	604,186	1,901,986		2,506,172
<b>WASHINGTON</b>							
CITY	19,549	28,969	29,392	294,108	20,040,649	26,891	20,361,648
TOWN	657	5,616	6,279	456,114	3,697,149	64,562	4,217,825
TOTAL	20,206	34,585	35,671	750,222	23,737,798	91,453	24,579,473
<b>WATONWAN</b>							
CITY	225	2,302	2,314	4,842	926,006		930,848
TOWN	23	225	1,114	524,735	77,076		601,811
TOTAL	248	2,527	3,428	529,577	1,003,082		1,532,659
<b>WILKIN</b>							
CITY	97	1,288	1,298	4,356	475,238	1,188	480,782
TOWN	1	187	793	390,982	62,318		453,300
TOTAL	98	1,475	2,091	395,338	537,556	1,188	934,082
<b>WINONA</b>							
CITY	1,784	8,090	8,121	17,661	4,172,575	8,072	4,198,308
TOWN	177	1,791	3,102	780,863	964,863		1,745,726
TOTAL	1,961	9,881	11,223	798,524	5,137,438	8,072	5,944,034
<b>WRIGHT</b>							
CITY	1,041	6,106	6,181	46,610	3,428,876	102,700	3,578,186
TOWN	289	6,607	10,043	2,008,677	3,678,873		5,687,550
TOTAL	1,330	12,713	16,224	2,055,287	7,107,749	102,700	9,265,736
<b>YELLOW MEDICINE</b>							
CITY	98	2,094	2,112	9,203	741,054	3,766	754,023
TOWN	2	316	1,455	702,898	110,484		813,382
TOTAL	100	2,410	3,567	712,101	851,538	3,766	1,567,405
<b>STATEWIDE TOTAL</b>							
CITY	403,363	841,050	845,952	2,842,003	505,130,506	5,129,436	513,101,945
TOWN	28,455	152,883	262,731	61,174,557	78,655,747	65,287	139,895,591
TOTAL	431,818	993,933	1,108,683	64,016,560	583,786,253	5,194,723	652,997,536

TABLE 45

POWER LINE CREDIT  
GROSS TAX CAPACITIES, LEVIES, NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY  
1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	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	
BENTON	13,381	12,318	41	37	4,836
CARLTON	27,346	31,720		41	1,443
CHISAGO	34,582	37,356	25	71	13,922
GRANT	17,861	15,207	9	70	13,956
HENNEPIN	32,174	32,822	58	45	18,390
ITASCA	32,058	31,204	29	18	1,219
KANDIYOHI	4,366	4,094	17	3	1,728
KOOCHICHING *			4	56	1,978
LAKE OF THE WOODS *			60		2,174
MEEKER	18,061	14,980	56	47	11,172
MILLE LACS	4,176	4,288	13	25	3,232
PINE	47,138	47,320	24	164	14,880
POPE	20,977	18,230	67	24	11,786
ROSEAU	19,582	17,324	17	99	4,620
ST. LOUIS	76,387	89,282	40	120	4,658
SHERBURNE	30,499	18,149	25	95	5,464
STEARNS	25,057	21,844	83	58	18,133
STEVENS	2,062	1,914	3	4	1,250
TRAVERSE	9,528	7,384	15	32	6,364
WASHINGTON	26,393	23,980	51	80	14,198
WRIGHT	23,274	18,827	53	50	14,246
STATEWIDE TOTAL	464,902	448,243	690	1,139	169,649

NOTE: COUNTIES NOT LISTED IN THIS TABLE DID NOT HAVE ANY POWER LINE CREDIT FOR TAXES PAYABLE IN 1989.

\*ALL TRANSMISSION LINES IN THIS COUNTY ARE LOCATED IN UNORGANIZED TOWNSHIPS AND TAXED AT THE AVERAGE COUNTY TAX RATE. THEREFORE, THE GROSS TAX CAPACITY VALUE AND LEVY FOR THESE LINES IS SHOWN ON TABLE 49. BEGINNING WITH TAXES PAYABLE IN 1983, 10 PERCENT OF THE TAX ON POWER LINES OF 200 KV OR LARGER IN THESE UNORGANIZED TOWNSHIPS IS TO GO TOWARDS THE FUNDING OF THE POWER LINE CREDIT.

DISPARITY REDUCTION CREDIT  
TAX INCREMENT FINANCING CREDIT, AND OTHER CREDIT AMOUNTS  
1988 ASSESSMENT - TAXES PAYABLE 1989

COUNTY	NUMBER OF PARCELS	TIF CREDIT AMOUNT	OTHER CREDIT AMOUNT
CLAY	645	250,368	1,369,762
POLK	300	1,317	502,079
MILKIN	142	3,707	39,634
STATEWIDE TOTAL	1,087	255,392	1,911,475

NOTE: COUNTIES NOT LISTED IN THIS TABLE DID NOT HAVE DISPARITY REDUCTION CREDIT FOR TAXES PAYABLE IN 1989.

TABLE 46

AGRICULTURAL PRESERVES CREDIT  
NUMBER OF PARCELS AND ACRES, GROSS TAX CAPACITIES, AND CREDIT AMOUNTS BY COUNTY  
1988 ASSESSMENT - TAXES PAYABLE 1989

<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>NUMBER OF ACRES</u>	<u>TAX CAPACITY</u>	<u>CREDIT AMOUNT</u>
ANOKA	94	3,225	52,927	705
CARVER	969	84,009	1,769,617	1,351
DAKOTA	261	8,134	122,981	10,617
HENNEPIN	235	13,734	285,852	19,350
RAMSEY				
SCOTT	128	8,480	158,557	8,998
WASHINGTON	267	12,212	232,295	2,663
STATEWIDE TOTAL	1,954	129,794	2,622,229	43,684

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

CONSERVATION CREDIT  
NUMBER OF PARCELS AND ACRES, GROSS TAX CAPACITIES, AND CREDIT AMOUNTS BY COUNTY  
1988 ASSESSMENT - TAXES PAYABLE 1989

<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>NUMBER OF ACRES</u>	<u>CREDIT AMOUNT</u>
WASECA	300	25,716	38,568
STATEWIDE TOTAL	300	25,716	38,568

NOTE: NON-METROPOLITAN COUNTIES ARE THE ONLY COUNTIES THAT RECEIVE THE CONSERVATION CREDIT.

ENTERPRISE ZONE CREDIT  
NUMBER OF PARCELS, TAX CAPACITY, AND CREDIT AMOUNTS  
1988 ASSESSMENT - TAXES PAYABLE 1989

<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>TAX CAPACITY</u>	<u>TIF CREDIT AMOUNT</u>	<u>OTHER CREDIT AMOUNT</u>
CLAY	334	730,325	61,419	116,801
POLK	159	916,503	5,987	63,077
RAMSEY	3	54,605		9,840
WILKIN	62	112,322	3,359	31,780
STATEWIDE TOTAL	558	1,813,755	70,765	221,498

NOTE: COUNTIES NOT LISTED IN THIS TABLE DID NOT HAVE ENTERPRISE ZONE CREDIT FOR TAXES PAYABLE IN 1989.

TABLE 47

FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION  
VALUATION AND TAX DIFFERENCES BY COUNTY  
TAXES PAYABLE 1989

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>DIFFERENCE (1)</u>
ANOKA	\$13,767,672	\$32,811,846	\$19,044,174
CARVER	2,215,776	\$5,790,719	3,574,943
DAKOTA	26,715,674	28,248,471	1,532,797
HENNEPIN	149,695,937	99,639,268	(50,056,669)
RAMSEY	45,175,760	60,157,061	14,981,301
SCOTT	4,332,545	6,601,194	2,268,649
WASHINGTON	8,008,486	16,653,538	8,645,052
<u>TOTAL</u>	<u>\$249,911,850</u>	<u>\$249,902,097</u>	<u>(\$9,753)</u>

<u>COUNTY</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>DIFFERENCE (2)</u>
ANOKA	\$13,705,167	\$31,202,813	\$17,497,646
CARVER	2,205,713	5,809,501	3,603,788
DAKOTA	26,594,383	25,439,152	(1,155,231)
HENNEPIN	149,016,321	102,100,123	(46,916,198)
RAMSEY	44,970,627	61,981,744	17,011,117
SCOTT	4,312,886	6,715,338	2,402,452
WASHINGTON	7,972,154	15,518,973	7,546,819
<u>TOTAL</u>	<u>\$248,777,251</u>	<u>\$248,767,644</u>	<u>(\$9,607)</u>

(1) DISTRIBUTION VALUE LESS CONTRIBUTION VALUE.

(2) DISTRIBUTION TAX LESS CONTRIBUTION TAX.

TABLE 48

FISCAL DISPARITY DISTRIBUTION TAX  
 BY TYPE OF GOVERNMENTAL UNIT  
 TAXES PAYABLE 1989

	<u>Cities</u>	<u>Townships</u>	<u>School Districts</u>	<u>Special Districts</u>	<u>County</u>	<u>Total</u>
ANOKA	\$ 4,542,628	\$ 209,472	\$ 17,080,509	\$ 1,201,697	\$ 8,168,508	\$ 31,202,814
CARVER	829,370	159,568	2,923,647	119,544	1,777,372	5,809,501
DAKOTA	5,217,123	109,741	13,749,209	843,715	5,519,364	25,439,152
HENNEPIN	21,059,282	24,328	45,898,481	9,898,271	25,219,761	102,100,123
RAMSEY	13,946,829	70,404	28,187,982	2,668,286	17,108,242	61,981,743
SCOTT	1,006,197	117,794	3,105,131	175,170	2,311,046	6,715,338
WASHINGTON	2,769,353	198,234	8,088,622	636,298	3,826,465	15,518,972
SEVEN COUNTY TOTAL	\$ 49,370,782	\$ 889,541	\$ 119,033,581	\$ 15,542,981	\$ 63,930,758	\$ 248,767,643



TABLE 49

## POWER LINE TAX CAPACITIES, TAX CAPACITY RATES, AND TAXES

1988 ASSESSMENTS - TAXES PAYABLE 1989

COUNTY	AVERAGE T C RATE	TRANSMISSION LINES		DISTRIBUTION LINES	
		TAX CAPACITY	TAX	TAX CAPACITY	TAX
AITKIN	97.180	90,427	87,878		
ANOKA	97.905	640	624	224	218
BECKER	90.468	91,655	82,922	2,126	1,924
BELTRAMI	104.963	134,500	141,176	2,843	2,984
BENTON	103.236	53,876	55,620	5,082	5,246
BIG STONE	106.901	25,117	26,850	5,092	5,443
BLUE EARTH	97.630	98,900	96,556	18,285	17,851
BROWN	88.007	3,880	3,415	1,909	1,680
CARLTON	114.895	172,415	198,096	37,305	42,862
CARVER	96.268	108,481	104,432	15,437	14,860
CASS	90.476	98,312	88,948	8,447	7,642
CHIPPEWA	97.456	30,860	30,075	7,885	7,684
CHISAGO	103.616	126,525	131,100	26,958	27,932
CLAY	105.568	42,326	44,683	5,088	5,371
CLEARWATER	102.763	12,374	12,716	279	287
COOK	91.848	13,933	12,798		
COTTONWOOD	88.517	3,160	2,797	6,113	5,411
CROW WING	84.337	117,679	99,247	8,781	7,406
DAKOTA	93.470	55,829	52,183	2,664	2,490
DODGE	107.122	29,972	32,106	31,473	33,714
DOUGLAS	92.083	80,982	74,570	12,574	11,578
FARIBAULT	85.113	14,605	12,430	22,796	19,402
FILLMORE	107.248	8,132	8,721	7,032	7,540
FREEBORN	90.133	21,384	19,274	39,268	35,390
GOODHUE	85.567	75,464	64,572	10,272	8,789
GRANT	90.712	42,593	38,636	6,023	5,464
HENNEPIN	97.456	43,013	41,919	3,306	3,222
HOUSTON	103.626	10,038	10,402	478	496
HUBBARD	82.405	90,054	74,210		
ISANTI	114.453				
ITASCA	103.740	338,988	351,667	1,240	1,287
JACKSON	85.607	3,087	2,643	2,304	1,972
KANABEC	106.617				
KANDIYOHI	97.214	50,059	48,664	6,319	6,143
KITTSON	79.207	40,330	31,994	959	760
KOOCHICHING	100.996	1,167,589	1,179,218		
LAC QUI PARLE	86.520	22,911	19,823	14,424	12,480
LAKE	119.110	64,559	76,896	2,797	3,332
LAKE OF THE WOODS	99.217	509,969	505,977		
LESUEUR	100.700	25,022	25,196	26,023	26,205
LINCOLN	101.218	19,294	19,529	2,374	2,403
LYON	90.323	19,042	17,199	11,060	9,990
MCLEOD	110.902	11,655	12,926	10,488	11,632
MAHONOMEN	110.007	10,201	11,222	1,398	1,538

TABLE 49

## POWER LINE TAX CAPACITIES, TAX CAPACITY RATES, AND TAXES

## 1988 ASSESSMENTS - TAXES PAYABLE 1989

COUNTY	AVERAGE T C RATE	TRANSMISSION LINES		DISTRIBUTION LINES	
		TAX CAPACITY	TAX	TAX CAPACITY	TAX
MARSHALL	82.482	21,656	17,863	1,909	1,575
MARTIN	84.026	725	609	6,705	5,634
MEEKER	88.464	8,630	7,634	3,408	3,014
MILLE LACS	108.408				
MORRISON	101.583	144,933	147,228	64,950	65,979
MOWER	102.806	11,471	11,792	10,674	10,973
MURRAY	81.441	13,881	11,304	6,372	5,189
NICOLLET	101.626	6,542	6,648	6,870	6,982
NOBLES	101.673				
NORMAN	93.516	12,096	11,312	11,314	10,580
OLMSTED	101.011	5,144	5,093	11,235	11,124
OTTER TAIL	93.800	251,984	236,360	40,332	37,831
PENNINGTON	111.151	940	1,044		
PINE	105.561	66,864	70,582	23,683	25,000
PIPESTONE	96.538	5,182	5,003	6,824	6,588
POLK	100.673	91,906	92,524	8,322	8,378
POPE	92.874	56,165	52,163	4,158	3,861
RAMSEY	101.120	73,810	74,637	261	264
RED LAKE	99.072	17,750	17,586	1,053	1,043
REDWOOD	89.127				
RENVILLE	74.862	7,004	5,243	5,718	4,280
RICE	106.053	58,979	62,549	19,049	20,202
ROCK	91.103	30,266	27,573	4,423	4,029
ROSEAU	89.213	266,758	237,981	200	178
ST. LOUIS	119.081	730,239	869,578	79,729	94,942
SCOTT	112.154	26,497	29,717	2,769	3,105
SHERBURNE	62.122	62,685	38,941	5,147	3,197
SIBLEY	98.416	7,959	7,832	5,654	5,564
STEARNS	101.555	286,987	291,450	31,230	31,716
STEELE	63.120	10,108	6,284	28,822	17,920
STEVENS	96.035	45,944	44,126	2,044	1,964
SWIFT	93.041	38,089	35,438	6,955	6,471
TODD	115.654	50,899	58,867	76,032	87,934
TRAVERSE	83.942	24,685	20,721	834	700
HABASHA	102.348	44,268	45,307	19,075	19,523
WADENA	115.162	36,266	41,765	1,882	2,167
WASECA	86.195	18,011	15,525	41,880	36,098
WASHINGTON	95.486	370,965	354,220	14,323	13,676
HATONWAN	95.784	4,668	4,472	8,719	8,352
WILKIN	91.285	22,287	20,345	3,809	3,477
HINONA	102.807	61,787	63,522	18,810	19,338
WRIGHT	86.532	104,795	88,585	23,432	19,800
YELLOW MEDICINE	92.414	30,996	28,646	8,530	7,882
STATEWIDE TOTAL		7,110,653	7,119,979	984,262	977,158

Note: Transmission Lines and Distribution Lines are assessed at 5.25% times market value.  
The tax rate for both is the countywide average tax capacity rate.

TABLE 50

## SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT

1988 ASSESSMENT, TAXES PAYABLE 1989

COUNTY	COUNTY	CITY	TOWNSHIP	SPECIAL TAXING DISTRICT	TOTAL
AITKIN	14,180	64,469	11,662		90,311
ANOKA	135	8,290,901	125,922		8,416,958
BECKER	354,749	462,585	8,991	47,153	873,478
BELTRAMI	20,533	326,218	7,373		354,124
BENTON	24,648	816,606			841,254
BIG STONE	5,862	72,718			78,580
BLUE EARTH	299,942	1,253,424	146,291		1,699,657
BROWN	176,020	83,979	3,443		263,442
CARLTON		75,493	31,783	30,252	137,528
CARVER	51,620	2,365,453	83,202		2,500,275
CASS	290,179	134,955	32,058		457,192
CHIPPEWA	427,643	215,880	3,587		647,110
CHISAGO	201,417	625,611	27,476		854,504
CLAY	517,901	1,217,050	30,389	150	1,765,490
CLEARWATER	194,675	32,039			226,714
COOK	14,817	56,259			71,076
COTTONWOOD	85,378	304,802		126,674	516,854
CROW WING		562,522	7,224		569,746
DAKOTA	3,899	18,355,824	48,467		18,408,190
DODGE	11,526	234,785	6,210		252,521
DOUGLAS	41,373	396,859	619,281		1,057,513
FARIBAULT	309,677	472,836	129		782,642
FILLMORE	652	245,560			246,212
FREEBORN	768,206	471,233	20,432		1,259,871
GOODHUE		715,989	11,648		727,637
GRANT	118,581	89,074			207,655
HENNEPIN		39,590,900	26,941		39,617,841
HOUSTON		356,153	918		357,071
HUBBARD	635,102	120,838	14,929		770,869
ISANTI	3,309	160,728	2,845		166,882
ITASCA		218,448	315		218,763
JACKSON	153,328	129,098	395		282,821
KANABEC	34,240	49,164	110		83,514
KANDIYOHI	823,059	741,339	90,913		1,655,311
KITTSOON	406,974	165,012			571,986
KOOCHICHING	16,693	59,110	23	151,234	227,060
LAC QUI PARLE	129,600	98,948	245	65,978	294,771
LAKE		21,347	5,371		26,718
LAKE OF THE WOODS	23,736	3,064		22,246	49,046
LESUEUR	152,726	215,609	13,361		381,696
LINCOLN		2,343		493,341	495,684
LYON	142,503	304,750		22,579	469,832
MCLEOD	73,071	905,251	239	36,774	1,015,335
MAHONOMEN	62,436	82,537			144,973

TABLE 50

## SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT

1988 ASSESSMENT, TAXES PAYABLE 1989

COUNTY	COUNTY	CITY	TOWNSHIP	SPECIAL TAXING DISTRICT	TOTAL
MARSHALL	795,322				795,322
MARTIN	444,516	491,344	25	217,790	1,153,675
MEEKER	77,559	232,948		3,678	314,185
MILLE LACS	11,188	233,382	8,370		252,940
MORRISON		271,388	5,146		276,534
MOWER	48,788	268,303	4,590		321,681
MURRAY	166,633	61,140	413	42,692	270,878
NICOLLET	202,375	755,757	10		958,142
NOBLES	52,830	143		445,036	498,009
NORMAN	781,293	141,203	133,328		1,055,824
OLMSTED	36,629	1,313,712	91,839		1,442,180
OTTER TAIL	34,417	259,855	46,957	63,508	404,737
PENNINGTON	287,804		18,922		306,726
PINE		56,819	2,769	50,744	110,332
PIPESTONE	615	74,364	525	144,812	220,316
POLK	1,388,261	1,118,077	927	46,723	2,553,988
POPE	181,988	80,839	435		263,262
RAMSEY		18,320,527	1,363,633	429,690	20,113,850
RED LAKE	195,498	28,545			224,043
REDWOOD	188,338	236,316	13,170		437,824
RENVILLE	373,490	320,125			693,615
RICE	58,004	713,513	40,833		812,350
ROCK	252,380				252,380
ROSEAU	165,408	237,506	70		402,984
ST. LOUIS	2,079	731,485	55,721		789,285
SCOTT	256,248	2,171,090	12,316	157,726	2,597,380
SHERBURNE	3,703	1,276,147	29,453		1,309,303
SIBLEY	373,488	224,138	3,301		600,927
STEARNS	232,399	1,840,020	71,196		2,143,615
STEELE	133,682	670,850			804,532
STEVENS	15,982	103,432			119,414
SWIFT	531,562	68,182	23		599,767
TODD	450,714				450,714
TRAVERSE	27,805	84,828	64		112,697
WABASHA	95	363,223	2,906		366,224
WADENA	154,125	141,011	844		295,980
WASECA	83,691	214,000			297,691
WASHINGTON	172,539	7,088,603	455,847	215,585	7,932,574
WATONWAN	22,680	110,718	407	8,288	142,093
WILKIN	234,546	160,185			394,731
WINONA		796,606	31,299		827,905
WRIGHT	118,611	1,655,694	248,170	656	2,023,131
YELLOW MEDICINE	247,592	111,881	6,891	165,120	531,484
FINAL TOTAL	15,395,267	124,195,662	4,032,573	2,988,429	146,611,931

TABLE 51

GROSS TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1988 PAYABLE IN 1989 \*

	Net Tax Payable	Gross Tax Capacity Value	Nominal Tax Rate	Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
AITKIN	\$ 8,262,572	\$ 11,719,132	70.50 %	\$ 508,384,713	94.8 %	\$ 536,270,794	1.54 %
ANOKA	127,698,088	172,746,591	73.92	6,035,767,930	91.0	6,632,712,011	1.93
BECKER	12,045,665	18,109,779	66.51	740,478,322	96.6	766,540,706	1.57
BELTRAMI	12,604,754	15,654,596	80.52	581,201,578	96.0	605,418,310	2.08
BENTON	13,942,181	17,611,816	79.16	611,579,168	94.7	645,806,936	2.16
BIG STONE	3,031,685	4,325,283	70.09	186,649,281	103.2	180,861,706	1.68
BLUE EARTH	28,712,355	37,711,141	76.14	1,306,162,262	94.1	1,388,057,664	2.07
BROWN	10,317,078	17,752,699	58.12	715,449,181	102.7	696,639,904	1.48
CARLTON	13,939,670	15,894,913	87.70	539,440,041	90.7	594,751,975	2.34
CARVER	29,083,424	39,004,034	74.57	1,396,707,367	92.0	1,518,160,182	1.92
CASS	14,732,181	19,821,779	74.32	816,117,831	90.1	905,791,155	1.63
CHIPPEWA	6,471,585	9,711,685	66.64	392,097,871	102.7	381,789,553	1.70
CHISAGO	15,379,011	19,316,064	79.62	752,131,967	92.1	816,647,087	1.88
CLAY	18,582,695	27,181,259	68.37	1,053,622,665	93.3	1,129,284,743	1.65
CLEARWATER	3,781,011	4,912,746	76.96	180,258,876	107.5	167,682,675	2.25
COOK	3,861,767	5,280,827	73.13	219,253,097	89.8	244,157,124	1.58
COTTONWOOD	7,269,762	11,736,392	61.94	459,842,828	98.9	464,957,359	1.56
CROW WING	25,389,231	38,099,225	66.64	1,506,330,944	93.6	1,609,327,932	1.58
DAKOTA	203,384,968	264,399,280	76.92	8,553,392,232	91.9	9,307,282,081	2.19
DODGE	6,577,612	9,424,898	69.79	402,787,287	100.0	402,787,287	1.63
DOUGLAS	13,968,674	20,513,471	68.10	807,409,743	100.7	801,797,163	1.74
FARIBAULT	8,275,458	14,527,761	56.96	607,711,071	97.4	623,933,338	1.33
FILLMORE	7,250,963	10,448,920	69.39	447,248,191	99.9	447,695,887	1.62
FREEBORN	14,500,673	21,651,941	66.97	825,581,807	97.2	849,363,999	1.71
GOODHUE	34,556,261	49,069,388	70.42	1,550,719,020	102.7	1,509,950,360	2.29
GRANT	3,545,550	5,830,954	60.81	249,693,551	103.4	241,483,125	1.47
HENNEPIN	1,153,307,102	1,365,722,149	84.45	40,546,832,306	87.2	46,498,660,901	2.48
HOUSTON	5,297,921	8,368,327	63.31	359,797,051	87.4	411,667,106	1.29
HUBBARD	8,436,517	12,752,809	66.15	490,517,583	90.8	540,217,602	1.56
ISANTI	10,027,576	13,019,864	77.02	541,060,144	89.0	607,932,746	1.65
ITASCA	28,849,017	37,145,686	77.66	1,174,214,213	95.3	1,232,124,043	2.34
JACKSON	6,605,740	11,540,444	57.24	483,620,614	100.3	482,174,092	1.37
KANABEC	4,926,834	6,789,589	72.56	283,730,941	99.9	284,014,956	1.73
KANDIYOH1	17,939,385	25,519,029	70.30	997,741,744	98.9	1,008,838,973	1.78
KITTSO1	4,741,780	8,186,976	57.92	316,557,658	95.7	330,781,252	1.43
KOOCHIC1	4,666,641	6,167,611	75.66	224,490,314	82.9	270,796,519	1.72
LAC QUI PARLE	4,084,855	7,299,121	55.96	309,553,500	99.9	309,863,363	1.32
LAKE	4,218,267	5,368,256	78.58	207,530,148	85.2	243,579,986	1.73
LAKE/WOODS	1,788,857	2,452,301	72.95	106,566,778	110.7	96,266,285	1.86
LE SUEUR	9,328,147	14,066,496	66.31	579,300,708	92.5	626,271,036	1.49
LINCOLN	3,793,749	5,317,448	71.35	205,011,221	103.7	197,696,452	1.92
LYON	12,243,358	18,039,519	67.87	654,705,288	98.2	666,705,996	1.84
MCLEOD	13,625,642	18,443,362	73.88	729,828,446	97.3	750,080,623	1.82
MAH1NOMEN	2,088,011	2,892,054	72.20	127,051,309	113.7	111,742,576	1.87
MARSHALL	6,115,267	10,934,683	55.93	453,601,007	111.6	406,452,515	1.50

TABLE 51

GROSS TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1988 PAYABLE IN 1989 \*

	Net Tax Payable	Gross Tax Capacity Value	Nominal Tax Rate	Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
MARTIN	\$ 12,651,894	\$ 20,819,145	60.77 %	\$ 791,327,068	99.9 %	\$ 792,119,187	1.60 %
MEEKER	8,282,401	13,817,705	59.94	570,645,993	103.2	552,951,544	1.50
MILLE LACS	7,386,235	9,671,801	76.37	400,804,549	93.1	430,509,720	1.72
MORRISON	11,695,155	16,880,883	69.28	702,249,519	100.4	699,451,712	1.67
MOWER	15,958,227	22,540,656	70.80	871,337,698	96.8	900,142,250	1.77
MURRAY	4,942,664	9,106,084	54.28	380,696,706	112.2	339,301,877	1.46
NICOLLET	11,133,336	16,085,086	69.22	646,035,702	97.4	663,281,008	1.68
NOBLES	9,687,375	13,627,382	71.09	544,655,330	92.9	586,281,302	1.65
NORMAN	5,038,481	8,100,322	62.20	352,159,650	102.7	342,901,315	1.47
OLMSTED	60,260,851	76,734,767	78.53	2,625,834,662	92.9	2,826,517,397	2.13
OTTER TAIL	23,141,363	33,524,214	69.03	1,378,590,962	95.0	1,451,148,381	1.59
PENNINGTON	5,418,011	6,883,287	78.71	266,094,872	105.3	252,701,683	2.14
PINE	9,924,421	12,551,069	79.07	507,845,050	97.5	520,866,718	1.91
PIPESTONE	3,724,127	5,797,227	64.24	238,553,369	99.5	239,752,130	1.55
POLK	17,828,960	25,718,015	69.32	1,039,512,988	100.3	1,036,403,777	1.72
POPE	5,035,621	7,912,798	63.64	331,004,110	105.0	315,242,010	1.60
RAMSEY	395,721,851	467,770,529	84.60	14,560,900,616	92.5	15,741,514,179	2.51
RED LAKE	2,052,337	3,024,461	67.86	120,715,402	129.4	93,288,564	2.20
REDWOOD	8,693,536	14,551,812	59.74	617,384,887	98.3	628,061,940	1.38
RENVILLE	7,998,354	16,335,868	48.96	682,586,215	97.9	697,228,003	1.15
RICE	19,963,308	26,809,283	74.46	1,043,561,672	92.1	1,133,074,562	1.76
ROCK	4,008,932	6,677,296	60.04	283,800,461	98.6	287,830,082	1.39
ROSEAU	5,511,451	8,842,209	62.33	345,802,290	95.3	362,856,548	1.52
ST. LOUIS	78,645,633	91,553,407	85.90	3,278,601,771	91.0	3,602,859,089	2.18
SCOTT	44,181,637	49,240,660	89.73	1,731,065,769	86.1	2,010,529,348	2.20
SHERBURNE	29,020,358	55,963,590	51.86	1,587,161,923	94.2	1,684,885,269	1.72
SIBLEY	5,831,693	9,733,445	59.91	427,676,522	97.1	440,449,559	1.32
STEARNS	55,295,199	71,882,349	76.92	2,552,994,136	92.9	2,748,109,942	2.01
STEELE	12,526,280	19,849,085	63.11	749,358,152	94.5	792,971,589	1.58
STEVENS	4,714,622	7,229,213	65.22	297,068,929	106.7	278,415,116	1.69
SWIFT	5,071,388	7,846,284	64.63	324,083,246	109.4	296,236,971	1.71
TODD	8,219,694	10,755,150	76.43	469,063,837	103.1	454,960,075	1.81
TRAVERSE	3,122,141	5,542,572	56.33	240,146,112	109.9	218,513,296	1.43
WABASHA	7,672,961	11,080,607	69.25	446,205,756	100.9	442,225,724	1.74
WADENA	4,418,482	5,520,466	80.04	216,567,924	92.7	233,622,356	1.89
WASECA	7,639,553	13,075,578	58.43	521,438,592	95.7	544,867,912	1.40
WASHINGTON	93,440,067	124,572,273	75.01	4,350,629,083	85.7	5,076,580,027	1.84
WATONWAN	5,887,135	9,112,103	64.61	376,915,128	101.8	370,250,617	1.59
WILKIN	4,957,795	8,268,179	59.96	356,863,476	96.1	371,345,969	1.34
WINONA	19,760,780	25,933,970	76.20	941,834,033	97.5	965,983,624	2.05
WRIGHT	35,861,163	55,131,407	65.05	1,943,072,192	93.5	2,078,152,077	1.73
YELLOW MEDICINE	5,626,068	9,405,633	59.82	402,023,150	96.1	418,338,345	1.34
Statewide Total	\$ 3,037,201,080	\$ 3,897,960,168	77.92 %	\$ 130,752,599,299	91.8 %	\$ 142,467,740,871	2.13 %

\*The columns excludes minerals values of \$890,864 for net tax, \$908,304 for gross tax capacity value, and \$17,301,031 for market values.

Nominal Tax Rate is net tax payable divided by gross 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.

TABLE 52  
DISPARITY REDUCTION AID BY COUNTY  
BEFORE AND AFTER THE 90% TAX RATE LIMITATION  
TAXES PAYABLE 1989

	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT	DISPARITY REDUCTION AID AFTER 90% LIMIT
AITKIN	71,533		71,533
ANOKA	779		779
BECKER	33,998		33,998
BELTRAMI	47,796		47,796
BENTON	48,821		48,821
BIG STONE	719,673		719,673
BLUE EARTH	601,647		601,647
BROWN	267,155		267,155
CARLTON	1,872,339		1,872,339
CARVER	21,890	996	20,894
CASS	56,424		56,424
CHIPPEWA	812,168	95,653	716,515
CHISAGO	35,591	14,216	21,375
CLAY	103,530		103,530
CLEARWATER	269,875	5,453	264,422
COOK	18,515		18,515
COTTONWOOD	466,282	69,294	396,988
CROW WING	129,108	26	129,082
DAKOTA	19,484		19,484
DODGE	1,532,535	192,481	1,340,054
DOUGLAS	49,805	2,869	46,936
FARIBAULT	738,193	34,464	703,729
FILLMORE	1,652,173	6,767	1,645,406
FREEBORN	414,775	103,933	310,842
GOODHUE	289,706	132,057	157,649
GRANT	53,276		53,276
HENNEPIN	2,301,313		2,301,313
HOUSTON	975,906	43,848	932,058
HUBBARD			
ISANTI	194,091		194,091
ITASCA	1,328,708		1,328,708
JACKSON	540,370	29,363	511,007
KANABEC	22,759		22,759
KANDIYOHI	159,718		159,718
KITTSOON	40,075	48	40,027
KOOCHICHING	1,351,565		1,351,565
LAC QUI PARLE	478,148		478,148
LAKE	769,370		769,370
LAKE OF THE WOODS	59,232	1,162	58,070
LESUEUR	604,181	860	603,321
LINCOLN	255,767		255,767
LYON	251,593		251,593
MCLEOD	509,595		509,595
MAHONOMEN	354,953		354,953
MARSHALL	43,752		43,752
MARTIN	434,742	6,522	428,220
MEEKER	160,433	1,154	159,279
MILLE LACS	145,712		145,712
HORRISON	186,399		186,399
MOWER	1,674,842	138,752	1,536,090
MURRAY	370,050	113,179	256,871

TABLE 52

DISPARITY REDUCTION AID BY COUNTY  
BEFORE AND AFTER THE 90% TAX RATE LIMITATION  
TAXES PAYABLE 1989

	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT	DISPARITY REDUCTION AID AFTER 90% LIMIT
NICOLLET	103,964	789	103,175
NOBLES	567,376	1,813	565,563
NORMAN	138,006		138,006
OLMSTED	127,365	44,394	82,971
OTTERTAIL	124,389		124,389
PENNINGTON	576,525	73,347	503,178
PINE	6,651	204	6,447
PIPESTONE	543,516	9,620	533,896
POLK	630,255		630,255
POPE	197,797		197,797
RAMSEY	2,232,218		2,232,218
RED LAKE	518,486	177,858	340,628
REDWOOD	397,717	21	397,696
RENVILLE	662,043	13,872	648,171
RICE	295,031		295,031
ROCK	187,995	34,972	153,023
ROSEAU	18,741		18,741
ST. LOUIS	29,829,256	691,991	29,137,265
SCOTT	71,793		71,793
SHERBURNE	50,173		50,173
SIBLEY	495,450	3,747	491,703
STEARNS	393,350	13,040	380,310
STEELE	262,642	8,295	254,347
STEVENS	430,470		430,470
SHIFT	515,855	112,992	402,863
TODD	495,662	1,161	494,501
TRAVERSE	198,350		198,350
HABASHA	268,145	58,209	209,936
HADENA	278,875		278,875
HASECA	89,982		89,982
WASHINGTON	3,256		3,256
HATONWAN	33,880		33,880
WILKIN	102,477		102,477
WINONA	541,853	73,646	468,207
WRIGHT	67,060		67,060
YELLOW MEDICINE	357,492	69	357,423
STATWIDE TOTAL	65,354,441	2,313,137	63,041,304



TABLE 53  
DISPARITY REDUCTION AID  
BY TYPE OF GOVERNMENT UNIT  
TAXES PAYABLE 1989

	BEFORE 90% LIMITATION	AFTER 90% LIMITATION
COUNTIES	\$22,632,755	\$21,713,120
CITIES/TOWNS	\$22,580,816	\$22,082,792
SCHOOL DISTRICTS	\$19,733,226	\$18,847,028
SPECIAL DISTRICTS	\$407,644	\$398,364
TOTAL	\$65,354,441	\$63,041,304

NOTE: The 90% limitation is explained on page 15.



**SECTION V: Mobile Home**

**Property Tax Data**



TABLE 54  
MOBILE HOME VALUES, TAXES AND CREDITS  
TAXES PAYABLE 1988

COUNTY	ASSESSED VALUES					GROSS TAXES LEVIED						NUMBER OF HOMESTEADS	HOMESTEAD CREDIT	AGRICULTURAL CREDIT	TOTAL NET TAX PAYABLE
	NUMBER OF ASSESSMENTS	MARKET VALUE	HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL				
AITKIN	456	2,103,400	226,627	161,835	388,462	16,592	1,412	3,894	20,777	83	42,758	198	17,035	2,533	23,190
ANOKA	4,499	65,921,000	10,760,497	739,424	11,499,921	353,700	192,224	2,837	755,501	56,315	1,360,577	4,207	684,822	0	675,755
BECKER	1,025	4,783,600	628,933	249,669	878,602	32,007	7,834	6,292	45,762	648	92,543	526	36,189	1,908	54,446
BELTRAMI	1,245	7,649,700	957,669	490,481	1,448,150	65,191	12,845	9,096	90,182	587	177,901	790	64,065	3,662	110,174
BENTON	878	6,914,300	1,021,290	249,977	1,271,267	47,291	29,130	3,771	75,994	1,033	157,219	722	68,118	25	89,076
BIG STONE	94	452,400	58,404	25,219	83,623	4,518	5,540	150	5,174	81	15,463	52	5,894	110	9,459
BLUE EARTH	1,436	0	0	0	1,827,023	66,964	42,059	6,479	102,610	325	218,437	1,124	94,276	0	124,161
BROWN	469	2,522,900	332,914	128,473	461,387	14,070	15,375	834	23,614	90	53,983	331	21,003	0	32,980
CARLTON	401	2,354,000	320,733	125,342	446,075	28,197	12,392	3,138	28,253	1,445	73,425	277	28,460	168	44,797
CARVER	1,036	14,467,200	2,180,248	426,066	2,606,314	97,549	38,860	2,127	162,253	9,784	310,573	893	139,571	6	170,996
CASS	653	4,153,800	286,283	529,074	815,357	33,742	2,333	8,206	40,118	74	84,473	204	16,128	7,175	61,170
CHIPPEWA	228	1,289,900	173,366	75,628	248,994	11,497	7,481	969	14,052	40	34,039	132	12,750	0	21,289
CHISAGO	972	9,402,500	1,328,974	422,989	1,751,963	84,151	33,037	4,629	108,337	291	230,445	734	94,626	844	134,975
CLAY	766	6,115,800	878,208	258,790	1,136,998	42,950	33,196	1,270	67,677	2,662	147,755	601	61,801	0	85,954
CLEARWATER	188	873,000	126,820	34,475	161,295	8,900	1,436	900	9,804	374	21,414	142	9,024	62	12,328
COOK	65	360,500	49,963	14,504	64,467	3,144	481	87	2,531	10	6,253	45	4,097	164	1,992
COTTONWOOD	63	222,500	30,516	12,516	43,032	1,530	707	334	2,322	6	4,899	42	1,818	0	3,081
CROW WING	1,070	8,086,000	833,222	743,647	1,576,869	48,243	26,514	6,551	77,527	1,403	160,238	499	50,842	5,857	103,539
DAKOTA	3,718	53,402,800	8,097,955	1,604,540	9,702,495	232,675	235,931	2,031	591,537	32,243	1,094,417	3,236	493,610	0	600,807
DODGE	355	2,498,500	345,013	127,134	472,147	24,530	20,094	2,799	28,101	0	75,524	258	30,111	0	45,413
DOUGLAS	791	4,487,400	519,181	325,668	844,849	32,520	11,577	5,637	41,778	222	91,734	383	31,050	2,477	58,207
FARIBAULT	121	755,500	95,013	55,048	150,061	4,814	6,113	542	8,206	333	20,008	77	6,812	0	13,196
FILLMORE	246	1,605,000	236,181	60,200	296,381	13,867	10,825	3,478	19,464	0	47,634	200	20,567	11	27,056
FREEBORN	306	1,750,200	228,625	113,498	342,123	14,088	10,825	1,126	21,241	0	47,280	209	16,997	0	30,283
GOODHUE	995	8,323,000	1,128,098	388,403	1,516,501	31,759	41,296	6,959	83,465	1,443	164,922	686	67,532	1,666	95,724
GRANT	94	646,000	91,686	21,336	113,022	3,847	2,882	430	5,855	55	13,069	59	5,840	103	7,126
HENNEPIN	1,345	12,651,800	1,853,267	484,865	2,338,132	74,685	50,431	0	142,732	14,047	281,895	997	120,422	0	161,473
HOUSTON	359	2,835,800	451,792	49,686	501,478	26,288	14,307	3,412	29,844	0	73,851	317	35,865	12	37,974
HUBBARD	296	1,854,800	239,266	107,709	346,975	12,167	619	2,852	19,391	55	35,084	187	13,039	768	21,277
ISANTI	554	5,568,900	770,392	247,170	1,017,562	62,849	14,056	6,288	59,631	164	142,988	421	58,876	32	84,080
ITASCA	953	5,470,290	710,342	314,042	1,024,384	52,045	18,637	6,336	47,478	727	125,223	362	72,822	2,360	50,041
JACKSON	200	831,500	100,064	68,501	168,565	5,885	2,648	1,530	9,605	55	19,723	82	6,026	2	13,695

TABLE 54  
MOBILE HOME VALUES, TAXES AND CREDITS  
TAXES PAYABLE 1988

COUNTY	ASSESSED VALUES					GROSS TAXES LEVIED						NUMBER OF HOMESTEADS	HOMESTEAD CREDIT	AGRICULTURAL CREDIT	TOTAL NET TAX PAYABLE
	NUMBER OF ASSESSMENTS	MARKET VALUE	HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL				
KANABEC	471	3,345,900	460,758	161,714	622,472	35,371	6,833	2,513	33,622	101	78,440	342	31,586	485	46,369
KANDIYOHI	1,143	6,236,300	725,235	470,946	1,196,181	47,299	16,978	6,835	63,819	678	135,609	491	43,571	2,633	89,405
KITTSON	101	676,600	95,081	30,610	125,691	3,473	3,360	473	7,173	192	14,671	67	5,889	75	8,707
KOOCHICHING	645	3,038,200	432,027	127,645	559,672	30,608	13,958	0	33,232	434	78,232	483	32,897	434	44,901
LAC QUI PARLE	85	464,000	55,538	25,516	81,054	2,550	1,689	545	4,930	46	9,760	53	3,596	0	6,164
LAKE	88	433,400	55,573	23,882	79,455	6,711	1,388	712	2,908	13	11,732	57	6,660	370	4,702
LAKE/WOODS	499	2,457,900	132,012	354,109	486,121	25,028	1,308	4,916	23,980	77	55,309	110	8,444	5,825	41,040
LE SUEUR	503	2,477,000	297,912	171,731	469,643	23,340	9,900	2,322	28,417	85	64,064	230	22,678	1,683	39,703
LINCOLN	66	287,000	35,870	21,280	57,150	2,982	945	466	2,985	111	7,489	34	2,544	0	4,945
LYON	295	1,667,500	214,982	112,812	327,794	11,641	11,198	268	18,086	80	41,273	191	14,679	0	26,594
MCLEOD	678	6,151,200	874,581	279,174	1,153,755	44,189	42,298	2,409	67,513	380	156,789	502	64,375	0	92,414
MAHONMIN	63	226,600	26,605	16,457	43,062	2,413	192	315	2,924	129	5,973	34	2,017	185	3,771
MARSHALL	261	1,540,100	215,560	76,188	291,748	7,875	3,712	1,843	17,793	702	31,925	185	12,843	0	19,082
MARTIN	326	1,889,300	261,822	94,462	356,284	9,676	12,963	734	22,180	68	45,621	207	18,158	61	27,402
MEEKER	424	3,945,900	517,698	252,084	769,782	22,574	16,471	5,122	38,949	137	83,253	276	29,775	0	53,478
MILLE LACS	558	3,304,000	398,403	216,895	615,298	31,152	8,198	3,013	35,117	102	77,582	314	28,175	2,470	46,937
MORRISON	500	3,349,000	448,398	176,346	624,744	28,178	10,405	3,621	35,824	183	78,211	356	30,275	436	47,500
MOWER	351	2,197,700	310,199	104,440	414,639	19,735	12,808	1,898	23,449	139	58,029	251	23,550	0	34,479
MURRAY	131	537,300	65,246	34,237	99,483	3,111	2,350	529	5,707	13	11,710	62	4,310	386	7,014
NICOLLET	620	4,884,000	716,740	185,150	901,890	32,019	26,667	1,933	53,815	167	114,601	496	49,009	0	65,592
NOBLES	219	1,125,500	156,131	57,806	213,937	7,894	8,867	492	12,568	185	30,006	143	11,855	0	18,151
NORMAN	117	634,600	92,735	24,948	117,683	3,969	3,295	354	6,419	357	14,394	81	6,302	0	8,092
OLMSTED	1,737	17,225,900	2,586,660	558,642	3,145,302	120,657	52,994	15,496	188,495	0	377,642	1,474	168,042	0	209,600
OTTER TAIL	1,321	6,880,600	790,615	499,851	1,290,466	46,984	12,483	14,127	67,174	2,284	143,052	671	48,077	4,061	90,914
PENNINGTON	415	2,537,900	379,508	86,530	466,038	21,065	13,753	1,252	25,504	1,224	62,798	339	27,682	0	35,116
PINE	731	4,519,100	439,933	451,029	890,962	41,124	5,544	6,219	51,560	404	104,851	354	28,828	4,207	71,816
PIPESTONE	95	453,100	55,114	36,092	91,206	4,898	2,864	355	5,321	13	13,451	48	4,327	0	9,124
POLK	680	4,247,000	565,518	237,418	802,936	27,268	27,099	3,872	42,932	3,199	104,370	464	39,080	329	64,961
POPE	162	987,000	119,536	79,478	199,014	6,102	1,126	1,287	9,417	660	18,592	98	6,086	0	12,506
RAMSEY	2,900	35,764,100	5,837,742	384,020	6,221,762	224,186	99,149	0	376,550	29,377	729,262	2,756	369,621	0	359,641
RED LAKE	77	394,500	62,152	8,092	70,244	3,434	1,606	400	3,148	189	8,777	66	4,091	0	4,686
REDWOOD	186	1,139,000	150,560	58,006	208,566	7,321	7,592	553	9,903	31	25,400	117	9,853	0	15,547

TABLE 54  
MOBILE HOME VALUES, TAXES AND CREDITS  
TAXES PAYABLE 1988

COUNTY	ASSESSED VALUES					GROSS TAXES LEVIED						NUMBER OF HOMESTEADS	HOMESTEAD CREDIT	AGRICULTURAL CREDIT	TOTAL NET TAX PAYABLE
	NUMBER OF ASSESSMENTS	MARKET VALUE	HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL				
RENVILLE	264	1,741,000	258,018	62,510	320,528	8,244	11,100	1,134	15,587	87	36,152	202	15,764	0	20,388
RICE	964	6,256,300	890,709	274,364	1,165,073	40,175	37,610	2,717	76,714	1,470	158,686	721	65,768	422	92,496
ROCK	76	434,200	58,467	24,388	82,855	3,392	1,293	646	4,799	11	10,141	52	3,934	0	6,207
ROSEAU	855	5,772,533	849,408	183,467	1,032,875	25,644	7,017	4,430	63,226	1,988	102,305	669	45,595	985	55,725
ST. LOUIS	2,085	12,536,950	1,653,524	709,706	2,363,230	178,815	90,527	9,177	145,998	398	424,915	1,426	197,729	4,993	222,193
SCOTT	755	7,376,400	1,045,323	343,686	1,389,009	59,329	23,482	2,680	73,089	2,797	161,377	566	64,661	0	96,716
SHERBURNE	411	3,106,100	418,742	171,429	590,171	15,810	10,401	2,970	33,162	1,040	63,383	302	24,774	132	38,477
SIBLEY	156	1,230,300	188,921	33,320	222,241	9,026	4,762	1,475	12,364	123	27,750	133	12,537	0	15,213
STEARNS	1,577	11,561,700	1,537,182	634,546	2,171,728	75,553	30,676	20,247	121,635	1,353	249,464	1,070	95,916	2,198	151,350
STEELE	415	3,538,250	563,144	63,182	626,326	19,466	17,256	2,498	32,320	0	71,540	361	34,580	0	36,960
STEVENS	116	560,700	78,013	28,504	106,517	4,249	3,843	246	5,608	0	13,946	64	5,308	0	8,638
SWIFT	117	709,900	99,977	34,104	134,081	5,658	4,457	556	7,267	21	17,959	89	7,232	0	10,727
TODD	655	3,975,000	410,393	359,346	769,739	38,364	11,791	5,958	46,287	192	102,592	292	30,127	2,040	70,425
TRAVERSE	59	335,410	47,496	7,585	55,081	1,911	2,423	132	2,714	5	7,185	39	3,436	77	3,672
WABASHA	719	4,717,200	555,316	354,991	910,307	32,437	21,067	5,511	52,354	0	111,369	382	36,959	2,747	71,663
WADENA	363	1,607,900	196,779	125,790	322,569	20,051	6,122	1,920	17,799	32	45,924	200	15,014	0	30,910
WASECA	341	2,001,500	260,243	129,546	389,789	16,112	8,903	1,326	18,617	70	45,028	226	16,496	0	28,532
WASHINGTON	1,452	13,545,800	2,062,736	391,499	2,454,235	69,117	47,510	527	147,098	18,139	282,391	1,243	128,263	181	153,947
WATONWAN	92	588,300	75,876	33,645	109,521	4,594	3,348	128	5,932	21	14,023	64	5,201	5	8,817
WILKIN	174	1,375,900	186,741	70,580	257,321	9,176	11,984	288	13,587	53	35,088	117	13,709	0	21,379
WINONA	955	8,293,000	1,253,229	229,746	1,482,975	54,802	26,103	11,305	78,309	96	170,615	774	78,319	464	91,832
WRIGHT	2,166	23,481,760	3,625,957	536,486	4,162,453	94,605	97,520	22,606	249,384	6,113	470,228	1,858	222,322	352	247,554
YELLOW MEDICINE	146	778,800	89,911	69,160	159,071	6,332	4,430	763	8,754	76	20,355	76	6,281	0	14,074
STATEWIDE TOTALS	57,238	480,896,093	69,044,101	18,945,079	89,816,203	3,249,944	1,826,715	289,098	5,294,834	200,440	10,861,031	41,271	4,678,888	68,181	6,113,962

NOTE: Homestead credit includes \$72,671 in Taconite Credit.

TABLE 55

COMPARISON OF PAYABLE 1987 AND 1988 MOBILE HOME ASSESSED VALUES,  
GROSS TAXES LEVIED, HOMESTEAD CREDIT AND NET TAXES PAYABLE

COUNTY	ASSESSED VALUE			GROSS TAXES LEVIED			HOMESTEAD CREDIT *			NET TAX PAYABLE **		
	1987	1988	Percent Change	1987	1988	Percent Change	1987	1988	Percent Change	1987	1988	Percent Change
AITKIN	\$ 396,362	388,462	-1.99 %	\$ 40,873	42,758	4.61 %	\$ 16,247	17,035	4.85 %	\$ 22,397	23,190	3.54 %
ANDKA	12,210,448	11,499,921	-5.82	1,317,766	1,360,577	3.25	660,006	684,822	3.76	657,760	675,755	2.74
BECKER	832,125	878,602	5.59	83,488	92,543	10.85	31,182	36,189	16.06	50,872	54,446	7.03
BELTRAMI	1,523,065	1,448,150	-4.92	185,410	177,901	-4.05	66,800	64,065	-4.09	115,327	110,174	-4.47
BENTON	1,340,852	1,271,267	-5.19	151,502	157,219	3.77	66,796	68,118	1.98	84,682	89,076	5.19
BIG STONE	108,600	83,623	-23.00	17,278	15,463	-10.50	7,422	5,894	-20.59	9,788	9,459	-3.36
BLUE EARTH	2,107,588	1,827,023	-13.31	239,039	218,437	-8.62	103,026	94,276	-8.49	136,013	124,161	-8.71
BROWN	525,332	461,387	-12.17	57,257	53,983	-5.72	22,408	21,003	-6.27	34,849	32,980	-5.36
CARLTON	460,672	446,075	-3.17	73,930	73,425	-0.68	30,086	28,460	-5.40	43,610	44,797	2.72
CARVER	2,700,318	2,606,314	-3.48	306,639	310,573	1.28	145,393	139,571	-4.00	161,246	170,996	6.05
CASS	754,399	815,357	8.08	74,462	84,473	13.44	17,628	16,128	-8.51	51,316	61,170	19.20
CHIPPEWA	271,748	248,994	-8.37	30,906	34,039	10.14	11,783	12,750	8.21	19,123	21,289	11.33
CHISAGO	1,763,484	1,751,963	-0.65	222,491	230,445	3.57	91,312	94,626	3.63	130,341	134,975	3.56
CLAY	1,190,158	1,136,998	-4.47	152,450	147,755	-3.08	62,940	61,801	-1.81	89,510	85,954	-3.97
CLEARWATER	169,945	161,295	-5.09	21,538	21,414	-0.58	8,995	9,024	0.32	12,474	12,328	-1.17
COOK	61,637	64,467	4.59	5,378	6,253	16.27	3,668	4,097	11.70	1,596	1,992	24.81
COTTONWOOD	48,316	43,032	-10.94	4,306	4,899	13.77	1,683	1,818	8.02	2,623	3,081	17.46
CROW WING	1,645,526	1,576,869	-4.17	161,909	160,238	-1.03	45,133	50,842	12.65	111,536	103,539	-7.17
DAKOTA	9,920,538	9,702,495	-2.20	1,223,547	1,094,417	-10.55	564,938	493,610	-12.64	658,549	600,807	-8.77
DODGE	505,349	472,147	-6.57	69,136	75,524	9.24	27,250	30,111	10.50	41,886	45,413	8.42
DOUGLAS	963,438	844,849	-12.31	99,728	91,734	-8.02	33,512	31,050	-7.35	63,839	58,207	-8.82
FARIBAUT	185,773	150,061	-19.22	21,184	20,008	-5.55	6,122	6,812	11.27	15,062	13,196	-12.39
FILLMORE	316,873	296,381	-6.47	44,639	47,634	6.71	18,617	20,567	10.47	26,010	27,056	4.02
FREEBORN	385,924	342,123	-11.35	45,697	47,280	3.46	16,771	16,997	1.35	28,926	30,283	4.69
GOODHUE	1,539,595	1,516,501	-1.50	152,855	164,922	7.89	64,874	67,532	4.10	86,552	95,724	10.60
GRANT	128,497	113,022	-12.04	11,827	13,069	10.50	4,731	5,840	23.44	7,014	7,126	1.60
HENNEPIN	2,423,290	2,338,132	-3.51	265,497	281,895	6.18	116,334	120,422	3.51	149,163	161,473	8.25
HOUSTON	510,508	501,478	-1.77	67,394	73,851	9.58	32,311	35,865	11.00	35,083	37,974	8.24
HUBBARD	336,181	346,975	3.21	33,722	35,084	4.04	13,141	13,039	-0.78	19,789	21,277	7.52
ISANTI	991,979	1,017,562	2.58	141,560	142,988	1.01	61,743	58,876	-4.64	79,780	84,080	5.39
ITASCA	1,052,153	1,024,384	-2.64	122,713	125,223	2.05	73,053	72,822	-0.32	47,804	50,041	4.68
JACKSON	184,023	168,565	-8.40	17,471	19,723	12.89	4,397	6,026	37.05	13,071	13,695	4.77
KANABEC	627,317	622,472	-0.77	77,981	78,440	0.59	31,944	31,586	-1.12	45,614	46,369	1.66
KANDIYOHI	1,294,840	1,196,181	-7.62	131,736	135,609	2.94	43,935	43,571	-0.83	85,349	89,405	4.75
KITTSOP	142,789	125,691	-11.97	15,493	14,671	-5.31	6,239	5,889	-5.61	9,148	8,707	-4.82
KOOCHICING	626,502	559,672	-10.67	87,182	78,232	-10.27	36,765	32,897	-10.52	50,008	44,901	-10.21
LAC QUI PARLE	91,529	81,054	-11.44	8,947	9,760	9.09	3,468	3,596	3.69	5,479	6,164	12.50
LAKE	86,092	79,455	-7.71	12,582	11,732	-6.76	7,608	6,660	-12.46	4,786	4,702	-1.76
LAKE OF THE WOODS	461,901	486,121	5.24	53,030	55,309	4.30	8,283	8,444	1.94	39,269	41,040	4.51
LE SUEUR	677,835	469,643	-30.71	82,465	64,064	-22.31	27,674	22,678	-18.05	54,791	39,703	-27.54
LINCOLN	63,114	57,150	-9.45	7,308	7,489	2.48	2,700	2,544	-5.78	4,608	4,945	7.31
LYON	347,472	327,794	-5.66	36,276	41,273	13.77	12,494	14,679	17.49	23,782	26,594	11.82
MCLEOD	1,126,034	1,153,755	2.46	140,479	156,789	11.61	60,179	64,375	6.97	80,300	92,414	15.09
MAHONMEN	61,712	43,062	-30.22	7,981	5,973	-25.16	3,145	2,017	-35.87	4,656	3,771	-19.01
MARSHALL	357,959	291,748	-18.50	35,698	31,925	-10.57	14,082	12,843	-8.80	21,616	19,082	-11.72
MARTIN	406,492	356,284	-12.35	47,069	45,621	-3.08	19,551	18,158	-7.12	27,490	27,402	-0.32
MEeker	728,344	769,782	5.69	69,855	83,253	19.18	26,121	29,775	13.99	43,734	53,478	22.28
MILLE LACS	639,526	615,298	-3.79	77,179	77,582	0.52	27,406	28,175	2.81	47,405	46,937	-0.99



TABLE 55

COMPARISON OF PAYABLE 1987 AND 1988 MOBILE HOME ASSESSED VALUES,  
GROSS TAXES LEVIED, HOMESTEAD CREDIT AND NET TAXES PAYABLE

COUNTY	ASSESSED VALUE			GROSS TAXES LEVIED			HOMESTEAD CREDIT *			NET TAX PAYABLE **		
	1987	1988	Percent Change	1987	1988	Percent Change	1987	1988	Percent Change	1987	1988	Percent Change
MORRISON	\$ 551,413	624,744	13.30 %	\$ 66,252	78,211	18.05 %	\$ 27,434	30,275	10.36 %	\$ 38,469	47,500	23.48 %
MOWER	502,820	414,639	-17.54	62,797	58,029	-7.59	24,684	23,550	-4.59	38,113	34,479	-9.53
MURRAY	115,901	99,483	-14.17	10,874	11,710	7.69	3,777	4,310	14.11	6,752	7,014	3.88
NICOLLET	981,633	901,890	-8.12	117,765	114,601	-2.69	51,405	49,009	-4.66	66,360	65,592	-1.16
NOBLES	240,325	213,937	-10.98	31,293	30,006	-4.11	12,684	11,855	-6.54	18,609	18,151	-2.46
NORMAN	131,830	117,683	-10.73	15,013	14,394	-4.12	6,633	6,302	-4.99	8,380	8,092	-3.44
OLMSTED	3,356,157	3,145,302	-6.28	383,642	377,642	-1.56	168,994	168,042	-0.56	214,648	209,600	-2.35
OTTER TAIL	1,329,682	1,290,466	-2.95	143,311	143,052	-0.18	51,112	48,077	-5.94	88,688	90,914	2.51
PENNINGTON	524,406	466,038	-11.13	67,803	62,798	-7.38	29,985	27,682	-7.68	37,818	35,116	-7.14
PINE	876,340	890,962	1.67	105,491	104,851	-0.61	32,372	28,828	-10.95	69,676	71,816	3.07
PIPESTONE	98,905	91,206	-7.78	12,293	13,451	9.42	3,997	4,327	8.26	8,296	9,124	9.98
POLK	984,500	802,936	-18.44	124,542	104,370	-16.20	43,187	39,080	-9.51	80,885	64,961	-19.69
POPE	205,040	199,014	-2.94	17,694	18,592	5.08	5,974	6,086	1.87	11,720	12,506	6.71
RAVISEY	6,602,325	6,221,762	-5.76	747,103	729,262	-2.39	386,008	369,621	-4.25	361,095	359,641	-0.40
RED LAKE	81,738	70,244	-14.06	10,594	8,777	-17.15	4,886	4,091	-16.27	5,708	4,686	-17.90
REDWOOD	250,703	208,566	-16.81	25,878	25,400	-1.85	10,156	9,853	-2.98	15,722	15,547	-1.11
RENVILLE	386,754	320,528	-17.12	37,799	36,152	-4.36	15,685	15,764	0.50	22,114	20,388	-7.81
RICE	1,259,787	1,165,073	-7.52	159,863	158,686	-0.74	66,875	65,768	-1.66	92,648	92,496	-0.16
ROCK	83,271	82,855	-0.50	8,520	10,141	19.03	3,508	3,934	12.14	5,012	6,207	23.84
ROSEAU	886,883	1,032,875	16.46	87,499	102,305	16.92	37,081	45,595	22.96	49,523	55,725	12.52
ST. LOUIS	2,442,388	2,363,230	-3.24	407,614	424,915	4.24	206,428	197,729	-4.21	198,026	222,193	12.20
SCOTT	1,524,792	1,389,009	-8.91	204,850	161,377	-21.22	94,052	64,661	-31.25	110,798	96,716	-12.71
SHERBURNE	660,927	590,171	-10.71	74,095	63,383	-14.46	28,579	24,774	-13.31	45,392	38,477	-15.23
SIBLEY	250,804	222,241	-11.39	26,837	27,750	3.40	12,943	12,537	-3.14	13,894	15,213	9.49
STEARNS	2,483,229	2,171,728	-12.54	265,937	249,464	-6.55	105,778	95,916	-9.32	159,113	151,350	-4.88
STEELE	665,086	626,326	-5.83	75,563	71,540	-5.32	35,482	34,580	-2.54	40,081	36,960	-7.79
STEVENS	130,464	106,517	-18.36	14,952	13,946	-6.73	5,337	5,308	-0.54	9,615	8,638	-10.16
SWIFT	147,094	134,081	-8.85	17,826	17,959	0.75	7,772	7,232	-6.95	10,054	10,727	6.69
TODD	804,864	769,739	-4.36	103,027	102,592	-0.42	29,513	30,127	2.08	71,624	70,425	-1.67
TRAVERSE	63,048	55,081	-12.64	7,506	7,185	-4.28	3,358	3,436	2.32	4,088	3,672	-10.18
WABASHA	923,799	910,307	-1.46	103,360	111,369	7.75	34,906	36,959	5.88	65,839	71,663	8.85
WADENA	391,867	322,569	-17.68	52,819	45,924	-13.05	16,770	15,014	-10.47	36,049	30,910	-14.26
WASECA	405,526	389,789	-3.88	43,461	45,028	3.61	16,038	16,496	2.86	27,423	28,532	4.04
WASHINGTON	3,192,589	2,454,235	-23.13	357,894	282,391	-21.10	164,283	128,263	-21.93	193,374	153,947	-20.39
WATOWAN	118,169	109,521	-7.32	13,860	14,023	1.18	5,522	5,201	-5.81	8,334	8,817	5.80
WILKIN	252,148	257,321	2.05	31,627	35,088	10.94	14,704	13,709	-6.77	16,923	21,379	26.33
WINONA	1,610,884	1,482,975	-7.94	177,139	170,615	-3.68	78,481	78,319	-0.21	98,273	91,832	-6.55
WRIGHT	4,083,387	4,162,453	1.94	431,375	470,228	9.01	213,263	222,322	4.25	217,828	247,554	13.00
WINONA	1,610,884	1,482,975	-7.94	177,139	170,615	-3.68	78,481	78,319	-0.21	98,273	91,832	-6.55
WRIGHT	4,083,387	4,162,453	1.94	431,375	470,228	9.01	213,263	222,322	4.25	217,828	247,554	13.00
YELLOW MEDICINE	178,624	159,071	-10.95	18,678	20,355	8.98	5,687	6,281	10.44	12,991	14,074	8.34
STATEWIDE TOTAL	\$ 95,074,256	\$ 89,816,203	-5.53 %	\$ 11,020,299	\$ 10,861,031	-1.45 %	\$ 4,827,289	\$ 4,678,888	-3.07 %	\$ 6,135,581	\$ 6,113,962	-0.35 %

\* Includes the following amounts of Taconite Credit:

	1987	1988
AITKIN	\$ 2,877	3,115
COOK	1,209	1,351
CROW WING	4,126	4,078
ITASCA	24,971	24,866
KOOCHICHING	140	170
LAKE	2,487	2,177
ST. LOUIS	42,284	36,914
STATEWIDE TOTAL	\$ 78,094	\$ 72,671

\*\*The Net Tax Payable reflects the deduction of the following amounts of Agricultural Credit:

	1987	1988
STATEWIDE TOTAL	\$ 57,429	\$ 68,181

For taxes payable 1988, the amount of Agricultural Credit for each county is shown on Table 54.

