

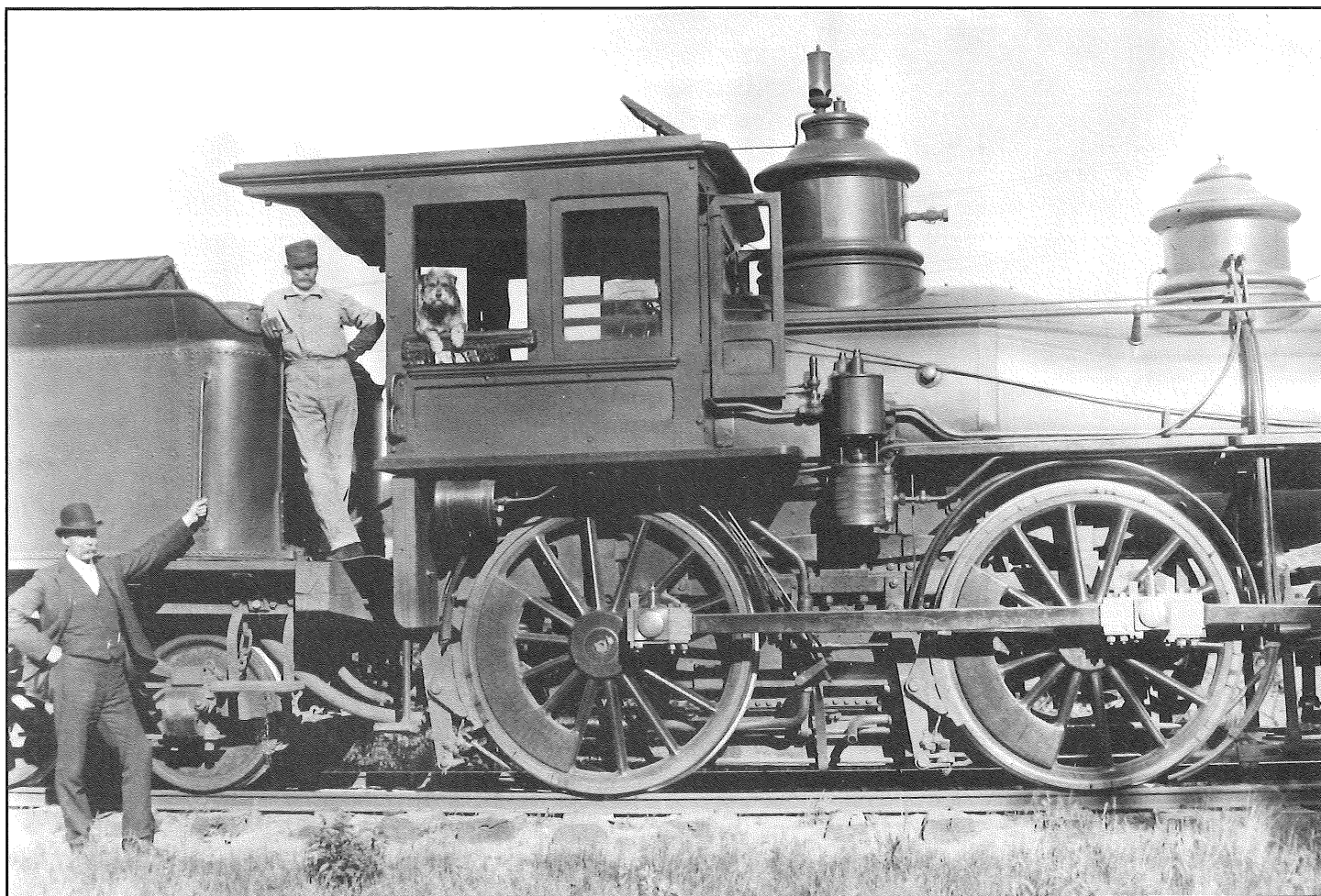
STATE OF MINNESOTA

DEPARTMENT OF REVENUE

PROPERTY TAXES LEVIED IN MINNESOTA

1989 ASSESSMENTS

TAXES PAYABLE IN 1990



**Cover Photograph
Unknown Locomotive
Circa 1915**

Minnesota Historical Society

FOREWORD

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

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



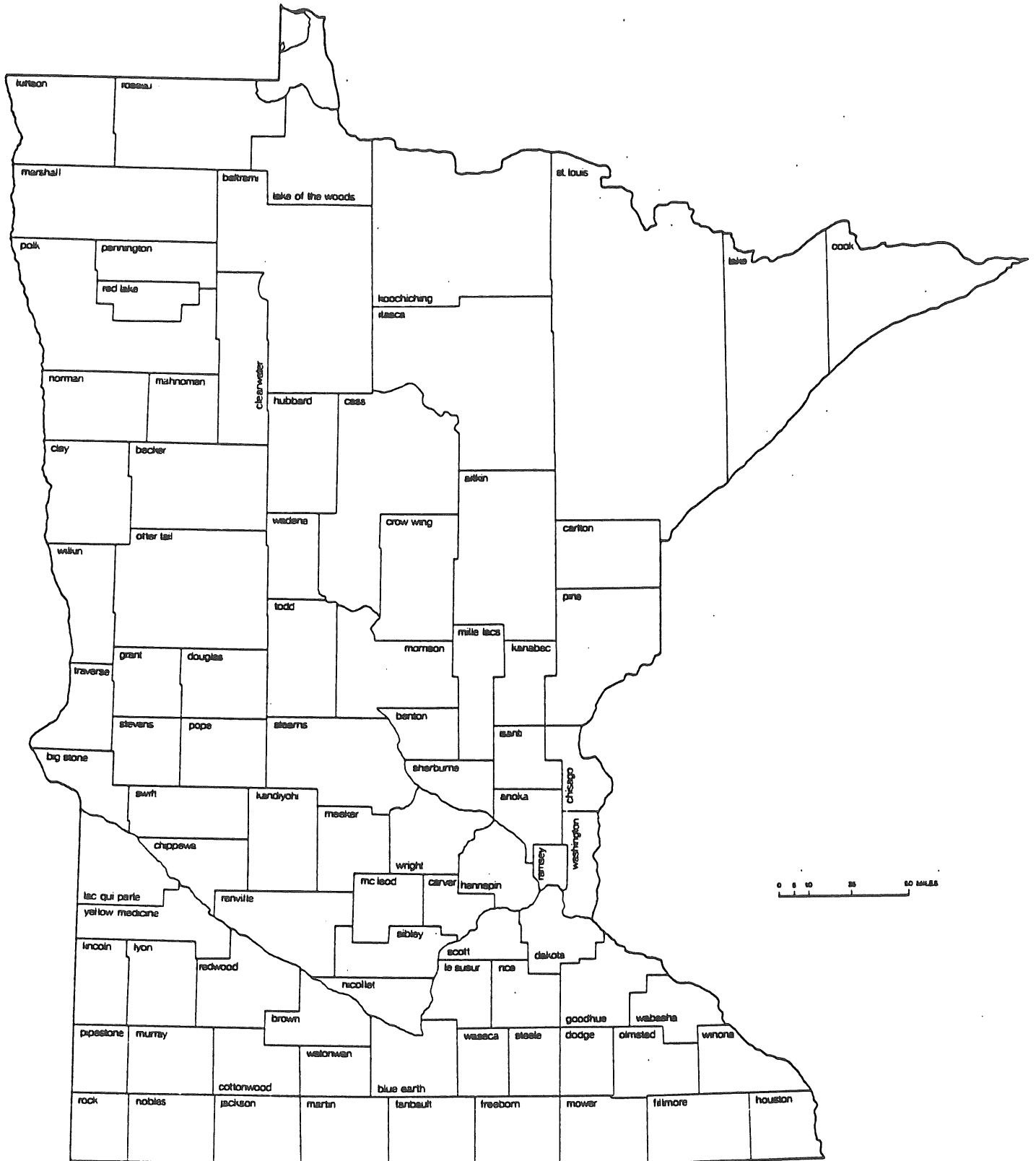




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SECTION 1

Review of the Minnesota Property Tax System

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

REVIEW OF THE MINNESOTA PROPERTY TAX SYSTEM

TAXES PAYABLE IN 1990

Property tax is the major source of revenue for local governmental units in the state of Minnesota. The State has not levied a property tax since 1966. The property tax is an ad valorem tax, (a tax in proportion to value). It is levied in one year based on the property assessment as of January 2nd and becomes payable in the following year. For example, in this bulletin, the current year tables include taxes levied based on assessments made on January 2, 1989, due and payable in 1990. The property tax on a particular parcel of property is primarily based on its market value, property class, the total value of all property within the taxing area, and the budget requirements of all local governmental units located within the taxing area.

The following is a general description of and background information on the property tax system in Minnesota and the laws which were applicable to taxes payable in 1990.

Determination of Values

Assessors

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

Taxable Property

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

The properties are also assigned a classification according to how the property is used, i.e., commercial, agricultural homestead, etc. Each classification has a gross and net classification percentage rate which is applied to the market value to determine the gross

or net tax capacity value. The net tax capacity value is used in determining initial tax capacity rates for taxes payable in 1990.

Historical Notes:

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

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

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

Exempt Property

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

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

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

Property Classifications

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

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

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

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

Property classification changes have been made during every legislative session since 1941. The next major reform to the property tax system came in 1967 with the passage of the "Tax Reform and Relief Act." The tax relief programs created by this Act were designed to reduce the burden of local property taxes by reducing the costs of local government and providing taxpayers with reimbursements linked to property tax payments. The state, in effect, took increased fiscal responsibility for local costs. Under this Act all farm livestock and machinery were 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.

The property classification system has evolved into many property classes and classification percentages. In 1988, the number of property tax classes was cut from 68 to 29. Included in this bulletin is a listing of classification percentages from taxes payable 1972 through 1990 (Table 12, page 38). Following is a listing of the classification percentages used for the 1989 assessment, taxes payable in 1990.

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	1.00%
		Market value between \$68,000 and \$100,000	2.00%
		Market value in excess of \$100,000	3.00%
1b	1953, 1969 & 1974	Paraplegic veterans, homesteads of blind and permanently and totally disabled persons:	
		1st \$32,000 market value: agricultural	.40%
		1st \$32,000 market value: residential	.40%
		\$32,000 to \$68,000 market value: agricultural	
		House, garage and one acre	1.00%
		Remainder	.40%
		Market value \$68,000 to \$100,000: agricultural	
		House, garage and one acre	2.00%
		Remainder	.40%
		Market value over \$100,000: agricultural	
		House, garage and one acre	3.00%
		Remainder to 320 acres	1.30%
		Remainder over 320 acres	1.70%
\$32,000 to \$68,000 market value: residential	1.00%		
Market value \$68,000 to \$100,000: residential	2.00%		
Market value over \$100,000: residential	3.00%		
1c	1959 & 1989	Commercial seasonal recreational residential not used for more than 200 days per year which includes a portion used as a homestead by the owner:	
		1st \$32,000 market value	.40%
		Excess market value over \$32,000	1.00%
2a	1933	Agricultural homestead:	
		1st \$68,000 market value -	
		House, garage and one acre	1.00%
		Remainder	.40%
		Market value \$68,000 to \$100,000 -	
House, garage and one acre	2.00%		
Remainder	.40%		

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

REAL PROPERTY

Class	Year Enacted	Description	Percent of Market Value
2a	1933	Agricultural homestead: Market value over \$100,000 - House, garage and one acre	3.00%
		Remainder to 320 acres	1.30%
		Remainder over 320 acres	1.70%
2b	1957	Timberland	1.70%
2b	1923	Agricultural non-homestead: Land	1.70%
4b		House, garage and one acre	3.00%
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	5.06%
3b	1982	Employment Property (Enterprise Zones): 1st \$50,000	2.40% or 3.30%
		Excess over \$50,000	3.60% or 5.06%
4a	1971	Non-homestead residential: a. Apartments with four or more units not qualifying as Title II National Housing	3.60%
4c		b. Apartment Land	3.00% or 3.60%
4a		c. Private for Profit Hospitals Includes Type I & II Apartments 5 or more stories (structures only)	3.60%
4b		Unclassified manufactured homes	3.00%
4b		Residential non-homestead, 3 units or less, including sorority or fraternity houses	3.00%
4c	1959	Seasonal residential for recreational purposes: a. Commercial, but not used for more than 200 days per year (example: resort)	2.40%

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
		b. Non-commercial (example: cabin)	2.40%
4c		Nonprofit community service oriented organizations	2.40%
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.	2.40%
4c		Housing for elderly, handicapped or lower income persons as defined in section 8 of U.S. Housing Act.	2.40%
4c		Neighborhood Real Estate Trust	2.40%
4c	1989	Section 42 Structures	2.40%
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.	1.70%
5	1974	Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas or petroleum products which are fixtures to real property	5.06%
5	1913	Unmined Iron Ore	5.06%
5	1913	"Low Recovery" Iron Ore Severed mineral interests tax	5.06% *
5	1980	Vacant land	5.06%
5		All property not included in any other class	5.06%

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

PERSONAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
None		Structures on leased public lands in rural areas	2.40%, 3.30% 3.60% or 5.06%
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	5.06%
None		Leased agricultural real estate of exempt land (M.S. 272.01, Subd. 2)	1.70% to 3.00%
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% & 5.06%
		Structures on railroad operating right-of-ways	3.30% & 5.06%
		Leased all other (non-agricultural) real estate of exempt land (M.S. 272.01, Subd.2)	3.30% & 5.06%
		Systems of electric, gas and water utilities	5.06%
		All other taxable personal property	3.30% & 5.06%

* 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 \$60,000 of market value and assessed at 5.06% 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

Market Value Increase Limitation

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

Review and Equalization

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

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

Auditors

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

Local units of government determine the amount of money they will need to fund their various services (such as fire protection, street maintenance, and education) for the coming year. 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. In general terms, the property tax levy equals the difference between service costs and non-property tax revenue.

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

Levy Limitations

Before determining initial tax 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, the levy limits were converted to dollar limits, or percentage of market value. There are two basic overall levy limitation laws: one pertains to local government and the other pertains to school districts.

Adjustments to Net Tax Capacity Value

Taxable net tax capacity value is the value used in determining initial tax rates. In many cases, taxable net tax capacity value and net tax capacity value are the same. However, there are cases where certain values must be deducted from the net tax capacity value to determine the taxable net tax capacity value. This is illustrated in Table 35, page 147. Values which are deducted are as follows.

Power Line Net Tax Capacity Value

Ten percent of the net tax capacity of electrical transmission lines over 200KV in organized townships and cities is excluded from the value used in determining initial tax rates. After local tax rates are determined, the revenue produced by applying the prevailing local tax rate to the excluded 10% of value is then used to finance the power line credit for cities and organized townships (see Power Line Credit, Table 48, page 222).

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)

For payable 1990, there were 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 current-year tax capacity value and the original tax capacity value of the properties within the tax increment financing district. This tax increment value is deducted from the total net tax capacity value of the taxing district when tax rates are calculated. The local tax

rate is applied to the tax increment value amount and the revenue from this is used to finance project debt.

For example, a district had an original tax capacity value of \$6,000. The current year net tax capacity value of the property, however, increased to \$7,500. The county auditor uses only the original tax capacity value of \$6,000 when determining initial tax rates. The difference between the two values, \$1,500, is the "tax increment value". This \$1,500 value times the total local tax rate equals the tax increment tax amount which the county auditor distributes to the affected tax increment district.

Tax increment values and taxes can be found in Table 30, page 66.

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 the distribution tax capacity value.

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

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

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

Adjustments to Property Tax Budget Levy

Fiscal Disparity Distribution Levy

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

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

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

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

According to Minnesota Statute, the basic formula for calculating the payable 1990 HACA is:

<p>Payable 1989 Gross Tax LESS (Payable 1989 Tax Rate x Taxable Net Tax Capacity x .9767).</p>

The gross tax figure used is the tax before disparity reduction aid and excludes the tax increment financing gross tax. The tax rate is also before disparity reduction aid, and the taxable net tax capacity excludes tax increment financing net tax capacity. The net tax capacity was based on the payable 1989 market values and most payable 1990 class rates.

A homestead increase adjustment factor was applied to the calculated HACA. Offsets were then applied to the resulting HACA in some instances as the state increased its share of spending for education and court costs.

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

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

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

1990 city equalization aid is equal to:

- (1) 36% of the city's average property tax levy for the last three payable years, minus the city's share of disparity reduction aid received in 1989, multiplied by
- (2) 1.0 minus the ratio of the city's net tax capacity per capita and 900, minus
- (3) the increase in the city's local government aid from 1989 to 1990.

Initial Tax Rate Determination

When the property tax levy portions of all taxing districts' budgets have been set and taxable net tax capacity values have been determined, the levy for each district (i.e., county, city, town, school and special taxing districts) is spread against the respective taxable net tax capacity values to determine the initial tax rates. Basically, the initial tax rate is calculated by dividing the property tax budget levy, less HACA, equalization aid, and fiscal disparity distribution levy (metropolitan counties only), plus a township's local government aid reduction, by the total taxable net tax capacity value. For example, if a city's levy less homestead and agricultural credit aid (HACA), less equalization aid, less the fiscal disparity distribution levy (for metropolitan cities only) were \$100,000 and the total taxable net tax capacity value were \$350,000, the total city initial tax rate would be calculated as follows:

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

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

Initial Tax Rate Exceptions

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

Fire Protection Districts

Township tax rates are influenced by the presence of special fire protection districts (M.S. 368.85). Any organized town may, through a majority vote cast by the electors within the proposed district, establish a territory which will receive fire protection. A fire district consists of compact and contiguous property of which at least 25 percent of the total tax capacity value of taxable real property therein is classified as homestead property and other buildings or structures. All 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.

Rural-Urban Service Districts

A factor to 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." (M.S. 272.67.) Only unplatted lands which are rural in character and which are not developed for commercial, industrial or urban use can become rural service districts. Such land is not benefited to the same degree as other lands by municipal services financed by general taxation. An urban service district consists of all lands within the boundaries of the municipality which are not included in the rural service district. Lesser benefits within a rural service district result in lower tax rates for taxpayers within its boundaries than for taxpayers located within the boundaries of the complementary urban service district.

Local Tax Rate Determination and Disparity Reduction Aid (DRA)

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

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

Disparity reduction aid is calculated by the Department of Revenue and certified at unique taxing area level to the county auditors each year. Payable 1990 certified DRA amounts were calculated by applying an adjustment factor (for the change in class rates from payable 1989 to 1990) to the payable 1989 certified DRA amounts.

Total Tax Before Credits

After all local tax rates have been determined, the total tax before credits for a parcel of property is calculated by applying the sum of the local tax rates of all local taxing districts (under whose jurisdiction a property lies) to the individual property's net tax capacity. For example, a property with a net tax capacity value of \$1,776 and a total local tax rate of 119.399% would have the following tax:

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

Property Tax Credits

Due to the existence of property tax credits, in some instances, the total tax before credits will not be the final amount of property tax paid by an individual taxpayer. The property tax credits in existence for taxes payable in 1990 are as follows, listed in the order that they are deducted from the tax before credits.

Disaster Credit (M.S. 273.123)

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

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

The county assessor reports both the 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 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 tax before credits 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.

Power Line Credit (M.S. 273.42)

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

Prior to 1982, utility companies made direct payments to qualifying property owners in organized and unorganized townships to compensate them for having these high voltage lines pass over their property. Beginning with taxes payable in 1982, qualifying property owners in cities and organized townships were given a property tax credit to reduce their 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 1990, owners of property classified as farm, residential, apartment, etc., are given a credit which is calculated by the county auditor and applied against the tax before credits. In order to qualify for this credit, the property must be crossed by a transmission line of 200KV or more which was constructed after June 30, 1974.

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

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

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

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.

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

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

For taxes payable in 1990, 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 rate and 105% of the previous year's statewide average total tax rate within townships. The difference between the two rates is the agricultural preserves credit rate. The 1989 statewide average township local tax rate was 91%. This rate is then multiplied by 105%, resulting in a base rate for payable 1990 agricultural preserve tax capacity of 96%. The difference between the total local tax rate and 96% is applied to the land and non-residential buildings tax capacity within the agricultural preserve to determine the 1990 credit amount.

If the total local tax rate is less than 105% of the previous year's statewide average tax rate for townships, there is no credit. This credit is given only to lands meeting the requirements for designation as agricultural preserves as found in M.S. 473H.03. The credit amount is deducted from the tax before credits 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 224).

County Conservation Credit (M.S. 273.119)

The County Conservation Credit was established by the 1986 legislature as a means of promoting agricultural land use in non-metro counties. Land located in an exclusive agricultural zone created under Chapter 40A is eligible for a property tax credit of \$1.50 per acre.

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

Enterprise Zone Credit (M.S. 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 tax before credits 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 1990, eight counties in Minnesota reported enterprise zone property tax credits. (See Table 52 , page 226.)

Disparity Reduction Credit (M.S. 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 city enterprise zones 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 amount of the disparity reduction credit to the Department of Revenue. The state makes payment of the credit directly to the local taxing districts.

Taconite Credits (M.S. 273.135, 273.136)

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

For 1990, homeowners in taconite tax relief areas receive a credit of either 57% or 66% (depending on certain criteria such as the value of the iron ore in the assessment district, proximity to mines, etc.). The maximum amount of this credit is \$234.60 for those receiving the 57% credit and \$259.90 for those receiving the 66% credit. The taconite homestead credit is calculated and deducted from the tax before credits. (See Table 17, page 49.) It is paid by St. Louis County from the taconite property tax relief fund to each county receiving the credit. The county then distributes the money to each affected local taxing district. The taconite homestead credit is also given to eligible homesteaded mobile home properties.

The supplementary taconite homestead credit was created by the 1980 Legislature. This credit is given to homeowners in school districts #317 (Itasca County) and #698 (Aitkin and St. Louis counties). 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 supplementary taconite tax relief credit is also given to eligible homesteaded mobile home properties.

Net Tax

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

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

Collection of Taxes

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

Treasurers

It is the duty of the county treasurer to collect all taxes as determined by the county auditor, as well as special assessments, fines or penalties. The treasurer prepares tax statements using the information provided by the auditor and must mail the tax statements by April 15 of each year.

Tax Payments

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

Tax Penalties

Personal Property

The amount of personal property tax due becomes delinquent on May 16 if it has not been paid in full. There is an eight percent penalty added to the unpaid tax at the point it becomes delinquent.

Real Estate

On May 16, a three percent penalty is charged on unpaid homestead property taxes due and a seven percent penalty is charged on non-homestead property taxes due. Thereafter, on the 1st day of each month, up to and including the following October 1, an additional one percent penalty for each month is charged on the unpaid tax. If the second half tax is not paid by October 16, both homestead and non-homestead properties are charged a four percent penalty on the unpaid second half taxes due. 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 each month up to and including the following December 1, if the second half taxes remain unpaid. On the first business day in January of the following year, the unpaid real estate taxes for the prior year are deemed to be delinquent, and an additional penalty of 2 percent is added on to both the unpaid first half taxes and the unpaid second half taxes. Interest on the unpaid taxes also begins to accrue from January 1 of the following year.

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

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

For the 1989 assessment, taxes payable in 1989 (see Tables 59 and 60 , pages 239 and 241), manufactured homes not classified as real estate were assessed using the real property class rates for assessment year 1988. These rates can be found on Table 12, pages 40 and 44.

The value of personal property manufactured homes is not used in the determination of tax rates for real and other personal property for that year. But personal property manufactured homes are taxed at the tax rate used for real and other personal property for that year.

Manufactured homes not treated as real estate may also qualify for certain property tax credits, including the homestead credit, taconite credit, disaster credit and agricultural credit (see Property Tax Credits, page 15.) See property tax bulletin #18 for explanation of Homestead Credit and Agricultural Credit.

The county treasurer must send out tax statements to the owners of personal property manufactured homes 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
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE TAX RATES

<u>Assessed Values</u>						
<u>Payable Year</u>	<u>Rural Land Including Structures</u>	<u>Urban Land Including Structures</u>	<u>Personal Property</u>	<u>Total</u>	<u>Average Tax Rate(1)</u>	<u>Total Taxes Levied</u>
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

<u>Assessed Values</u>						
<u>Payable Year</u>	<u>Homestead (2) Real Estate</u>	<u>Non-Homestead Real Estate</u>	<u>Personal Property</u>	<u>Total</u>	<u>Average Tax Rate(1)</u>	<u>Total Taxes Levied</u>
1970(3)	\$ 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(4)	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
(cont.)
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE TAX RATES

Assessed Values						
<u>Payable Year</u>	<u>Homestead(2) Real Estate</u>	<u>Non-Homestead Real Estate</u>	<u>Personal Property</u>	<u>Total</u>	<u>Average Tax Rate(1)</u>	<u>Total Taxes Levied</u>
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
1989(5)	1,771,627,738	2,018,345,903	108,894,831	3,898,868,472	97.390	3,943,704,269
1990(6)	1,050,078,784	1,973,269,375	131,014,301	3,154,362,460	99.768	3,298,638,258

(1) The statewide average tax rate is exclusive of special assessments. 1925 - 1988 tax rates are expressed in mills. 1989 and 1990 are expressed as percentages.

(2) The homestead base values by payable year can be found on Table 12.

(3) 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.

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

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

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

TABLE 2

REAL AND PERSONAL PROPERTY TAXES LEVIED

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

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NOTE: Footnotes may be found on page 29.

TABLE 2
(cont.)
REAL AND PERSONAL PROPERTY TAXES LEVIED

<u>Payable Year</u>	<u>Real Estate Levy</u>	<u>Personal Property Levy</u>	<u>Total Levy</u>	<u>Average Tax Rate (1)</u>	<u>Homestead Credit (2)</u>	<u>Agricultural Credit (2)</u>	<u>Net Tax Payable (3, 5)</u>	<u>Special Assessments</u>	<u>Net Tax Payable Including Special Assessments</u>
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
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
1990	3,020,045,556	127,002,583	3,147,048,139	99.768%	7,869,129	---	3,136,365,859	151,590,119	3,287,955,978

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NOTE: Footnotes may be found on page 29.

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 (2)	Net Taxes (5)
1925	\$ 11,328,852	\$ 24,433,435	\$ 35,738,699	\$ 9,090,016	\$ 40,545,990	\$ ---	\$ 121,136,992	\$ ---	\$ ---	\$ 121,136,992
1930	12,592,013	28,011,761	40,706,761	9,900,199	42,073,115	---	133,283,849	---	---	133,283,849
1940	11,759,124	31,191,775	34,829,112	6,336,143	31,690,086	---	115,806,240	---	---	115,806,240
1950	11,719,355	59,244,112	56,721,400	10,366,677	63,292,057	---	201,343,601	---	---	201,343,601
1951	12,051,000	61,316,974	58,256,389	10,417,950	68,401,778	---	210,444,091	---	---	210,444,091
1952	11,728,666	70,060,610	63,153,622	11,784,185	73,691,460	---	230,418,543	---	---	230,418,543
1953	11,210,204	75,149,135	67,266,360	12,552,040	79,852,136	---	246,029,875	---	---	246,029,875
1954	15,900,345	76,141,584	74,532,805	13,055,500	88,821,273	---	268,451,507	---	---	268,451,507
1955	14,811,840	77,946,468	78,685,899	13,033,365	97,196,565	---	281,674,137	---	---	281,674,137
1956	15,027,012	84,772,948	83,019,143	12,967,746	108,175,620	---	303,962,469	---	---	303,962,469
1957	15,552,697	87,606,226	92,176,076	12,661,345	124,733,408	---	332,729,752	---	---	332,729,752
1958	19,955,842	97,973,630	101,080,861	12,549,949	140,597,754	---	372,158,036	---	---	372,158,036
1959	19,965,700	106,631,402	107,921,966	12,710,749	155,829,230	---	403,059,047	---	---	403,059,047
1960	23,878,094	112,975,068	111,179,187	12,482,086	177,222,607	---	437,737,042	---	---	437,737,042
1961	22,937,982	119,184,056	118,305,938	12,367,041	196,697,769	---	469,492,786	---	---	469,492,786
1962	24,801,597	130,230,248	128,233,198	12,979,710	212,672,714	---	508,917,467	---	---	508,917,467
1963	29,754,399	137,229,288	135,043,261	13,911,916	229,990,607	---	545,929,471	---	---	545,929,471
1964	29,879,360	151,694,758	134,555,247	14,013,174	245,289,177	---	575,431,716	---	---	575,431,716
1965	27,820,383	161,255,316	141,162,146	13,780,233	267,433,606	---	611,451,684	---	---	611,451,684
1966	38,322,818	160,194,890	147,258,860	13,902,385	286,692,776	---	646,371,729	---	---	646,371,729
1967	36,481,201	163,455,598	154,136,297	14,939,268	316,122,805	---	685,135,169	---	---	685,135,169
1968	---	167,588,552	159,827,530	13,649,765	322,744,876	4,397,216	668,207,939	78,768,510	---	589,439,429
1969	---	191,869,859	177,014,464	13,164,187	412,368,058	4,782,170	799,198,739	95,304,787	---	703,893,952
1970	---	207,861,416	195,278,139	14,616,659	489,309,155	5,339,118	912,404,487	108,054,831	---	804,349,656
1971	---	241,175,930	227,210,819	15,495,795	595,312,009	5,968,779	1,085,163,332	127,596,363	---	957,566,969
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	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
1990	---	841,203,791	600,728,788	69,480,746	1,228,778,953	280,883,124	3,298,638,258	7,869,129	---	3,287,955,978

NOTE: Footnotes may be found on page 29.

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 (2)	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
1990	---	823,600,976	474,093,205	64,944,671	1,228,778,953	278,067,478	3,147,048,139	7,869,129	---	3,136,365,859

NOTE: Footnotes may be found on page 29.

FOOTNOTES FOR TABLES 2,3 AND 4

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

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

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

Amounts for 1990 and subsequent years are only values for Taconite Homestead Credit. Homestead and Agricultural Credit Aid (HACA), replaced homestead and agricultural credit for taxes payable in 1990. See explanation of HACA on page 12.

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	1990	277,109,399

Also includes Power Line levy of:

1982	\$367,851	1985	\$404,262	1988	\$444,736
1983	407,699	1986	420,745	1989	448,243
1984	395,464	1987	429,381	1990	453,457

4) Includes tax increment financing levy amount of :

1982	\$35,141,373	1985	\$ 70,761,120	1988	\$154,372,728
1983	46,425,859	1986	92,355,076	1989	183,983,207
1984	58,154,901	1987	117,465,743	1990	192,295,363

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

	<u>1981</u>	<u>1982</u>	<u>1983</u>		
Reduced Assessment Credit	\$11,536,758	\$14,026,852	\$14,584,416		
Wetlands Credit	2,307,260	2,798,921	2,791,508		
Power Line Credit	NA	135,506	151,957		
Agricultural Preserves Credit	NA	NA	125,054		
	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
Wetlands Credit	\$313,355	\$ 421,758	\$ 395,940	\$ 302,067	\$ 256,037
Native Prairie Credit	121,898	139,261	130,335	109,969	90,738
Power Line Credit	165,373	163,997	170,884	168,707	168,031
Disaster Credit	58,582	71,575	—	—	52,975
Enterprise Zone Credit	651,896	1,013,948	1,077,931	1,042,854	1,063,693
Small Business Credit	NA	NA	NA	NA	26,047,290
	<u>1989</u>	<u>1990</u>			
Power Line Credit	\$ 169,649	\$ 117,986			
Agricultural Preserves	43,68,	45,885			
County Conservation	38,568	60,625			
Disaster Credit	—	1,416			
Enterprise Zone Credit	221,498	122,213			
Disparity Reduction Credit	1,911,475	2,465,026			

TABLE 5

**TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1990**

PART A

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

TABLE 5

**TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1990**

PART B

<u>Payable Year</u>	<u>Port Authority</u>	<u>Reg. Dev. Commission</u>	<u>Sanitary Sewer District</u>	<u>Tax Increment Financing</u>	<u>Transit Commission</u>	<u>Watershed District</u>	<u>Miscellaneous</u>	<u>Total Special Tax District</u>
1968	\$ 787,803	\$ -	\$ 53,581	\$ -	\$ -	\$ 163,277	\$ -	\$ 4,397,216
1969	930,270	-	55,810	-	-	256,634	-	4,782,170
1970	1,174,315	-	57,223	-	-	351,135	-	5,339,119
1971	1,124,792	-	79,751	-	-	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	237,850	145,738,068
1986	916,210	1,101,989	59,959	92,355,076	43,724,974	4,203,523	273,116	169,858,904
1987	871,455	1,078,729	57,185	117,465,743	46,897,869	5,603,432	225,746	200,231,728
1988	1,402,541	1,033,988	93,185	154,372,728	48,824,639	5,412,806	201,189	248,003,929
1989	1,572,191	1,048,052	99,016	183,980,403	54,278,749	5,541,184	521,026	289,888,254
1990	1,268,310	866,824	81,748	192,295,363	42,490,022	4,482,718	563,243	278,063,881

TABLE 6
SPECIAL ASSESSMENTS ON REAL PROPERTY (1)
TAXES PAYABLE 1961 - 1990

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

- (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 state wide 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 - 1990**

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL				
	FARM	TIMBER	SEASONAL REC. RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL	COMMERCIAL LAND & BLDGS.
1974	\$ 6,303,871,903	\$ 7,157,475	\$ 532,070,520	\$ 6,843,099,898	\$ 15,123,842,854	\$ 1,614,780,690	\$ 348,562,363	\$ 53,965,464	\$ 3,823,509,740
1975	6,415,081,434	7,143,240	550,207,227	6,972,431,901	15,909,193,646	1,718,909,545	322,113,418	54,043,020	4,028,012,668
1976	7,204,668,563	8,339,440	621,913,053	7,834,921,056	17,996,178,514	1,908,965,218	360,860,866	61,641,609	4,304,266,445
1977	8,058,720,982	9,851,885	704,518,467	8,773,091,334	20,150,118,450	1,994,111,189	380,343,576	66,231,879	4,545,891,478
1978	9,348,348,273	11,142,655	812,018,422	10,171,509,350	22,781,313,802	2,170,109,016	420,662,547	76,174,749	4,861,545,171
1979	11,291,851,033	13,706,476	949,587,147	12,255,144,656	26,260,897,915	2,367,157,774	447,738,678	86,487,145	5,241,287,545
1980	16,517,441,178	16,548,300	1,279,248,464	17,813,237,942	32,650,855,828	2,831,762,868	557,918,879	106,182,742	5,988,120,106
1981	26,422,088,185	23,327,332	1,970,387,655	28,415,803,172	44,838,182,270	3,716,100,473	986,763,964	143,734,288	7,233,511,847
1982	30,797,646,931	29,729,041	2,349,969,650	33,177,345,622	50,427,888,036	4,232,673,810	1,101,393,577	159,902,513	8,409,866,305
1983	34,172,311,884	120,176,286	2,592,990,933	36,885,479,103	54,637,426,660	4,722,035,165	1,193,803,418	172,952,315	9,391,546,418
1984	35,588,551,236	259,660,399	2,719,347,921	38,567,559,556	58,511,581,667	4,917,466,003	1,210,452,459	181,056,009	10,305,294,300
1985	34,244,000,633	275,174,660	2,931,273,120	37,450,448,413	59,020,795,238	5,108,689,116	1,211,438,807	185,009,846	11,032,134,417
1986	30,633,105,044	268,943,127	3,111,635,287	34,013,683,458	61,220,786,478	5,446,365,024	1,196,248,352	179,946,092	12,193,554,649
1987	25,077,533,923	267,707,402	3,210,276,140	28,555,517,465	62,935,815,619	5,954,132,515	1,237,633,810	193,041,295	13,278,037,597
1988	20,491,742,485	271,366,535	3,335,072,433	24,098,181,453	66,493,164,493	6,460,735,934	1,306,105,594	198,634,534	14,765,626,249
1989	19,927,755,533	274,418,430	3,496,012,563	23,698,186,526	71,536,885,314	6,918,909,271	1,338,261,603	205,365,130	16,224,420,955
1990	20,678,182,949	290,500,828	3,617,442,828	24,586,126,605	76,018,910,651	7,236,501,158	1,443,210,670	205,507,402	17,289,905,062
	NON-AGRICULTURAL (continued)								TOTAL
TAXES PAYABLE	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	REAL & PERSONAL PROPERTY	
1974	\$ 1,556,912,698	\$ 1,163,984,436	\$ 116,887,846	\$ —	\$ 23,802,446,091	\$ 30,645,545,989	\$ 881,433,388	\$ 31,526,979,377	
1975	1,612,960,413	1,310,673,142	93,438,975	—	25,049,544,827	32,021,976,728	927,230,681	32,949,207,409	
1976	1,828,889,510	1,391,155,581	76,430,587	—	27,928,388,330	35,763,309,386	915,329,883	36,678,639,269	
1977	1,937,023,729	1,477,905,415	77,202,479	—	30,828,828,195	39,401,919,529	946,713,401	40,348,632,930	
1978	2,030,491,108	1,655,954,434	82,424,268	—	34,078,675,095	44,250,184,445	984,260,913	45,234,445,358	
1979	2,231,508,189	1,754,169,998	89,998,852	—	38,479,246,096	50,734,390,752	1,052,941,093	51,787,331,845	
1980	2,528,222,265	1,839,702,910	93,724,564	—	46,596,489,982	64,409,727,924	1,127,182,828	65,536,910,752	
1981	3,034,683,491	2,037,160,608	79,998,582	—	62,070,135,523	90,485,938,695	1,223,819,987	91,709,758,682	
1982	3,390,006,915	2,099,121,343	76,600,468	256,443,314	70,153,896,271	103,331,241,893	1,557,557,879	104,888,799,772	
1983	3,767,085,215	2,109,955,233	67,272,250	290,837,273	76,352,913,967	113,238,393,070	1,704,442,662	114,942,835,732	
1984	4,102,152,791	2,170,149,016	62,531,394	268,862,758	79,729,546,397	118,297,105,953	1,822,351,991	120,119,457,944	
1985	4,242,537,439	2,178,098,193	50,898,900	188,156,757	83,217,758,713	120,668,207,126	1,892,326,701	122,560,533,827	
1986	4,527,820,690	2,195,300,605	42,058,516	201,528,811	87,203,609,017	121,217,292,475	1,967,183,838	123,184,476,313	
1987	4,926,765,777	2,366,688,338	33,081,276	246,000,040	91,171,199,267	119,726,713,732	2,033,815,060	121,760,528,792	
1988	5,360,553,376	2,616,339,981	25,596,874	244,253,648	97,471,010,683	121,569,192,136	2,077,487,365	123,646,679,501	
1989	5,675,454,320	2,789,666,634	17,301,031	256,083,276	104,960,347,534	128,658,534,060	2,111,366,270	130,769,900,330	
1990	5,757,537,249	2,855,395,240	17,328,557	265,284,133	111,089,580,122	135,675,706,727	2,849,874,844	138,325,581,571	

TABLE 8
REAL AND PERSONAL PROPERTY BY PROPERTY TYPE, 1974 - 1990
ASSESSED VALUES 1974 - 1988; TAX CAPACITIES 1989 - 1990 (1)

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL				
	FARM	TIMBER	SEASONAL REC.	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC.	COMMERCIAL LAND & BLDGS.
			RESIDENTIAL					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	\$ 1,642,720,626
1975	1,960,470,472	1,428,648	183,402,409	2,145,301,529	5,127,012,845	662,219,800	138,508,774	18,014,340	1,730,559,379
1976	2,221,996,856	1,667,888	207,304,351	2,430,969,095	5,904,942,783	719,903,059	155,170,170	20,547,203	1,848,873,194
1977	2,491,406,074	1,970,377	234,839,486	2,728,215,937	6,618,943,694	749,177,879	163,547,740	22,077,293	1,953,150,600
1978	2,679,279,506	2,228,531	251,725,713	2,933,233,750	6,677,491,883	810,811,385	180,864,893	19,049,869	2,090,717,230
1979	3,120,877,146	2,741,306	284,876,275	3,408,494,727	7,097,698,970	876,899,424	192,527,641	20,055,274	2,253,753,649
1980	3,820,503,423	3,309,660	319,812,116	4,143,625,199	7,811,320,762	1,037,765,930	239,905,037	19,739,881	2,574,891,652
1981	4,748,862,505	4,432,192	413,781,411	5,167,076,108	9,216,318,518	1,389,870,386	394,705,517	23,689,802	3,110,410,103
1982	5,555,605,874	5,648,517	493,493,628	6,054,748,019	10,421,488,915	1,504,601,390	440,557,361	26,396,587	3,567,998,828
1983	6,194,916,657	22,833,493	544,528,098	6,762,278,248	11,497,276,258	1,588,630,647	477,521,311	28,587,099	3,988,104,733
1984	6,434,633,105	49,335,475	571,063,064	7,055,031,644	11,577,575,894	1,522,099,447	484,180,978	30,141,376	4,274,600,131
1985	6,174,558,462	52,283,185	615,567,355	6,842,409,002	12,100,825,762	1,577,309,909	484,575,521	30,832,487	4,449,287,424
1986	5,244,213,724	48,409,762	653,443,411	5,946,066,897	12,535,693,098	1,688,221,454	478,499,339	30,623,321	4,943,138,958
1987	4,244,826,235	48,187,332	674,157,991	4,967,171,558	12,804,575,375	1,848,604,741	495,053,522	32,875,018	5,404,765,041
1988	3,421,312,076	48,845,976	700,365,212	4,170,523,264	12,935,992,165	2,014,819,293	522,442,237	34,009,292	6,040,003,877
1989	417,540,187	6,174,415	80,408,289	504,122,891	1,716,268,335	263,822,987	70,153,728	3,818,082	796,497,353
1990	251,625,937	4,938,514	86,818,628	343,383,079	1,091,583,031	246,709,372	73,026,459	3,345,835	823,597,889
	NON-AGRICULTURAL (continued)								
TAXES PAYABLE	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	REAL & PERSONAL PROPERTY	
1974	\$ 668,456,592	\$ 414,541,241	\$ 58,443,923	\$ —	\$ 8,430,070,335	\$ 10,533,319,965	\$ 374,755,614	\$ 10,908,075,579	
1975	693,572,978	468,487,509	45,172,553	—	8,883,548,178	11,028,849,707	393,777,244	11,422,626,951	
1976	786,422,492	498,058,541	37,490,885	—	9,969,408,327	12,400,377,422	388,145,792	12,788,523,214	
1977	832,920,204	525,738,553	37,871,317	—	10,903,227,280	13,631,443,217	401,398,204	14,032,839,421	
1978	873,111,179	589,300,208	40,196,673	—	11,281,583,320	14,214,797,070	417,352,695	14,632,149,765	
1979	959,548,524	624,365,083	43,736,500	—	12,068,583,065	15,477,077,792	444,909,746	15,921,987,538	
1980	1,087,135,577	654,627,210	45,729,367	—	13,471,115,416	17,614,740,615	473,975,146	18,088,715,761	
1981	1,304,913,900	722,578,703	39,999,291	—	16,202,486,220	21,369,562,328	515,956,691	21,885,519,019	
1982	1,447,369,761	744,109,456	38,300,229	110,270,619	18,301,091,146	24,355,839,165	657,198,624	25,013,037,789	
1983	1,608,873,188	749,353,299	33,636,125	125,060,022	20,097,042,692	26,859,320,940	719,236,489	27,578,557,429	
1984	1,744,056,764	768,699,591	31,265,697	115,610,984	20,548,230,962	27,603,282,506	769,544,956	28,372,807,462	
1985	1,783,221,212	772,147,033	25,449,450	80,907,404	21,304,556,202	28,146,965,204	797,750,660	28,944,715,864	
1986	1,903,086,942	779,786,805	21,029,258	86,657,299	22,466,736,474	28,412,803,371	828,890,699	29,241,694,070	
1987	2,073,134,793	840,599,467	16,540,638	105,780,013	23,621,928,606	28,589,100,164	857,546,834	29,446,646,998	
1988	2,258,213,309	925,446,157	12,798,437	105,029,063	24,848,753,830	29,019,277,094	875,697,037	29,894,974,131	
1989	288,431,765	132,068,761	908,304	13,444,364	3,285,413,679	3,789,536,570	108,915,980	3,898,452,550	
1990	282,802,923	144,482,999	876,825	13,423,376	2,679,848,709	3,023,231,788	131,014,287	3,154,246,075	

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

**TABLE 9
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1990**

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec Commercial	Commercial Land & Bldg
1974	\$ 136,139,231	\$ 104,456	\$ 13,906,221	\$ 150,149,908	\$ 514,599,590	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	152,838,652	121,943	16,365,393	169,325,988	598,213,675	76,568,368	15,229,388	1,762,051	207,395,115
1976	159,193,584	129,956	17,247,335	176,570,875	641,105,940	80,066,795	15,997,478	1,929,353	203,932,029
1977	211,215,865	171,459	21,851,324	233,238,648	726,165,579	85,353,721	16,949,701	2,069,716	219,689,600
1978	229,690,049	197,014	24,197,776	254,084,839	734,949,950	92,571,984	19,102,190	1,837,491	235,897,257
1979	260,904,836	249,695	26,945,322	288,099,853	760,814,802	97,548,136	19,887,463	1,890,775	248,624,109
1980	305,970,245	316,404	29,844,120	336,130,769	798,064,363	108,128,061	23,862,330	1,841,120	268,499,161
1981	312,741,926	401,884	33,186,955	346,330,765	857,683,333	134,007,969	35,952,073	1,890,240	295,771,945
1982	387,575,535	497,844	40,981,597	429,054,976	1,035,334,564	154,238,143	42,639,933	2,189,537	356,315,664
1983	411,906,224	2,197,619	45,224,289	459,328,132	1,152,967,139	164,522,853	47,043,714	2,357,344	403,099,179
1984	454,649,549	4,991,959	51,472,490	511,113,998	1,243,980,323	168,363,088	51,210,366	2,707,148	457,715,698
1985	448,820,269	5,575,637	56,392,530	510,788,436	1,298,557,830	173,435,573	51,079,688	2,854,402	481,081,664
1986	427,064,384	5,442,939	62,643,560	495,150,883	1,402,313,414	192,774,030	52,635,913	2,994,653	550,178,938
1987	399,859,338	5,662,248	68,152,003	473,673,589	1,478,266,657	215,390,120	55,694,852	3,390,566	618,996,509
1988	362,053,031	6,112,891	74,365,384	442,531,306	1,567,038,822	245,540,927	61,470,232	3,645,332	728,670,200
1989	370,007,141	6,458,825	74,082,585	450,548,551	1,705,955,924	263,365,147	68,789,176	3,523,685	792,696,006
1990	231,398,429	5,392,780	83,399,215	320,190,424	1,102,623,647	251,970,300	72,971,649	3,198,542	844,886,355

NON-AGRICULTURAL (continued)

Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Property	Total Personal Property	Total Real & Personal Property
	1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ --	\$ 893,246,398	\$ 1,043,396,306	\$ 38,088,817
1975	83,271,516	44,734,866	5,648,451	--	1,032,823,430	1,202,149,418	44,351,136	1,246,500,554
1976	87,836,703	44,037,233	4,551,496	--	1,079,427,027	1,255,997,902	41,322,565	1,297,320,467
1977	93,877,074	47,759,974	4,043,067	--	1,195,908,432	1,429,147,080	43,298,762	1,472,445,842
1978	98,921,685	51,422,998	4,256,947	--	1,238,960,502	1,493,045,341	45,651,310	1,538,696,651
1979	105,984,112	53,602,835	4,475,409	--	1,292,827,641	1,580,927,494	47,385,241	1,628,312,735
1980	113,037,309	56,500,368	4,348,471	--	1,374,281,183	1,710,411,952	48,426,153	1,758,838,105
1981	123,942,641	57,304,563	3,690,830	--	1,510,243,594	1,856,574,359	47,563,240	1,904,137,599
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,814,359,627	2,243,414,603	61,667,722	2,305,082,325
1983	164,043,837	63,827,110	3,506,905	12,604,019	2,013,972,100	2,473,300,232	66,724,069	2,540,024,301
1984	187,758,639	69,899,562	3,700,067	12,553,965	2,197,888,856	2,709,002,854	75,218,054	2,784,220,908
1985	194,542,185	71,170,754	3,318,626	8,794,634	2,284,835,356	2,795,623,792	79,371,594	2,874,995,386
1986	213,772,763	74,503,575	3,024,725	9,755,400	2,501,953,411	2,997,104,294	86,853,333	3,083,957,627
1987	238,530,834	82,573,987	2,620,463	12,427,666	2,707,891,654	3,181,565,243	95,757,072	3,277,322,315
1988	274,566,164	94,159,294	2,365,700	13,078,799	2,990,535,470	3,433,066,776	104,693,975	3,537,760,751
1989	282,974,388	107,975,372	890,864	13,601,632	3,239,772,194	3,690,320,745	106,771,593	3,797,092,338
1990	289,307,831	119,917,616	868,964	14,110,228	2,699,855,132	3,020,045,556	127,002,583	3,147,048,139

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1990

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec. Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec. Commercial	Commercial Land & Bldg
1974	\$ 112,436,927	\$ 104,456	\$ 13,906,221	\$ 126,447,604	\$ 348,928,689	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	127,209,292	121,943	16,365,393	143,696,628	417,134,470	76,568,368	15,229,388	1,762,051	207,395,115
1976	132,906,271	129,956	17,247,335	150,283,562	447,138,962	80,066,795	15,997,478	1,929,353	203,932,029
1977	155,720,362	151,758	19,502,949	175,375,069	519,966,925	85,353,721	16,949,701	2,069,716	219,689,600
1978	168,556,957	174,729	21,680,519	190,412,205	519,493,390	92,571,984	19,102,190	1,837,491	235,897,257
1979	191,476,359	222,280	24,097,121	215,795,760	537,395,778	97,548,136	19,887,463	1,890,775	248,624,109
1980	209,309,041	283,308	26,646,522	236,238,871	474,456,249	108,128,061	23,862,330	1,841,120	268,499,161
1981	188,806,114	357,611	29,035,999	218,199,724	464,226,780	123,979,068	35,952,073	1,890,240	295,771,944
1982	243,880,560	452,444	36,029,578	280,362,582	596,482,793	142,085,928	42,621,067	2,189,537	356,315,664
1983	257,509,209	2,013,526	39,759,410	299,282,145	689,314,133	151,991,198	47,023,992	2,357,344	403,099,179
1984	304,661,445	4,491,693	46,133,918	355,287,056	780,670,866	168,363,088	51,189,103	2,707,148	457,288,735
1985	287,448,543	5,017,394	49,682,714	342,148,651	819,998,773	173,435,573	51,063,283	2,854,402	480,392,386
1986	244,527,241	4,032,002	55,616,248	304,175,491	879,767,682	192,774,030	52,615,973	2,994,653	549,409,655
1987	229,095,169	4,199,388	60,712,624	294,007,181	932,040,911	215,390,120	55,677,018	3,390,566	618,238,514
1988	206,497,668	4,543,582	66,574,805	277,616,055	1,006,669,724	245,540,529	61,453,217	3,645,329	711,026,015
1989	211,974,365	4,771,134	74,078,546	290,824,045	1,109,120,490	262,736,418	68,774,443	3,523,541	791,460,542
1990	230,747,993	5,388,330	83,399,215	319,535,538	1,095,197,405	251,341,871	72,957,669	3,198,542	843,587,547

NON-AGRICULTURAL (continued)

Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Property	Total Personal Property	Total Real & Personal Property
1975	83,271,516	44,734,866	5,648,451	--	851,744,225	995,440,853	44,351,136	1,039,791,989
1976	87,836,703	44,037,233	4,551,496	--	885,460,049	1,035,743,611	41,322,565	1,077,066,176
1977	93,877,074	47,759,974	4,043,067	--	989,709,778	1,165,084,847	43,298,762	1,208,383,609
1978	98,921,685	51,422,998	4,256,947	--	1,023,503,942	1,213,916,147	45,651,310	1,259,567,457
1979	105,984,112	53,602,835	4,475,409	--	1,069,408,617	1,285,204,377	47,385,241	1,332,589,618
1980	113,037,309	56,500,368	4,348,471	--	1,050,673,069	1,286,911,940	48,426,153	1,335,338,093
1981	123,942,641	57,304,563	3,690,830	--	1,106,758,139	1,324,957,863	47,563,240	1,372,521,103
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,363,336,775	1,643,699,357	61,667,722	1,705,367,079
1983	164,043,837	63,827,110	3,506,905	12,604,019	1,537,767,717	1,837,049,862	66,724,069	1,903,773,931
1984	187,539,720	69,899,562	3,700,067	12,548,085	1,733,906,374	2,089,193,430	75,218,054	2,164,411,484
1985	194,251,558	71,170,754	3,318,626	8,770,708	1,805,256,063	2,147,404,714	79,371,594	2,226,776,308
1986	213,499,863	74,503,575	3,024,725	9,755,400	1,978,345,556	2,282,521,047	86,817,766	2,369,338,813
1987	238,283,752	82,573,987	2,620,463	12,427,666	2,160,642,997	2,454,650,178	95,720,039	2,550,370,217
1988	269,170,368	94,156,244	2,365,700	13,076,314	2,407,103,440	2,684,719,495	104,626,880	2,789,346,375
1989	282,511,559	107,964,028	890,789	13,601,499	2,640,583,309	2,931,407,354	106,684,590	3,038,091,944
1990	288,734,703	119,916,021	868,964	14,110,228	2,689,912,950	3,009,448,488	126,917,371	3,136,365,859

TABLE 11
TAXABLE VALUE DETERMINATION DATA
FOR TAXES PAYABLE 1974 to 1990

<u>Payable Year</u>	<u>Total Market Value</u>	<u>Total Assessed Value (1)</u>	<u>Tax Increment Financing Assessed Value (1)</u>	<u>Fiscal Disparities Contribution Value (1) (2)</u>	<u>10 Percent Power Line Assessed Value (1) (3)</u>	<u>Total Taxable Value (1)</u>	<u>Fiscal Disparities Distribution Value (1) (2)</u>	<u>Total Taxable Value Incl. Distribution (1)</u>
1974	\$ 31,526,979,377	\$ 10,908,037,661	\$ 3,634,483	NA	NA	\$ 10,904,403,178	NA	\$ 10,904,403,178
1975	32,949,207,409	11,423,354,820	20,036,557	\$ 137,232,035	NA	11,266,086,228	\$ 137,182,224	11,403,268,452
1976	36,678,639,269	12,790,040,687	26,220,175	187,966,399	NA	12,575,854,113	187,963,695	12,763,817,808
1977	40,348,632,930	14,032,480,658	32,127,149	174,771,615	NA	13,825,581,894	174,769,050	14,000,350,944
1978	45,234,445,358	14,632,003,530	43,380,473	200,652,761	NA	14,387,970,296	200,652,765	14,588,623,061
1979	51,787,331,845	15,922,070,902	62,286,066	258,148,296	NA	15,601,636,540	258,146,966	15,859,783,506
1980	65,536,910,752	18,088,671,310	102,280,206	328,067,201	NA	17,658,323,903	328,045,671	17,986,369,574
1981	91,709,758,682	21,885,148,559	223,310,857	454,114,423	NA	21,207,723,279	454,107,653	21,661,830,932
1982	104,888,799,772	25,013,583,842	332,367,840	690,921,199	\$ 4,308,594	23,985,986,209	691,660,870	24,677,647,079
1983	114,942,835,732	27,578,696,497	437,194,546	884,486,260	4,624,901	26,252,390,790	884,476,577	27,136,867,367
1984	120,119,457,944	28,371,475,615	516,587,125	1,056,000,164	4,120,852	26,794,767,474	1,055,942,640	27,850,710,114
1985	122,560,533,827	28,944,570,380	635,897,231	1,263,517,278	4,237,851	27,040,918,020	1,263,500,648	28,304,418,668
1986	123,184,476,313	29,241,664,098	800,406,816	1,312,694,893	4,134,416	27,124,427,973	1,312,654,136	28,437,082,109
1987	121,760,528,792	29,446,558,864	996,907,289	1,511,376,295	4,023,824	26,934,251,456	1,511,338,565	28,445,590,021
1988	123,646,679,501	29,894,599,818	1,246,503,585	1,753,793,030	3,928,346	26,890,374,857	1,761,474,625	28,651,849,482
1989	130,769,900,330	3,898,868,472	182,846,710	249,911,850	464,902	3,465,645,008	249,902,097	3,715,547,105
1990	138,325,581,571	3,154,362,460	186,491,610	264,978,647	450,509	2,702,441,694	265,334,552	2,967,776,246

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

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

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1990
PART A

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

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TABLE 12

**REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1990
PART A (cont.)**

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1990
PART A (cont.)

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1986</u>	<u>CLASS</u>	<u>1987</u>	<u>1988</u>
<u>BLIND/PARA VET/DISABLED HSTD.</u>	3CC		1B		
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 5%		\$32,500-5%	\$33,000-5%
EXCESS: AG		\$32,000 TO \$84,000-14%		\$32,500 TO \$85,000-14%	\$33,000 TO \$86,000-14%
		OVER \$84,000-18%		OVER \$85,000-14%	OVER \$86,000-18%
BASE: NON-AG		\$32,000- 5%		\$32,500-5%	\$34,000-5%
EXCESS: NON-AG		\$32,000 TO \$84,000-18%		\$32,500 TO \$85,000-18%	\$34,000 TO \$88,000-17%
		OVER \$84,000-29%		OVER \$85,000-28%	OVER \$88,000-27%
<u>AGRICULTURAL HOMESTEAD</u>	3B		2A		
BASE: AMOUNT-PERCENTAGE		\$84,000-14%		\$85,000-14%	\$86,000-14%
EXCESS: PERCENTAGE		18%		18%	18%
<u>AGRICULTURAL NON-HOMESTEAD</u>	3	18%	2C	18%	18%
<u>TIMBERLAND</u>	3E	18%	2B	18%	18%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>	3		6A		
A. COMMERCIAL, UNDER 200 DAYS		21%		21%	21%
B. NON-COMMERCIAL		21%		21%	21%
<u>COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL, UNDER 200 DAYS AND INCLUDES OWNER'S HOMESTEAD</u>	3A	12%	1C	12%	12%
<u>RESIDENTIAL HOMESTEAD</u>	3C		1A		
BASE: AMOUNT-PERCENTAGE		\$64,000 - 18%		\$85,000 - 18%	\$88,000-17%
EXCESS: PERCENTAGE		29%		28%	27%
<u>RESIDENTIAL NON-HOMESTEAD</u>	3D		4A		
A. APTS. WITH 4 OR MORE UNITS NOT TITLE II		34%		34%	34%
B. APARTMENT LAND -LESS THAN 4 UNITS -4 OR MORE UNITS		34%		34%	28%
C. PRIVATE FOR PROFIT HOSPITALS					34%
<u>RESIDENTIAL NON-HOMESTEAD (1) 3 OR LESS UNITS</u>	3DD	28%	5A	28%	28%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1990 PART A (cont.)

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1989</u>	<u>CLASS</u>	<u>1990</u>
<u>BLIND/PARA VET/DISABLED HSTD.</u>	1B		1B	
BASE: AG AMOUNT-PERCENTAGE		\$32,000-.87%		\$32,000- 0.40%
Remainder uses tax capacity rates for class 2A property				
BASE: NON-AG		\$32,000-.87%		\$32,000- 0.40%
Remainder uses tax capacity rates for class 1A property				
<u>AGRICULTURAL HOMESTEAD</u>	2A	TO \$85,000 -	2A	TO \$88,000-
HOUSE, GARAGE & 1 ACRE		1.75%		1.00%
REMAINDER		1.75%		0.40%
		OVER \$85,000 -		\$88,000 - \$100,000-
HOUSE, GARAGE & 1 ACRE		2.20%		2.00%
REMAINDER		2.25%		0.40%
				OVER \$100,000-
HOUSE, GARAGE & 1 ACRE				3.00%
REMAINDER TO 320 ACRES				1.30%
OVER 320 ACRES				1.70%
<u>AGRICULTURAL NON-HOMESTEAD</u>				
HOUSE, GARAGE & 1 ACRE	4B	2.70%	4B	3.00%
LAND	2B	2.25%	2B	1.70%
<u>TIMBERLAND</u>	2B	2.25%	2B	1.70%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>				
A. COMMERCIAL, UNDER 200 DAYS	1C	.90%	1C	TO \$32,000- 0.40%
				OVER 32,000- 1.00%
B. NON-COMMERCIAL	4C	2.30%	4C	2.40%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>				
RECREATIONAL UNDER				
200 DAYS AND INCLUDES OWNER'S HOMESTEAD	4C	2.60%	4C	2.40%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A	
BASE: AMOUNT-PERCENTAGE		1ST \$88,000-2.17%		1ST \$88,000- 1.00%
		\$88,000-\$100,000-2.50%		\$88,000-\$100,000- 2.00%
		OVER \$100,000-3.30%		OVER \$100,000- 3.00%
<u>RESIDENTIAL NON-HOMESTEAD</u>				
A. APTS. WITH 4 OR MORE UNITS				
NOT TITLE II	4A		4A	3.60%
B. APARTMENT LAND -LESS THAN 4 UNITS	4C	3.50%	4C	3.00%
-4 OR MORE UNITS	4D	4.10%	4D	3.60%
C. PRIVATE FOR PROFIT HOSPITALS	4A	4.10%	4A	3.60%
<u>RESIDENTIAL NON-HSTD - 3 or less units (1)</u>	4B	3.50%	4B	3.00%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1990
PART B

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

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TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1990
PART B (cont.)

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1990
PART B (cont.)

DESCRIPTION	CLASS	1986	CLASS	1987	1988	CLASS	1989	CLASS	1990
<u>TYPE I & II APTS. (STRUCTURES)</u>	NONE								
A. FOUR OR LESS STORIES		34%	4A	34%	34%	4B	3.50%	4A	3.60%
B. FIVE OR MORE STORIES		25%	5B	25%	25%	4B	3.50%	4A	3.60%
<u>TITLE II NATIONAL HOUSING (2)(6)</u> (STRUCTURES)	NONE	20%	7A	20%	20%	4C	2.50%	4C	2.40%
<u>FARM HOME ADMINISTRATION (7)</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	NONE	10%	7C	10%	10%	4D	1.50%	4D	1.70%
<u>SECTION 8 (STRUCTURES)</u>	NONE	20%	7B	20%	20%	4C	2.50%	4C	2.40%
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS (3)									
BASE: AMOUNT-PERCENTAGE	4C	\$80,000-28%	3A	\$80,000-28%	\$80,000-28%	3A	\$100,000-3.30%	3A	\$100,000-3.30%
EXCESS: PERCENTAGE	4A	43%	3A	43%	43%	3A	5.25%	3A	5.06%
MACHINERY (4)	3	-							
<u>EMPLOYMENT PROPERTY</u> COMPETITIVE CITY OR ZONE	4D		3B			3B		3B	
BASE: AMOUNT-PERCENTAGE		\$50,000-20%		\$50,000-20%	\$50,000-20%		\$50,000-2.50%		\$50,000-2.40%
EXCESS: PERCENTAGE		21.50%		21.50%	21.50%		3.50%		3.60%
BORDER CITY									
BASE: AMOUNT-PERCENTAGE		\$80,000-28%		\$80,000-28%	\$80,000-20%		100,000-3.30%		100,000-3.30%
EXCESS: PERCENTAGE		38.5%		38.50%	38.50%		4.80%		5.06%
<u>VACANT LAND</u>	4B	40%	5			5C	5.25%	5	5.06%
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS (3)									
BASE: AMOUNT-PERCENTAGE	4C	\$80,000-28%	3A	\$80,000-28%	\$80,000-28%	3A	3.30%	3A	3.30%
EXCESS: PERCENTAGE	4A	43%	3A	43%	43%	3A	5.25%	3A	5.06%
MACHINERY	3	33 1/3%	4B	33 1/3%	33 1/3%	5A	4.80%	5	5.06%
<u>PARKING RAMP (6)</u>	NONE	-	NONE	-	-		-		-
<u>REFINERY (5)</u>	NONE	-	NONE	-	-		-		-
<u>UNMINED IRON ORE</u>	1	50%	9A	50%	50%	5B	5.25%	5B	5.06%
<u>"LOW RECOVERY" IRON ORE</u>	1A	30-48 1/2%	9B	30-48 1/2%	30-48 1/2%	5B	5.25%	5	5.06%

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 - 1990**

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			
1990	32,340,331	791,260,645	74,950,912	399,142,293	978,391	63,966,280			
Taxes Payable	School District		Special Taxing District		Total Levy				
	Debt	Non-Debt	Debt (1)	Non-Debt	Debt	Non-Debt	Total (2)		
1972	\$ 101,660,794	\$ 395,042,845	\$ 7,589,427	\$ 14,907,962	\$ 152,880,394	\$ 804,493,589	\$ 957,373,983		
1973	106,746,145	414,950,546	5,125,387	11,129,995	160,665,522	821,995,243	982,660,765		
1974	114,956,480	453,600,979	6,002,351	15,837,792	174,766,409	906,718,795	1,081,485,204		
1975	120,457,845	511,262,020	11,303,320	25,951,703	193,565,540	1,036,262,497	1,229,828,037		
1976	118,931,545	538,123,815	10,059,502	20,955,079	197,627,605	1,078,706,422	1,276,334,027		
1977	127,307,265	629,719,160	12,230,354	23,813,983	216,113,681	1,236,813,696	1,452,927,377		
1978	128,346,534	649,606,091	10,970,219	25,538,843	219,658,678	1,295,962,378	1,515,621,056		
1979	125,959,508	691,896,755	13,466,583	27,623,065	221,932,709	1,376,854,100	1,598,786,809		
1980	121,554,044	733,720,663	18,888,337	30,806,358	220,478,848	1,502,088,138	1,722,566,986		
1981	120,047,558	730,206,286	28,723,481	44,793,588	234,362,450	1,622,996,702	1,857,359,152		
1982	109,915,030	989,773,018	41,287,498	52,539,002	244,298,228	1,995,391,288	2,239,689,516		
1983	73,851,496	1,136,053,551	53,216,858	63,762,095	226,503,129	2,224,341,289	2,450,844,418		
1984	106,235,878	1,223,321,749	64,184,132	67,392,261	275,615,116	2,400,781,794	2,676,396,910		
1985	107,033,053	1,209,345,786	77,279,116	68,456,097	294,092,701	2,443,098,153	2,737,190,854		
1986	109,228,913	1,280,521,747	100,014,395	69,844,509	329,974,481	2,612,382,489	2,942,356,970		
1987	111,644,757	1,329,454,915	126,023,981	74,207,747	361,832,187	2,745,423,309	3,107,255,496		
1988	129,079,597	1,380,644,412	162,865,504	85,138,425	407,876,993	2,921,062,989	3,328,939,982		
1989	131,704,177	1,503,740,042	192,949,960	96,941,114	450,811,005	3,097,050,697	3,547,861,702		
1990	114,421,004	1,114,357,949	199,268,390	78,795,496	421,959,028	2,447,522,663	2,869,481,691		

(1) Includes tax increment financing district levy. The amounts of this levy can be found in Table 5, Page 31.

(2) Excludes fiscal disparities contribution levy and beginning in 1982, also excludes power line levy. The amounts of both of these levies can be found in the footnotes following Table 4, Page 29.

**TABLE 14
DISPARITY REDUCTION AID
BEFORE AND AFTER THE 90% LIMITATION
BY TYPE OF GOVERNMENTAL UNIT**

DISPARITY REDUCTION AID BEFORE 90% LIMITATION

<u>Payable Year</u>	<u>COUNTY</u>	<u>CITY/ TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1989	\$ 22,632,755	\$ 22,580,816	\$ 19,733,226	\$ 407,644	\$ 65,354,441
1990	15,725,678	15,714,430	13,676,042	291,007	45,407,157

DISPARITY REDUCTION AID AFTER 90% LIMITATION

<u>Payable Year</u>	<u>COUNTY</u>	<u>CITY/ TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1989	\$ 21,713,120	\$ 22,082,792	\$ 18,847,028	\$ 398,364	\$ 63,041,304
1990	14,998,756	15,055,400	12,882,760	273,210	43,210,126

TABLE 15
HOMESTEAD CREDIT DETERMINATION DATA
TAXES PAYABLE 1968-1989 (1)

<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 (2)	gross tax after credits	58%	\$ 650	240	NA
1984	gross tax after credits	54%	\$ 650	Unlimited	\$67,000
1985 (3)	gross tax after credits	54%	\$ 650	Unlimited	\$67,000
1986-1988 (3)	gross tax after credits	54%	\$ 700	Unlimited	\$68,000
1989 (3)	gross tax after credits	54%	\$ 725	Unlimited	\$68,000

- (1) In payable year 1990 homestead credit was replaced by the Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 12.
- (2) In 1982 a limitation was placed on the mill rate and levy used to determine homestead credit for all local taxing districts except school districts and the Metropolitan Transit Commission. If the 1982 levy of a taxing district was more than 108 percent of its 1981 levy, the total homestead credit amount was determined by the mill rate based on 108 percent of the taxing district's 1981 levy.
- (3) For taxes payable in 1985 and subsequent years, disaster credit, wetlands credit, native prairie credit, power line credit, agricultural preserves credit, enterprise zone credit, agricultural credit, and disparity reduction credit are deducted before the homestead credit is calculated. The homestead credit is calculated and deducted before the taconite homestead credit and supplemental taconite homestead credit are calculated.

TABLE 16
NUMBER OF HOMESTEADS AND HOMESTEAD CREDIT AMOUNTS (1)
TAXES PAYABLE 1972 - 1990 (2)

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										
Taxes Payable	Amounts			Agricultural Homesteads					Non-Agricultural Homesteads					TOTAL
	Total Credit Amount	Agricultural Amount	Non-Agricultural Amount(3)	Up to \$175	\$175-325	\$325 Maximum	Up to \$175	\$175-325	\$325 Maximum	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	
										\$325-425	\$425-550	\$550 Maximum		
1980	\$358,306,951	\$47,245,749	\$311,061,202	47,313	27,879	12,992	13,980	48,674	187,660	182,423	147,717	169,599	202,576	1,040,813
										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
										\$500-700	\$700 Maximum			
1986	\$575,335,033	\$63,112,885	\$512,222,148	7,932	16,239	15,872	17,604	56,105	53,741	105,387	153,311	330,969	295,676	1,052,836
1987	\$598,019,139	\$62,527,859	\$535,491,280	8,969	16,124	16,907	18,618	54,347	48,342	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
										\$500-725	\$725 Maximum			
1989	\$652,997,536	\$64,016,560	\$588,980,976	7,924	14,812	17,891	22,955	51,168	47,481	89,813	119,944	304,877	431,818	1,108,883
1990 (2)				Total Ag Homesteads = 110,830.					Total Non-Ag Homesteads = 1,013,683.					

(1) Homestead credit determination data can be found in Table 15 page 47.
(2) In payable year 1990, homestead credit was replaced by the Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 12.
(3) The non-agricultural homestead credit includes tax increment financing homestead credit.

TABLE 17

**TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS
TAXES PAYABLE 1972-1990**

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

(1) 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	1990...\$310,054

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

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

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

TABLE 18

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

<u>Agricultural Property</u>					
<u>Taxes Payable</u>	<u>Acreage Limit</u>	<u>Homestead</u>	<u>Non-Homestead</u>	<u>Seasonal Recreational</u>	<u>Timberlands</u>
1972-1975	NONE	8.3 MILLS	8.3 MILLS	8.3 MILLS	8.3 MILLS
1976-1977	1st 120 ACRES	12 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 120 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1978	1st 120 ACRES	15 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 120 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1979	1st 160 ACRES	15 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 160 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1980	1st 240 ACRES	15 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 240 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1981	1st 240 ACRES	17 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 240 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1982-1983	1st 320 ACRES	18 MILLS	10 MILLS	10 MILLS	8 MILLS
	320-640 ACRES	10 MILLS	8 MILLS	10 MILLS	8 MILLS
	OVER 640 ACRES	8 MILLS	8 MILLS	10 MILLS	8 MILLS
1984	1st 320 ACRES	29%	13%	13%	10%
	320-640 ACRES	13%	10%	13%	10%
	OVER 640 ACRES	10%	10%	13%	10%
1985	1st 320 ACRES	33%	15%	15%	10%
	320-640 ACRES	15%	10%	15%	10%
	OVER 640 ACRES	10%	10%	15%	10%
1986-1988	1st 320 ACRES	36%	26%	15%	26%
	OVER 320 ACRES	26%	26%	15%	26%
1989	1st 320 ACRES	36%	26%	N/A	26%
	OVER 320 ACRES	26%	26%	N/A	26%

(1) In payable year 1990, agricultural credit was replaced by the Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 12.

**TABLE 19
AGRICULTURAL CREDIT AMOUNTS
TAXES PAYABLE 1972 - 1989 (1)**

TAXES PAYABLE	AGRICULTURAL CREDIT							TOTAL
	8 Mills	8.3 Mills	10 Mills	12 Mills	15 Mills	17 Mills	18 Mills	
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(2)

	<u>29 Percent</u>	<u>13 Percent</u>	<u>10 Percent</u>	<u>Total</u>	<u>\$100 Maximum</u>	<u>\$2000 Maximum</u>	<u>\$4000 Maximum</u>
1984	\$68,057,902	\$22,189,458	\$2,428,631	\$92,675,991	15,837	4,576	NA
	<u>33 Percent</u>	<u>15 Percent</u>	<u>10 Percent</u>	<u>Total</u>			
1985	\$76,084,711	\$27,370,460	\$3,058,233	\$106,513,404	26,224	NA	337
	<u>36 Percent</u>	<u>26 Percent</u>	<u>15 Percent</u>	<u>Total</u>			
1986	76,575,126	42,497,211	7,008,592	126,080,929	31,019	NA	NA
1987	68,476,287	39,706,015	7,439,545	115,621,847	34,607	NA	NA
1988	58,125,953	36,143,032	7,790,252	102,059,237	39,546	NA	NA
	<u>36 Percent</u>	<u>26 Percent</u>	<u>Tax Increment Financing</u>	<u>Total</u>			
1989	\$58,107,181	\$36,819,532	\$49,014	\$94,975,727			

(1) In payable year 1990, agricultural credit was replaced by the Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 12.

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

TABLE 20
PART A
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, REDUCED ASSESSMENT, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 1990

<u>WETLANDS CREDIT AND REIMBURSEMENT (1)</u>					<u>NATIVE PRAIRIE CREDIT AND REIMBURSEMENT (1)</u>				
<u>Credit</u>		<u>Reimbursement</u>			<u>Credit</u>		<u>Reimbursement</u>		
<u>Taxes Payable</u>	<u>Total Acres Receiving</u>	<u>Credit Amount</u>	<u>Total Acres Receiving</u>	<u>Reimbursement Amount</u>	<u>Taxes Payable</u>	<u>Total Acres Receiving</u>	<u>Credit Amount</u>	<u>Total Acres Receiving</u>	<u>Reimbursement Amount</u>
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

<u>AGRICULTURAL PRESERVES CREDIT</u>						<u>DISASTER CREDIT</u>				
<u>Taxes Payable</u>	<u>Number of Parcels</u>	<u>Number of Acres</u>	<u>Assessed (2) Value</u>	<u>Credit Amount</u>	<u>105% Avg. Twp. Rate</u>	<u>Taxes Payable</u>	<u>Number of Parcels</u>	<u>Assessed Value(2) Difference Amt.</u>	<u>Credit TIF</u>	<u>Credit Other</u>
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	1989	-0-	-0-	-0-	-0-
1989	1,954	129,794	2,622,229	43,684	92%	1990	87	1,497	-0-	1,416
1990	1,489	104,526	1,077,414	45,885	96%					

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

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

TABLE 20
PART B
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, REDUCED ASSESSMENT, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 1990

<u>ENTERPRISE ZONE CREDIT</u>					<u>POWER LINE CREDIT</u>					
<u>Taxes Payable</u>	<u>Number of Parcels</u>	<u>Assessed Value (1)</u>	<u>Credit TIF</u>	<u>Credit Other</u>	<u>Taxes Payable</u>	<u>Assessed Value (1)</u>	<u>Levy Amount</u>	<u># of Parcels Under Max.</u>	<u>At Max.</u>	<u>Credit Amount</u>
1984	323	\$23,362,005	\$159,020	\$492,876	1982	\$4,308,594	\$367,851	557	888	\$135,506
1985	598	29,870,415	161,678	852,270	1983	4,624,901	407,699	664	1,038	151,957
1986	649	31,519,756	188,447	889,484	1984	4,120,852	395,464	602	1,050	165,373
1987	695	33,766,316	211,738	831,116	1985	4,237,851	404,262	716	1,069	163,997
1988	829	33,598,307	194,596	869,097	1986	4,134,416	420,745	695	1,085	170,884
1989	558	1,813,755	70,765	221,498	1987	4,023,824	429,381	700	1,085	168,707
1990	86	520,757	48,695	73,518	1988	3,928,346	444,736	719	1,081	168,031
					1989	464,902	448,243	690	1,139	169,649
					1990	450,509	453,457	1,047	596	117,986

<u>REDUCED ASSESSMENT CREDIT (2)</u>			<u>SMALL BUSINESS CREDIT (3)</u>			
<u>Taxes Payable</u>	<u>Number of Parcels</u>	<u>Credit Amount</u>	<u>Taxes Payable</u>	<u>Number of Parcels</u>	<u>Credit TIF</u>	<u>Credit Other</u>
1981	6,541	\$11,536,758	1988	\$57,022	\$1,556,991	\$20,490,299
1982	7,240	14,026,852				
1983	7,535	14,584,416				

<u>DISPARITY REDUCTION CREDIT</u>				<u>COUNTY CONSERVATION CREDIT</u>			
<u>Taxes Payable</u>	<u>Number of Parcels</u>	<u>Tax Increment Financing</u>	<u>All Other</u>	<u>Taxes Payable</u>	<u>Number of Parcels</u>	<u>Number of Acres</u>	<u>Credit Amount</u>
1989	1,087	\$255,392	\$1,911,475	1989	300	25,716	\$38,568
1990	1,333	281,466	2,183,560	1990	501	40,583	60,625

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

TABLE 21

AGRICULTURAL PRESERVE CREDIT TAX RATE DATA

<u>STATEWIDE AVERAGE TAX RATE IN TOWNS</u>			<u>AGRICULTURAL PRESERVE TAX RATE (1)</u>		
<u>TAXES PAYABLE</u>	<u>TAX RATE</u>		<u>TAXES PAYABLE</u>	<u>TAX RATE</u>	
1982	73	Mills	1983	77	Mills
1983	71		1984	75	
1984	76		1985	80	
1985	78		1986	82	
1986	86		1987	90	
1987	97		1988	102	
1988	88%		1989	92%	
1989	91%		1990	96%	

METRO AREA
AVERAGE TAX RATE IN TOWNS

<u>COUNTY</u>	<u>TAXES PAYABLE 1983 (Mills)</u>	<u>TAXES PAYABLE 1984 (Mills)</u>	<u>TAXES PAYABLE 1985 (Mills)</u>	<u>TAXES PAYABLE 1986 (Mills)</u>	<u>TAXES PAYABLE 1987 (Mills)</u>	<u>TAXES PAYABLE 1988 (Mills)</u>	<u>TAXES PAYABLE 1989 (Percent)</u>	<u>TAXES PAYABLE 1990 (Percent)</u>
ANOKA	90.428	96.138	95.155	97.135	102.594	106.95	93.873%	93.024%
CARVER	86.715	91.755	91.015	102.797	101.926	111.29	86.679%	99.168%
DAKOTA	80.031	87.702	88.216	94.871	104.792	96.511	85.618%	84.323%
HENNEPIN	103.067	109.633	105.747	109.687	110.817	110.04	99.443%	102.284%
RAMSEY	97.280	101.290	104.029	106.743	109.167	109.36	92.182%	103.476%
SCOTT	94.880	93.269	96.812	100.107	114.191	108.89	95.800%	91.002%
WASHINGTON	90.044	93.979	92.613	97.819	100.335	103.53	87.462%	86.750%

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

TABLE 22
RESIDENTIAL AND FARM HOMESTEAD PROPERTY TAXES AND CREDITS
TAXES PAYABLE 1974 - 1990

	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
1990	NA		NA		910,382,154	3.0	
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
1990	NA		NA		129,086,695	7.2	
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
1990	NA		NA		1,039,468,849	3.5	

- (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 reduced assessment, wetlands, native prairie, power line and agricultural preserves credits.

For 1984-1990, credits may include agricultural, homestead, taconite homestead, wetlands, native prairie, powerline, agricultural preserves, disaster, enterprise zone, county conservation and disparity reduction credits.

In 1990, homestead and agricultural credit were replaced the Homestead and Agricultural Credit Aid (HACA). As a result of this change, the gross tax capacity and credits are no longer comparable to previous year's data. See explanation of HACA on page 12.

TABLE 23
CREDIT ADJUSTMENT AMOUNTS FOR PRIOR YEARS
FOR REAL PROPERTY
TAXES PAYABLE 1974 - 1990

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
1990	90,198	3,187,576	40,840	4,197	---

(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 (1982-1990), agricultural preserves credit (1984-1990), disaster and enterprise zone credits (1985-1990), small business credit (1988-1990), and agricultural credit (1990).

(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 24
POWER LINE TAXES
PAYABLE YEARS 1960 - 1990 (1)

<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
1990	7,251,852	1,024,445

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

TABLE 25
TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, AND CREDITS
TAXES PAYABLE 1974 – 1990

	<u>TAXES PAYABLE</u>	<u>NUMBER OF CITIES</u>	<u>NUMBER OF TOWNSHIPS</u>	<u>TOTAL ASSESSED VALUE OF CITIES AND TOWNSHIPS (1)</u>	<u>INCREMENT VALUE</u>	<u>PERCENT OF INCREMENT VALUE TO TOTAL VALUE</u>	<u>INCREMENT TAX</u>	<u>HOMESTEAD CREDIT</u>	<u>REDUCED ASSESSMENT CREDIT</u>	<u>ENTERPRISE ZONE CREDIT</u>	<u>AGRICULTURAL CREDIT</u>	<u>DISPARITY REDUCTION CREDIT</u>
	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	-	-	-	-
58	1981	99	-	9,359,881,660	223,310,857	2.386	22,489,390	819,275	\$1,181,415	-	-	-
	1982	122	-	11,004,551,716	332,367,840	3.020	35,141,374	1,316,225	1,392,016	-	-	-
	1983	127	-	12,683,306,888	437,194,546	3.447	46,425,859	1,592,479	1,571,205	-	-	-
	1984	156	3	14,536,408,180	516,587,125	3.554	58,154,901	1,829,787	-	\$159,020	-	-
	1985	177	4	16,082,621,847	635,897,231	3.954	70,761,120	2,199,054	-	161,678	-	-
	1986	217	7	17,748,842,074	800,406,816	4.510	92,355,076	2,927,431	-	188,447	-	-
	1987	240	8	19,572,677,227	996,907,289	5.093	117,465,743	3,466,074	-	211,738	-	-
	1988	253	9	21,445,564,357	1,246,503,585	5.812	154,372,728	4,109,386	-	194,596	-	-
	1989(1)	271	12	2,334,869,726	182,846,710	7.831	183,983,207	5,194,723	-	70,765	49,014	255,392
	1990	297	12	2,170,702,186	186,491,610	8.591	192,295,363	-	-	48,695	-	281,466

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

TABLE 26
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1990 (1)

PART A - VALUES

	<u>TAXES PAYABLE</u>	<u>ANOKA</u>	<u>CARVER</u>	<u>DAKOTA</u>	<u>HENNEPIN</u>	<u>RAMSEY</u>	<u>SCOTT</u>	<u>WASHINGTON</u>	<u>TOTAL</u>	<u>AREA-WIDE TAX RATE</u>
<u>CONTRIBUTION VALUE</u>	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%	
1990	14,918,256	2,279,874	28,147,315	163,600,637	44,663,897	2,885,281	8,483,387	264,978,647	104.578%	
<u>DISTRIBUTION VALUE</u>	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		
1990	35,283,629	6,147,064	31,835,331	103,905,282	63,714,621	7,016,110	17,432,515	265,334,552		

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

TABLE 26
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1990 (1)

PART B - TAX AMOUNTS

	TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	AREA-WIDE TAX RATE
<u>CONTRIBUTION TAX</u>	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%	
1990	15,601,214	2,384,247	29,435,938	171,090,272	46,708,566	3,017,400	8,871,762	277,109,399	104.578%	
<u>DISTRIBUTION TAX</u>	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		
1990	35,573,409	5,892,634	31,434,940	111,406,850	67,670,695	7,722,497	17,405,244	277,106,269		

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

TABLE 27
MOBILE HOME PERSONAL PROPERTY
HOMESTEAD BASE VALUES AND CLASSIFICATION RATIOS
TAXES PAYABLE 1973-1990

<u>Year</u>	<u>Homestead Base Value</u>		<u>Classification Ratios (2)</u>	
	<u>Farm (1)</u>	<u>Residential</u>	<u>Farm (1)</u>	<u>Residential</u>
1973	--	\$12,000	--	25%-40%
1974	--	\$12,000	--	25%-40%
1975	--	\$12,000	--	25%-40%
1976	--	\$13,000	--	25%-40%
1977	--	\$15,000	--	25%-40%
1978	--	\$17,000	--	22%-36%
1979	--	\$21,000	--	20%-33 1/3%
1980	--	\$25,000	--	18%-30%
1981	\$50,000	\$25,000 \$25,000-\$50,000	14%-19%	16%-22%-28%
1982	\$54,000	\$27,000 \$27,000-\$54,000	14%-19%	16%-22%-28%
1983	\$54,000	\$27,000 \$27,000-\$54,000	14%-19%	16%-22%-28%
1984	\$60,000	\$30,000 \$30,000-\$60,000	14%-19%	17%-19%-30%
1985	\$62,000	\$31,000 \$31,000-\$62,000	14%-19%	17%-19%-30%
1986	\$64,000	\$64,000	14%-18%	18%-29%
1987	\$65,000	\$65,000	14%-18%	18%-28%
1988	\$66,000	\$68,000	14%-18%	17%-27%
1989	\$65,000	\$68,000 \$68,000-\$100,000	1.75%-2.20%	2.17%-2.50% -3.30%
1990	\$68,000 \$68,000-\$100,000	\$68,000 \$68,000-\$100,000	1.00%-2.00% -3.00%	1.00%-2.00% -3.00%

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

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

Residential 1973-1980: % up to base value - % over base value
1981-1985: % on first tier - % on second tier - % on third tier
1986-1988: % up to base value - % over base value
1989-1990: % on first tier - % on second tier - % on third tier

NOTE: For payable year 1989, gross tax capacity values replaced assessed values.
For payable year 1990, net tax capacity values replaced gross tax capacity values.

TABLE 28
MOBILE HOME MARKET AND ASSESSED VALUES, GROSS TAXES LEVIED,
CREDIT AMOUNTS AND NUMBER OF ASSESSMENTS AND HOMESTEADS FOR
TAXES PAYABLE 1973 - 1989

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
1989 (1)	56,663	491,951,471	9,050,598	2,304,294	11,354,892	3,482,881	1,664,140	294,128	5,640,408

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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
1989 (1)	220,652	-	11,302,209	40,781	4,868,982	57,415	407	-	6,375,561

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

TABLE 29
COMPARISON OF PAYABLE 1989 AND 1990
NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE AND AVERAGE LOCAL TAX RATES

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE		
	1989	1990	PERCENT CHANGE	1989 (1)	1990	PERCENT CHANGE	1989	1990	PERCENT CHANGE
AITKIN	\$ 8,262,572	\$ 8,938,363	8.18%	\$ 8,894,821	\$ 9,365,362	5.29%	97.183	100.696	3.61%
ANOKA	127,698,088	128,045,277	0.27%	131,114,663	133,879,951	2.11%	97.507	95.642	-1.91%
BECKER	12,045,665	14,590,703	21.13%	13,745,322	13,715,978	-0.21%	90.468	106.377	17.59%
BELTRAMI	12,604,754	12,833,887	1.82%	11,881,838	11,853,529	-0.24%	104.963	108.271	3.15%
BENTON	13,942,181	13,946,566	0.03%	13,367,368	13,707,682	2.55%	103.237	101.764	-1.43%
BIG STONE	3,031,685	2,928,375	-3.41%	3,282,890	2,744,704	-16.39%	106.902	106.692	-0.20%
BLUE EARTH	28,712,355	28,947,135	0.82%	28,622,756	28,954,731	1.16%	98.060	99.974	1.95%
BROWN	10,317,078	9,830,438	-4.72%	13,474,299	11,863,125	-11.96%	88.007	82.866	-5.84%
CARLTON	13,939,670	15,376,880	10.31%	12,064,239	12,301,376	1.97%	114.898	125.006	8.80%
CARVER	29,083,424	32,828,653	12.88%	29,604,062	31,195,069	5.37%	96.268	105.348	9.43%
CASS	14,732,181	15,743,855	6.87%	15,044,730	17,484,094	16.21%	90.476	90.047	-0.47%
CHIPPEWA	6,471,585	6,293,157	-2.76%	7,371,169	6,611,514	-10.31%	97.488	95.185	-2.36%
CHISAGO	15,379,011	15,468,237	0.58%	14,660,893	14,020,492	-4.37%	109.037	110.394	1.24%
CLAY	18,582,695	17,594,131	-5.32%	20,630,576	18,825,022	-8.75%	105.568	103.876	-1.60%
CLEARWATER	3,781,011	4,292,195	13.52%	3,728,774	3,745,783	0.46%	102.764	114.587	11.51%
COOK	3,861,767	3,936,561	1.94%	4,008,148	4,844,329	20.86%	91.848	86.504	-5.82%
COTTONWOOD	7,269,762	8,368,993	15.12%	8,907,922	8,227,061	-7.64%	87.701	101.725	15.99%
CROW WING	25,407,621	25,724,480	1.25%	28,932,997	31,814,972	9.96%	84.337	82.658	-1.99%
DAKOTA	203,384,968	207,314,140	1.93%	200,679,054	224,047,231	11.64%	93.470	92.532	-1.00%
DODGE	6,577,612	5,994,286	-8.87%	7,153,498	6,032,318	-15.67%	107.122	99.370	-7.24%
DOUGLAS	13,968,674	14,163,774	1.40%	15,569,724	15,238,227	-2.13%	91.877	92.949	1.17%
FARIBAUT	8,275,458	8,571,373	3.58%	11,026,571	10,250,515	-7.04%	85.113	83.619	-1.76%
FILLMORE	7,250,963	7,633,355	5.27%	7,930,730	6,939,781	-12.50%	107.248	109.994	2.56%
FREEBORN	14,500,673	14,647,003	1.01%	16,433,823	15,556,818	-5.34%	95.166	94.152	-1.07%
GOODHUE	34,556,261	36,572,427	5.83%	37,243,665	41,575,917	11.63%	85.567	87.965	2.80%
GRANT	3,545,550	3,249,640	-8.35%	4,425,694	3,873,029	-12.49%	90.973	84.158	-7.49%
HENNEPIN	1,153,307,102	1,192,147,335	3.37%	1,036,583,111	1,188,813,428	14.69%	97.449	100.282	2.91%
HOUSTON	5,297,921	5,706,923	7.72%	6,351,560	5,207,038	-18.02%	103.626	109.600	5.76%
HUBBARD	8,436,517	9,300,212	10.24%	9,679,382	10,271,182	6.11%	82.302	90.547	10.02%
ISANTI	10,027,576	9,749,666	-2.77%	9,882,077	8,962,138	-9.31%	114.453	108.787	-4.95%

(1) For comparison purposes, the 1989 gross tax capacity value has been converted to net tax capacity value (X 75.9%).

TABLE 29
COMPARISON OF PAYABLE 1989 AND 1990
NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE AND AVERAGE LOCAL TAX RATES

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE		
	1989	1990	PERCENT CHANGE	1989 (1)	1990	PERCENT CHANGE	1989	1990	PERCENT CHANGE
ITASCA	\$ 28,908,650	\$ 28,626,379	-0.98%	\$ 28,238,465	\$ 32,700,733	15.80%	100.269	94.475	-5.78%
JACKSON	6,605,740	7,349,402	11.26%	8,759,197	8,252,051	-5.79%	85.607	89.062	4.04%
KANABEC	4,926,834	5,075,270	3.01%	5,153,298	4,537,931	-11.94%	106.617	111.841	4.90%
KANDIYOHI	17,939,385	18,031,110	0.51%	19,368,943	18,431,206	-4.84%	97.214	97.834	0.64%
KITTSON	4,741,780	5,735,200	20.95%	6,213,915	6,016,442	-3.18%	79.207	95.325	20.35%
KOOCHICHING	4,666,641	4,766,918	2.15%	4,681,217	4,721,394	0.86%	100.996	101.083	0.09%
LAC QUI PARLE	4,084,855	4,146,571	1.51%	5,540,033	4,745,629	-14.34%	86.521	87.377	0.99%
LAKE	4,218,267	4,392,305	4.13%	4,074,506	4,127,704	1.31%	119.110	120.216	0.93%
LAKE/WOODS	1,788,857	1,851,230	3.49%	1,861,296	1,830,585	-1.65%	99.217	101.214	2.01%
LE SUEUR	9,328,147	9,673,962	3.71%	10,676,470	9,154,731	-14.25%	99.602	105.672	6.09%
LINCOLN	3,793,749	3,742,973	-1.34%	4,035,943	3,644,774	-9.69%	101.218	102.694	1.46%
LYON	12,243,358	12,058,126	-1.51%	13,691,995	13,379,901	-2.28%	90.688	90.121	-0.62%
MCLEOD	13,625,642	13,100,746	-3.85%	13,998,512	12,121,696	-13.41%	106.937	108.077	1.07%
MAHNOMEN	2,088,011	2,337,693	11.96%	2,195,069	1,868,576	-14.87%	110.007	125.106	13.73%
MARSHALL	6,115,267	6,373,743	4.23%	8,299,424	7,528,692	-9.29%	82.490	84.659	2.63%
MARTIN	12,651,894	13,060,404	3.23%	15,801,731	15,405,441	-2.51%	84.026	84.778	0.90%
MEEKER	8,282,401	8,220,363	-0.75%	10,487,638	9,357,333	-10.78%	88.464	87.934	-0.60%
MILLE LACS	7,386,235	7,750,657	4.93%	7,340,897	6,940,467	-5.45%	108.409	111.732	3.07%
MORRISON	11,695,155	12,609,872	7.82%	12,812,590	11,673,126	-8.89%	101.678	108.025	6.24%
MOWER	15,958,227	16,668,557	4.45%	17,108,358	15,380,549	-10.10%	102.073	108.374	6.17%
MURRAY	4,942,664	5,000,293	1.17%	6,911,518	6,170,978	-10.71%	81.361	81.029	-0.41%
NICOLLET	11,133,336	11,180,781	0.43%	12,208,580	10,855,601	-11.08%	101.626	102.996	1.35%
NOBLES	9,687,375	9,746,875	0.61%	10,343,183	9,569,331	-7.48%	101.673	101.855	0.18%
NORMAN	5,038,481	5,117,437	1.57%	6,148,144	5,357,274	-12.86%	93.517	95.523	2.15%
OLMSTED	60,260,851	63,622,875	5.58%	58,241,688	59,527,179	2.21%	101.011	106.880	5.81%
OTTER TAIL	23,141,363	24,590,216	6.26%	25,444,878	24,090,220	-5.32%	95.757	102.076	6.60%
PENNINGTON	5,418,011	6,166,713	13.82%	5,224,415	4,561,774	-12.68%	111.152	135.182	21.62%
PINE	9,924,421	10,344,460	4.23%	9,526,261	9,663,327	1.44%	105.561	107.139	1.50%
PIPESTONE	3,724,127	3,720,021	-0.11%	4,400,095	4,011,999	-8.82%	96.538	92.722	-3.95%
POLK	17,828,960	17,576,944	-1.41%	19,519,973	17,982,310	-7.88%	100.673	100.879	0.20%

(1) For comparison purposes, the 1989 gross tax capacity value has been converted to net tax capacity value (X 75.9%).

TABLE 29
COMPARISON OF PAYABLE 1989 AND 1990
NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE AND AVERAGE LOCAL TAX RATES

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE		
	1989	1990	PERCENT CHANGE	1989 (1)	1990	PERCENT CHANGE	1989	1990	PERCENT CHANGE
POPE	\$ 5,035,621	\$ 5,893,153	17.03%	\$ 6,005,814	\$ 5,346,754	-10.97%	92.874	110.368	18.84%
RAMSEY	395,721,851	405,444,422	2.46%	355,037,832	380,139,854	7.07%	101.120	106.659	5.48%
RED LAKE	2,052,337	1,981,941	-3.43%	2,295,566	2,040,630	-11.11%	98.493	97.124	-1.39%
REDWOOD	8,693,536	9,418,840	8.34%	11,044,825	10,008,355	-9.38%	89.127	94.110	5.59%
RENVILLE	7,998,354	8,387,431	4.86%	12,398,924	11,371,634	-8.29%	74.862	73.757	-1.48%
RICE	19,963,308	20,636,779	3.37%	20,348,246	19,009,703	-6.58%	104.953	108.559	3.44%
ROCK	4,008,932	4,267,142	6.44%	5,068,068	4,820,497	-4.88%	91.103	88.521	-2.83%
ROSEAU	5,511,451	6,525,412	18.40%	6,711,237	6,099,898	-9.11%	89.011	107.022	20.24%
ST. LOUIS	79,458,474	88,945,419	11.94%	70,117,864	70,245,632	0.18%	119.085	131.907	10.77%
SCOTT	44,181,637	39,235,018	-11.20%	37,373,661	37,535,400	0.43%	112.154	104.530	-6.80%
SHERBURNE	29,020,358	31,588,348	8.85%	42,476,365	53,481,292	25.91%	62.347	59.069	-5.26%
SIBLEY	5,831,693	6,169,001	5.78%	7,387,685	6,360,874	-13.90%	97.670	96.984	-0.70%
STEARNS	55,295,199	56,491,291	2.16%	54,558,703	54,310,614	-0.45%	101.555	104.037	2.44%
STEELE	12,526,280	14,207,224	13.42%	15,065,456	14,078,061	-6.55%	90.229	100.917	11.85%
STEVENS	4,714,622	4,719,714	0.11%	5,486,973	4,744,404	-13.53%	96.034	99.494	3.60%
SWIFT	5,071,388	4,883,854	-3.70%	5,955,330	5,112,821	-14.15%	96.566	95.522	36.60%
TODD	8,219,694	8,279,148	0.72%	8,163,159	7,049,398	-13.64%	115.654	117.445	-17.41%
TRAVERSE	3,122,141	3,094,149	-0.90%	4,206,812	3,710,367	-11.80%	83.942	83.533	39.91%
WABASHA	7,672,961	7,489,039	-2.40%	8,410,181	7,642,438	-9.13%	102.349	97.993	-18.38%
WADENA	4,418,482	4,474,442	1.27%	4,190,034	3,831,386	-8.56%	115.163	116.784	-14.91%
WASECA	7,639,553	8,156,467	6.77%	9,924,364	8,682,425	-12.51%	86.369	94.510	35.21%
WASHINGTON	93,440,067	98,885,424	5.83%	94,550,355	102,490,899	8.40%	95.485	96.493	-1.02%
WATONWAN	5,887,135	5,701,078	-3.16%	6,916,086	6,258,316	-9.51%	96.055	91.096	0.46%
WILKIN	4,957,795	4,806,776	-3.05%	6,275,548	5,335,144	-14.99%	90.445	91.129	0.72%
WINONA	19,760,780	19,226,912	-2.70%	19,683,883	18,172,826	-7.68%	102.808	105.818	-11.36%
WRIGHT	35,861,163	38,632,936	7.73%	41,844,738	44,733,871	6.90%	84.532	86.402	25.18%
YELLOW MEDICINE	5,626,068	5,448,383	-3.16%	7,138,875	6,217,617	-12.90%	92.414	87.628	-6.51%
STATEWIDE TOTAL	\$ 3,038,091,944	\$ 3,136,365,859	-7.01%	\$ 2,959,241,170	\$ 3,154,246,075	-3.80%	97.390	99.768	2.22%

(1) For comparison purposes, the 1989 gross tax capacity value has been converted to net tax capacity value (X 75.9%).

**TABLE 30
COMPARISON OF PAYABLE 1989 AND 1990
TAX INCREMENT FINANCING TAX CAPACITIES AND INCREMENT TAX**

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		
		1989	1990	1989	1990			1989	1990	1989	1990	
ANOKA	ANOKA	0	166,552	0	159,448	CARVER	CARVER	22,227	12,655	24,195	14,804	
	ANDOVER	516,753	506,708	464,668	469,701		CHASKA	1,494,077	1,725,452	1,340,191	1,690,882	
	CENTERVILLE	52,574	66,333	58,792	69,046		NEW GERMANY	32,672	31,689	31,531	34,642	
	COLUMBIA HEIGHTS	1,432,479	1,477,284	1,384,219	1,366,517		NORWOOD	52,211	47,406	49,967	53,818	
	CIRCLE PINES	68,398	85,045	69,807	79,037		WACONIA	417,017	430,660	403,613	477,576	
	FRIDLEY	2,524,911	2,368,717	2,477,397	2,166,602		WATERTOWN	71,099	73,320	65,795	63,663	
	COON RAPIDS	2,152,301	2,504,837	2,143,758	2,513,537		YOUNG AMERICA	714	13,726	715	15,815	
	RAMSEY	628,179	675,656	592,184	627,983		CHANHASSEN	2,215,767	2,329,723	2,225,786	2,568,051	
	LINO LAKES	112,901	141,487	121,243	142,335		TOTAL	4,305,784	4,664,611	4,141,793	4,919,251	
	HILLTOP	50,365	48,541	47,644	50,288		CASS	PIKE BAY TWP.	0	10,558	0	10,244
	HAM LAKE	61,371	62,276	54,990	56,267			CASS LAKE	0	12,522	0	12,985
	BLAINE	1,726,370	2,005,152	1,750,944	1,890,417			REMER	3,552	3,671	3,795	3,716
	SPRING LAKE PARK	39,420	40,839	38,647	36,912			WALKER	12,971	56,188	15,164	64,776
	TOTAL	9,366,022	10,149,427	9,204,293	9,628,090			TOTAL	16,523	82,939	18,959	91,721
BECKER	DETROIT LAKES	163,540	369,105	160,210	417,790	CHIPPEWA	MAYNARD	2,100	2,417	2,493	2,175	
	TOTAL	163,540	369,105	160,210	417,790		MONTEVIDEO	68,087	62,352	68,841	60,657	
BELTRAMI	BEMIDJI	155,469	149,911	172,107	165,898		GRANITE FALLS	12,432	12,862	11,804	11,569	
	TOTAL	155,469	149,911	172,107	165,898	TOTAL	80,619	77,631	80,938	74,401		
BENTON	FOLEY	29,532	33,056	32,482	33,155	CHISAGO	CHISAGO CITY	270,080	253,157	321,852	289,926	
	RICE	68,176	77,012	75,606	79,887		LINDSTROM	14,224	12,893	16,302	15,145	
	SAUK RAPIDS	380,619	497,973	418,888	522,620		NORTH BRANCH	80,538	70,013	76,721	90,244	
	SARTELL	0	62,117	0	62,937		RUSH CITY	141,019	136,422	157,507	151,156	
	EAST ST. CLOUD	61,345	0	67,918	0		WYOMING	40,561	67,370	42,762	67,497	
	TOTAL	539,672	670,158	594,894	698,599		TOTAL	526,422	539,855	615,144	613,968	
BLUE EARTH	JUDSON TWP.	40,812	39,453	34,906	39,924	CLAY	DILWORTH	0	4	0	4	
	LIME TWP.	30,562	29,575	25,021	24,152		MOORHEAD	963,101	945,141	1,059,754	1,018,097	
	RAPIDAN TWP.	81,300	82,236	75,323	84,588		TOTAL	963,101	945,145	1,059,754	1,018,101	
	EAGLE LAKE	0	40	0	41	CLEARWATER	BAGLEY	22,004	16,434	24,458	20,412	
	GOOD THUNDER	7,534	7,277	8,409	8,067		TOTAL	22,004	16,434	24,458	20,412	
	LAKE CRYSTAL	41,970	30,965	50,831	37,831		COTTONWOOD	MT LAKE	19,446	15,278	21,749	17,841
	MADISON LAKE	10,612	6,829	11,890	7,273	WINDOM		88,751	91,243	97,333	120,375	
	MANKATO	1,715,343	1,834,609	1,799,491	1,981,748	TOTAL		108,197	106,521	119,082	138,216	
	MAPLETON	3,309	3,384	3,223	4,194	CROW WING		BAXTER	276,112	264,277	239,134	221,578
	VERNON CENTER	0	95	0	117		BRainerd	41,977	67,570	38,709	59,117	
TOTAL	1,931,442	2,134,463	2,009,094	2,187,935	TOTAL		318,089	331,847	277,843	280,695		
BROWN	HANSKA	4,231	4,022	4,366	4,099	CARLTON	BARNUM	5,052	5,845	7,150	8,540	
	NEW ULM	135,552	165,303	128,729	146,118		CLOQUET	262,500	455,400	274,869	544,904	
	SLEEPY EYE	29,340	45,188	27,916	37,990		MOOSE LAKE	8,843	10,794	11,258	14,747	
	SPRINGFIELD	56,702	51,949	61,250	55,347		TOTAL	276,395	472,039	293,277	568,191	
	TOTAL	225,825	266,462	222,261	243,554							

TABLE 30
COMPARISON OF PAYABLE 1989 AND 1990
TAX INCREMENT FINANCING TAX CAPACITIES AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		
		1989	1990	1989	1990			1989	1990	1989	1990	
DAKOTA	APPLE VALLEY	801,019	1,055,320	799,334	958,305	HENNEPIN	BLOOMINGTON	6,851,839	3,557,116	6,714,065	3,374,822	
	BURNSVILLE	950,123	950,126	925,458	908,409		BROOKLYN CENTER	1,287,576	1,540,518	1,182,265	1,451,599	
	EAGAN	443,084	499,773	374,133	433,913		BROOKLYN PARK	1,733,959	2,013,883	1,820,033	2,247,741	
	FARMINGTON	245,562	215,584	262,501	212,948		CHAMPLIN	54,270	226,275	54,609	232,710	
	HASTINGS	417,527	388,968	420,545	339,986		CHANHASSEN	597,306	764,417	632,955	812,583	
	INVER GROVE HT	401,962	626,117	364,173	621,108		CORCORAN	29,036	41,822	28,246	41,641	
	LAKEVILLE	1,309,519	1,399,102	1,275,591	1,284,801		CRYSTAL	958,007	1,048,604	939,508	1,142,171	
	MENDOTA HEIGHTS	1,250,016	1,253,982	923,374	1,095,933		DAYTON	2,843	52,682	2,804	53,254	
	ROSEMOUNT	438,099	360,169	458,274	317,746		DEEPHAVEN	144,451	154,400	150,212	156,575	
	SOUTH ST PAUL	1,544,621	1,353,285	1,668,917	1,351,933		EDEN PRAIRIE	5,531,639	1,815,588	5,585,881	1,838,913	
	WEST ST PAUL	159,365	347,522	123,567	313,278		EDINA	3,968,472	3,374,812	3,537,922	3,141,944	
	TOTAL	7,960,897	8,449,948	7,595,867	7,838,360		GOLDEN VALLEY	4,647,827	5,841,698	4,418,413	5,786,056	
	DODGE	DODGE CENTER	154,496	77,800	196,310		82,803	HOPKINS	1,291,018	1,283,192	1,185,568	1,231,364
		HAYFIELD	7,086	6,549	7,890		7,217	LONG LAKE	233,693	310,699	243,525	340,784
KASSON		15,033	25,882	19,171	27,598	MAPLE GROVE	714,919	1,449,751	749,349	1,623,417		
TOTAL		176,615	110,231	223,371	117,618	MAPLE PLAIN	129,165	151,047	134,913	165,189		
DOUGLAS	ALEXANDRIA	34,571	62,247	34,181	61,288	MEDINA	347,996	411,292	347,303	418,749		
	EVANSVILLE	0	11,063	0	9,069	MINNEAPOLIS	50,823,121	49,810,087	49,985,783	50,645,797		
	OSAKIS	11,304	11,047	12,269	10,313	MINNETONKA	2,379,360	3,876,353	2,307,130	3,847,085		
	TOTAL	45,875	84,357	46,450	80,670	MOUND	214,042	206,449	206,765	196,168		
FARIBAULT	BLUE EARTH	20,677	45,466	20,897	40,920	NEW HOPE	1,709,444	1,607,566	1,662,326	1,708,853		
	BRICELYN	0	16,025	0	16,841	OSSEO	1,840	16,461	1,926	17,475		
	WELLS	37,426	32,923	31,623	27,678	PLYMOUTH	5,470,645	6,332,374	5,234,527	6,240,262		
	WINNEBAGO	7,087	3,628	6,653	3,265	RICHFIELD	3,057,075	3,162,318	2,942,719	3,256,661		
	TOTAL	65,190	98,042	59,173	88,704	ROBBINSDALE	1,509,055	1,435,609	1,559,865	1,608,198		
FILLMORE	CHATFIELD	12,967	12,408	14,789	15,194	ROCKFORD	88,205	62,907	103,315	77,050		
	HARMONY	11,290	35,185	12,721	42,573	ROGERS	110,217	138,488	114,174	144,368		
	PRESTON	735	2,422	881	2,788	SPRING PARK	161,236	196,746	163,395	195,424		
	RUSHFORD	104,244	111,778	129,294	135,233	ST ANTHONY	441,279	320,321	475,981	267,818		
	SPRING VALLEY	19,283	19,772	21,614	20,792	ST LOUIS PARK	3,088,072	2,648,742	3,082,174	2,733,661		
	WYKOFF	358	553	439	553	WAYZATA	510,454	771,700	513,445	788,639		
	TOTAL	148,877	182,118	179,738	217,133	TOTAL	98,088,061	94,623,917	96,060,796	95,786,971		
FREEBORN	ALBERT LEA	585,538	583,142	602,156	543,057	HOUSTON	CALEDONIA	12,452	11,880	12,951	12,394	
	HOLLANDALE	3,299	3,663	3,540	3,600		LACRESCENT	42,500	37,839	48,292	47,314	
	TOTAL	588,837	586,805	605,696	546,657		TOTAL	54,952	49,719	61,243	59,708	
GOODHUE	CANNON FALLS	210,510	198,566	205,763	200,106	HUBBARD	PARK RAPIDS	15,977	15,688	13,487	13,617	
	KENYON	10,703	11,507	10,838	12,433		TOTAL	15,977	15,688	13,487	13,617	
	PINE ISLAND	24,269	50,145	24,443	64,140		ISANTI	CAMBRIDGE	230,798	192,925	263,827	209,789
	RED WING	874,125	839,147	755,794	745,129	ISANTI		7,989	8,050	9,446	9,083	
	ZUMBROTA	69,758	69,242	63,090	51,782	BRAHAM		9,357	8,322	11,822	11,555	
	TOTAL	1,189,365	1,168,607	1,059,928	1,073,590	TOTAL	248,144	209,297	285,095	230,427		
JACKSON					ITASCA	BOVEY	4,745	1,096	5,493	1,023		
						GRAND RAPIDS	137,549	526,789	152,968	553,257		
						TOTAL	142,294	527,885	158,461	554,280		
						JACKSON	37,920	70,705	40,760	63,636		
						TOTAL	37,920	70,705	40,760	63,636		

TABLE 30
COMPARISON OF PAYABLE 1989 AND 1990
TAX INCREMENT FINANCING TAX CAPACITIES AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1989	1990	1989	1990			1989	1990	1989	1990
KANABEC	MORA	200,749	183,816	221,017	200,710	MILLE LACS	MILACA	57,230	49,891	68,073	65,937
	OGILVIE	4,705	5,344	5,680	6,975		PRINCETON	233,792	176,879	285,462	197,217
	TOTAL	205,454	189,160	226,697	207,685		TOTAL	291,022	226,770	353,535	263,154
KANDIYOHI	NEW LONDON	34,839	37,643	40,353	44,188	MORRISON	LITTLE FALLS	151,580	203,402	169,720	231,575
	SPICER	19,406	23,489	22,134	26,525		TOTAL	151,580	203,402	169,720	231,575
	WILLMAR	229,952	248,274	232,847	239,703	MOWER	AUSTIN	160,853	152,018	173,526	178,973
	TOTAL	284,197	309,406	295,334	310,416		DEXTER	0	171	0	169
KOOCHICHING	KOOCHICHING CO.	3	0	3	0	TOTAL	160,853	152,189	173,526	179,142	
	INTL FALLS	76,885	78,247	81,027	80,607	MURRAY	SLAYTON	8,943	9,968	9,415	8,971
	TOTAL	76,888	78,247	81,030	80,607		TOTAL	8,943	9,968	9,415	8,971
LAC QUI PARLE	DAWSON	41,818	39,985	41,752	35,986	NICOLLET	LAFAYETTE	19,757	21,126	22,685	23,228
	MADISON	0	629	0	610		NICOLLET	9,137	8,937	11,188	11,787
	TOTAL	41,818	40,614	41,752	36,596		NORTH MANKATO	44,759	144,530	45,915	144,010
LAKE	SILVER CREEK TWP.	146,578	192,018	172,994	229,657		ST PETER	17,141	62,501	20,031	74,040
	LAKE CO.	76,050	91,491	92,609	114,384	TOTAL	90,794	237,094	99,819	253,065	
	SILVER BAY	0	1,906	0	2,378	NOBLES	ADRIAN	19,818	15,446	23,958	15,944
	TOTAL	222,628	285,415	265,603	346,419		WORTHINGTON	275,267	268,935	308,629	292,653
LE SUEUR	LECENTER	6,623	7,699	7,710	8,959	TOTAL	295,085	284,381	332,587	308,597	
	LESUEUR	145,536	123,857	144,067	129,465	NORMAN	ADA	20,918	19,892	23,955	20,519
	NEW PRAGUE	1,547	5,845	1,748	6,221		HALSTAD	10,983	10,502	13,392	12,286
	TOTAL	153,706	137,401	153,525	144,645		TOTAL	31,901	30,394	37,347	32,805
LYON	COTTONWOOD	0	760	0	741	OLMSTED	BYRON	18,167	25,168	21,959	29,496
	MARSHALL	909,052	885,721	906,583	856,094		ROCHESTER	1,453,754	2,005,103	1,501,452	2,197,302
	MINNEOTA	9,163	11,230	9,047	11,610		STEWARTVILLE	81,572	99,593	86,213	103,629
	TOTAL	918,215	897,711	915,630	868,445		TOTAL	1,553,493	2,129,864	1,609,624	2,330,427
MCLEOD	GLENCOE	173,258	153,711	200,242	161,134	OTTER TAIL	FERGUS FALLS	294,983	307,540	299,302	313,017
	HUTCHINSON	238,914	223,231	281,596	267,857		HENNING	11,365	10,618	12,120	12,422
	PLATO	9,150	13,008	10,886	14,661		NEW YORK MILLS	0	101	0	106
	WINSTED	40,594	26,639	44,607	27,069		PELICAN RAPIDS	73,217	70,779	72,153	69,251
	TOTAL	461,916	416,589	537,331	470,721		PERHAM	17,980	17,291	18,969	21,166
MARTIN	DUNNELL	5,371	5,177	5,450	5,282	TOTAL	397,545	406,329	402,544	415,962	
	FAIRMONT	58,145	60,219	57,023	54,984	PINE	HINCKLEY	79,922	81,538	78,783	95,750
	TRUMAN	19,429	18,631	18,079	16,768		PINE CITY	467	20,660	561	22,134
	WELCOME	0	24	0	25		SANDSTONE	15,778	15,347	19,380	17,589
	TRIMONT	9,755	10,556	12,390	13,776		TOTAL	96,167	117,545	98,724	135,473
	TOTAL	92,700	94,607	92,942	90,835	PIPESTONE	EDGERTON	19,471	17,096	19,836	15,671
MEEKER	DASSEL	7,236	15,975	8,420	19,985		PIPESTONE	114,916	111,122	116,004	100,385
	LITCHFIELD	173,517	146,866	169,953	129,894		TOTAL	134,387	128,218	135,840	116,056
	WATKINS	22,742	21,952	26,569	24,875						
	EDEN VALLEY	13,571	13,406	14,666	12,564						
TOTAL	217,066	198,199	219,608	187,318							

TABLE 30
COMPARISON OF PAYABLE 1989 AND 1990
TAX INCREMENT FINANCING TAX CAPACITIES AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1989	1990	1989	1990			1989	1990	1989	1990
<u>POLK</u>	CROOKSTON	81,844	79,031	90,995	82,942	<u>ST. LOUIS</u>	AURORA	12,198	13,205	14,378	14,533
	EAST GRAND FORKS	19,410	28,096	21,025	31,799		DULUTH	3,970,202	5,459,945	4,783,192	7,703,705
	FOSSTON	31,017	28,658	46,230	38,101		ELY	98	18,756	98	18,543
	GULLY	4,666	3,653	5,674	4,370		EVELETH	17,134	9,276	18,302	10,004
	TOTAL	136,937	140,038	164,524	157,212		HIBBING	104,636	112,807	111,481	130,205
<u>POPE</u>	STARBUCK	0	9,530	0	12,506	HOYT LAKES	0	149	0	196	
	TOTAL	0	9,530	0	12,506	MT IRON	72,434	73,949	87,498	115,632	
<u>RAMSEY</u>	ARDEN HILLS	0	29,682	0	29,681	PROCTOR	6,298	5,883	8,842	9,218	
	BLAINE	58,332	67,078	55,974	70,625	VIRGINIA	360,701	392,546	392,463	422,524	
	FALCON HEIGHTS	625,084	472,131	604,379	509,017	TOTAL	4,543,701	6,086,516	5,416,252	8,424,580	
	LAUDERDALE	211,809	169,239	206,984	182,754	<u>SCOTT</u>	NEW PRAGUE	94,224	109,757	109,368	115,957
	LITTLE CANADA	0	54,114	0	61,047		PRIOR LAKE	23,739	31,073	27,575	36,312
	MAPLEWOOD	582,046	887,261	594,291	930,135		SAVAGE	1,035,039	680,408	1,205,062	779,379
	MOUNDS VIEW	78,308	775,448	71,765	811,839		SHAKOPEE	3,950,988	3,207,884	4,947,861	3,203,502
	NEW BRIGHTON	1,088,538	1,499,840	999,956	1,528,377		TOTAL	5,103,990	4,028,122	6,289,866	4,135,150
	NORTH ST PAUL	127,228	117,326	123,384	114,296	<u>SHERBURNE</u>	BECKER	84,393	82,855	36,465	36,635
	ROSEVILLE	3,680,709	4,429,537	3,470,469	4,706,529		BIG LAKE	182,925	196,530	192,217	187,382
	SHOREVIEW	37,037	105,227	34,333	110,195		ELK RIVER	367,994	826,484	366,898	802,888
	ST ANTHONY	204,633	207,225	223,854	181,650		ZIMMERMAN	1,082	19,087	1,201	21,574
	ST PAUL	20,553,408	18,737,487	21,911,633	20,425,345		PRINCETON	248,170	0	251,040	0
VADNAIS HEIGHTS	688,823	1,029,924	643,760	1,090,069	TOTAL	882,564	1,124,956	847,821	1,048,479		
WHITE BEAR LAKE	637,185	818,133	612,035	893,261	<u>SIBLEY</u>	ARLINGTON	29,994	28,246	32,427	32,438	
TOTAL	28,573,140	29,399,652	29,552,817	31,644,800		GAYLORD	43,860	41,240	55,232	44,569	
<u>RED LAKE</u>	RED LAKE FALLS	17,709	17,602	22,872		22,598	HENDERSON	0	4,347	0	5,242
	TOTAL	17,709	17,602	22,872		22,598	WINTHROP	0	2,548	0	2,518
<u>REDWOOD</u>	REDWOOD FALLS	46,800	40,380	54,736	46,614	TOTAL	73,854	76,381	87,659	84,767	
	WABASSO	0	12,301	0	11,492	<u>STEARNS</u>	ALBANY	32,010	30,307	34,885	34,060
	WALNUT GROVE	1,025	0	951	0		BROOTEN	2,471	2,616	2,674	2,868
TOTAL	47,825	52,681	55,687	58,106	COLD SPRING		898	1,271	1,028	1,466	
<u>RENVILLE</u>	BIRD ISLAND	42,359	41,560	38,123	37,404		KIMBALL	9,392	9,310	12,124	11,834
	OLIVIA	150,916	146,769	136,119	106,083		MELROSE	0	3,108	0	2,962
	TOTAL	193,275	188,329	174,242	143,487	PAYNESVILLE	0	15,434	0	18,916	
<u>RICE</u>	DUNDAS	1,050	1,234	1,166	1,442	SARTELL	101,176	98,385	106,381	108,965	
	FARIBAULT	469,795	593,049	505,287	630,275	SAUK CENTRE	598	15,052	583	16,191	
	MORRISTOWN	2,235	2,411	2,950	3,219	ST CLOUD	1,497,832	2,324,024	1,619,641	2,451,790	
	NORTHFIELD	278,483	343,936	319,973	416,956	ST CLOUD TWP.	10	38,755	9	35,535	
	WALCOTT	31,099	58,532	24,056	48,346	WAITE PARK	22,599	319,337	24,038	351,600	
	TOTAL	782,682	999,182	853,432	1,100,238	WAKEFIELD TWP.	313,283	300,543	278,844	290,793	
<u>ROCK</u>	LIVERNE	89,415	91,168	85,805	86,160	TOTAL	1,980,269	3,158,142	2,080,205	3,326,980	
	TOTAL	89,415	91,168	85,805	86,160	<u>STEELE</u>	BLOOMING PRAIRIE	13,789	13,867	14,286	13,714
<u>ROSEAU</u>	WARROAD	40,677	43,086	37,353	39,927		OWATONNA	374,833	442,702	366,800	473,446
	TOTAL	40,677	43,086	37,353	39,927		TOTAL	388,622	456,569	381,086	487,160
<u>STEVENS</u>	TOTAL	40,677	43,086	37,353	39,927	CHOKIO	2,441	2,594	2,914	2,776	
		40,677	43,086	37,353	39,927	MORRIS	42,832	38,207	45,589	40,534	
		40,677	43,086	37,353	39,927	TOTAL	45,273	40,801	48,503	43,310	

TABLE JI
COMPARISON OF PAYABLE 1989 AND 1990
TAX INCREMENT FINANCING TAX CAPACITIES AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1989	1990	1989	1990			1989	1990	1989	1990
<u>SWIFT</u>	APPLETON	77,606	82,571	97,276	74,314	<u>WRIGHT</u>	ALBERTVILLE	94,324	90,749	99,001	92,963
	BENSON	175,001	162,870	181,828	160,663		ANNANDALE	258,594	268,699	247,930	286,702
	TOTAL	252,607	245,441	279,104	234,977		BUFFALO	760,457	698,849	724,928	601,868
<u>TODD</u>	BROWERVILLE	4,671	5,033	5,909	6,076	COKATO	60,813	81,489	53,136	74,314	
	LONG PRAIRIE	86,492	134,649	104,016	165,257	DELANO	281,275	307,655	249,944	269,844	
	STAPLES	5,579	5,458	8,074	7,087	HOWARD LAKE	19,175	19,085	19,904	18,731	
	TOTAL	96,742	145,138	117,999	178,420	MAPLE LAKE	32,348	51,066	32,421	57,760	
<u>TRAVERSE</u>	BROWNS VALLEY	13,908	13,338	16,975	16,750	MONTICELLO	305,194	302,555	250,537	247,620	
	TOTAL	13,908	13,338	16,975	16,750	MONTROSE	10,342	10,407	10,955	9,895	
<u>WABASHA</u>	PLAINVIEW	84,008	55,371	85,127	55,398	ST MICHAEL	30,573	40,085	27,714	35,186	
	LAKE CITY	84,340	74,684	88,801	79,971	ROCKFORD	48,340	43,991	51,978	50,265	
	TOTAL	168,348	130,055	173,928	135,369	TOTAL	1,901,435	1,912,630	1,768,448	1,745,148	
<u>WADENA</u>	MENAHGA	0	2,890	0	3,868	<u>YELLOW MEDICINE</u>	CANBY	6,556	5,699	7,479	6,023
	WADENA	0	25,093	0	28,980		CLARKFIELD	11,869	3,616	14,997	3,972
	TOTAL	0	27,983	0	32,848		GRANITE FALLS	119,603	98,791	109,317	83,473
<u>WASECA</u>	WALDORF	2,201	2,464	2,345	2,381	<u>STATEWIDE TOTAL</u>		182,848,710	186,491,810	183,983,207	192,295,363
	WASECA	25,749	25,642	24,043	24,427						
	TOTAL	27,950	28,106	26,388	26,808						
<u>WASHINGTON</u>	COTTAGE GROVE	69,545	140,099	69,855	146,030						
	FOREST LAKE	123,393	301,922	111,408	274,324						
	MAHTOMEDI	78,161	84,599	75,958	86,064						
	MAY TWP.	179,490	165,061	158,290	149,626						
	NEW SCANDIA TWP.	118,838	122,015	111,095	113,625						
	NEWPORT	380,862	379,392	377,598	386,312						
	OAKDALE	317,297	462,363	322,618	462,094						
	ST PAUL PARK	194,379	229,026	182,217	233,691						
	STILLWATER	765,135	941,578	766,412	919,948						
	STILLWATER TWP.	43,238	47,636	36,862	40,450						
	WOODBURY	290,347	298,842	285,414	304,585						
	TOTAL	2,580,685	3,172,533	2,467,657	3,116,749						
	<u>WATONWAN</u>	MADELIA	41,859	38,754	47,878	40,802					
ST JAMES		182,822	176,364	193,661	171,075						
TOTAL		224,681	215,118	241,539	211,877						
<u>WILKIN</u>	BRECKENRIDGE	32,826	32,778	32,843	30,868						
	TOTAL	32,826	32,778	32,843	30,868						
<u>WINONA</u>	GOODVIEW	0	47,560	0	54,208						
	LEWISTON	0	2,139	0	2,151						
	ST CHARLES	79,204	57,227	81,240	58,524						
	WINONA	801,917	713,353	880,864	784,653						
	TOTAL	881,121	820,279	962,104	899,538						

SECTION III

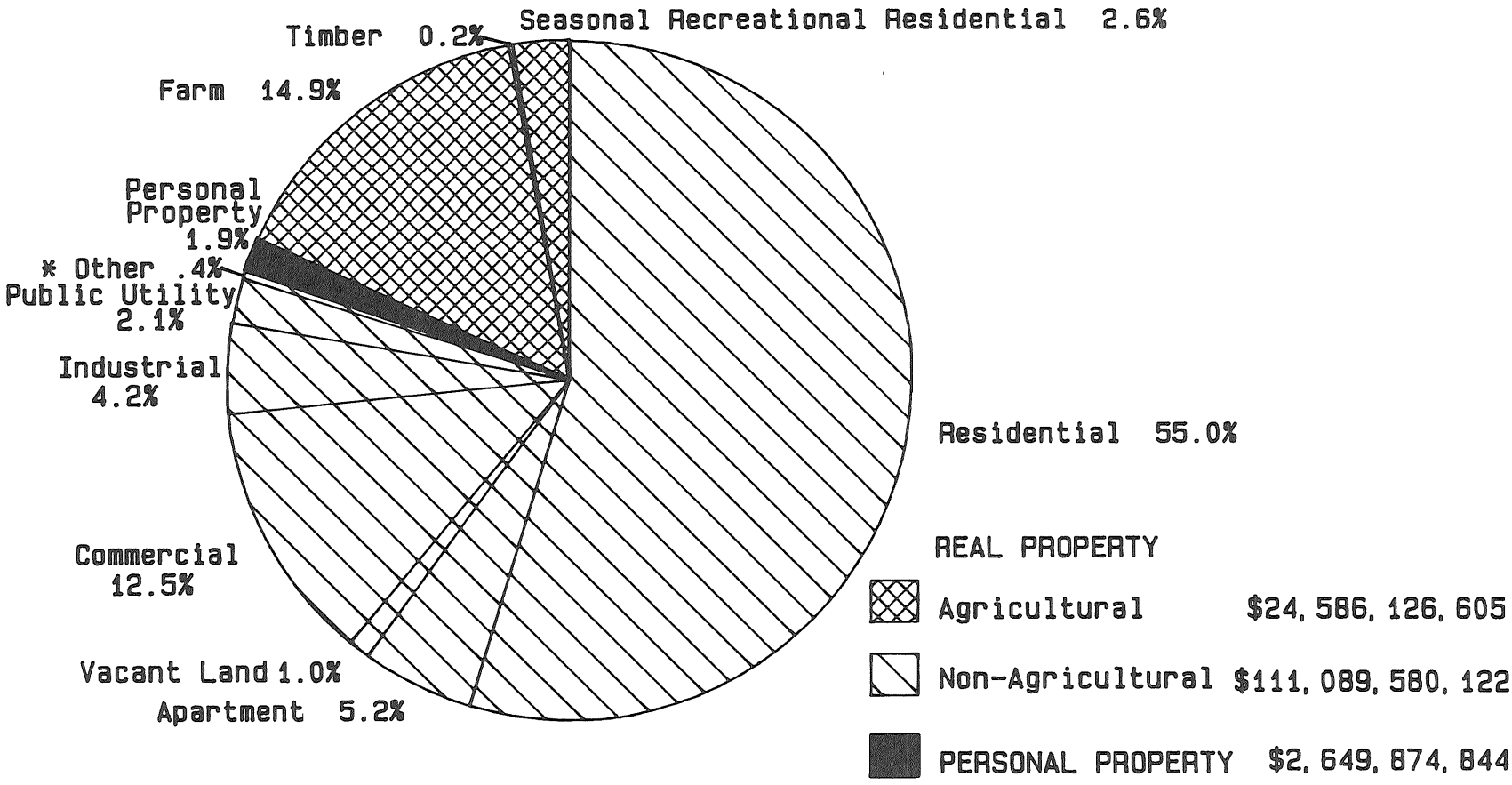
Current Year Tax Capacity

And Market Valuation Data:

1989 Assessment



TOTAL MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS FOR ASSESSMENT 1989



TOTAL MARKET VALUE \$138,325,581,571

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

TABLE 31
1989 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

COUNTY	REAL PROPERTY MARKET VALUATION							MARKET VALUE TOTALS		
	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
AITKIN	281,833	50,650,000	43,171,100	93,821,100	182,781,000	231,568,900	414,369,900	508,191,000	5,093,900	513,284,900
ANOKA	105,727	72,573,530	77,570,100	150,143,630	1,527,090,900	4,756,546,980	6,283,637,880	6,433,781,510	112,995,000	6,546,776,510
BECKER	530,775	155,255,900	75,175,100	230,431,000	165,018,800	367,878,800	532,897,400	763,128,400	9,128,800	772,257,200
BELTRAMI	364,106	59,083,400	37,658,100	96,741,500	147,591,000	334,289,800	481,880,800	578,622,300	17,976,300	596,598,600
BENTON	228,633	93,012,900	60,519,100	153,532,000	111,002,600	366,808,800	477,811,400	631,343,400	18,252,300	649,595,700
BIG STONE	300,776	112,366,900	17,282,100	129,649,000	10,694,200	43,568,800	54,263,000	183,912,000	2,545,100	186,457,100
BLUE EARTH	450,773	360,111,700	95,773,800	455,885,500	159,387,300	733,011,300	892,398,600	1,348,284,100	23,980,700	1,372,264,800
BROWN	375,791	305,749,800	56,168,100	361,917,900	70,068,485	319,273,715	389,342,200	748,260,100	2,958,900	751,219,000
CARLTON	211,939	42,278,700	38,065,300	80,344,000	87,712,500	353,192,000	440,904,500	521,248,500	33,406,100	554,654,600
CARVER	196,649	176,377,300	102,262,900	278,640,200	327,862,500	903,731,800	1,231,594,300	1,510,234,500	18,786,300	1,529,020,800
CASS	279,026	43,467,400	28,619,700	72,084,100	354,033,800	400,358,300	754,391,900	826,478,000	35,039,800	861,515,800
CHIPPEWA	353,551	210,465,150	31,069,150	241,534,300	22,500,400	131,916,900	154,417,300	395,951,600	7,238,600	403,190,200
CHISAGO	209,391	90,856,400	100,088,100	190,944,500	144,350,700	445,017,600	589,368,300	780,312,800	18,496,200	798,809,000
CLAY	625,258	309,086,200	63,946,100	373,032,300	121,119,500	568,319,500	689,439,000	1,062,471,300	13,712,300	1,076,183,600
CLEARWATER	312,176	47,671,700	26,936,100	74,607,800	17,201,100	64,852,200	82,053,300	156,661,100	17,074,200	173,735,300
COOK	1,748	565,900	589,300	1,155,200	100,247,925	121,467,400	221,715,025	222,870,225	7,834,360	230,704,585
COTTONWOOD	395,319	270,323,700	47,752,800	318,076,500	20,059,200	104,935,300	124,994,500	443,071,000	30,297,000	473,368,000
CROW WING	192,647	44,465,991	40,673,894	85,139,885	538,327,413	922,080,507	1,460,407,920	1,545,547,805	17,665,600	1,563,213,405
DAKOTA	246,596	196,562,800	100,248,300	296,811,100	2,150,278,600	6,773,901,300	8,924,179,900	9,220,991,000	145,587,900	9,366,578,900
DODGE	270,783	174,505,200	62,524,700	237,029,900	29,984,600	144,716,200	174,700,800	411,730,700	6,212,300	417,943,000
DOUGLAS	357,459	130,014,400	71,728,600	201,743,000	180,664,300	440,711,600	621,375,900	823,118,900	4,032,400	827,151,300
FARIBAUT	443,924	406,928,700	61,896,700	468,825,400	23,897,200	156,612,400	180,509,600	649,335,000	6,659,700	655,994,700
FILLMORE	531,110	199,262,100	85,219,900	284,482,000	31,078,700	152,560,200	183,638,900	468,120,900	7,437,200	475,558,100
FREEBORN	426,111	292,944,500	88,929,300	381,873,800	99,448,000	383,128,100	482,576,100	864,449,900	22,940,500	887,390,400
GOODHUE	437,109	284,614,400	134,228,500	418,842,900	191,464,600	968,099,600	1,159,564,200	1,578,407,100	18,384,900	1,596,792,000
GRANT	329,147	157,929,400	27,698,900	185,628,300	14,044,800	44,773,300	58,818,100	244,446,400	6,985,400	251,431,800
HENNEPIN	101,521	159,570,000	88,564,100	248,134,100	11,422,764,260	30,926,825,051	42,349,389,311	42,597,309,411	632,381,084	43,229,690,495
HOUSTON	326,158	107,598,700	57,654,000	165,252,700	38,402,100	170,952,100	209,354,200	374,606,900	7,004,500	381,611,400
HUBBARD	172,535	35,831,400	27,066,500	62,897,900	160,376,800	259,363,800	419,740,600	482,638,500	17,133,700	499,772,200
ISANTI	243,169	67,438,700	104,158,200	191,596,900	79,229,300	300,694,900	379,924,200	571,521,100	8,393,200	579,914,300
ITASCA	124,226	25,003,920	23,033,980	48,037,900	294,079,599	817,356,371	1,111,435,970	1,159,473,870	51,928,600	1,211,402,470

TABLE 31
1989 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

COUNTY	REAL PROPERTY MARKET VALUATION							MARKET VALUE TOTALS		
	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
JACKSON	433,259	356,659,300	54,946,500	411,605,800	15,854,900	83,452,500	99,307,400	510,913,200	14,194,100	525,107,300
KANABEC	229,107	55,922,800	54,682,200	110,605,000	45,277,800	132,713,500	177,991,300	288,596,300	1,584,900	290,181,200
KANDIYOHI	444,626	249,863,000	63,136,100	312,999,100	208,117,500	502,688,500	710,806,000	1,023,805,100	12,009,700	1,035,814,800
KITTSON	588,673	198,466,500	28,915,600	227,382,100	8,166,500	56,204,400	64,370,900	291,753,000	23,033,600	314,786,600
KOOCHICHING	153,355	17,217,200	13,445,700	30,662,900	53,354,950	143,645,441	197,000,391	227,663,291	6,104,100	233,767,391
LAC QUI PARLE	457,225	211,313,700	35,533,000	246,846,700	12,103,600	56,274,100	68,377,700	315,224,400	4,286,900	319,511,300
LAKE	2,112	264,400	450,900	715,300	60,781,896	149,337,704	210,119,600	210,834,900	5,057,600	215,892,500
LAKE OF THE WOOD	159,946	24,044,800	12,466,600	36,511,400	26,644,500	44,056,600	70,701,100	107,212,500	1,934,100	109,146,600
LESUEUR	265,795	166,375,800	57,352,400	223,728,200	71,266,900	287,805,700	359,074,600	582,802,800	8,219,600	591,022,400
LINCOLN	326,064	110,934,600	25,170,100	136,104,700	8,471,000	42,575,900	51,046,900	187,151,600	22,582,900	209,714,500
LYON	428,150	237,285,400	52,266,500	289,551,900	62,780,000	293,406,500	356,186,500	645,718,400	30,489,000	676,207,400
MCLEOD	295,586	174,705,800	67,607,200	242,313,000	86,529,600	420,531,500	507,061,100	749,374,100	5,333,100	754,707,200
MAHNOMEN	247,526	72,225,100	14,265,900	86,491,000	10,069,700	28,566,000	38,635,700	125,089,700	3,095,200	128,184,900
MARSHALL	939,226	303,987,400	49,799,600	353,787,000	12,847,900	71,947,200	84,795,100	438,582,100	22,886,500	461,468,600
MARTIN	439,583	413,538,800	71,789,100	485,327,900	44,508,000	269,469,600	313,977,600	799,305,500	39,365,500	838,671,000
MEEKER	392,381	200,298,500	73,522,300	273,820,800	88,920,000	214,034,700	302,954,700	576,775,500	10,977,600	587,753,100
MILLE LACS	226,031	68,833,000	71,816,600	140,649,600	72,886,000	197,582,900	270,468,900	411,118,500	5,660,000	416,778,500
MORRISON	567,568	148,147,400	137,641,200	285,788,600	113,211,400	305,654,800	418,866,200	704,654,800	17,065,500	721,720,300
MOWER	434,458	265,901,600	74,388,300	340,289,900	80,848,400	479,191,900	560,040,300	900,330,200	9,020,800	909,351,000
MURRAY	436,253	240,047,800	45,672,600	285,720,400	19,089,700	73,075,200	92,164,900	377,885,300	15,529,000	393,414,300
NICOLLET	299,110	210,976,500	53,977,000	264,953,500	76,286,900	330,492,300	406,779,200	671,732,700	7,596,700	679,329,400
NOBLES	442,604	273,364,200	47,987,700	321,351,900	49,696,000	206,423,500	256,121,500	577,473,400	4,102,000	581,575,400
NORMAN	542,850	243,093,200	36,931,300	280,024,500	10,413,900	57,840,400	68,254,300	348,278,800	4,539,200	352,818,000
OLMSTED	377,921	198,510,900	127,134,300	325,645,200	486,743,700	1,967,697,000	2,454,440,700	2,780,085,900	24,078,800	2,804,164,700
OTTER TAIL	1,154,156	328,857,900	155,806,100	484,664,000	281,154,000	604,804,800	885,958,800	1,370,622,800	19,998,900	1,390,621,700
PENNINGTON	373,456	76,234,800	25,478,000	101,712,800	23,528,700	126,908,000	150,436,700	252,149,500	12,969,200	265,118,700
PINE	401,222	88,039,300	76,982,200	165,001,500	138,914,600	202,187,900	341,102,500	506,104,000	20,398,500	526,502,500
PIPESTONE	299,140	124,796,300	26,574,100	151,370,400	16,392,300	63,202,500	79,594,800	250,965,200	5,780,200	256,745,400
POLK	1,195,076	536,080,700	79,173,800	615,254,500	67,182,000	331,459,700	398,641,700	1,013,896,200	30,097,800	1,043,994,000
POPE	390,509	137,347,000	41,446,800	178,793,800	35,574,600	109,399,200	144,973,800	323,767,600	10,249,500	334,017,100
RAMSEY	3,093	6,766,600	6,720,800	13,487,400	2,516,986,207	12,241,908,500	14,758,894,707	14,772,382,107	440,647,800	15,213,029,907

TABLE 31
1989 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

COUNTY	REAL PROPERTY MARKET VALUATION				MARKET VALUE TOTALS					
	FARM			TOTAL	ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS		LAND	BUILDINGS	TOTAL			
RED LAKE	265,140	58,975,200	20,041,300	79,016,500	3,910,100	29,016,500	32,926,600	111,943,100	8,352,000	120,295,100
REDWOOD	544,942	420,980,200	65,007,700	485,987,900	24,995,400	140,266,500	165,261,900	651,249,800	4,353,800	655,603,400
RENVILLE	611,214	461,463,100	81,214,800	542,677,900	29,314,700	146,256,000	175,570,700	718,248,600	10,592,100	728,840,700
RICE	293,331	202,127,700	104,767,700	306,895,400	152,690,300	622,901,500	775,791,800	1,082,687,200	22,233,400	1,104,920,600
ROCK	300,788	187,799,000	34,973,400	222,772,400	15,903,700	76,040,700	91,944,400	314,716,800	2,353,700	317,070,500
ROSEAU	714,409	139,285,800	54,284,500	193,570,300	24,942,000	127,257,800	152,199,800	345,770,100	8,124,100	353,894,200
ST. LOUIS	173,003	22,968,653	31,316,173	54,284,826	690,613,637	2,510,809,037	3,191,422,674	3,245,707,500	134,352,000	3,380,059,500
SCOTT	187,438	174,752,800	159,959,300	334,712,100	386,943,600	1,093,882,900	1,480,826,500	1,815,538,600	21,585,400	1,837,124,000
SHERBURNE	203,560	93,329,462	116,174,300	209,503,762	198,075,045	1,261,268,913	1,459,343,958	1,668,847,720	24,431,900	1,693,279,620
SIBLEY	365,492	270,165,100	64,715,300	334,880,400	21,938,600	109,361,100	131,297,700	466,178,100	4,076,400	470,254,500
STEARNS	775,218	318,684,100	203,932,200	522,616,300	513,050,600	1,587,367,900	2,100,418,200	2,623,034,500	41,931,200	2,664,965,700
STEELE	258,778	173,925,700	64,733,900	238,659,600	100,082,600	431,807,400	531,890,000	770,549,600	15,107,700	785,657,300
STEVENS	339,455	166,974,800	26,489,300	193,464,100	18,658,500	79,788,900	98,445,400	291,909,500	7,880,800	299,790,300
SWIFT	450,649	195,483,100	25,654,400	221,137,500	13,738,200	78,985,200	92,703,400	313,840,900	10,182,800	324,023,700
TODD	544,419	141,916,000	87,595,700	229,511,700	68,393,200	174,443,700	242,836,900	472,348,600	8,254,800	480,603,400
TRAVERSE	355,393	179,660,100	19,682,000	199,322,100	4,109,300	30,765,900	34,875,200	234,197,300	4,762,800	238,960,100
WABASHA	300,825	131,171,200	68,480,400	199,651,600	62,690,900	220,427,100	283,118,000	483,069,600	5,841,200	488,910,800
WADENA	263,017	47,463,000	34,176,500	81,639,500	23,410,200	105,346,200	128,756,400	210,395,900	9,831,200	220,227,100
WASECA	256,991	199,959,300	48,791,500	248,750,800	52,170,000	215,095,800	267,265,800	516,016,600	9,606,400	525,623,000
WASHINGTON	137,244	155,289,730	91,135,800	246,425,530	1,322,943,730	3,202,801,710	4,525,445,440	4,771,870,970	80,143,400	4,852,014,370
WATONWAN	270,236	230,092,100	35,616,200	265,708,300	19,653,300	109,504,500	129,157,800	394,866,100	5,812,800	400,678,900
WILKIN	460,182	249,714,300	24,243,800	273,958,100	10,558,300	55,424,300	65,982,600	339,940,700	5,605,000	345,545,700
WINONA	331,716	136,089,000	85,233,300	221,322,300	155,703,500	585,281,700	720,985,200	942,307,500	12,231,000	954,538,500
WRIGHT	364,615	243,283,300	208,451,800	451,735,100	340,743,900	1,230,600,800	1,571,344,700	2,023,079,800	19,783,900	2,042,863,700
YELLOW MEDICINE	465,638	264,444,800	49,982,600	314,427,400	18,040,700	84,523,200	102,563,900	416,991,300	6,014,100	423,005,400
STATE TOTAL	31,535,540	15,308,644,636	5,365,963,897	20,674,608,533	27,890,859,847	87,108,818,729	114,999,678,576	135,674,287,109	2,649,874,844	138,324,161,953

TABLE 22 PART A
1999 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON-HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON-HOMESTEAD	APARTMENT		
<u>AITKIN</u>									
CITY	384,063	107,782	66,882	7,436,876	23,268,050	3,229,100	3,922,282	136,260	326,198
TOWN	73,389,366	19,996,140	23,127,298	205,501,689	121,948,487	817,488	176,194	4,314,226	0
TOTAL	73,733,408	20,102,922	23,183,178	212,937,544	146,212,517	4,046,588	4,097,476	4,449,476	326,198
<u>ANOKA</u>									
CITY	62,220,976	28,812,397	189,629	5,788,469	4,316,890,150	280,244,602	323,861,462	0	142,711,210
TOWN	49,134,668	10,308,224	147,630	7,916,209	287,529,200	10,098,834	810,808	0	5,801,185
TOTAL	111,356,633	39,119,621	317,259	13,703,688	4,603,419,360	270,343,338	324,672,268	0	148,512,375
<u>BECKER</u>									
CITY	396,170	581,117	0	4,816,708	87,429,400	17,416,134	9,389,434	667,783	696,987
TOWN	181,209,499	48,461,649	6,869,067	142,400,167	173,486,917	12,616,833	764,139	10,678,416	186,434
TOTAL	181,601,669	49,012,666	6,869,067	147,216,876	260,916,317	29,033,767	10,143,573	11,234,198	781,421
<u>BELTRAMI</u>									
CITY	1,462,789	304,583	162,362	1,608,124	81,272,100	20,647,601	16,381,291	326,917	1,220,673
TOWN	78,702,991	19,817,394	9,682,688	68,821,680	180,968,360	16,140,402	1,993,111	7,331,434	38,306
TOTAL	78,166,780	19,921,987	9,744,940	60,429,794	262,230,460	36,887,903	17,374,402	7,667,361	1,258,978
<u>BENTON</u>									
CITY	1,066,378	839,777	0	194,626	164,842,050	18,798,899	68,176,577	18,708	3,930,632
TOWN	134,784,826	18,844,880	1,637,669	5,384,642	100,682,000	6,473,701	733,500	162,209	1,764,823
TOTAL	136,820,204	17,784,637	1,637,669	5,569,167	265,424,050	23,272,600	68,910,077	178,917	5,696,355
<u>BIG STONE</u>									
CITY	509,816	318,740	0	166,167	31,200,600	2,600,488	1,831,213	37,684	682
TOWN	78,878,637	61,961,602	0	4,178,417	4,441,800	477,187	0	11,875	0
TOTAL	77,388,283	62,270,242	0	4,332,684	35,642,100	2,977,633	1,831,213	49,469	682
<u>BLUE EARTH</u>									
CITY	1,332,638	1,627,268	0	101,000	370,676,400	46,866,787	72,418,271	189,042	4,669,211
TOWN	303,183,027	149,788,621	0	3,096,969	130,260,960	7,234,167	1,486,389	268,663	1,704,803
TOTAL	304,515,666	151,396,779	0	3,198,969	500,928,360	52,889,834	73,803,660	446,625	6,364,014
<u>BROWN</u>									
CITY	1,869,246	871,867	0	0	248,866,700	20,397,867	11,489,622	48,000	3,089,229
TOWN	269,738,979	99,863,931	0	0	22,299,100	786,167	103,806	0	100,366
TOTAL	269,408,225	100,625,788	0	0	271,164,800	21,182,834	11,573,427	48,000	3,189,684
<u>CARLTON</u>									
CITY	3,066,667	733,278	440,176	691,684	144,812,600	12,630,200	9,084,834	90,642	0
TOWN	68,736,043	9,837,077	10,184,364	18,989,086	118,697,300	5,183,200	191,184	63,260	0
TOTAL	69,790,600	10,570,363	10,604,530	19,689,699	263,409,800	17,713,400	9,278,028	143,892	0
<u>CARVER</u>									
CITY	17,188,619	20,062,268	0	2,777,683	772,767,100	48,280,200	63,783,279	26,000	26,776,384
TOWN	206,619,863	34,868,316	0	2,134,334	114,711,960	4,866,667	88,389	168,782	1,263,263
TOTAL	223,708,372	56,098,683	0	4,911,917	887,469,060	50,866,767	63,861,668	193,782	27,939,627
<u>CASS</u>									
CITY	1,139,474	218,629	386,823	84,140,918	78,167,360	8,273,867	3,194,329	13,106,188	24,091
TOWN	68,296,824	12,624,907	10,741,364	288,049,878	188,992,660	9,686,936	457,917	24,222,341	137,689
TOTAL	69,436,398	12,743,636	11,127,177	372,190,794	267,150,000	17,869,802	3,662,246	37,327,607	161,680
<u>CHIPPEWA</u>									
CITY	826,864	660,843	0	0	84,408,960	10,610,634	6,706,038	81,083	38,668
TOWN	148,619,181	91,642,601	0	0	13,078,300	1,280,987	0	0	68,162
TOTAL	149,346,035	92,202,444	0	0	97,487,260	11,791,601	6,706,038	81,083	98,818
<u>CHISAGO</u>									
CITY	19,311,783	6,910,423	22,178	6,711,682	220,843,960	18,688,901	23,798,767	334,124	4,448,288
TOWN	144,847,473	21,189,431	114,471	31,304,792	188,961,600	12,392,636	1,200,808	1,470,784	6,778,617
TOTAL	163,969,236	27,079,654	136,647	37,016,374	409,795,460	30,991,438	24,999,663	1,804,908	11,226,883
<u>CLAY</u>									
CITY	1,606,881	2,683,813	0	0	411,190,860	32,690,467	64,804,062	0	406,988
TOWN	240,617,621	128,386,749	0	1,462,792	69,705,260	4,106,400	23,139	28,208	0
TOTAL	242,224,502	131,049,362	0	1,462,792	480,896,100	36,796,867	64,827,191	28,208	406,988
<u>CLEARWATER</u>									
CITY	241,282	186,363	3,708	38,000	13,006,160	2,142,800	2,763,441	18,000	132,697
TOWN	69,847,982	14,412,470	3,068,849	9,181,127	20,082,800	1,782,834	0	76,982	55,238
TOTAL	70,689,264	14,599,833	3,072,557	9,219,127	33,088,960	3,925,634	2,763,441	94,982	187,935

TABLE 32 PART A
1999 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON-HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON-HOMESTEAD	APARTMENT		
COOK									
CITY	0	0	68,412	1,636,208	17,811,800	2,141,533	1,057,093	0	702,865
TOWN	1,090,773	65,000	13,384,411	115,640,041	50,192,900	2,608,389	31,000	4,945,533	618,815
TOTAL	1,090,773	65,000	13,432,823	117,276,249	68,004,700	4,749,932	1,088,093	4,945,533	1,321,680
COTTONWOOD									
CITY	609,278	675,740	0	16,292	69,200,600	8,218,989	5,153,205	10,583	472,944
TOWN	191,392,012	125,440,312	0	53,124	11,619,400	1,114,334	17,111	17,000	30,533
TOTAL	192,001,290	126,116,052	0	69,416	80,820,000	9,333,333	5,170,316	27,583	503,477
CROW WING									
CITY	3,903,141	1,034,429	5,787,941	229,979,093	313,596,883	41,630,299	23,169,270	11,232,410	1,984,861
TOWN	70,088,641	10,128,484	19,709,355	338,383,833	302,212,751	17,909,135	1,279,989	15,581,587	916,759
TOTAL	73,991,782	11,162,913	25,477,296	568,362,916	615,809,634	59,539,434	24,449,259	26,813,977	2,901,620
DAKOTA									
CITY	42,370,227	60,898,549	0	1,346,625	5,978,054,167	437,247,832	657,437,608	0	214,982,509
TOWN	163,829,571	39,821,238	149,353	683,292	205,020,117	11,735,600	1,143,305	0	2,881,839
TOTAL	196,199,798	100,717,787	149,353	2,029,917	6,883,074,284	448,983,432	658,580,913	0	217,864,348
DODGE									
CITY	1,563,684	691,929	0	0	98,758,800	5,579,433	6,529,138	15,708	577,965
TOWN	170,332,670	64,469,167	19,117	0	41,768,660	1,318,900	0	233,708	437,411
TOTAL	171,896,354	65,161,096	19,117	0	138,527,460	6,898,333	6,529,138	249,416	1,015,376
DOUGLAS									
CITY	1,639,559	870,283	0	2,251,500	109,432,600	18,608,167	19,886,258	398,608	1,124,505
TOWN	156,417,842	42,824,379	10,412	124,912,626	222,286,717	15,381,734	1,003,305	8,645,548	587,766
TOTAL	158,057,401	43,694,662	10,412	127,164,126	331,719,317	33,989,901	20,889,563	9,044,156	1,692,271
FARIBAULT									
CITY	2,644,649	1,346,346	0	0	108,156,600	11,826,801	4,495,121	51,124	1,184,704
TOWN	273,946,317	190,903,183	0	1,222,417	14,115,400	1,101,901	0	0	190,334
TOTAL	276,590,966	192,249,529	0	1,222,417	120,272,000	12,928,702	4,495,121	51,124	1,385,038
FILLMORE									
CITY	9,639,737	2,138,760	0	147,375	112,690,800	9,378,433	9,054,571	58,126	1,153,105
TOWN	204,114,884	68,617,928	1,529	984,481	14,010,800	1,151,900	0	1,000	55,079
TOTAL	213,754,621	70,756,688	1,529	1,131,838	126,701,600	10,530,333	9,054,571	59,126	1,208,184
FREEBORN									
CITY	494,583	1,645,467	0	0	268,098,100	24,622,334	15,710,544	34,917	1,998,226
TOWN	288,298,187	113,468,743	0	239,792	64,675,717	4,081,987	0	28,000	406,187
TOTAL	288,792,760	115,114,210	0	239,792	330,741,817	28,704,301	15,710,544	62,917	2,404,413
GOODHUE									
CITY	8,068,798	4,540,420	89,588	1,554,209	383,204,950	36,196,500	38,418,927	832,042	2,462,807
TOWN	318,512,449	87,744,253	1,230,848	6,055,708	130,791,100	7,555,801	884,917	1,053,628	1,292,175
TOTAL	326,581,247	92,284,673	1,320,436	7,609,917	513,996,050	43,752,301	39,283,844	1,885,670	3,754,982
GRANT									
CITY	1,576,206	931,592	0	129,167	25,172,600	2,782,734	1,881,252	1,500	145,217
TOWN	123,691,053	59,433,862	0	8,229,373	9,078,900	1,011,900	0	107,167	10,020
TOTAL	125,267,259	60,365,454	0	8,358,540	34,251,500	3,794,634	1,881,252	108,667	155,237
HENNEPIN									
CITY	134,511,937	96,342,916	214,000	43,144,251	24,222,584,397	2,500,471,234	3,372,099,321	2,824,417	543,648,535
TOWN	13,639,477	3,758,182	0	0	39,216,733	1,287,100	0	0	1,397,807
TOTAL	148,151,414	100,101,098	214,000	43,144,251	24,261,801,130	2,501,758,334	3,372,099,321	2,824,417	545,046,342
HOUSTON									
CITY	2,001,801	487,299	0	383,167	130,641,350	7,275,400	7,731,528	43,999	963,855
TOWN	134,747,658	28,102,690	17,411	582,709	40,543,400	2,168,300	445,583	22,791	495,022
TOTAL	136,749,459	28,589,989	17,411	965,876	171,184,750	9,443,700	8,177,111	66,790	1,448,877
HUBBARD									
CITY	540,904	207,088	25,529	1,945,209	32,600,050	5,897,987	5,526,111	340,208	675,455
TOWN	50,512,056	12,044,846	5,457,824	144,737,458	141,127,450	11,670,938	59,694	15,391,357	6,784,129
TOTAL	51,052,960	12,251,934	5,483,353	146,682,667	173,727,500	17,568,925	5,585,805	15,731,565	7,459,584
ISANTI									
CITY	773,112	312,294	0	0	83,334,400	8,988,633	15,681,627	28,500	592,451
TOWN	168,972,990	23,702,198	904,470	19,785,543	188,588,433	13,442,287	711,305	537,417	1,780,927
TOTAL	169,746,102	24,014,492	904,470	19,785,543	271,902,833	22,430,920	16,392,932	565,917	2,373,378

TABLE 27 PART A
1989 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON-HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON-HOMESTEAD	APARTMENT		
ITASCA									
CITY	309,366	0	490,058	755,960	138,042,650	13,601,834	19,644,766	238,500	2,147,074
TOWN	44,381,379	3,376,585	34,075,297	158,530,375	342,820,034	10,877,901	650,972	7,008,558	205,811
TOTAL	44,690,735	3,376,585	34,565,355	159,286,335	478,862,684	24,478,735	20,195,728	7,246,056	2,352,885
JACKSON									
CITY	859,216	480,871	0	0	53,139,450	5,534,287	4,658,558	79,417	387,748
TOWN	238,920,863	171,353,152	0	1,944,791	9,686,400	1,228,633	0	0	215,058
TOTAL	239,780,079	171,834,023	0	1,944,791	62,825,850	6,760,900	4,658,558	79,417	582,806
KANABEC									
CITY	1,312,730	282,877	0	83,916	34,650,100	4,400,933	5,703,223	82,917	524,448
TOWN	83,609,804	15,487,339	6,808,783	25,088,083	68,270,400	5,531,901	204,500	572,625	677,490
TOTAL	84,922,534	15,760,216	6,808,783	25,181,999	102,920,500	9,932,834	5,907,723	655,542	1,201,938
KANDIYOHI									
CITY	1,681,477	2,083,014	0	1,911,458	272,798,150	28,210,700	33,149,556	704,700	1,773,716
TOWN	215,093,280	94,175,983	463,882	80,751,165	163,974,050	13,921,633	225,446	1,972,733	1,780,413
TOTAL	216,764,757	96,258,997	463,882	82,662,623	436,772,200	42,132,333	33,375,001	2,677,433	3,534,129
KITSON									
CITY	1,201,987	811,407	1,178	28,208	25,410,950	2,882,167	2,008,838	12,583	0
TOWN	121,348,107	104,077,287	3,240,527	920,585	3,594,600	816,268	0	10,875	298
TOTAL	122,550,074	104,888,694	3,241,703	948,793	29,005,550	3,678,433	2,008,838	23,458	298
KOOCHICHING									
CITY	469,250	170,648	134,470	4,835,042	72,162,083	6,448,333	4,678,635	1,445,717	840,630
TOWN	23,596,492	6,484,383	3,528,531	14,805,583	42,730,200	2,327,387	0	225,950	305,653
TOTAL	24,065,742	6,655,031	3,662,901	19,740,625	114,892,283	8,775,700	4,678,635	1,671,667	946,283
LAC QUI PARLE									
CITY	288,979	338,708	0	0	35,168,550	3,103,488	2,542,412	9,000	125,238
TOWN	158,898,317	87,348,784	0	22,792	6,420,700	600,200	0	0	4,387
TOTAL	159,187,296	87,687,470	0	22,792	41,589,250	3,703,688	2,542,412	9,000	129,625
LAKE									
CITY	0	0	12,294	3,077,917	48,659,200	4,695,833	2,235,148	48,658	485,197
TOWN	714,688	0	20,091,647	32,398,376	68,627,950	4,501,787	0	3,033,550	205,338
TOTAL	714,688	0	20,103,941	35,476,293	115,287,150	9,197,600	2,235,148	3,082,208	670,535
LAKEWOODS									
CITY	226,089	204,394	6,118	204,250	10,363,000	1,028,333	713,972	0	86,168
TOWN	24,442,935	11,650,832	4,714,081	22,549,292	19,258,900	604,900	67,308	5,271,133	0
TOTAL	24,669,024	11,855,226	4,720,179	22,753,542	29,621,900	1,633,233	781,278	5,271,133	86,168
LE SUEUR									
CITY	921,625	858,547	0	2,782,084	165,012,400	11,660,700	7,379,058	123,458	939,608
TOWN	168,702,523	53,455,948	0	30,142,542	89,380,900	4,084,087	280,611	1,815,333	687,510
TOTAL	169,624,148	54,314,495	0	32,924,626	254,373,300	16,014,787	7,639,667	1,938,791	1,597,118
LINCOLN									
CITY	640,644	401,353	0	29,282	29,728,500	2,612,587	2,078,658	48,417	165,632
TOWN	88,095,641	48,980,278	0	3,023,042	3,351,400	331,900	0	0	215,634
TOTAL	88,736,285	47,381,631	0	3,052,324	33,077,900	2,944,487	2,078,658	48,417	381,266
LYON									
CITY	1,158,741	1,410,599	0	0	191,090,800	17,228,689	28,115,385	80,418	3,170,337
TOWN	168,533,712	118,448,543	0	12,625	24,674,200	2,117,087	0	0	219,702
TOTAL	169,692,453	119,859,142	0	12,625	215,765,000	19,345,768	28,115,385	80,418	3,380,039
MCLEOD									
CITY	638,882	605,029	0	66,708	293,539,800	19,852,833	24,630,817	0	1,976,895
TOWN	198,629,349	44,477,009	0	678,960	75,832,600	2,989,787	82,694	0	555,575
TOTAL	197,268,241	45,082,038	0	745,668	369,372,400	22,842,600	24,723,511	0	2,532,470
MAHNOMEN									
CITY	254,480	188,118	0	2,687	11,980,850	1,237,987	1,248,941	0	118,813
TOWN	60,080,040	28,040,013	1,493,295	8,475,915	8,220,000	853,167	0	524,467	52,094
TOTAL	60,314,520	28,228,131	1,493,295	8,478,602	20,180,850	2,091,134	1,248,941	524,467	170,907
MARSHALL									
CITY	679,118	678,528	0	38,917	43,669,850	4,037,988	2,734,997	19,500	1,502
TOWN	192,729,992	159,730,736	1,889,589	438,916	9,281,300	984,833	6,111	6,917	0
TOTAL	193,409,110	160,407,264	1,889,589	475,833	52,951,150	5,022,801	2,741,108	28,417	1,502

TABLE 32 PART A
1989 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON-HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON-HOMESTEAD	APARTMENT		
MARTIN									
CITY	3,448,547	5,049,230	0	271,500	183,462,950	19,556,801	10,636,854	46,282	1,430,178
TOWN	250,286,523	226,577,009	0	656,041	15,846,400	2,036,500	11,306	57,208	586,580
TOTAL	253,715,070	231,626,239	0	927,541	199,309,350	21,593,301	10,648,160	103,500	1,996,758
MEEKER									
CITY	1,324,825	1,220,847	0	0	108,811,450	11,311,701	9,062,698	62,282	847,014
TOWN	201,379,404	69,909,894	0	45,842,878	80,286,900	4,500,701	0	0	688,916
TOTAL	202,704,229	71,130,741	0	45,842,878	189,098,350	15,812,402	9,062,698	62,282	1,535,930
MILLE LACS									
CITY	1,568,356	345,959	0	5,998,542	77,875,750	9,495,467	12,302,984	404,284	275,336
TOWN	124,074,206	14,696,690	681,647	50,738,250	64,725,550	5,678,600	1,009,223	1,323,467	142,649
TOTAL	125,642,562	15,012,619	681,647	56,836,792	142,401,300	15,172,067	13,312,207	1,727,751	417,985
MORRISON									
CITY	9,405,402	1,333,079	0	67,916	113,198,250	13,486,234	13,374,616	0	412,549
TOWN	239,423,789	35,978,384	67,824	75,565,043	126,557,800	9,687,168	118,611	1,749,801	47,886
TOTAL	248,829,191	37,311,443	67,824	75,632,959	239,756,050	23,173,402	13,493,229	1,749,801	480,435
MOWER									
CITY	3,011,079	1,435,900	0	0	333,144,300	23,159,900	17,785,709	168,291	1,332,409
TOWN	236,689,458	97,192,895	0	0	68,641,800	3,122,633	336,000	620,333	342,412
TOTAL	241,700,537	98,628,795	0	0	401,786,100	26,282,533	18,103,709	788,624	1,674,821
MURRAY									
CITY	793,731	834,874	0	0	44,711,600	4,980,867	3,813,499	32,500	230,138
TOWN	173,543,386	110,556,616	0	10,713,708	12,011,700	1,062,600	0	0	446,561
TOTAL	174,337,117	111,391,490	0	10,713,708	56,723,300	6,023,467	3,813,499	32,500	676,699
NICOLLET									
CITY	1,495,232	1,239,559	0	0	283,440,400	18,627,267	23,599,502	87,541	2,855,811
TOWN	200,684,572	61,571,272	0	0	41,144,700	2,109,587	46,000	0	333,517
TOTAL	202,159,804	62,811,831	0	0	304,585,100	20,736,834	23,615,502	87,541	3,289,328
NOBLES									
CITY	1,160,642	1,487,924	0	0	155,171,350	15,121,400	13,331,005	72,209	2,249,051
TOWN	181,048,173	137,674,494	0	0	11,401,600	770,967	0	2,582	132,587
TOTAL	182,208,815	139,162,418	0	0	166,572,950	15,892,367	13,331,005	74,791	2,381,638
NORMAN									
CITY	325,028	284,528	0	0	36,992,200	3,777,634	3,057,067	0	0
TOWN	156,536,025	122,917,562	141,529	0	9,105,700	1,067,033	0	0	0
TOTAL	156,861,053	123,182,090	141,529	0	46,097,900	4,844,667	3,057,067	0	0
OLMSTED									
CITY	1,976,126	5,206,488	0	321,042	1,298,344,100	133,226,434	114,631,519	698,125	9,915,179
TOWN	240,687,080	77,484,978	0	1,214,833	352,015,100	13,009,700	1,697,750	28,792	3,825,120
TOTAL	242,663,206	82,691,464	0	1,535,875	1,648,359,200	146,236,134	116,329,269	724,917	13,740,299
OTTER TAIL									
CITY	5,861,941	1,871,558	0	6,363,124	211,700,450	20,783,367	20,044,639	534,832	1,623,658
TOWN	371,617,632	105,337,832	72,352	249,545,037	220,400,768	7,067,201	943,166	14,562,841	2,068,167
TOTAL	377,479,573	107,209,390	72,352	255,908,161	432,101,218	27,850,568	20,987,805	15,097,673	3,691,825
PENNINGTON									
CITY	76,302	160,353	0	11,000	78,989,300	7,745,687	7,393,793	18,208	0
TOWN	73,979,220	27,525,757	0	25,791	26,347,100	1,691,300	0	0	0
TOTAL	74,055,522	27,686,110	0	36,791	103,336,400	9,436,987	7,393,793	18,208	0
PINE									
CITY	13,331,885	3,399,578	178,412	2,783,041	62,984,000	8,619,234	9,082,499	291,300	563,300
TOWN	125,820,638	22,879,453	2,941,941	110,348,628	89,275,734	10,174,700	391,001	947,200	297,037
TOTAL	139,152,523	26,279,031	3,120,353	113,131,667	152,259,734	18,793,934	9,473,500	1,208,500	860,337
PIPESTONE									
CITY	2,377,799	855,205	0	0	62,972,950	5,681,299	2,844,039	24,000	237,353
TOWN	87,471,591	60,704,734	0	0	6,642,000	773,800	0	0	58,815
TOTAL	89,849,390	61,559,939	0	0	69,614,950	6,455,099	2,844,039	24,000	296,168
POLK									
CITY	1,335,054	1,363,251	0	29,583	199,531,550	19,387,400	19,758,237	108,583	372,372
TOWN	330,034,191	282,542,021	0	27,171,625	47,176,100	4,576,934	0	0	65,988
TOTAL	331,369,245	283,905,272	0	27,201,208	246,707,650	23,964,334	19,758,237	108,583	438,340

TABLE 32 PART A
1989 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON-HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON-HOMESTEAD	APARTMENT		
POPE									
CITY	562,397	341,269	0	1,371,958	43,439,750	5,706,168	4,350,989	429,159	609,071
TOWN	126,975,385	48,928,534	184,354	32,878,042	34,253,500	2,775,034	0	783,750	279,862
TOTAL	129,537,782	49,269,803	184,354	34,250,000	77,693,250	8,481,202	4,350,989	1,212,909	888,933
RAMSEY									
CITY	4,325,488	8,387,492	25,235	2,992,168	9,008,950,000	815,086,534	1,183,092,914	1,549,874	119,357,691
TOWN	1,403,335	1,378,159	0	859,875	285,281,300	15,550,267	348,222	0	3,688,439
TOTAL	5,728,823	7,765,651	25,235	3,852,041	9,274,231,300	830,636,801	1,183,441,136	1,549,874	123,046,130
RED LAKE									
CITY	1,180,642	610,682	0	0	15,314,300	1,085,400	1,837,319	23,208	0
TOWN	52,202,377	25,029,830	184,823	0	4,272,500	452,767	0	80,500	0
TOTAL	53,383,019	25,640,512	184,823	0	19,586,800	1,518,167	1,837,319	103,708	0
REDWOOD									
CITY	1,919,088	2,053,087	0	0	95,927,750	9,436,300	11,100,691	22,292	215,019
TOWN	273,022,828	209,009,135	0	0	11,085,700	1,158,200	0	0	20,219
TOTAL	274,941,914	211,062,222	0	0	106,993,450	10,592,500	11,100,691	22,292	235,238
RENVILLE									
CITY	1,727,111	1,621,343	0	0	97,487,700	7,994,100	8,654,276	257,332	0
TOWN	359,398,282	179,952,451	0	813,542	11,070,300	1,067,800	23,611	0	0
TOTAL	381,123,393	181,573,794	0	813,542	108,538,000	9,061,900	8,677,887	257,332	0
RICE									
CITY	3,423,727	2,977,936	0	0	411,671,500	28,674,667	40,278,218	99,875	3,033,557
TOWN	247,027,452	53,553,157	0	20,138,041	147,215,300	5,989,900	178,184	919,574	1,730,254
TOTAL	250,451,179	56,531,093	0	20,138,041	558,886,800	34,664,567	40,454,412	1,019,449	4,763,811
ROCK									
CITY	1,871,252	1,037,014	0	0	57,081,200	4,459,901	5,001,482	20,282	323,993
TOWN	113,979,299	105,889,821	0	0	6,591,450	593,667	0	0	62,530
TOTAL	115,850,551	106,926,835	0	0	63,672,650	5,023,568	5,001,482	20,282	386,523
ROSEAU									
CITY	339,572	131,583	0	35,983	45,554,900	4,013,700	6,911,134	25,798	122,798
TOWN	149,464,953	43,774,426	2,381,352	6,269,298	38,689,100	3,632,601	689,972	385,917	2,559
TOTAL	149,804,525	43,906,009	2,381,352	6,304,289	84,244,000	7,646,301	7,601,106	411,625	125,297
ST. LOUIS									
CITY	3,022,630	680,196	18,234,942	8,992,793	1,452,743,900	99,808,833	112,180,321	836,642	18,522,017
TOWN	45,392,787	5,225,283	74,831,592	233,548,869	589,973,183	15,308,298	745,513	13,054,510	1,947,490
TOTAL	48,415,417	5,885,479	91,066,534	242,539,662	2,022,717,083	115,113,069	112,925,834	13,891,152	18,469,507
SCOTT									
CITY	27,712,880	23,643,372	0	8,275,542	822,605,683	58,482,700	52,141,730	209,687	18,792,667
TOWN	237,188,087	48,031,245	0	3,159,792	299,003,017	6,122,333	2,168,416	782,798	4,387,986
TOTAL	264,900,967	69,674,617	0	11,435,334	1,031,608,700	62,585,033	54,308,146	992,375	21,180,653
SHERBURNE									
CITY	25,791,622	7,652,512	0	5,334,499	287,675,200	24,531,400	40,273,833	1,271,000	9,307,886
TOWN	146,669,389	29,624,083	62,178	30,855,250	241,601,617	14,641,100	508,111	878,834	7,791,403
TOTAL	172,461,011	37,276,595	62,178	36,189,749	529,276,817	39,172,500	40,780,044	2,147,834	17,099,389
SIBLEY									
CITY	238,619	630,571	0	0	78,239,750	5,675,434	3,038,215	33,167	848,718
TOWN	238,912,540	95,115,571	0	0	23,789,000	911,700	0	12,500	177,988
TOTAL	239,151,159	95,746,142	0	0	102,028,750	6,587,134	3,038,215	45,667	1,024,704
STEARNS									
CITY	6,043,932	2,988,395	0	958,539	727,774,450	69,320,902	180,492,329	461,916	25,658,086
TOWN	435,977,009	77,690,739	0	93,555,044	531,176,917	21,217,434	8,272,586	4,140,417	18,428,719
TOTAL	442,020,941	80,659,134	0	94,513,583	1,258,951,367	90,538,336	188,764,915	4,602,333	42,086,805
STEELE									
CITY	1,464,931	672,807	0	99,208	322,146,100	24,893,567	22,416,314	41,500	2,547,471
TOWN	185,454,917	51,095,498	0	1,749,458	45,883,900	2,375,967	376,417	0	232,390
TOTAL	186,919,848	51,768,305	0	1,848,666	368,030,000	27,269,534	22,792,731	41,500	2,779,861
STEVENS									
CITY	1,363,038	358,237	0	0	52,504,300	7,184,233	4,872,219	25,500	238,557
TOWN	124,776,498	68,975,086	0	344,375	11,204,400	769,600	0	17,999	116,691
TOTAL	126,139,534	67,333,323	0	344,375	63,708,700	7,953,833	4,872,219	43,499	355,238

**TABLE 22 PART A
1999 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP**

COUNTY	FARM				RESIDENTIAL			SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON-HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON-HOMESTEAD	APARTMENT		
SWIFT									
CITY	607,069	868,902	0	0	51,105,450	4,871,387	3,800,083	48,489	281,868
TOWN	136,869,330	82,797,273	0	159,291	8,695,900	658,467	49,194	0	104,347
TOTAL	137,476,399	83,666,175	0	159,291	59,801,350	5,529,834	3,849,257	48,489	386,205
TODD									
CITY	969,886	475,484	0	75,708	63,878,450	7,580,434	8,411,670	278,500	271,682
TOWN	189,355,350	38,726,558	174,471	55,416,704	70,244,550	5,343,935	0	2,351,608	319,486
TOTAL	190,325,236	39,202,062	174,471	55,492,412	134,123,000	12,924,369	8,411,670	2,628,108	591,148
TRAVERSE									
CITY	494,466	385,858	0	0	19,250,833	2,305,933	1,748,704	28,291	0
TOWN	104,688,497	93,751,645	0	1,595,000	2,113,900	304,600	0	917	1,087
TOTAL	105,182,963	94,137,503	0	1,595,000	21,364,733	2,610,533	1,748,704	27,208	1,087
WABASHA									
CITY	2,738,482	1,033,840	8,882	2,599,875	138,788,250	11,745,000	6,288,140	118,874	1,972,510
TOWN	161,349,891	34,615,571	14,470	13,422,790	58,787,350	6,124,101	76,999	588,041	2,327,450
TOTAL	164,088,363	35,649,411	21,352	16,022,665	197,555,600	17,869,101	6,365,139	716,915	4,299,960
WADENA									
CITY	1,033,972	204,224	8,000	198,792	57,417,800	6,810,034	4,587,288	0	678,500
TOWN	64,027,401	16,571,323	684,000	4,488,708	24,982,450	1,387,387	52,000	128,458	743,257
TOTAL	65,061,373	16,775,547	672,000	4,687,500	82,380,250	8,177,401	4,639,288	128,458	1,419,757
WASECA									
CITY	541,491	188,840	0	0	138,284,200	12,586,400	10,940,309	42,083	1,112,184
TOWN	180,529,278	67,489,378	0	2,015,458	49,373,500	2,888,787	100,808	111,933	880,812
TOTAL	181,070,767	67,688,318	0	2,015,458	187,637,700	15,473,167	11,041,115	154,016	2,002,806
WASHINGTON									
CITY	84,147,480	58,394,917	272,882	20,049,250	2,772,294,551	188,597,188	131,249,789	184,792	116,336,882
TOWN	89,018,004	27,878,134	649,118	27,360,875	637,189,250	31,439,100	980,500	1,337,550	25,885,040
TOTAL	160,165,484	86,273,051	922,000	47,410,125	3,409,453,801	218,036,288	132,230,289	1,502,342	142,231,722
WATONWAN									
CITY	695,902	255,059	0	0	75,298,150	6,919,133	5,731,214	19,917	297,233
TOWN	179,741,407	85,029,901	0	909,459	8,573,700	479,587	0	0	23,498
TOTAL	180,437,309	85,284,960	0	909,459	83,871,850	7,398,700	5,731,214	19,917	320,731
WILKIN									
CITY	1,053,035	1,828,677	0	0	41,224,350	3,938,800	2,785,147	0	0
TOWN	143,128,215	127,957,511	0	0	6,349,300	448,200	0	0	0
TOTAL	144,181,250	129,786,188	0	0	47,573,650	4,385,000	2,785,147	0	0
WINONA									
CITY	3,776,114	1,127,082	0	741,582	372,949,800	30,495,787	36,295,485	184,375	5,839,686
TOWN	172,324,043	44,116,859	72,588	3,239,792	108,284,900	4,483,067	1,000,362	145,688	2,725,415
TOTAL	176,100,157	45,243,921	72,588	3,980,374	481,214,500	34,978,834	37,295,827	310,041	8,565,101
WRIGHT									
CITY	7,919,098	3,520,859	0	5,222,999	382,802,450	42,642,787	55,987,894	185,459	3,687,254
TOWN	381,898,955	58,471,168	0	112,588,585	478,252,716	30,974,134	2,338,695	2,078,207	1,840,178
TOTAL	389,818,043	61,992,025	0	117,809,584	861,055,166	73,616,901	58,326,589	2,263,668	5,307,430
YELLOW MEDICINE									
CITY	1,715,408	1,003,590	0	0	57,613,050	6,289,587	4,343,459	44,625	822,807
TOWN	200,159,385	111,580,168	0	0	11,728,400	688,900	0	0	101,800
TOTAL	201,874,791	112,583,758	0	0	69,339,450	6,978,487	4,343,459	44,625	724,407
STATEWIDE TOTAL									
CITY	547,388,334	389,388,350	24,785,583	482,593,870	61,036,376,847	5,567,497,985	7,199,181,256	42,635,028	1,321,634,243
TOWN	13,916,581,467	5,824,824,798	285,715,245	3,134,848,958	8,832,198,286	482,839,533	37,339,902	162,872,374	121,578,427
TOTAL	14,483,969,801	6,214,213,148	290,500,828	3,617,442,828	69,968,573,133	6,050,337,518	7,236,501,158	205,507,402	1,443,210,670

TABLE 32 PART B
1989 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	MARKET VALUE		TOTALS
						REAL	PERSONAL	REAL & PERSONAL
AITKIN								
CITY	9,987,901	1,533,194	3,699	0	274,328	50,650,591	305,100	60,955,691
TOWN	3,911,213	408,986	1,949,999	0	1,936,779	457,453,788	4,788,800	482,242,588
TOTAL	13,899,114	1,942,179	1,953,698	0	2,211,107	508,104,379	5,093,900	513,198,279
ANOKA								
CITY	558,989,647	320,425,230	18,980,201	0	15,607,174	6,051,460,938	108,275,200	6,159,736,138
TOWN	8,368,652	0	1,925,081	0	300,099	380,238,838	4,719,800	384,958,638
TOTAL	566,337,699	320,425,230	20,885,282	0	15,907,273	6,431,697,774	112,995,000	6,544,692,774
BECKER								
CITY	42,225,478	7,880,114	437,550	0	861,384	172,565,259	2,884,800	175,450,059
TOWN	7,242,849	1,644,813	2,724,407	0	2,299,981	590,450,860	6,244,000	596,694,860
TOTAL	49,468,327	9,524,927	3,161,957	0	3,161,365	763,016,119	9,128,800	772,144,919
BELTRAMI								
CITY	58,451,081	3,217,985	2,055,474	0	1,079,784	185,089,514	8,708,800	191,788,114
TOWN	9,299,698	3,634,625	10,021,679	0	891,422	394,001,577	11,267,700	405,269,277
TOTAL	66,750,757	6,852,590	12,077,153	0	1,941,186	579,091,091	17,976,300	597,067,391
BENTON								
CITY	45,299,988	44,152,688	7,469,626	0	2,712,491	343,489,317	7,544,000	351,033,317
TOWN	12,319,987	1,255,849	4,858,086	0	1,199,763	287,859,715	10,708,300	298,568,015
TOTAL	57,619,933	45,408,537	12,125,712	0	3,912,254	631,349,032	18,252,300	649,601,332
BIG STONE								
CITY	5,063,648	682,070	804,586	0	285,316	43,470,578	1,831,200	45,301,778
TOWN	355,674	107,195	1,210,080	0	757,898	140,385,933	713,900	141,079,833
TOTAL	5,419,322	789,265	2,014,626	0	1,023,122	183,836,511	2,545,100	186,381,611
BLUE EARTH								
CITY	152,815,598	39,537,472	27,417,158	0	356,099	716,584,720	13,362,200	729,948,920
TOWN	18,168,842	7,582,114	8,258,240	0	531,482	631,500,077	10,818,500	642,118,577
TOTAL	170,784,438	47,099,586	35,675,398	0	887,491	1,348,084,797	23,980,700	1,372,065,497
BROWN								
CITY	47,025,038	21,886,338	42,509	0	274,921	355,638,125	954,200	356,592,325
TOWN	4,009,524	4,418,715	974,605	0	510,216	392,594,397	2,004,700	394,599,097
TOTAL	51,034,562	26,305,051	1,017,114	0	785,137	748,232,522	2,958,900	751,191,422
CARLTON								
CITY	23,681,863	49,983,954	8,239,901	0	1,481,543	254,786,030	8,621,300	263,407,330
TOWN	2,998,812	370,071	30,191,483	0	2,975,612	288,293,281	24,784,800	291,078,081
TOTAL	26,680,475	50,334,025	38,431,384	0	4,457,155	521,079,311	33,406,100	554,485,411
CARVER								
CITY	87,526,583	88,302,738	495,811	0	515,909	1,125,481,332	14,678,800	1,140,140,132
TOWN	5,157,783	5,685,983	9,058,182	0	338,104	384,748,475	4,107,500	388,855,975
TOTAL	92,684,326	93,988,719	9,553,973	0	854,013	1,510,209,807	18,786,300	1,528,996,107
CASS								
CITY	24,688,487	151,307	360,948	0	480,495	214,277,882	3,879,200	218,157,082
TOWN	7,497,051	180,899	8,763,754	0	2,888,188	612,137,385	31,160,800	643,297,985
TOTAL	32,183,538	332,206	9,124,702	0	3,148,681	826,415,267	35,039,800	861,455,067
CHIPPEWA								
CITY	18,417,008	2,825,681	10,098,004	0	497,589	134,088,316	4,209,900	138,278,216
TOWN	3,089,620	2,387,014	278,715	0	1,584,921	281,819,481	3,028,700	284,848,181
TOTAL	21,506,628	5,212,675	10,376,719	0	2,082,510	395,887,797	7,238,600	403,126,397
CHISAGO								
CITY	40,752,985	13,171,927	3,370,514	0	982,094	357,225,442	8,784,100	366,009,542
TOWN	4,487,712	427,215	9,631,088	0	371,700	422,948,124	9,712,100	432,660,224
TOTAL	45,240,677	13,599,142	13,001,602	0	1,333,794	780,173,566	18,496,200	798,669,766
CLAY								
CITY	73,958,209	25,370,543	62,608	0	3,938,479	606,388,450	9,832,400	616,220,850
TOWN	5,878,031	653,999	958,319	0	4,371,580	456,088,088	3,879,900	459,967,988
TOTAL	79,834,240	26,024,542	1,020,927	0	8,310,059	1,062,476,538	13,712,300	1,076,188,838
CLEARWATER								
CITY	6,398,241	0	194,822	0	381,403	25,493,885	688,900	26,180,785
TOWN	793,032	0	20,993,438	0	779,111	131,012,273	16,407,300	147,419,573
TOTAL	7,189,273	0	21,188,260	0	1,160,514	156,506,158	17,074,200	173,580,368

TABLE 32 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 VALUE		TOTALS
						REAL	PERSONAL	REAL & PERSONAL
<u>COOK</u>								
CITY	6,103,788	0	0	0	0	29,621,099	58,800	29,679,899
TOWN	4,570,227	0	222,549	0	0	193,349,848	7,777,560	201,127,208
TOTAL	10,674,015	0	222,549	0	0	222,871,347	7,836,360	230,707,707
<u>COTTONWOOD</u>								
CITY	16,774,831	7,012,145	0	0	102,808	107,247,223	1,085,800	108,313,023
TOWN	3,309,502	1,773,499	851,937	0	172,609	335,791,373	29,231,200	365,022,573
TOTAL	19,084,133	8,785,644	851,937	0	275,415	443,038,596	30,297,000	473,335,596
<u>CROW WING</u>								
CITY	100,900,308	7,479,588	2,286,168	66,228	2,631,088	745,680,683	10,385,000	756,025,693
TOWN	18,063,173	363,101	6,353,321	305,671	785,099	800,058,889	7,300,800	807,359,489
TOTAL	118,963,481	7,842,689	8,639,487	371,897	3,398,187	1,545,719,582	17,685,800	1,563,385,182
<u>DAKOTA</u>								
CITY	1,010,390,491	508,499,518	183,088,380	0	1,804,328	8,798,118,234	130,597,800	8,928,716,034
TOWN	9,018,832	3,184,855	1,285,780	0	580,297	429,313,889	14,999,100	444,303,989
TOTAL	1,019,409,123	511,684,373	184,364,170	0	2,384,625	9,225,432,123	145,597,900	9,371,020,023
<u>DODGE</u>								
CITY	14,474,595	4,288,492	316,739	0	61,719	130,858,200	3,067,800	133,926,000
TOWN	1,364,287	407,312	333,597	0	182,589	280,865,408	3,144,500	284,009,908
TOTAL	15,838,882	4,695,804	650,336	0	244,308	411,723,608	6,212,300	417,935,908
<u>DOUGLAS</u>								
CITY	62,768,352	7,981,454	6,205,949	0	282,117	231,449,352	2,896,300	234,347,652
TOWN	14,223,759	443,103	4,279,348	0	506,108	591,502,845	1,134,100	592,636,745
TOTAL	78,992,111	8,424,557	10,485,295	0	788,225	822,951,997	4,032,400	826,984,397
<u>FARIBAULT</u>								
CITY	16,935,248	15,978,387	504,249	0	388,993	161,522,320	2,562,200	164,084,520
TOWN	744,511	2,955,994	1,801,028	0	790,100	487,771,185	4,097,500	491,868,685
TOTAL	17,679,757	18,934,381	2,305,277	0	1,179,093	649,293,505	6,659,700	655,953,205
<u>FILLMORE</u>								
CITY	25,662,017	2,968,903	653,024	0	0	173,522,851	2,168,500	175,691,351
TOWN	3,636,395	51,502	1,987,094	0	0	294,592,550	5,298,700	299,891,250
TOTAL	29,298,412	3,010,405	2,640,118	0	0	468,115,401	7,437,200	475,552,601
<u>FREEBORN</u>								
CITY	58,082,008	33,022,888	1,453,300	0	189,921	403,318,288	6,536,000	409,854,288
TOWN	5,454,148	588,589	4,981,701	0	618,281	460,841,281	16,304,500	477,145,781
TOTAL	63,536,156	33,611,484	6,435,001	0	808,182	864,159,569	22,840,500	887,000,067
<u>GOODHUE</u>								
CITY	91,059,637	48,951,460	389,462,552	0	587,391	1,005,429,281	12,972,600	1,018,401,881
TOWN	15,056,079	1,281,629	759,603	0	246,323	572,444,309	5,412,300	577,858,609
TOTAL	106,115,716	50,233,089	390,222,155	0	833,714	1,577,873,590	18,384,900	1,596,258,490
<u>GRANT</u>								
CITY	7,891,387	0	98,721	0	307,076	40,715,452	2,689,100	43,404,652
TOWN	427,889	0	840,157	0	791,976	203,622,097	4,298,300	207,918,397
TOTAL	8,119,076	0	938,878	0	1,099,052	244,337,549	6,987,400	251,322,949
<u>HENNEPIN</u>								
CITY	8,681,702,372	2,689,513,894	191,873,638	0	45,828,263	42,524,849,173	631,099,584	43,156,847,757
TOWN	3,768,988	5,397,837	72,608	0	91,897	68,628,609	1,282,500	69,911,109
TOTAL	8,685,559,340	2,694,911,731	191,946,244	0	45,920,160	42,593,477,782	632,381,084	43,225,858,866
<u>HOUSTON</u>								
CITY	13,074,628	1,120,897	417,985	0	67,687	164,159,576	2,794,400	166,953,976
TOWN	2,115,129	81,909	752,470	0	399,605	210,444,647	4,210,100	214,654,747
TOTAL	15,189,757	1,202,806	1,170,435	0	437,292	374,604,223	7,004,500	381,608,723
<u>HUBBARD</u>								
CITY	18,391,788	932,643	562,412	0	0	67,635,334	2,177,200	69,812,634
TOWN	15,941,318	5,036,700	5,797,333	0	360,178	414,921,079	14,958,500	429,877,579
TOTAL	34,333,106	5,969,343	6,359,745	0	360,178	482,556,413	17,133,700	499,690,113
<u>ISANTI</u>								
CITY	29,536,171	3,086,208	1,285,218	0	455,198	144,071,810	3,357,800	147,429,610
TOWN	5,773,412	1,175,988	3,512,233	0	719,595	427,598,788	5,035,400	432,602,188
TOTAL	35,309,583	4,262,194	4,797,451	0	1,174,793	571,639,578	8,393,200	580,031,778

TABLE 32 PART B
1989 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MARKET VALUE					TOTALS		
	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	REAL	PERSONAL	REAL & PERSONAL
ITASCA								
CITY	45,039,395	35,860,869	2,174,287	394,189	1,212,232	257,811,140	5,785,500	263,596,640
TOWN	9,011,102	10,699,759	278,857,093	415,949	2,994,545	902,003,358	48,143,100	948,146,458
TOTAL	54,050,497	46,560,628	279,031,380	810,138	4,206,777	1,159,814,498	51,928,600	1,211,743,098
JACKSON								
CITY	11,518,449	0	32,905	0	51,700	78,722,581	1,662,400	78,384,981
TOWN	1,892,578	4,381,897	4,142,273	0	388,023	434,111,688	12,531,700	446,643,388
TOTAL	13,411,027	4,381,897	4,175,178	0	419,723	510,834,269	14,194,100	525,028,369
KANABEC								
CITY	14,280,119	6,533,578	172,709	0	233,898	68,271,244	1,171,300	69,442,544
TOWN	3,288,818	248,280	112,154	0	425,593	220,325,780	413,600	220,739,380
TOTAL	17,568,937	6,781,858	284,863	0	659,491	288,597,024	1,584,900	290,181,924
KANDIYOHI								
CITY	72,383,164	16,447,987	828,379	0	2,591,916	434,522,197	5,791,500	440,313,697
TOWN	10,785,139	1,208,246	2,598,240	0	2,163,775	589,093,984	6,218,200	595,312,184
TOTAL	83,168,303	17,656,233	3,426,619	0	4,755,691	1,023,616,181	12,009,700	1,035,625,881
KITSON								
CITY	5,819,828	0	916,998	0	389,309	39,441,229	4,753,200	44,194,429
TOWN	943,858	0	15,128,778	0	2,128,995	282,206,174	18,280,400	270,486,574
TOTAL	6,763,686	0	16,045,776	0	2,498,304	291,647,403	23,033,600	314,681,003
KOOCHICHING								
CITY	14,488,240	19,075,198	1,555,178	0	1,615,514	127,798,238	3,742,200	131,540,438
TOWN	1,109,988	275,459	2,038,245	0	2,385,020	99,788,871	2,381,900	102,150,771
TOTAL	15,578,228	19,350,657	3,593,423	0	4,000,534	227,587,109	6,104,100	233,691,209
LAC QUI PARLE								
CITY	7,303,249	7,442,545	282,114	0	105,494	56,687,753	2,577,900	59,265,653
TOWN	1,224,087	2,894,608	640,812	0	510,514	258,582,909	1,709,000	260,271,939
TOTAL	8,527,336	10,337,153	922,926	0	616,008	315,230,662	4,286,900	319,517,562
LAKE								
CITY	8,430,855	435,524	598,404	0	457,293	69,112,621	1,625,400	70,738,021
TOWN	3,543,864	3,898,258	2,385,118	0	4,255,929	141,632,283	3,432,200	145,064,483
TOTAL	11,974,519	4,333,782	2,983,522	0	4,713,222	210,744,884	5,057,600	215,802,484
LAKE/WOODS								
CITY	3,352,481	681,700	203,972	0	69,289	17,120,744	894,600	18,015,344
TOWN	401,009	343,338	228,542	0	522,707	90,050,953	1,039,500	91,090,453
TOTAL	3,753,470	1,025,038	432,514	0	691,996	107,171,697	1,934,100	109,105,797
LE SUEUR								
CITY	16,482,152	12,693,623	2,397,983	0	169,901	221,719,135	3,205,600	224,924,735
TOWN	3,568,094	7,899,228	969,804	0	222,312	381,108,870	5,014,000	386,122,870
TOTAL	20,050,246	20,592,851	3,367,787	0	392,213	592,828,005	8,219,600	591,047,605
LINCOLN								
CITY	5,003,919	1,540,429	358,819	0	41,502	42,641,732	680,700	43,322,432
TOWN	578,266	91,008	1,583,814	0	213,753	144,444,738	21,882,200	166,326,938
TOTAL	5,582,185	1,631,437	1,942,633	0	255,255	187,086,468	22,562,900	209,649,368
LYON								
CITY	48,129,173	31,384,814	753,361	0	742,709	323,243,014	5,863,700	329,106,714
TOWN	2,798,081	427,809	3,458,575	0	1,655,809	322,345,923	24,625,300	346,971,223
TOTAL	50,927,254	31,792,423	4,211,936	0	2,398,518	645,588,937	30,489,000	676,077,937
MCLEOD								
CITY	50,293,789	27,633,429	323,738	0	255,100	419,817,028	2,874,000	422,691,028
TOWN	5,303,114	1,853,135	781,008	0	331,383	329,502,574	2,459,100	331,961,674
TOTAL	55,596,903	29,486,564	1,104,746	0	586,483	749,319,602	5,333,100	754,652,702
MAHNOMEN								
CITY	2,447,453	0	43,597	0	74,803	17,577,689	2,038,800	19,616,489
TOWN	901,527	0	429,882	0	467,958	107,518,088	1,056,400	108,574,468
TOTAL	3,348,980	0	473,479	0	642,761	125,095,757	3,095,200	128,190,957
MARSHALL								
CITY	9,840,487	0	170,297	0	510,335	62,379,479	3,898,700	66,278,179
TOWN	1,747,724	0	8,870,002	0	2,532,235	378,216,355	18,987,800	396,204,155
TOTAL	11,588,211	0	7,040,299	0	3,042,570	438,595,834	22,886,500	461,482,334

TABLE 32 - PART B
1989 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MARKET VALUE					TOTALS		
	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	REAL	PERSONAL	REAL & PERSONAL
MARTIN								
CITY	39,748,084	14,484,281	274,487	0	428,581	278,815,785	3,593,400	282,409,185
TOWN	1,498,919	1,783,804	20,578,188	0	510,098	520,384,574	35,772,100	556,138,674
TOTAL	41,246,003	16,228,085	20,850,673	0	938,679	799,180,359	39,365,500	838,545,859
MEEKER								
CITY	22,722,931	10,467,478	197,707	0	528,598	168,557,537	4,416,300	170,973,837
TOWN	5,101,496	0	1,438,400	0	1,055,022	410,203,610	6,581,300	416,784,910
TOTAL	27,824,428	10,467,478	1,638,107	0	1,583,618	578,761,147	10,977,600	587,738,747
MILLE LACS								
CITY	23,689,818	6,903,204	868,324	0	91,660	139,497,682	3,205,285	142,702,967
TOWN	6,303,224	133,709	1,958,834	0	151,205	271,585,224	2,454,735	274,039,959
TOTAL	29,973,040	7,036,913	2,826,158	0	242,865	411,082,906	5,660,000	416,742,906
MORRISON								
CITY	30,435,628	7,184,678	2,821,840	0	1,241,404	192,939,598	5,619,800	198,559,398
TOWN	8,735,170	0	11,157,134	0	2,612,903	511,691,593	11,445,700	523,137,293
TOTAL	39,170,798	7,184,678	13,978,974	0	3,854,307	704,631,191	17,065,500	721,696,691
MOWER								
CITY	58,888,498	40,733,698	2,115,000	0	468,221	480,223,003	2,288,300	482,491,303
TOWN	7,055,082	170,000	3,402,215	0	411,581	419,986,409	6,752,500	426,738,909
TOTAL	63,943,580	40,903,698	5,517,215	0	879,802	900,209,412	9,020,800	909,230,212
MURRAY								
CITY	8,008,903	3,069,899	4,407	0	0	68,460,418	1,378,300	67,838,718
TOWN	1,408,155	687,213	1,024,012	0	0	311,431,951	14,150,700	325,582,651
TOTAL	9,415,058	3,737,112	1,028,419	0	0	377,892,369	15,529,000	393,421,369
NICOLLET								
CITY	29,659,937	20,597,393	371,207	0	0	382,043,849	4,279,800	386,323,649
TOWN	649,242	1,299,822	1,888,340	0	0	309,687,032	3,316,900	313,003,932
TOTAL	30,309,179	21,897,215	2,239,547	0	0	671,730,881	7,596,700	679,327,581
NOBLES								
CITY	40,489,698	12,692,039	208,222	0	162,899	242,126,147	2,421,400	244,547,547
TOWN	1,641,305	1,584,177	907,469	0	165,810	335,309,164	1,680,600	336,989,764
TOTAL	42,111,001	14,256,216	1,115,691	0	328,419	577,435,311	4,102,000	581,537,311
NORMAN								
CITY	7,811,922	0	230,810	0	280,632	52,539,821	2,443,800	54,983,621
TOWN	2,025,275	0	2,546,423	0	1,349,111	295,688,658	2,095,400	297,784,058
TOTAL	9,837,197	0	2,777,233	0	1,629,743	348,228,479	4,539,200	352,767,679
OLMSTED								
CITY	417,207,145	77,216,295	1,201,759	0	301,819	2,058,244,031	15,013,700	2,073,257,731
TOWN	17,421,837	4,630,787	9,267,391	0	327,094	721,610,480	9,085,100	730,676,580
TOTAL	434,628,982	81,847,082	10,469,150	0	628,913	2,779,854,491	24,078,800	2,803,933,291
OTTER TAIL								
CITY	59,442,169	12,427,387	30,510,615	0	585,315	380,749,055	11,962,800	392,711,855
TOWN	7,916,869	0	7,281,424	0	2,824,848	989,615,933	8,036,100	997,652,033
TOTAL	67,359,038	12,427,387	37,772,039	0	3,409,961	1,370,364,988	19,998,900	1,390,363,888
PENNINGTON								
CITY	22,826,791	3,183,710	0	0	419,387	118,824,511	3,607,300	122,431,811
TOWN	2,572,401	0	719,150	0	418,205	133,276,924	9,381,900	142,638,824
TOTAL	25,399,192	3,183,710	719,150	0	836,592	252,101,435	12,989,200	265,070,635
PINE								
CITY	28,798,288	2,106,233	1,371,225	0	1,240,118	132,637,091	5,884,500	138,521,591
TOWN	3,470,892	123,501	3,799,389	0	2,970,120	373,440,232	14,514,000	387,954,232
TOTAL	30,177,180	2,229,734	5,170,614	0	4,210,238	506,077,323	20,398,500	526,475,823
PIPESTONE								
CITY	10,272,498	4,028,747	810,021	0	457,313	90,559,224	4,153,300	94,712,524
TOWN	586,388	1,838,898	1,097,078	0	1,150,929	160,324,227	1,626,900	161,951,127
TOTAL	10,858,884	5,865,643	1,907,097	0	1,608,242	250,883,451	5,780,200	256,663,651
POLK								
CITY	42,084,808	13,037,628	860,929	0	1,934,705	299,781,900	14,407,500	314,189,400
TOWN	4,379,447	5,288,615	6,849,407	0	6,174,231	714,058,539	15,690,300	729,748,839
TOTAL	46,444,055	18,326,243	7,510,338	0	8,108,936	1,013,840,439	30,097,800	1,043,938,239

TABLE 32 - PART B
1989 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MARKET VALUE					TOTALS		
	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	REAL	PERSONAL	REAL & PERSONAL
POPE								
CITY	10,183,889	1,528,138	503,460	0	254,704	69,280,952	4,484,000	73,774,952
TOWN	2,847,499	1,099,485	641,779	0	731,164	254,458,388	5,755,500	260,213,888
TOTAL	13,131,388	2,627,623	1,145,239	0	985,868	323,739,340	10,249,500	333,988,840
RAMSEY								
CITY	2,546,963,562	670,429,661	89,029,563	0	25,600,849	14,473,791,029	438,659,100	14,912,450,129
TOWN	6,895,325	1,433,716	1,125,415	0	682,549	299,628,602	1,988,700	300,615,302
TOTAL	2,553,858,887	671,863,377	90,154,978	0	26,283,398	14,772,417,631	440,647,800	15,213,065,431
RED LAKE								
CITY	3,443,039	304,710	480,908	0	97,708	24,357,913	2,864,100	27,222,013
TOWN	534,786	0	4,232,075	0	523,814	87,523,472	5,487,900	93,011,372
TOTAL	3,977,822	304,710	4,712,983	0	621,522	111,881,385	8,352,000	120,233,385
REDWOOD								
CITY	20,517,740	9,998,999	723,815	0	68,185	151,978,768	2,480,000	154,458,768
TOWN	2,559,312	1,340,218	856,401	0	222,985	499,252,996	1,873,600	501,126,596
TOTAL	23,077,052	11,337,217	1,580,216	0	291,170	651,231,762	4,353,600	655,585,362
RENVILLE								
CITY	17,342,902	9,257,548	1,055,771	0	237,213	145,615,296	5,086,700	160,701,996
TOWN	2,179,409	12,601,670	4,807,724	0	513,914	572,428,703	5,505,400	577,932,103
TOTAL	19,522,311	21,859,218	5,863,495	0	751,127	718,041,999	10,592,100	728,634,099
RICE								
CITY	81,257,195	21,486,335	1,982,569	0	431,463	595,317,042	11,123,400	606,440,442
TOWN	3,669,450	1,163,794	5,314,487	0	326,679	487,224,282	11,110,000	498,334,282
TOTAL	84,926,645	22,650,129	7,297,056	0	758,142	1,082,541,324	22,233,400	1,104,774,724
ROCK								
CITY	9,457,589	3,701,212	9,067	0	61,679	83,021,671	1,269,900	84,290,571
TOWN	1,750,089	1,178,581	1,139,955	0	525,020	231,675,412	1,084,600	232,760,212
TOTAL	11,207,678	4,877,793	1,143,022	0	686,699	314,697,083	2,353,700	317,050,783
ROSEAU								
CITY	17,709,359	15,502,985	584,563	0	498,498	91,429,773	2,353,500	93,783,273
TOWN	1,784,327	3,041,598	2,414,842	0	1,752,075	254,282,956	5,770,600	260,053,556
TOTAL	19,493,686	18,544,583	2,999,405	0	2,250,573	345,712,729	8,124,100	353,836,829
ST. LOUIS								
CITY	305,339,754	108,505,134	70,059,898	4,363,182	13,241,107	2,210,509,349	72,786,100	2,283,295,449
TOWN	13,950,117	12,618,974	28,226,568	11,783,340	19,202,052	1,045,804,512	61,565,900	1,107,370,412
TOTAL	319,289,871	119,124,108	98,286,464	16,146,522	32,443,159	3,256,313,861	134,352,000	3,390,665,861
SCOTT								
CITY	155,432,233	105,589,408	20,506,817	0	405,316	1,289,778,215	16,188,000	1,305,966,215
TOWN	9,598,331	3,507,255	3,332,333	0	297,685	525,555,188	5,397,400	530,952,588
TOTAL	165,018,564	109,096,663	23,839,150	0	703,001	1,815,343,403	21,585,400	1,836,928,803
SHERBURNE								
CITY	59,331,368	12,886,414	702,259,803	0	1,483,716	1,177,799,451	12,151,400	1,189,950,851
TOWN	10,193,127	3,585,884	2,785,729	0	1,578,894	490,771,577	12,280,500	503,052,077
TOTAL	69,524,495	16,472,278	705,045,532	0	3,062,610	1,668,571,028	24,431,900	1,693,002,928
SIBLEY								
CITY	8,844,642	5,201,111	414,031	0	6,008	103,168,266	1,648,000	104,816,266
TOWN	2,636,011	775,205	667,251	0	0	362,977,764	2,428,400	365,406,164
TOTAL	11,480,653	5,976,316	1,081,282	0	6,008	466,146,030	4,076,400	470,222,430
STEARNS								
CITY	301,052,597	72,178,195	4,508,425	0	3,468,284	1,374,882,050	25,500,500	1,400,382,550
TOWN	45,301,219	7,938,130	4,268,581	0	2,184,805	1,248,159,600	16,430,700	1,264,590,300
TOTAL	346,353,816	80,116,325	8,776,006	0	5,653,089	2,623,041,650	41,931,200	2,664,972,850
STEELE								
CITY	59,873,317	31,741,633	4,191,522	0	292,707	470,181,077	1,368,400	471,547,477
TOWN	5,875,181	3,857,298	2,875,571	0	501,501	300,281,076	13,741,300	314,022,376
TOTAL	65,748,498	35,598,929	7,067,093	0	794,208	770,462,153	15,107,700	785,569,853
STEVENS								
CITY	14,722,403	984,787	285,851	0	652,411	83,211,538	4,134,500	87,346,038
TOWN	2,170,840	0	729,885	0	1,533,439	208,638,381	3,746,300	212,384,681
TOTAL	16,893,243	984,787	1,025,736	0	2,185,850	291,849,919	7,880,800	299,730,717

TABLE 32 - PART B
1989 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MARKET VALUE					TOTALS		
	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	REAL	PERSONAL	REAL & PERSONAL
<u>SWIFT</u>								
CITY	12,392,602	699,022	304,504	0	925,495	75,002,831	4,035,600	80,838,431
TOWN	1,480,854	1,074,308	4,198,714	0	1,721,799	237,809,277	5,247,200	243,056,477
TOTAL	13,873,256	1,773,330	4,503,218	0	2,647,294	313,712,108	10,182,800	323,894,908
<u>TODD</u>								
CITY	17,537,029	3,844,997	533,792	0	338,978	102,182,588	3,379,100	105,571,688
TOWN	3,028,865	300,535	2,594,593	0	2,084,882	369,921,507	4,875,700	374,797,207
TOTAL	20,565,894	4,145,522	3,128,375	0	2,401,838	472,114,095	8,254,800	480,368,895
<u>TRAVERSE</u>								
CITY	3,959,057	920,336	338,100	0	184,588	29,590,170	1,281,900	30,871,970
TOWN	578,809	0	1,159,129	0	322,984	204,528,568	3,481,000	208,007,568
TOTAL	4,537,866	920,336	1,496,235	0	487,560	234,118,738	4,762,900	238,879,638
<u>WABASHA</u>								
CITY	30,228,548	4,512,609	1,117,609	0	215,890	201,348,489	3,504,900	204,851,389
TOWN	2,534,993	0	1,384,091	0	318,104	281,633,851	2,338,300	283,970,151
TOTAL	32,863,541	4,512,609	2,481,700	0	533,994	482,982,340	5,841,200	488,821,540
<u>WADENA</u>								
CITY	17,864,890	1,928,713	888,240	0	691,502	92,307,933	3,175,200	96,483,133
TOWN	743,863	42,121	3,556,423	0	771,304	118,116,795	8,658,000	124,772,795
TOTAL	18,608,753	1,968,834	4,444,663	0	1,462,806	210,424,728	9,831,200	220,255,928
<u>WASCECA</u>								
CITY	24,885,077	16,221,191	1,850,998	0	50,099	208,490,972	2,087,600	208,578,572
TOWN	2,351,839	2,090,799	1,208,759	0	381,404	309,428,531	7,518,800	316,947,331
TOTAL	27,236,916	18,311,990	2,859,747	0	431,503	515,919,503	9,606,400	525,525,903
<u>WASHINGTON</u>								
CITY	366,008,368	74,079,822	110,161,421	0	2,339,210	3,002,064,332	67,474,100	3,069,538,432
TOWN	17,040,858	312,787	439,824	0	812,530	887,353,368	12,689,300	889,022,688
TOTAL	383,047,024	74,392,609	110,601,245	0	3,151,740	4,789,417,700	80,143,400	4,849,561,100
<u>WATONWAN</u>								
CITY	13,906,705	12,134,809	41,108	0	188,202	115,487,432	1,111,300	116,586,732
TOWN	1,211,837	2,299,812	780,673	0	348,320	279,378,174	4,701,500	284,079,674
TOTAL	15,118,542	14,434,621	801,781	0	536,522	394,865,606	5,812,800	400,678,406
<u>WILKIN</u>								
CITY	6,298,277	595,595	275,712	0	285,079	58,262,642	2,639,200	60,901,842
TOWN	1,413,353	0	344,508	0	1,981,188	281,802,251	2,965,800	284,568,051
TOTAL	7,711,630	595,595	620,218	0	2,246,245	339,864,893	5,605,000	345,469,893
<u>WINONA</u>								
CITY	98,565,579	47,500,498	3,024,881	0	1,315,909	589,798,516	10,380,700	610,177,216
TOWN	3,572,503	850,324	1,080,394	0	578,933	342,434,148	1,850,300	344,284,448
TOTAL	100,138,382	48,350,822	4,085,275	0	1,894,842	942,230,662	12,231,000	954,461,662
<u>WRIGHT</u>								
CITY	103,835,051	15,916,798	260,163,299	0	1,330,793	883,194,711	11,113,900	894,308,511
TOWN	16,470,399	2,675,315	50,730,813	0	1,774,843	1,139,892,003	8,670,100	1,148,562,103
TOTAL	120,305,449	18,592,113	310,894,112	0	3,105,636	2,023,086,714	19,783,900	2,042,870,614
<u>YELLOW MEDICINE</u>								
CITY	10,028,549	4,948,559	377,390	0	329,698	87,315,528	2,932,000	90,247,528
TOWN	1,493,687	2,299,408	968,222	0	681,819	329,679,787	3,082,100	332,761,887
TOTAL	11,522,236	7,247,967	1,345,612	0	1,010,515	416,995,315	6,014,100	423,009,415
<u>STATEWIDE TOTAL</u>								
CITY	16,812,837,787	5,588,313,199	2,186,328,882	4,823,597	153,984,904	101,357,849,865	1,854,386,649	103,212,238,514
TOWN	478,967,275	169,224,050	669,086,358	12,504,960	111,299,229	34,317,858,862	795,488,195	35,113,345,067
TOTAL	17,289,905,062	5,757,537,249	2,855,395,240	17,328,557	265,284,133	135,675,708,727	2,649,874,844	138,325,581,571

TABLE 33

**GREEN ACRES AFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1990**

COUNTY	FARM LAND MARKET VALUE			
	NUMBER OF GREEN ACRES	BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
AITKIN	0	50,583,300	50,583,300	0
ANOKA	71,118	114,688,100	70,913,900	43,774,200
BECKER	3,583	156,195,400	155,299,500	895,900
BELTRAMI	2,064	59,862,060	59,275,760	586,300
BENTON	0	92,949,100	92,949,100	0
BIG STONE	0	112,333,000	112,333,000	0
BLUE EARTH	191	360,950,200	360,239,300	710,900
BROWN	0	305,587,500	305,587,500	0
CARLTON	0	42,237,000	42,237,000	0
CARVER	4,540	186,455,700	178,941,200	7,514,500
CASS	0	43,506,535	43,506,535	0
CHIPPEWA	0	210,465,150	210,465,150	0
CHISAGO	136,561	121,843,100	92,641,400	29,201,700
CLAY	707	309,516,200	309,099,200	417,000
CLEARWATER	0	47,636,900	47,636,900	0
COOK	0	565,900	565,900	0
COTTONWOOD	0	270,367,400	270,367,400	0
CROW WING	0	44,618,700	44,618,700	0
DAKOTA	131,395	267,359,600	194,542,300	72,817,300
DODGE	0	174,616,800	174,616,800	0
DOUGLAS	0	130,073,000	130,073,000	0
FARIBAULT	0	406,913,100	406,913,100	0
FILLMORE	0	199,313,500	199,313,500	0
FREEBORN	0	293,048,900	293,048,900	0
GOODHUE	0	284,279,200	284,279,200	0
GRANT	0	158,009,400	158,009,400	0
HENNEPIN	57,582	252,242,400	158,348,500	93,893,900
HOUSTON	0	107,718,400	107,718,400	0
HUBBARD	6,331	36,758,600	35,899,700	858,900
ISANTI	119,098	100,625,400	87,368,700	13,256,700
ITASCA	0	24,999,505	24,999,505	0

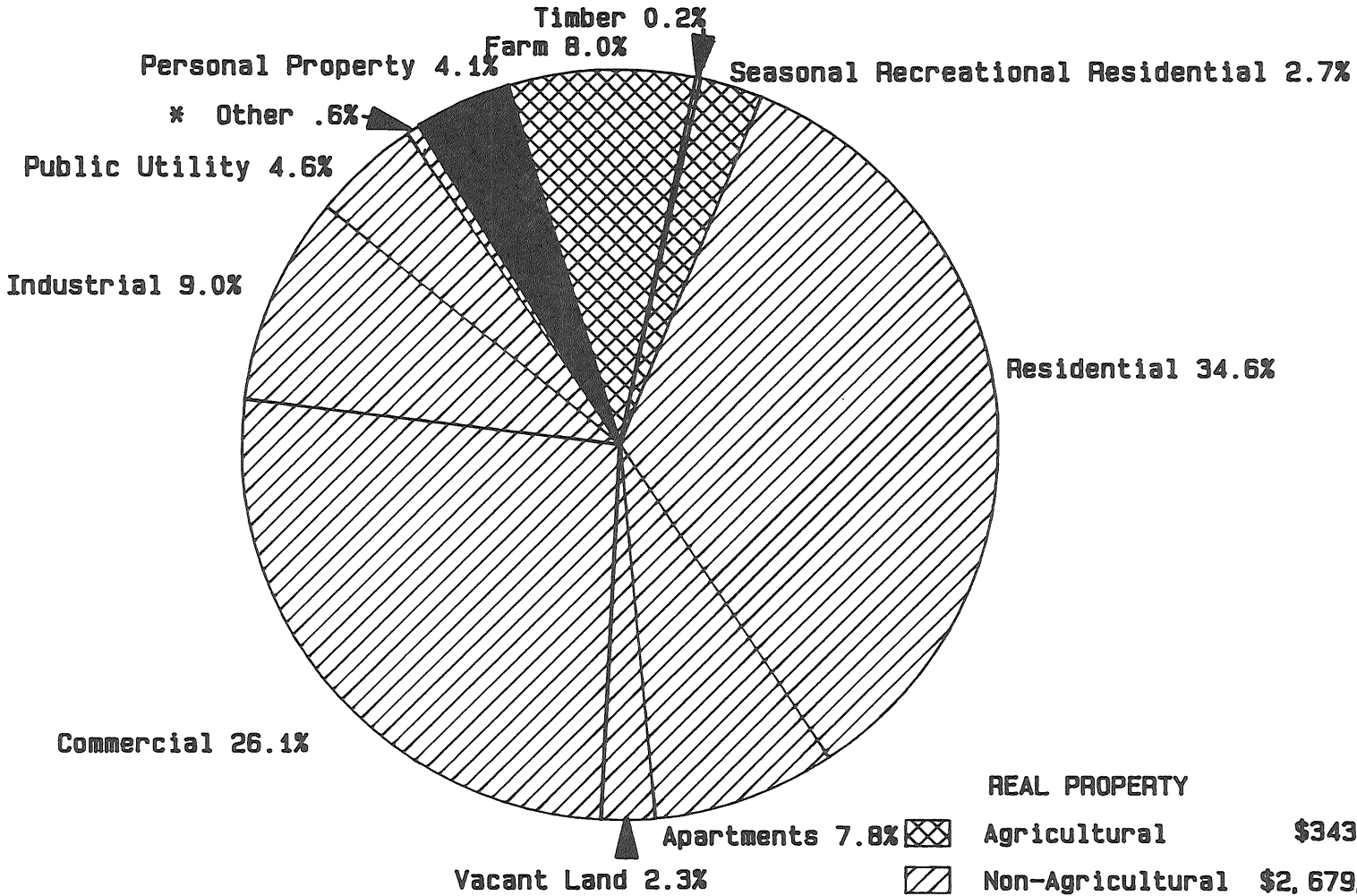
TABLE 33
GREEN ACRES AFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1990

COUNTY	FARM LAND MARKET VALUE			
	NUMBER OF GREEN ACRES	BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
JACKSON	0	356,588,200	356,588,200	0
KANABEC	0	55,942,600	55,942,600	0
KANDIYOHI	21	249,804,100	249,789,500	14,600
KITTSOON	0	198,679,100	198,679,100	0
KOOCHICHING	0	17,178,300	17,178,300	0
LAC QUI PARLE	0	211,308,300	211,308,300	0
LAKE	0	264,400	264,400	0
LAKEWOODS	6	24,069,400	24,005,100	64,300
LESUEUR	0	166,576,700	166,576,700	0
LINCOLN	0	110,990,900	110,990,900	0
LYON	2,884	248,130,800	237,332,300	10,798,500
MCLEOD	0	173,318,100	173,318,100	0
MAHNOMEN	0	72,243,100	72,243,100	0
MARSHALL	0	304,172,794	304,172,794	0
MARTIN	0	413,538,300	413,538,300	0
MEEKER	0	200,558,500	200,558,500	0
MILLE LACS	3	68,871,500	68,871,500	0
MORRISON	6,228	150,769,550	147,871,550	2,898,000
MOWER	0	265,922,500	265,922,500	0
MURRAY	0	240,070,100	240,070,100	0
NICOLLET	0	210,964,300	210,964,300	0
NOBLES	0	273,686,500	273,686,500	0
NORMAN	0	243,129,700	243,129,700	0
OLMSTED	0	198,500,900	198,500,900	0
OTTER TAIL	0	328,953,900	328,953,900	0
PENNINGTON	0	76,252,800	76,252,800	0
PINE	0	88,195,000	88,195,000	0
PIPESTONE	0	124,755,600	124,755,600	0
POLK	0	535,836,600	535,836,600	0
POPE	0	137,315,500	137,315,500	0
RAMSEY	96	9,305,600	7,449,400	1,856,200

TABLE 33
GREEN ACRES AFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1990

COUNTY	FARM LAND MARKET VALUE			
	NUMBER OF GREEN ACRES	BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
RED LAKE	0	58,978,500	58,978,500	0
REDWOOD	0	420,958,600	420,958,600	0
RENVILLE	0	461,497,100	461,497,100	0
RICE	2,246	202,913,900	202,140,500	773,400
ROCK	0	187,888,900	187,888,900	0
ROSEAU	0	139,303,800	139,303,800	0
ST. LOUIS	0	24,032,641	24,032,641	0
SCOTT	95,449	193,994,600	174,258,800	19,735,800
SHERBURNE	155,128	152,157,070	94,130,890	58,026,180
SIBLEY	0	270,073,600	270,073,600	0
STEARNS	74	319,115,800	318,784,300	331,500
STEELE	0	348,002,400	174,001,200	174,001,200
STEVENS	0	167,031,100	167,031,100	0
SWIFT	0	195,488,700	195,488,700	0
TODD	0	141,849,100	141,849,100	0
TRAVERSE	0	179,660,000	179,660,000	0
WABASHA	0	130,960,600	130,960,600	0
WADENA	0	47,500,900	47,500,900	0
WASECA	0	199,931,500	199,931,500	0
WASHINGTON	8,218,156	242,654,760	157,885,230	84,769,530
WATONWAN	0	230,122,400	230,122,400	0
WILKIN	0	249,678,100	249,678,100	0
WINONA	147	136,425,700	136,074,600	351,100
WRIGHT	365,701	304,411,300	243,266,900	61,144,400
YELLOW MEDICINE	0	264,568,400	264,568,400	0
STATEWIDE TOTAL	9,379,309	15,991,412,165	15,312,720,155	678,692,010

TOTAL NET TAX CAPACITY VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS FOR ASSESSMENT 1989



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

REAL PROPERTY							
<table border="0"> <tr> <td></td> <td>Agricultural</td> <td>\$343,383,079</td> </tr> <tr> <td></td> <td>Non-Agricultural</td> <td>\$2,679,848,709</td> </tr> </table>		Agricultural	\$343,383,079		Non-Agricultural	\$2,679,848,709	
	Agricultural	\$343,383,079					
	Non-Agricultural	\$2,679,848,709					
	PERSONAL PROPERTY	\$131,014,287					
TOTAL VALUE \$3,154,246,075							

TABLE 34 PART A
1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$68K			FARM HOMESTEADS WITH TOTAL MARKET > \$68K HOMESTEADS TO \$68,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)
AITKIN								
CITY	0	0	1,142	504	0	680	0	0
TOWN	1,698	232	174,429	82,421	1,556	133,055	30,488	0
TOTAL	1,698	232	175,571	82,925	1,556	133,735	30,488	0
ANOKA								
CITY	128	0	41,000	5,686	0	291,598	15,110	0
TOWN	192	0	32,034	5,224	0	244,813	11,997	0
TOTAL	320	0	73,034	10,910	0	536,209	27,107	0
BECKER								
CITY	0	0	519	78	0	851	299	0
TOWN	593	259	185,448	77,952	151	333,148	116,741	129
TOTAL	593	259	185,965	78,030	151	333,999	117,040	129
BELTRAMI								
CITY	0	1,117	4,131	1,223	0	2,398	474	0
TOWN	462	3,820	100,066	65,538	637	137,299	55,050	1,420
TOTAL	462	4,937	104,197	66,761	637	139,697	55,524	1,420
BENTON								
CITY	0	0	0	8	0	2,257	958	0
TOWN	181	203	75,789	42,062	0	299,824	121,344	0
TOTAL	181	203	75,789	42,070	0	302,081	122,300	0
BIG STONE								
CITY	0	0	768	186	1	482	592	0
TOWN	0	0	16,867	11,286	13	68,575	82,770	82
TOTAL	0	0	17,633	11,472	14	69,057	83,362	82
BLUE EARTH								
CITY	128	0	1,444	449	0	3,817	440	0
TOWN	258	0	48,398	12,786	0	576,865	138,715	118
TOTAL	384	0	49,840	13,235	0	580,482	137,155	118
BROWN								
CITY	0	0	1,545	211	0	2,742	1,533	0
TOWN	92	36	50,892	16,745	0	293,831	197,237	0
TOTAL	92	36	52,437	16,956	0	296,573	198,770	0
CARLTON								
CITY	0	0	14,716	2,942	0	3,576	1,359	506
TOWN	698	282	239,378	66,530	92	101,167	33,821	17,311
TOTAL	698	282	254,094	69,472	92	104,743	34,980	17,817
CARVER								
CITY	128	0	2,032	178	0	60,790	1,987	0
TOWN	128	0	82,630	16,311	0	572,860	118,307	0
TOTAL	256	0	84,662	16,489	0	633,650	118,294	0
CASS								
CITY	0	0	3,715	1,304	27	2,046	388	0
TOWN	594	311	143,779	79,670	1,488	89,860	17,996	115
TOTAL	594	311	147,494	80,974	1,515	91,906	18,384	115

TABLE 34 PART A
1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED			FARM HOMESTEADS WITH TOTAL MARKET < \$68K			FARM HOMESTEADS WITH TOTAL MARKET > \$68K HOMESTEADS TO \$68,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	
	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)	
CHIPPEWA									
CITY	0	0	459	297	0	1,177	873	0	
TOWN	215	297	29,045	16,949	0	145,886	134,558	0	
TOTAL	215	297	29,504	17,246	0	147,063	135,431	0	
CHISAGO									
CITY	0	0	31,809	6,474	0	78,796	8,169	0	
TOWN	0	0	134,721	26,630	0	618,549	59,358	0	
TOTAL	0	0	166,530	33,104	0	697,345	67,527	0	
CLAY									
CITY	0	0	2,568	453	0	2,999	1,263	0	
TOWN	64	55	101,898	21,783	0	381,890	123,019	17	
TOTAL	64	55	104,466	22,236	0	384,889	124,282	17	
CLEARWATER									
CITY	0	0	910	318	0	84	208	0	
TOWN	128	0	133,794	63,566	452	81,992	44,981	811	
TOTAL	128	0	134,704	63,884	452	82,076	45,189	811	
COOK									
CITY	0	0	0	0	0	0	0	0	
TOWN	0	0	1,403	404	0	4,237	483	0	
TOTAL	0	0	1,403	404	0	4,237	483	0	
COTTONWOOD									
CITY	0	0	478	74	0	3,003	167	0	
TOWN	256	0	27,155	14,303	0	193,433	136,720	0	
TOTAL	256	0	27,633	14,377	0	196,436	136,887	0	
CROW WING									
CITY	0	0	5,492	1,552	0	12,666	2,628	0	
TOWN	773	123	103,993	35,857	94	187,184	50,642	10	
TOTAL	773	123	109,485	37,409	94	199,850	53,270	10	
DAKOTA									
CITY	128	0	11,682	1,803	0	145,135	6,929	0	
TOWN	512	0	25,725	5,633	0	478,515	33,815	0	
TOTAL	640	0	37,407	7,436	0	623,650	40,744	0	
DODGE									
CITY	0	0	1,730	701	0	4,020	296	0	
TOWN	128	0	66,491	14,181	0	340,874	94,145	0	
TOTAL	128	0	68,221	14,882	0	344,894	94,441	0	
DOUGLAS									
CITY	0	0	1,774	486	0	6,481	1,413	0	
TOWN	280	40	113,933	42,937	0	364,725	129,817	0	
TOTAL	280	40	115,707	43,423	0	371,206	131,230	0	
FARIBAULT									
CITY	0	0	3,324	641	0	5,026	1,973	0	
TOWN	55	9	35,581	10,981	0	316,331	158,554	0	
TOTAL	55	9	38,885	11,622	0	321,357	160,527	0	

TABLE 34 PART A
1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$68K			FARM HOMESTEADS WITH TOTAL MARKET > \$68K HOMESTEADS TO \$68,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)
FILLMORE								
CITY	128	0	25,786	5,322	0	19,984	5,501	0
TOWN	370	142	171,524	48,427	0	411,599	169,866	3
TOTAL	498	142	197,320	53,749	0	431,583	175,167	3
FREEBORN								
CITY	0	0	0	5	0	1,595	414	0
TOWN	256	0	62,016	21,224	0	492,827	168,831	0
TOTAL	256	0	62,016	21,229	0	494,422	169,245	0
GOODHUE								
CITY	0	0	3,918	898	0	24,345	3,072	0
TOWN	704	0	59,773	13,714	0	835,271	123,855	0
TOTAL	704	0	63,691	14,612	0	859,616	126,727	0
GRANT								
CITY	0	0	827	425	0	2,438	1,271	0
TOWN	172	84	20,006	9,387	0	142,992	85,413	84
TOTAL	172	84	20,833	9,812	0	145,428	86,684	84
HENNEPIN								
CITY	384	0	9,212	1,061	0	513,741	15,259	0
TOWN	0	0	883	151	0	49,344	2,292	0
TOTAL	384	0	10,095	1,212	0	563,085	17,551	0
HOUSTON								
CITY	0	0	3,382	393	0	5,341	857	0
TOWN	324	134	131,895	32,677	93	279,580	111,175	117
TOTAL	324	134	135,277	33,070	93	284,921	112,032	117
HUBBARD								
CITY	0	0	2,888	412	0	883	202	0
TOWN	407	101	115,347	38,968	27	100,711	30,571	143
TOTAL	407	101	118,035	39,380	27	101,594	30,773	143
ISANTI								
CITY	0	0	2,709	412	0	2,125	317	0
TOWN	960	1,084	287,806	57,501	0	627,369	77,053	0
TOTAL	960	1,084	290,315	57,913	0	629,494	77,370	0
ITASCA								
CITY	0	0	1,002	411	0	682	137	0
TOWN	209	66	97,157	49,376	603	96,025	17,334	0
TOTAL	209	66	98,159	49,787	603	96,707	17,471	0
JACKSON								
CITY	0	0	1,657	409	0	1,632	785	0
TOWN	153	0	32,154	12,528	0	280,641	157,351	0
TOTAL	153	0	33,811	12,937	0	282,273	158,136	0
KANABEC								
CITY	64	0	2,237	570	0	4,402	1,083	0
TOWN	1,408	0	154,077	46,850	6	242,031	65,682	53
TOTAL	1,472	0	156,314	47,420	6	246,433	66,765	53

TABLE 34 PART A
1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$68K			FARM HOMESTEADS WITH TOTAL MARKET > \$68K HOMESTEADS TO \$68,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)
<u>KANDIYOHI</u>								
CITY	0	0	538	86	0	3,511	932	0
TOWN	150	42	68,287	33,486	0	320,719	182,707	0
TOTAL	150	42	68,825	33,572	0	324,230	183,639	0
<u>KITTSOON</u>								
CITY	0	0	1,511	521	0	5,509	1,081	0
TOWN	43	0	20,004	15,121	163	121,608	78,186	1,425
TOTAL	43	0	21,515	15,642	163	127,175	79,267	1,425
<u>KOOCHICHING</u>								
CITY	0	0	2,540	509	0	415	154	0
TOWN	238	229	89,121	35,235	2,003	17,596	4,522	0
TOTAL	238	229	91,661	35,744	2,003	18,011	4,676	0
<u>LAC QUI PARLE</u>								
CITY	0	0	169	92	0	388	180	0
TOWN	76	180	30,336	20,262	0	160,965	163,134	49
TOTAL	76	180	30,505	20,354	0	161,353	163,324	49
<u>LAKE</u>								
CITY	0	0	0	0	0	0	0	0
TOWN	0	0	4,217	611	0	351	132	0
TOTAL	0	0	4,217	611	0	351	132	0
<u>LAKEWOODS</u>								
CITY	0	0	340	199	0	690	0	0
TOWN	160	20	39,276	16,188	124	44,081	17,361	303
TOTAL	160	20	39,616	16,387	124	44,781	17,361	303
<u>LE SUEUR</u>								
CITY	0	0	1,735	637	0	2,975	650	0
TOWN	220	36	100,619	33,575	0	302,279	138,740	0
TOTAL	220	36	102,354	34,212	0	305,254	139,390	0
<u>LINCOLN</u>								
CITY	0	0	1,273	545	0	587	450	0
TOWN	26	54	25,804	27,854	0	116,535	108,899	0
TOTAL	26	54	27,077	28,399	0	117,122	107,349	0
<u>LYON</u>								
CITY	0	0	1,718	681	0	3,166	809	0
TOWN	357	0	25,947	9,440	0	273,391	110,741	0
TOTAL	357	0	27,665	10,121	0	276,557	111,550	0
<u>MCLEOD</u>								
CITY	0	0	1,198	415	0	2,971	293	0
TOWN	253	0	101,054	40,088	0	395,555	179,124	0
TOTAL	253	0	102,252	40,483	0	398,526	179,417	0
<u>MAHNOMEN</u>								
CITY	0	0	950	260	0	467	25	0
TOWN	43	85	31,072	20,101	143	57,121	60,013	286
TOTAL	43	85	32,022	20,361	143	57,588	60,038	286

TABLE 34 PART A
1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$68K			FARM HOMESTEADS WITH TOTAL MARKET > \$68K HOMESTEADS TO \$68,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)
MARSHALL								
CITY	0	0	1,442	369	0	819	225	0
TOWN	148	108	70,550	62,597	717	189,411	164,902	1,625
TOTAL	148	108	71,992	62,966	717	190,230	165,127	1,625
MARTIN								
CITY	117	0	2,275	728	0	6,694	1,482	0
TOWN	258	0	36,412	15,400	0	268,293	168,139	0
TOTAL	373	0	38,687	16,128	0	274,987	167,621	0
MEEKER								
CITY	0	0	997	371	0	3,487	960	0
TOWN	0	0	97,136	32,295	0	363,618	160,459	53
TOTAL	0	0	98,133	32,666	0	367,105	161,419	53
MILLE LACS								
CITY	0	0	4,939	1,045	0	3,546	660	0
TOWN	1,188	229	294,933	77,044	13	273,780	77,337	19
TOTAL	1,188	229	299,872	78,089	13	277,326	77,997	19
MORRISON								
CITY	0	0	12,641	4,650	0	25,710	8,935	0
TOWN	189	885	187,660	77,657	10	583,172	211,390	64
TOTAL	189	885	200,301	82,307	10	608,882	220,325	64
MOWER								
CITY	0	0	4,144	818	0	8,598	1,650	0
TOWN	384	0	78,691	25,182	0	453,413	155,488	0
TOTAL	384	0	82,835	26,000	0	462,011	157,138	0
MURRAY								
CITY	0	0	1,677	428	0	958	478	0
TOWN	384	0	29,622	16,845	0	224,753	145,299	0
TOTAL	384	0	31,299	17,273	0	225,711	145,777	0
NICOLLET								
CITY	0	0	398	50	0	1,451	876	0
TOWN	0	0	37,098	8,857	0	316,050	105,726	0
TOTAL	0	0	37,496	8,907	0	317,501	106,602	0
NOBLES								
CITY	0	0	1,395	712	0	2,056	1,349	0
TOWN	323	189	35,700	21,535	0	188,804	179,583	0
TOTAL	323	189	37,095	22,247	0	190,860	180,932	0
NORMAN								
CITY	0	0	629	75	0	665	188	0
TOWN	92	164	31,109	19,083	0	158,667	103,129	0
TOTAL	92	164	31,738	19,158	0	159,332	103,317	0
OLMSTED								
CITY	0	0	1,199	247	0	8,903	424	0
TOWN	342	106	163,882	33,306	0	761,646	138,131	0
TOTAL	342	106	165,081	33,553	0	770,549	138,555	0

TABLE 34 PART A

1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$68K			FARM HOMESTEADS WITH TOTAL MARKET > \$68K HOMESTEADS TO \$68,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)
OTTER TAIL								
CITY	67	44	10,721	3,084	0	13,829	4,757	0
TOWN	675	475	432,179	201,812	159	557,702	354,722	160
TOTAL	742	519	442,900	204,876	159	571,331	359,479	160
PENNINGTON								
CITY	0	0	561	63	0	0	0	0
TOWN	348	0	62,838	34,766	105	118,260	67,151	630
TOTAL	348	0	63,397	34,829	105	118,260	67,151	630
PINE								
CITY	64	0	30,514	9,153	29	30,802	8,337	0
TOWN	1,363	0	268,827	91,867	91	264,261	79,607	222
TOTAL	1,427	0	297,341	101,020	120	295,063	87,944	222
PIPESTONE								
CITY	0	0	5,381	1,215	0	3,596	1,729	0
TOWN	128	0	39,758	20,539	0	113,266	84,265	0
TOTAL	128	0	45,137	21,754	0	116,862	85,994	0
POLK								
CITY	0	0	1,626	643	10	1,930	1,187	0
TOWN	489	416	98,761	71,508	254	358,985	214,573	559
TOTAL	489	416	100,387	72,151	264	358,915	215,760	559
POPE								
CITY	0	0	868	286	0	1,545	285	0
TOWN	195	141	46,577	27,228	0	183,885	123,744	11
TOTAL	195	141	47,445	27,514	0	185,430	124,029	11
RAMSEY								
CITY	0	0	1,801	185	0	17,765	306	0
TOWN	0	0	400	28	0	7,658	200	0
TOTAL	0	0	2,301	213	0	25,423	506	0
RED LAKE								
CITY	0	0	2,786	558	0	3,414	671	0
TOWN	0	0	28,325	20,887	79	88,206	49,438	302
TOTAL	0	0	31,120	21,445	79	89,820	50,109	302
REDWOOD								
CITY	0	0	401	48	0	3,297	2,116	0
TOWN	152	104	29,558	13,944	0	302,325	187,178	0
TOTAL	152	104	29,959	13,992	0	305,622	189,294	0
RENVILLE								
CITY	0	0	987	286	0	3,545	820	0
TOWN	129	127	41,053	12,266	0	437,630	212,969	0
TOTAL	129	127	42,040	12,552	0	441,175	213,789	0
RICE								
CITY	0	0	2,954	639	0	11,074	1,488	0
TOWN	551	321	130,505	31,195	0	655,728	139,044	0
TOTAL	551	321	133,459	31,834	0	666,802	140,532	0

TABLE 34 PART A

1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$68K			FARM HOMESTEADS WITH TOTAL MARKET > \$68K HOMESTEADS TO \$68,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)
ROCK								
CITY	0	0	2,187	815	0	3,826	1,984	0
TOWN	0	0	38,427	15,449	0	143,508	80,653	0
TOTAL	0	0	40,614	16,064	0	147,332	82,637	0
ROSEAU								
CITY	0	0	1,171	212	0	1,033	98	0
TOWN	193	101	91,919	55,955	498	229,353	126,126	625
TOTAL	193	101	93,090	56,167	498	230,386	126,222	625
ST. LOUIS								
CITY	0	0	13,301	3,348	0	2,272	774	0
TOWN	997	282	216,841	65,038	764	22,970	3,837	132
TOTAL	997	282	230,142	68,384	764	25,242	4,611	132
SCOTT								
CITY	0	0	5,150	968	0	112,150	4,818	0
TOWN	448	0	38,291	12,891	0	965,218	81,584	0
TOTAL	448	0	43,441	13,877	0	1,077,368	86,382	0
SHERBURNE								
CITY	0	0	31,648	3,899	0	116,165	6,728	0
TOWN	892	4	236,593	35,077	250	618,481	38,668	0
TOTAL	892	4	268,241	38,976	250	734,646	45,396	0
SIBLEY								
CITY	0	0	0	0	0	931	116	0
TOWN	282	0	47,355	15,825	0	343,140	184,674	0
TOTAL	282	0	47,355	15,825	0	344,071	184,790	0
STEARNS								
CITY	0	0	7,237	2,009	0	18,723	5,049	0
TOWN	447	57	189,748	71,787	0	923,669	410,451	0
TOTAL	447	57	196,985	73,796	0	942,382	415,500	0
STEELE								
CITY	0	0	1,792	302	0	4,662	594	0
TOWN	243	141	85,251	25,770	0	315,871	150,119	0
TOTAL	243	141	87,043	26,072	0	320,533	150,713	0
STEVENS								
CITY	0	0	640	470	0	4,839	1,250	0
TOWN	41	6	19,937	8,631	0	124,865	108,803	0
TOTAL	41	6	20,577	9,101	0	129,704	110,053	0
SWIFT								
CITY	0	0	401	132	0	1,154	399	0
TOWN	65	189	28,852	24,096	148	91,828	157,073	202
TOTAL	65	189	29,253	24,228	148	92,982	157,472	202
TODD								
CITY	0	0	3,730	1,238	0	944	282	0
TOWN	684	477	280,843	133,992	45	345,386	182,188	219
TOTAL	684	477	284,573	135,230	45	346,330	182,470	219

TABLE 34 PART A
1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$68K			FARM HOMESTEADS WITH TOTAL MARKET > \$68K HOMESTEADS TO \$68,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)	(1.00%)	(0.40%)	(0.40%)
TRAVERSE								
CITY	0	0	560	98	0	448	398	0
TOWN	205	51	7,243	4,054	0	87,738	75,446	0
TOTAL	205	51	7,803	4,150	0	88,186	75,844	0
WABASHA								
CITY	0	0	1,316	355	0	13,023	1,469	0
TOWN	420	0	47,466	11,829	5	353,138	108,406	0
TOTAL	420	0	48,772	12,184	5	366,161	107,875	0
WADENA								
CITY	0	0	4,325	1,272	0	899	348	0
TOWN	516	673	131,617	54,300	376	99,570	51,859	353
TOTAL	516	673	135,942	55,572	376	100,469	52,207	353
WASECA								
CITY	0	0	239	88	0	2,321	269	0
TOWN	128	0	30,551	7,203	0	339,388	88,014	0
TOTAL	128	0	30,790	7,291	0	341,709	88,283	0
WASHINGTON								
CITY	128	0	29,161	1,152	0	250,009	3,898	0
TOWN	0	0	39,505	1,325	0	398,214	8,125	0
TOTAL	128	0	68,666	2,477	0	636,223	12,021	0
WATONWAN								
CITY	0	0	911	242	0	1,857	708	0
TOWN	128	0	22,155	10,083	0	160,663	129,202	0
TOTAL	128	0	23,066	10,325	0	162,520	129,908	0
WILKIN								
CITY	0	0	372	40	0	1,878	962	0
TOWN	64	0	18,265	7,544	0	123,215	88,490	0
TOTAL	64	0	18,637	7,584	0	125,093	87,452	0
WINONA								
CITY	0	0	3,907	473	0	10,842	1,434	0
TOWN	256	0	98,976	21,033	0	414,673	99,926	0
TOTAL	256	0	100,783	21,506	0	425,515	101,360	0
WRIGHT								
CITY	0	0	5,936	1,207	0	31,325	3,424	0
TOWN	1,011	13	228,513	61,800	0	1,451,450	157,392	0
TOTAL	1,011	13	234,449	63,007	0	1,482,775	160,816	0
YELLOW MEDICINE								
CITY	0	0	993	660	0	2,818	1,372	0
TOWN	129	127	31,275	16,268	0	238,048	162,102	0
TOTAL	129	127	32,268	16,928	0	240,866	163,474	0
STATEWIDE TOTAL								
CITY	1,464	1,161	401,954	84,258	67	1,964,220	155,830	508
TOWN	28,295	13,290	7,798,783	2,887,844	11,159	25,957,159	9,554,532	27,652
TOTAL	29,759	14,451	8,200,737	2,972,102	11,226	27,921,379	9,710,362	28,158

TABLE 34 PART B

1980 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$88,000*			FARM NON-HOMESTEAD			NON-COMMERCIAL SEAS. REC. RESIDENTIAL	TOTAL AGRICULTURAL NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.40 & 1.30%)	OVER 320 ACRES (.40 & 1.70)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.70%)	TIMBERLANDS (1.70%)	(2.40%)	
AITKIN								
CITY	40	98	395	1,167	1,171	1,120	178,461	184,778
TOWN	4,819	70,489	43,905	140,226	260,456	393,164	4,932,040	6,298,676
TOTAL	4,859	70,587	44,000	141,393	261,627	394,284	5,110,501	6,453,454
ANOKA								
CITY	125,437	168,069	0	170,373	355,866	2,882	138,923	1,315,070
TOWN	98,620	107,295	0	65,382	138,156	2,508	189,985	895,986
TOTAL	224,057	275,364	0	235,755	494,022	5,390	328,888	2,211,056
BECKER								
CITY	886	316	1,690	0	9,539	0	115,601	129,779
TOWN	45,394	473,352	462,315	74,434	781,497	116,604	3,417,604	6,085,619
TOTAL	46,280	473,668	464,005	74,434	791,036	116,604	3,533,205	6,215,398
BELTRAMI								
CITY	0	392	488	2,349	3,847	2,760	38,595	57,774
TOWN	5,765	52,344	83,317	81,257	287,450	162,904	1,411,718	2,509,017
TOTAL	5,765	52,736	83,805	83,606	291,297	165,664	1,450,313	2,566,791
BENTON								
CITY	0	2,140	5,326	858	13,790	0	4,671	30,006
TOWN	41,671	440,466	94,089	29,154	271,542	27,839	128,749	1,572,913
TOTAL	41,671	442,606	99,415	30,012	285,332	27,839	133,420	1,602,919
BIG STONE								
CITY	0	872	1,540	294	5,252	0	3,748	13,733
TOWN	7,641	244,469	301,299	52,141	853,629	0	100,234	1,739,006
TOTAL	7,641	245,341	302,839	52,435	858,881	0	103,982	1,752,739
BLUE EARTH								
CITY	18	4,181	2,685	4,566	25,076	0	2,424	45,028
TOWN	225,496	1,908,311	362,683	320,862	2,364,243	0	74,303	6,031,034
TOTAL	225,514	1,912,492	365,368	325,428	2,389,319	0	76,727	6,076,062
BROWN								
CITY	0	8,290	365	684	14,434	0	0	29,804
TOWN	11,507	1,648,038	343,840	178,992	1,592,858	0	0	4,333,768
TOTAL	11,507	1,656,328	344,205	179,376	1,607,292	0	0	4,363,572
CARLTON								
CITY	0	168	148	3,573	10,441	7,483	16,598	61,508
TOWN	7,014	15,014	21,029	85,947	118,527	172,794	455,954	1,335,358
TOTAL	7,014	15,182	21,175	89,520	128,968	180,277	472,552	1,396,864
CARVER								
CITY	99,591	69,707	4,566	70,494	300,942	0	68,662	677,077
TOWN	164,662	1,000,900	40,968	241,153	457,604	0	51,224	2,744,745
TOTAL	264,253	1,070,607	45,532	311,647	758,546	0	117,886	3,421,822
CASS								
CITY	298	137	967	1,473	2,882	6,559	2,019,382	2,039,198
TOWN	10,520	23,980	67,514	73,363	171,351	182,603	6,913,197	7,776,341
TOTAL	10,818	24,117	68,501	74,836	174,233	189,162	8,932,579	9,815,539

TABLE 34 PART B

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$68,000*			FARM NON-HOMESTEAD			NON-COMMERCIAL	TOTAL
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.40 & 1.30%)	OVER 320 ACRES (.40 & 1.70)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.70%)	TIMBERLANDS (1.70%)	SEAS. REC. RESIDENTIAL (2.40%)	AGRICULTURAL NET TAX CAPACITY
CHIPPEWA								
CITY	0	3,188	890	2,330	9,897	0	0	19,211
TOWN	8,454	724,497	378,152	113,561	1,491,873	0	0	3,043,487
TOTAL	8,454	727,685	379,142	115,891	1,501,770	0	0	3,062,698
CHISAGO								
CITY	9,668	26,113	7,206	13,285	82,949	377	137,078	411,922
TOWN	146,427	338,340	16,300	89,080	309,413	1,948	751,315	2,492,059
TOTAL	156,093	364,453	23,506	102,345	402,362	2,323	888,393	2,903,981
CLAY								
CITY	308	2,662	4,005	1,856	44,173	0	0	60,385
TOWN	57,861	1,033,205	923,768	164,170	2,089,528	0	35,107	4,932,365
TOTAL	58,167	1,035,867	927,773	166,126	2,133,701	0	35,107	4,992,750
CLEARWATER								
CITY	0	2	168	600	2,811	63	912	6,076
TOWN	4,748	29,415	71,536	54,226	214,284	51,997	220,347	972,277
TOTAL	4,748	29,417	71,704	54,826	217,095	52,060	221,259	978,353
COOK								
CITY	0	0	0	0	0	1,163	39,269	40,432
TOWN	102	2,315	0	0	1,105	227,195	2,775,361	3,012,605
TOTAL	102	2,315	0	0	1,105	228,358	2,814,630	3,053,037
COTTONWOOD								
CITY	240	1,972	498	234	11,355	0	391	18,412
TOWN	79,481	1,078,815	501,083	122,171	2,063,255	0	1,275	4,217,947
TOTAL	79,721	1,080,787	501,581	122,405	2,074,610	0	1,666	4,236,359
CROW WING								
CITY	2,117	7,544	601	5,037	14,731	98,055	5,519,498	5,669,921
TOWN	21,328	107,488	52,198	66,685	134,382	335,059	8,073,212	9,169,006
TOTAL	23,445	115,030	52,799	71,722	149,093	433,114	13,592,710	14,838,927
DAKOTA								
CITY	124,027	192,262	29,339	109,880	972,976	0	32,319	1,626,480
TOWN	228,272	810,358	156,889	123,577	606,934	2,539	16,399	2,489,168
TOTAL	352,299	1,002,620	186,228	233,457	1,579,910	2,539	48,718	4,115,648
DODGE								
CITY	3,546	3,750	3,702	1,092	11,144	0	0	29,981
TOWN	40,357	866,992	308,729	245,375	956,930	325	0	2,932,527
TOTAL	43,903	870,742	310,431	246,467	968,074	325	0	2,962,508
DOUGLAS								
CITY	108	2,198	432	2,112	13,598	0	54,038	82,834
TOWN	75,148	475,491	148,925	204,313	612,237	177	2,997,903	5,165,926
TOTAL	75,254	477,687	149,357	206,425	625,835	177	3,051,939	5,248,560
FARIBAULT								
CITY	618	10,113	3,052	2,081	21,720	0	0	48,528
TOWN	95,043	1,836,284	507,324	218,169	3,121,725	0	29,338	6,329,354
TOTAL	95,661	1,846,397	510,376	220,230	3,143,445	0	29,338	6,377,882

TABLE 34 PART B
1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$68,000*			FARM NON-HOMESTEAD		TIMBERLANDS (1.70%)	NON-COMMERCIAL	TOTAL
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.40 & 1.30%)	OVER 320 ACRES (.40 & 1.70)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.70%)		SEAS. REC. RESIDENTIAL (2.40%)	AGRICULTURAL NET TAX CAPACITY
FILLMORE								
CITY	6,727	10,924	11,162	11,691	29,734	0	3,537	130,506
TOWN	140,385	633,243	263,824	297,282	996,045	28	23,147	3,157,683
TOTAL	147,112	644,167	274,986	308,973	1,027,779	28	26,684	3,288,189
FREEBORN								
CITY	84	2,231	624	5,384	24,922	0	0	35,259
TOWN	161,423	1,486,006	283,925	245,394	1,789,912	0	5,755	4,717,599
TOTAL	161,507	1,488,237	284,549	250,778	1,814,834	0	5,755	4,752,828
GOODHUE								
CITY	7,279	32,168	12,830	31,052	59,591	1,523	37,301	213,977
TOWN	138,884	1,793,031	334,263	570,717	1,168,246	20,921	145,337	5,204,516
TOTAL	146,163	1,825,199	347,093	601,769	1,227,837	22,444	182,638	5,418,493
GRANT								
CITY	99	6,710	2,491	909	15,322	0	3,100	33,560
TOWN	41,543	499,223	556,049	84,460	962,515	0	197,505	2,599,433
TOTAL	41,642	505,933	558,540	85,369	977,837	0	200,605	2,633,023
HENNEPIN								
CITY	490,513	628,803	0	184,914	1,533,045	3,638	1,035,462	4,416,032
TOWN	20,040	74,319	0	4,689	61,232	0	0	212,950
TOTAL	510,553	703,122	0	189,603	1,594,277	3,638	1,035,462	4,628,982
HOUSTON								
CITY	4,152	5,984	1,163	3,369	6,035	0	8,716	39,392
TOWN	24,946	437,443	136,505	223,151	351,293	296	13,985	1,743,614
TOTAL	29,098	443,427	137,668	226,520	357,328	296	22,701	1,783,006
HUBBARD								
CITY	0	281	133	0	3,520	434	46,685	55,238
TOWN	18,440	51,213	53,871	41,557	181,210	92,783	3,473,999	4,199,048
TOTAL	18,440	51,494	54,004	41,557	184,730	93,217	3,520,384	4,254,286
ISANTI								
CITY	0	920	0	0	5,399	0	0	11,792
TOWN	78,045	267,014	41,302	128,323	330,221	15,376	474,373	2,396,207
TOTAL	78,045	267,934	41,302	128,323	335,530	15,376	474,373	2,397,999
ITASCA								
CITY	0	9	29	0	0	8,331	18,143	28,744
TOWN	988	41,516	24,334	0	57,402	579,280	3,804,729	4,768,999
TOTAL	988	41,525	24,363	0	57,402	587,611	3,822,872	4,797,743
JACKSON								
CITY	300	1,239	1,521	2,082	6,995	0	0	16,620
TOWN	75,430	1,492,041	506,865	187,515	2,806,745	0	46,675	5,578,098
TOTAL	75,730	1,493,280	508,386	189,597	2,813,740	0	46,675	5,594,718
KANABEC								
CITY	594	1,388	30	921	4,287	0	2,014	17,590
TOWN	21,643	162,367	53,696	89,569	212,189	115,749	602,354	1,767,674
TOTAL	22,237	163,755	53,726	90,490	216,476	115,749	604,368	1,785,284

TABLE 94 PART B
1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 69K HOMESTEADS OVER \$68,000*			FARM NON-HOMESTEAD			NON-COMMERCIAL	TOTAL
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.40 & 1.30%)	OVER 320 ACRES (.40 & 1.70)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.70%)	TIMBERLANDS (1.70%)	SEAS. REC. RESIDENTIAL (2.40%)	AGRICULTURAL NET TAX CAPACITY
KANDIYOHI								
CITY	354	7,802	3,731	3,664	33,335	0	45,875	99,828
TOWN	56,832	984,333	384,919	136,883	1,523,438	7,888	1,938,028	5,637,688
TOTAL	57,186	992,135	388,650	140,527	1,556,771	7,888	1,983,903	5,737,516
KITTSOON								
CITY	120	310	702	621	13,442	20	677	24,574
TOWN	13,297	387,817	738,597	28,378	1,753,233	55,089	22,094	3,235,053
TOTAL	13,417	388,127	739,299	28,999	1,766,675	55,109	22,771	3,259,627
KOOCHICHING								
CITY	0	32	0	680	2,527	2,288	118,441	127,564
TOWN	732	3,752	16,972	29,565	93,141	59,951	355,334	708,391
TOTAL	732	3,784	16,972	30,225	95,668	62,237	473,775	835,955
LAC QUI PARLE								
CITY	0	1,113	910	480	5,486	0	0	8,828
TOWN	1,910	639,641	469,383	137,850	1,408,814	0	547	3,031,127
TOTAL	1,910	640,754	470,273	138,330	1,412,300	0	547	3,039,955
LAKE								
CITY	0	0	0	0	0	209	73,870	74,079
TOWN	0	105	705	0	0	341,558	777,513	1,125,192
TOTAL	0	105	705	0	0	341,767	851,383	1,199,271
LAKE/WOODS								
CITY	0	345	436	153	3,388	104	4,902	10,547
TOWN	4,484	21,502	63,977	44,042	173,107	80,139	541,183	1,045,957
TOTAL	4,484	21,847	64,413	44,195	176,495	80,243	546,085	1,056,504
LE SUEUR								
CITY	0	1,028	43	5,277	11,571	0	67,010	99,824
TOWN	7,630	751,490	160,194	186,242	803,214	0	723,421	3,207,680
TOTAL	7,630	752,518	160,237	191,519	814,785	0	790,431	3,298,584
LINCOLN								
CITY	0	1,329	1,249	2,040	5,667	0	703	13,823
TOWN	2,398	241,112	192,243	99,370	742,015	0	72,553	1,626,883
TOTAL	2,398	242,441	193,492	101,410	747,682	0	73,256	1,640,686
LYON								
CITY	0	2,193	692	378	23,768	0	0	33,403
TOWN	20,863	895,538	379,175	324,627	1,829,670	0	303	3,870,052
TOTAL	20,863	897,731	379,867	325,005	1,853,438	0	303	3,903,455
MCLEOD								
CITY	70	425	0	225	10,158	0	1,601	17,354
TOWN	108,533	763,066	118,001	115,075	690,900	0	16,247	2,527,876
TOTAL	108,603	763,491	118,001	115,300	701,058	0	17,848	2,545,230
MAHNOMEN								
CITY	0	0	708	0	3,188	0	64	5,670
TOWN	57	131,995	255,584	26,988	427,387	25,386	203,422	1,239,683
TOTAL	57	131,995	256,292	26,988	430,585	25,386	203,486	1,245,353

TABLE 34 PART B
1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$68,000*			FARM NON-HOMESTEAD			NON-COMMERCIAL	TOTAL
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.40 & 1.30%)	OVER 320 ACRES (.40 & 1.70)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.70%)	TIMBERLANDS (1.70%)	SEAS. REC. RESIDENTIAL (2.40%)	AGRICULTURAL NET TAX CAPACITY
MARSHALL								
CITY	45	849	3,994	0	11,501	0	934	20,178
TOWN	8,035	530,461	862,220	102,015	2,657,614	32,123	10,486	4,693,012
TOTAL	8,080	531,310	866,214	102,015	2,669,115	32,123	11,420	4,713,190
MARTIN								
CITY	1,532	20,096	2,757	7,221	81,745	0	6,516	131,163
TOWN	50,392	1,708,846	342,730	294,332	3,685,021	0	15,745	6,583,566
TOTAL	51,924	1,728,942	345,487	301,553	3,766,766	0	22,261	6,714,729
MEEKER								
CITY	112	5,381	590	6,336	17,164	0	0	35,368
TOWN	16,095	901,670	273,704	263,268	1,039,283	0	1,100,229	4,247,810
TOTAL	16,207	907,051	274,294	269,604	1,056,447	0	1,100,229	4,283,178
MILLE LACS								
CITY	778	2,247	199	1,647	4,948	0	141,565	161,574
TOWN	32,662	196,981	39,516	93,828	196,164	11,588	1,217,718	2,513,000
TOTAL	33,440	199,228	39,715	95,475	201,112	11,588	1,359,283	2,674,574
MORRISON								
CITY	2,114	15,131	1,714	10,760	16,565	0	1,630	99,850
TOWN	75,992	680,340	129,678	127,338	539,474	1,153	1,813,561	4,428,563
TOTAL	78,106	695,471	131,392	138,098	556,039	1,153	1,815,191	4,528,413
MOWER								
CITY	557	7,747	4,390	867	23,919	0	0	52,660
TOWN	102,042	1,143,680	415,793	174,371	1,553,469	0	0	4,102,493
TOTAL	102,599	1,151,427	420,183	175,238	1,577,388	0	0	4,155,153
MURRAY								
CITY	262	2,180	1,425	2,968	12,511	0	0	22,887
TOWN	60,643	874,245	349,638	151,139	1,793,817	0	257,129	3,903,514
TOTAL	60,905	876,425	351,063	154,107	1,806,328	0	257,129	3,926,401
NICOLLET								
CITY	0	10,692	1,693	555	20,758	0	0	36,471
TOWN	13,036	1,304,681	308,407	200,117	933,312	0	0	3,227,284
TOTAL	13,036	1,315,373	310,100	200,672	954,070	0	0	3,263,755
NOBLES								
CITY	0	1,867	2,181	1,443	24,477	0	0	35,480
TOWN	1,285	910,220	319,293	159,599	2,250,027	0	0	4,069,558
TOTAL	1,285	912,087	321,474	161,042	2,274,504	0	0	4,102,038
NORMAN								
CITY	0	610	1,319	0	4,497	0	0	7,983
TOWN	22,390	613,195	793,839	90,525	2,038,301	2,408	0	3,872,880
TOTAL	22,390	613,805	795,158	90,525	2,042,798	2,408	0	3,880,863
OLMSTED								
CITY	3,042	6,208	976	16,497	79,162	0	7,705	124,363
TOWN	351,182	747,120	188,107	499,194	1,034,398	0	29,156	3,944,550
TOTAL	354,224	753,328	189,083	515,691	1,113,530	0	36,861	4,068,913

TABLE 34 PART B
1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$68,000*			FARM NON-HOMESTEAD		TIMBERLANDS (1.70%)	NON-COMMERCIAL SEAS. REC. RESIDENTIAL (2.40%)	TOTAL AGRICULTURAL NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.40 & 1.30%)	OVER 320 ACRES (.40 & 1.70)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.70%)			
OTTER TAIL								
CITY	234	10,601	1,114	6,075	28,374	0	152,715	231,485
TOWN	13,365	894,629	476,571	337,908	1,599,262	1,230	5,989,081	10,859,730
TOTAL	13,599	905,320	477,685	343,983	1,627,636	1,230	6,141,796	11,091,215
PENNINGTON								
CITY	0	25	43	0	2,726	0	264	3,682
TOWN	10,555	100,425	246,207	43,288	443,408	0	619	1,128,596
TOTAL	10,555	100,450	246,250	43,288	446,134	0	883	1,132,278
PINE								
CITY	1,097	20,985	874	16,385	48,508	3,033	66,793	236,574
TOWN	24,885	175,140	89,245	150,063	303,915	50,013	2,648,367	4,145,866
TOTAL	25,982	196,125	90,119	166,448	352,423	53,046	2,715,160	4,382,440
PIPESTONE								
CITY	1,500	4,551	2,443	405	14,309	0	0	35,129
TOWN	6,685	337,377	180,213	89,489	981,270	0	0	1,852,988
TOTAL	8,185	341,928	182,656	89,894	995,579	0	0	1,888,117
POLK								
CITY	0	4,371	1,307	1,827	22,140	0	710	35,751
TOWN	25,963	1,342,394	1,406,364	187,730	4,696,834	0	652,119	9,054,949
TOTAL	25,963	1,346,765	1,407,671	189,557	4,718,974	0	652,829	9,090,700
POPE								
CITY	332	817	1,543	1,734	4,819	0	32,927	45,156
TOWN	41,406	422,378	343,479	111,120	768,817	2,794	789,073	2,860,848
TOTAL	41,738	423,195	345,022	112,854	773,636	2,794	822,000	2,906,004
RAMSEY								
CITY	26,341	13,157	0	29,526	91,856	429	71,812	253,278
TOWN	2,803	3,153	0	19,413	12,428	0	20,637	66,720
TOTAL	29,144	16,310	0	48,939	104,284	429	92,449	319,998
RED LAKE								
CITY	166	1,724	1,173	1,704	9,416	0	0	21,621
TOWN	692	104,368	156,966	41,529	401,974	3,312	0	894,076
TOTAL	858	106,090	158,139	43,233	411,390	3,312	0	915,697
REDWOOD								
CITY	1,084	8,328	2,692	2,415	33,534	0	0	53,015
TOWN	3,244	1,790,945	599,216	312,147	3,376,272	0	0	6,495,085
TOTAL	4,328	1,799,273	511,908	314,562	3,409,806	0	0	6,549,000
RENVILLE								
CITY	2,317	6,665	5,410	1,062	26,961	0	0	48,053
TOWN	132,120	2,176,195	900,979	192,873	2,949,897	0	19,525	7,075,763
TOTAL	134,437	2,182,860	906,389	193,935	2,976,858	0	19,525	7,123,816
RICE								
CITY	6,867	11,564	735	6,351	47,026	0	0	88,698
TOWN	256,032	1,065,978	159,421	240,550	774,092	0	483,313	3,936,730
TOTAL	262,899	1,077,542	160,156	246,901	821,118	0	483,313	4,025,428

TABLE 24 PART B

1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$98,000*			FARM NON-HOMESTEAD		TIMBERLANDS (1.70%)	NON-COMMERCIAL	TOTAL
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.40 & 1.30%)	OVER 320 ACRES (.40 & 1.70)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.70%)		SEAS. REC. RESIDENTIAL (2.40%)	AGRICULTURAL NET TAX CAPACITY
ROCK								
CITY	0	4,612	1,267	1,174	16,984	0	0	32,620
TOWN	1,667	580,539	234,714	177,321	1,099,845	0	0	2,981,921
TOTAL	1,667	585,151	235,981	178,495	1,716,809	0	0	3,014,550
ROSEAU								
CITY	0	368	0	111	2,174	0	842	6,005
TOWN	25,953	240,258	635,529	57,581	711,538	40,483	150,461	2,368,571
TOTAL	25,953	240,624	635,529	57,692	713,710	40,483	151,303	2,372,576
ST. LOUIS								
CITY	561	2,576	323	367	11,004	275,994	215,827	528,365
TOWN	3,433	14,726	10,043	18,635	78,270	1,272,137	5,606,125	7,313,230
TOTAL	3,994	17,302	10,366	19,022	89,274	1,548,131	5,820,952	7,839,595
SCOTT								
CITY	128,790	84,473	6,045	59,517	368,211	0	198,613	678,753
TOWN	498,154	858,853	46,052	199,502	669,480	0	75,835	3,444,288
TOTAL	626,944	951,326	52,097	259,019	1,037,691	0	274,448	4,423,041
SHERBURNE								
CITY	58,795	51,124	3,299	8,943	125,025	0	128,028	533,654
TOWN	146,648	255,087	86,694	71,999	462,810	1,057	740,526	2,694,786
TOTAL	205,443	306,211	89,993	80,942	587,835	1,057	868,554	3,228,440
SIBLEY								
CITY	0	1,121	0	363	10,514	0	0	13,045
TOWN	11,835	1,379,837	321,111	288,873	1,463,270	0	0	4,048,002
TOTAL	11,835	1,380,958	321,111	289,236	1,463,784	0	0	4,069,047
STEARNS								
CITY	757	13,573	1,351	4,473	47,928	0	23,005	124,105
TOWN	42,307	1,728,219	277,329	399,539	1,111,337	0	2,245,321	7,370,201
TOTAL	43,064	1,741,792	278,680	374,012	1,159,265	0	2,268,326	7,494,306
STEELE								
CITY	3,030	3,969	622	2,913	9,787	0	2,381	30,372
TOWN	85,329	884,709	189,643	111,989	805,163	0	41,987	2,686,215
TOTAL	88,359	888,678	190,265	114,902	814,950	0	44,368	2,728,587
STEVENS								
CITY	0	2,829	1,362	503	5,805	0	0	17,698
TOWN	22,982	535,581	457,346	42,382	1,114,590	0	8,265	2,443,399
TOTAL	22,982	538,410	458,708	42,885	1,120,395	0	8,265	2,461,097
SWIFT								
CITY	155	1,850	1,965	1,700	13,808	0	0	21,564
TOWN	25,913	478,864	469,410	80,634	1,391,861	0	3,823	2,722,958
TOTAL	26,068	480,714	471,375	82,334	1,375,669	0	3,823	2,744,522
TODD								
CITY	2	763	519	2,736	6,533	0	1,817	18,584
TOWN	7,942	312,946	118,285	208,342	540,291	2,966	1,330,001	3,444,587
TOTAL	7,944	313,709	118,804	211,078	546,824	2,966	1,331,818	3,463,151

TABLE 34 PART B
1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$68,000*			FARM NON-HOMESTEAD			NON-COMMERCIAL	TOTAL
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.40 & 1.30%)	OVER 320 ACRES (.40 & 1.70)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.70%)	TIMBERLANDS (1.70%)	SEAS. REC. RESIDENTIAL (2.40%)	AGRICULTURAL NET TAX CAPACITY
TRAVERSE								
CITY	0	259	3,922	24	6,548	0	0	12,253
TOWN	15,289	439,015	551,269	41,144	1,570,463	0	38,290	2,830,169
TOTAL	15,289	439,274	555,190	41,168	1,577,009	0	38,290	2,842,449
WABASHA								
CITY	608	6,493	1,181	2,757	16,013	117	62,397	105,729
TOWN	10,170	799,398	197,752	205,143	472,217	246	322,147	2,526,325
TOTAL	10,778	805,899	198,933	207,900	488,230	363	384,544	2,632,054
WADENA								
CITY	30	180	1,118	402	3,244	136	4,771	16,725
TOWN	24,038	69,757	48,171	102,398	223,687	11,288	107,729	926,332
TOTAL	24,068	69,937	49,289	102,800	226,931	11,424	112,500	943,057
WASECA								
CITY	576	1,391	339	0	3,348	0	0	8,571
TOWN	82,245	1,088,972	278,494	122,939	1,077,654	0	48,371	3,163,959
TOTAL	82,821	1,090,363	278,833	122,939	1,081,002	0	48,371	3,172,530
WASHINGTON								
CITY	267,265	256,565	1,766	73,658	950,974	4,639	481,182	2,320,395
TOWN	339,314	374,004	20,625	42,574	449,803	11,035	656,691	2,329,185
TOTAL	606,579	630,569	22,391	116,232	1,400,777	15,674	1,137,843	4,649,580
WATONWAN								
CITY	0	1,618	209	0	4,338	0	0	9,879
TOWN	44,085	1,121,112	403,866	91,137	1,393,864	0	21,827	3,398,122
TOTAL	44,085	1,122,730	404,075	91,137	1,398,200	0	21,827	3,408,001
WILKIN								
CITY	0	3,424	3,940	1,995	29,957	0	0	42,598
TOWN	20,451	583,600	838,795	53,597	2,144,908	0	0	3,876,927
TOTAL	20,451	587,024	842,735	55,592	2,174,863	0	0	3,919,495
WINONA								
CITY	2,048	15,685	4,371	8,603	14,285	0	17,798	79,646
TOWN	50,946	755,024	216,293	462,991	487,625	1,234	77,731	2,684,708
TOTAL	52,994	771,009	220,664	471,594	501,910	1,234	95,529	2,764,354
WRIGHT								
CITY	9,703	21,354	2,084	7,554	55,574	0	125,352	283,513
TOWN	438,114	1,257,826	74,877	289,082	830,208	0	2,702,078	7,480,344
TOTAL	448,817	1,279,180	76,961	296,636	885,782	0	2,827,430	7,763,857
YELLOW MEDICINE								
CITY	1,033	6,373	2,425	1,350	16,298	0	0	33,320
TOWN	4,572	1,041,578	485,886	188,022	1,789,977	0	0	3,957,984
TOTAL	5,605	1,047,951	488,311	189,372	1,806,273	0	0	3,991,304
STATEWIDE TOTAL								
CITY	1,398,921	1,859,186	183,253	943,179	6,085,134	421,355	11,582,253	25,079,741
TOWN	5,469,724	57,837,825	24,371,694	12,853,215	91,738,532	4,517,159	75,238,375	318,303,338
TOTAL	6,868,645	59,694,111	24,554,947	13,796,394	97,823,666	4,938,514	86,818,628	343,383,079

*Includes legal classes \$68,000 - 100,000 and over \$100,000 market value.

TABLE 34 PART C

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$68K	\$68K - \$100K	OVER \$100K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K	UP TO \$68K	\$68K - \$100K	OVER \$100K	RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNIT
AITKIN									
CITY	738	29	2	729	228,597	4,482	0	96,873	79,233
TOWN	2,201	357	116	4,433	1,128,708	130,469	43,319	24,524	6,307
TOTAL	2,939	386	118	5,162	1,357,305	134,951	43,319	121,397	85,540
ANOKA									
CITY	20,339	29,408	6,252	16,746	36,181,725	10,769,009	4,652,421	7,807,335	10,229,572
TOWN	1,164	2,149	418	896	2,368,210	883,614	219,105	302,965	21,989
TOTAL	21,503	31,557	6,670	17,642	38,549,935	11,632,623	4,871,526	8,110,300	10,251,561
BECKER									
CITY	2,238	117	30	1,800	838,038	46,424	25,632	522,454	160,177
TOWN	3,023	511	126	2,001	1,602,399	204,254	76,022	375,559	27,149
TOTAL	5,259	628	156	3,801	2,440,437	250,678	101,654	898,013	187,326
BELTRAMI									
CITY	2,266	96	7	1,031	797,853	21,927	3,981	616,425	262,901
TOWN	3,039	551	129	1,923	1,683,772	217,782	98,339	454,212	71,752
TOTAL	5,305	647	136	2,954	2,481,625	239,709	100,320	1,070,637	334,653
BENTON									
CITY	2,833	371	26	2,060	1,565,564	86,731	12,798	503,967	1,754,678
TOWN	1,315	386	79	1,045	914,090	133,911	68,486	194,211	26,406
TOTAL	4,148	757	105	3,135	2,509,654	220,642	79,284	698,178	1,781,084
BIG STONE									
CITY	1,372	6	0	790	309,692	676	0	75,014	16,487
TOWN	132	8	0	0	43,938	960	0	14,315	0
TOTAL	1,504	14	0	790	353,628	1,636	0	89,329	16,487
BLUE EARTH									
CITY	6,174	1,107	204	5,893	3,471,607	385,489	114,510	1,369,673	2,127,626
TOWN	1,422	618	150	1,191	1,150,291	236,166	93,474	217,025	53,474
TOTAL	7,596	1,725	354	6,884	4,621,898	601,655	207,984	1,586,698	2,181,100
BROWN									
CITY	5,379	414	31	2,412	2,419,977	108,458	24,966	611,930	147,417
TOWN	348	87	11	0	208,355	24,714	6,837	23,555	3,737
TOTAL	5,727	501	42	2,412	2,628,332	133,170	31,803	635,485	151,154
CARLTON									
CITY	4,199	58	6	3,270	1,431,338	13,320	5,856	375,906	142,767
TOWN	2,828	148	7	1,178	1,161,362	38,152	7,770	155,496	6,883
TOTAL	7,027	206	13	4,448	2,592,700	51,472	13,626	531,402	149,650
CARVER									
CITY	2,936	3,518	2,188	1,728	5,462,051	2,394,750	3,191,475	1,388,406	1,769,277
TOWN	327	658	318	192	870,668	406,277	218,499	140,567	3,182
TOTAL	3,263	4,176	2,506	1,920	6,332,719	2,801,027	3,409,974	1,528,973	1,772,459
CASS									
CITY	1,368	169	168	1,887	655,575	139,758	154,206	248,216	41,234
TOWN	3,512	430	237	4,308	1,764,653	168,485	90,783	287,578	16,485
TOTAL	4,880	599	403	6,195	2,420,228	308,243	244,989	535,794	57,719

TABLE 34 PART C

1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$68K	\$68K - \$100K	OVER \$100K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K	UP TO \$68K	\$68K - \$100K	OVER \$100K	RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNIT
CHIPPEWA									
CITY	2,451	103	7	1,791	828,991	20,514	1,092	315,319	69,624
TOWN	377	15	1	292	128,524	2,806	378	38,429	0
TOTAL	2,828	118	8	2,083	957,515	23,320	1,470	353,748	69,624
CHISAGO									
CITY	2,392	978	188	1,946	1,998,222	345,961	97,086	557,667	541,406
TOWN	1,305	1,084	276	939	1,594,447	474,411	166,545	371,776	43,229
TOTAL	3,697	2,062	464	2,885	3,592,669	820,392	263,631	929,443	584,635
CLAY									
CITY	7,461	875	133	4,757	3,937,988	263,334	91,083	980,714	1,692,706
TOWN	968	289	28	99	653,895	75,940	14,820	123,162	833
TOTAL	8,429	1,164	161	4,856	4,591,883	339,274	105,903	1,103,876	1,693,539
CLEARWATER									
CITY	649	1	0	101	129,769	40	0	64,284	49,579
TOWN	704	9	1	100	199,409	1,368	849	52,579	0
TOTAL	1,353	10	1	201	329,198	1,408	849	116,863	49,579
COOK									
CITY	295	49	14	250	169,859	13,172	3,144	64,246	5,681
TOWN	566	174	111	64	425,341	96,990	83,844	78,252	1,116
TOTAL	861	223	125	314	595,200	110,132	86,988	142,498	6,797
COTTONWOOD									
CITY	2,512	36	1	412	696,874	7,988	324	246,570	45,505
TOWN	362	17	2	0	112,977	5,646	1,182	33,430	616
TOTAL	2,874	53	3	412	799,851	13,634	1,506	280,000	46,121
CROW WING									
CITY	5,583	822	292	6,411	2,825,896	391,874	294,325	1,248,909	595,624
TOWN	4,245	1,019	324	3,710	2,699,900	455,533	255,558	537,274	46,080
TOTAL	9,828	1,841	616	10,121	5,525,796	847,407	549,883	1,786,183	641,704
DAKOTA									
CITY	14,704	31,125	16,398	17,344	40,862,090	19,667,244	18,124,409	13,117,435	21,395,308
TOWN	499	1,336	540	832	1,551,643	768,437	336,779	352,068	41,159
TOTAL	15,203	32,461	16,938	18,176	42,413,733	20,435,681	18,461,188	13,469,503	21,436,467
DODGE									
CITY	2,247	91	11	1,860	951,760	20,802	2,331	167,383	87,845
TOWN	583	154	33	177	382,420	59,688	14,880	39,567	0
TOTAL	2,830	245	44	2,037	1,334,180	80,490	17,211	206,950	87,845
DOUGLAS									
CITY	2,641	132	33	1,763	1,064,117	38,115	20,232	558,245	432,139
TOWN	2,524	859	298	1,347	1,977,870	366,812	174,671	461,452	36,119
TOTAL	5,165	991	331	3,110	3,041,987	404,927	194,903	1,019,697	468,258
FARIBAULT									
CITY	3,419	137	7	3,092	1,032,859	37,430	6,786	354,807	62,147
TOWN	414	17	2	0	139,216	3,192	1,026	33,057	0
TOTAL	3,833	154	9	3,092	1,172,075	40,622	7,812	387,864	62,147

TABLE 34 PART C

1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$68K	\$68K - \$100K	OVER \$100K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K	UP TO \$68K	\$68K - \$100K	OVER \$100K	RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNIT
FILLMORE									
CITY	3,438	76	8	2,174	1,110,476	17,648	6,522	281,293	55,006
TOWN	425	17	2	256	137,036	4,186	1,017	34,557	0
TOTAL	3,863	93	10	2,430	1,247,512	21,832	7,539	315,850	55,006
FREEBORN									
CITY	6,447	387	85	3,164	2,561,747	135,116	70,338	739,670	321,733
TOWN	1,271	153	34	573	613,853	49,068	20,813	122,459	0
TOTAL	7,718	540	119	3,737	3,175,600	184,184	91,151	861,129	321,733
GOODHUE									
CITY	5,348	1,374	206	3,496	3,567,725	415,339	143,745	1,085,896	850,043
TOWN	1,140	678	164	686	1,126,614	279,054	120,165	226,674	31,137
TOTAL	6,488	2,052	370	4,182	4,694,339	694,393	263,910	1,312,569	881,180
GRANT									
CITY	1,118	4	1	362	249,585	2,192	420	83,482	10,606
TOWN	208	19	3	0	88,372	3,504	1,995	30,357	0
TOTAL	1,326	23	4	362	337,957	5,696	2,415	113,839	10,606
HENNEPIN									
CITY	77,867	113,202	68,349	112,581	166,540,993	74,415,397	114,567,100	75,014,137	109,023,022
TOWN	55	299	96	192	300,107	152,892	45,403	38,613	0
TOTAL	77,922	113,501	68,445	112,773	166,841,100	74,568,289	114,632,503	75,052,750	109,023,022
HOUSTON									
CITY	2,892	200	10	2,003	1,278,960	43,114	2,667	218,262	163,232
TOWN	698	125	11	384	388,041	30,038	4,242	65,049	16,041
TOTAL	3,590	325	21	2,387	1,667,001	73,152	6,909	283,311	179,273
HUBBARD									
CITY	1,022	20	2	1,731	318,911	5,334	285	176,639	58,527
TOWN	2,590	342	88	2,319	1,312,028	143,462	65,154	350,128	2,149
TOTAL	3,612	362	90	4,050	1,630,939	148,796	65,439	526,767	60,676
ISANTI									
CITY	1,209	247	39	512	784,779	79,164	23,199	299,599	327,538
TOWN	2,576	702	54	1,856	1,784,103	180,412	20,206	403,268	25,607
TOTAL	3,785	949	93	2,368	2,568,882	259,576	43,315	672,867	353,145
ITASCA									
CITY	4,175	131	30	3,328	1,334,382	30,677	7,158	408,055	333,089
TOWN	6,475	836	254	6,008	3,199,114	318,226	167,860	326,337	23,435
TOTAL	10,650	967	284	9,336	4,533,496	348,903	175,018	734,392	356,524
JACKSON									
CITY	2,014	25	0	859	526,802	4,562	492	166,028	24,907
TOWN	291	9	3	0	94,932	2,258	2,409	36,799	0
TOTAL	2,305	34	3	859	621,734	6,820	2,901	202,827	24,907
KANABEC									
CITY	771	65	6	1,552	334,443	15,544	1,218	132,028	126,431
TOWN	1,465	147	10	867	683,854	32,177	1,782	165,957	7,362
TOTAL	2,236	212	16	2,419	998,297	47,721	3,000	297,985	135,793

TABLE 34 PART C
1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER			NON-AGRICULTURAL					
	NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$68K	\$68K - \$100K	OVER \$100K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K	UP TO \$68K	\$68K - \$100K	OVER \$100K	RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNIT
<u>KANDIYOHI</u>									
CITY	4,825	609	133	3,679	2,584,904	203,482	96,357	846,321	740,966
TOWN	1,956	640	239	1,390	1,420,653	302,085	193,710	417,849	8,118
TOTAL	6,781	1,249	372	5,069	4,005,557	505,567	290,067	1,263,970	749,082
<u>KITTSON</u>									
CITY	1,060	14	1	317	251,225	4,060	186	85,865	12,065
TOWN	139	1	0	0	35,819	254	0	24,488	0
TOTAL	1,199	15	1	317	287,044	4,314	186	110,353	12,065
<u>KOOCHICHING</u>									
CITY	2,393	49	21	2,095	704,824	18,454	6,997	193,480	42,231
TOWN	1,187	41	5	838	415,580	10,670	12,951	69,821	0
TOTAL	3,580	90	26	2,931	1,120,384	29,124	19,948	263,301	42,231
<u>LAC QUI PARLE</u>									
CITY	1,499	9	1	709	349,190	1,406	0	83,104	25,312
TOWN	234	4	0	218	63,535	254	0	18,006	0
TOTAL	1,733	13	1	927	412,725	1,660	0	111,110	25,312
<u>LAKE</u>									
CITY	1,859	12	2	1,756	489,344	2,686	1,545	140,375	24,241
TOWN	1,506	114	26	400	638,897	40,345	18,360	135,053	0
TOTAL	3,365	126	28	2,156	1,118,331	43,031	19,905	275,928	24,241
<u>LAKE/WOODS</u>									
CITY	315	4	0	0	101,580	3,496	986	30,880	4,557
TOWN	342	19	3	192	184,359	13,664	2,694	18,147	2,423
TOTAL	657	23	3	192	285,919	17,160	3,680	49,027	6,980
<u>LE SUEUR</u>									
CITY	3,105	251	17	1,692	1,599,592	83,868	13,104	358,521	110,590
TOWN	973	370	70	698	801,896	150,720	43,854	121,922	9,382
TOTAL	4,078	621	87	2,390	2,401,478	234,588	56,958	480,443	119,972
<u>LINCOLN</u>									
CITY	1,226	9	0	482	295,206	1,708	0	78,377	8,346
TOWN	141	2	0	0	33,316	396	0	9,957	0
TOTAL	1,367	11	0	482	328,522	2,104	0	88,334	8,346
<u>LYON</u>									
CITY	3,985	483	59	2,672	1,824,489	138,168	34,995	516,801	713,554
TOWN	496	61	6	0	236,928	17,854	2,661	63,512	0
TOTAL	4,481	544	65	2,672	2,061,417	156,022	37,656	580,313	713,554
<u>MCLEOD</u>									
CITY	4,603	875	128	2,049	2,776,479	261,403	69,285	595,585	535,153
TOWN	753	384	77	448	688,402	148,128	44,220	89,093	3,337
TOTAL	5,356	1,259	205	2,497	3,464,881	409,531	113,505	684,678	538,490
<u>MAHNOMEN</u>									
CITY	497	1	0	299	118,737	248	0	37,139	12,477
TOWN	300	4	0	178	81,655	200	0	25,595	0
TOTAL	797	5	0	477	200,392	448	0	62,734	12,477

TABLE 34 PART C
1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$28K	\$28K - \$100K	OVER \$100K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K	UP TO \$28K	\$28K - \$100K	OVER \$100K	RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNIT
MARSHALL									
CITY	1,484	48	4	709	429,541	9,308	2,193	121,139	25,162
TOWN	356	12	0	0	91,982	1,682	0	29,545	220
TOTAL	1,820	60	4	709	521,523	10,970	2,193	150,684	25,382
MARTIN									
CITY	4,608	290	80	1,235	1,754,709	116,322	56,018	586,704	138,137
TOWN	478	10	4	112	155,656	4,446	915	61,095	407
TOTAL	5,084	300	84	1,347	1,910,365	120,768	56,931	647,799	138,544
MEEKER									
CITY	2,590	151	19	1,355	1,063,237	33,140	14,760	339,351	161,909
TOWN	1,209	283	59	305	743,101	101,159	25,278	135,021	0
TOTAL	3,799	434	78	1,660	1,806,338	134,299	40,038	474,372	161,909
MILLE LACS									
CITY	1,818	91	19	1,101	761,192	21,758	5,802	284,864	162,194
TOWN	1,291	127	20	2,199	625,701	27,944	6,255	170,298	38,332
TOTAL	3,109	218	39	3,300	1,386,893	49,702	12,057	455,162	198,526
MORRISON									
CITY	3,045	84	6	3,206	1,112,186	17,857	8,499	404,587	157,452
TOWN	1,990	417	67	778	1,187,835	128,500	34,944	290,015	4,270
TOTAL	5,035	501	73	3,984	2,300,021	146,357	43,443	694,602	161,722
MOWER									
CITY	7,856	518	140	6,556	3,181,184	212,320	83,127	694,797	488,006
TOWN	1,258	179	43	736	642,549	67,394	24,996	83,679	12,168
TOTAL	9,114	697	183	7,292	3,823,733	279,714	108,123	778,476	510,174
MURRAY									
CITY	1,599	14	0	1,712	441,510	2,652	0	148,826	53,291
TOWN	252	32	5	348	114,481	8,358	1,761	31,878	0
TOTAL	1,851	46	5	2,060	555,991	11,010	1,761	180,704	53,291
NICOLLET									
CITY	3,848	893	173	2,952	2,435,940	306,298	113,805	558,818	585,899
TOWN	519	177	34	192	373,404	62,498	18,942	63,287	1,856
TOTAL	4,167	1,070	207	3,144	2,809,344	368,796	132,747	622,105	587,555
NOBLES									
CITY	3,679	314	75	2,265	1,469,017	120,766	49,953	453,642	245,377
TOWN	417	8	3	50	110,946	4,524	2,049	23,129	0
TOTAL	4,096	322	78	2,315	1,579,963	125,290	52,002	476,771	245,377
NORMAN									
CITY	1,337	29	5	562	365,136	6,396	549	113,329	27,856
TOWN	315	3	2	128	89,338	2,292	759	32,011	0
TOTAL	1,652	32	7	690	454,474	8,688	1,308	145,340	27,856
OLMSTED									
CITY	13,557	4,813	1,785	8,679	11,269,374	2,328,495	1,524,366	3,996,793	3,028,263
TOWN	2,198	1,085	1,089	384	2,569,342	1,023,992	1,313,559	390,291	61,119
TOTAL	15,753	5,898	2,874	9,063	13,838,716	3,352,487	2,837,925	4,387,084	3,089,382

TABLE 24 PART C
1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL						
	UP TO \$68K	\$68K - \$100K	OVER \$100K	HOMESTEAD			NON-HOMESTEAD			
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K	UP TO \$68K	\$68K - \$100K	OVER \$100K	RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNIT	
OTTER TAIL										
CITY	5,834	148	98	3,159	2,078,277	57,048	12,921	823,501	597,791	
TOWN	4,151	328	381	3,087	2,073,368	210,391	53,180	212,016	33,954	
TOTAL	9,985	474	479	6,246	4,149,645	267,437	66,101	835,517	631,745	
PENNINGTON										
CITY	2,047	90	12	562	753,007	28,828	6,201	232,370	125,017	
TOWN	608	60	4	128	258,464	12,750	938	50,739	0	
TOTAL	2,655	150	16	690	1,009,471	39,578	7,137	283,109	125,017	
PINE										
CITY	1,755	70	7	1,520	814,814	19,564	4,632	258,577	128,737	
TOWN	1,877	216	26	1,388	855,729	58,004	13,694	305,241	14,078	
TOTAL	3,632	286	33	2,908	1,470,543	77,568	18,316	563,818	142,813	
PIPESTONE										
CITY	2,172	51	2	1,191	621,027	10,878	858	170,439	58,691	
TOWN	152	16	2	110	62,763	5,882	1,323	23,214	0	
TOTAL	2,324	67	4	1,301	683,790	16,760	2,181	193,653	58,691	
POLK										
CITY	5,074	285	26	4,013	1,944,318	74,236	11,541	581,822	490,871	
TOWN	986	124	15	1,030	448,115	38,624	5,277	137,308	0	
TOTAL	6,060	409	41	5,043	2,392,433	112,860	16,818	718,930	490,871	
POPE										
CITY	1,411	38	9	1,355	426,305	8,838	858	171,185	78,297	
TOWN	630	88	23	548	318,544	33,502	17,625	83,251	0	
TOTAL	2,041	126	32	1,901	744,849	42,340	18,483	254,436	78,297	
RAMSEY										
CITY	42,279	46,357	21,540	70,231	69,470,671	28,098,819	22,181,526	24,452,596	37,417,114	
TOWN	481	1,575	805	1,088	1,872,455	1,012,756	813,780	468,508	12,536	
TOTAL	42,740	47,932	22,345	71,319	71,343,126	27,111,575	22,995,306	24,919,104	37,429,650	
RED LAKE										
CITY	666	2	0	0	152,787	712	0	31,962	25,012	
TOWN	166	2	0	0	42,550	350	0	13,583	0	
TOTAL	832	4	0	0	195,337	1,062	0	45,545	25,012	
REDWOOD										
CITY	3,220	89	6	805	945,208	22,310	2,708	283,089	172,310	
TOWN	265	19	8	78	105,325	9,104	1,755	34,686	0	
TOTAL	3,485	108	14	883	1,050,533	31,414	4,461	317,775	172,310	
RENVILLE										
CITY	3,233	73	6	1,190	984,059	14,590	1,044	239,823	167,938	
TOWN	303	17	3	128	107,010	6,012	1,101	32,034	850	
TOTAL	3,536	90	9	1,318	1,071,069	20,602	2,145	271,857	168,788	
RICE										
CITY	5,318	1,699	232	6,367	3,802,661	513,583	124,065	860,240	948,431	
TOWN	1,346	742	187	640	1,273,242	315,546	118,614	179,697	6,343	
TOTAL	6,664	2,441	419	7,007	5,075,903	829,109	242,679	1,039,937	954,774	

TABLE 34 PART C

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	NUMBER NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$68K	\$68K - \$100K	OVER \$100K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K	UP TO \$68K	\$68K - \$100K	OVER \$100K	RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNIT
ROCK									
CITY	1,721	80	5	1,002	560,183	15,358	1,335	133,797	75,705
TOWN	177	15	1	0	64,565	2,699	0	16,910	0
TOTAL	1,898	95	6	1,002	624,748	18,057	1,335	150,707	75,705
ROSEAU									
CITY	1,210	65	6	202	444,834	18,262	3,237	120,411	172,581
TOWN	988	63	10	150	374,592	16,262	11,379	108,978	24,839
TOTAL	2,198	128	16	352	819,426	34,524	14,616	229,389	197,420
ST. LOUIS									
CITY	40,801	1,370	360	27,773	14,070,753	570,789	305,577	2,994,205	2,363,048
TOWN	13,448	831	108	7,374	5,509,944	279,161	95,317	459,187	20,048
TOTAL	54,049	2,201	468	35,147	19,580,697	849,950	400,894	3,453,392	2,383,096
SCOTT									
CITY	3,255	5,677	1,492	2,304	6,633,299	2,398,699	1,165,945	1,693,881	1,439,314
TOWN	337	1,252	686	256	1,494,866	856,659	498,584	183,670	77,991
TOTAL	3,592	6,929	2,178	2,560	8,128,165	3,253,358	1,664,529	1,877,551	1,517,305
SHERBURNE									
CITY	2,943	1,208	315	3,296	2,599,986	479,384	176,502	735,942	1,173,382
TOWN	2,265	1,137	271	2,108	2,134,481	426,059	189,707	439,233	18,220
TOTAL	5,208	2,345	586	5,404	4,734,467	905,443	366,209	1,175,175	1,191,602
SIBLEY									
CITY	2,237	59	1	1,587	773,202	9,954	753	170,263	32,791
TOWN	460	57	5	256	229,567	13,072	2,841	27,351	0
TOTAL	2,697	116	6	1,843	1,002,769	23,026	3,594	197,614	32,791
STEARNS									
CITY	12,746	1,435	355	7,612	6,902,251	521,503	287,136	2,079,627	4,980,711
TOWN	5,465	2,330	573	2,077	4,695,268	872,134	525,725	639,523	297,813
TOTAL	18,211	3,765	928	9,689	11,597,519	1,393,637	812,861	2,719,150	5,278,524
STEELE									
CITY	4,976	864	203	4,043	3,008,852	288,749	174,391	749,807	465,395
TOWN	654	183	57	566	430,233	48,250	9,198	71,279	13,551
TOTAL	5,630	1,047	260	4,609	3,439,085	336,999	183,579	818,086	478,946
STEVENS									
CITY	1,522	55	6	270	517,789	11,990	1,752	215,527	85,082
TOWN	236	32	3	0	107,776	7,420	1,674	23,088	0
TOTAL	1,758	87	9	270	625,565	19,410	3,426	238,615	85,082
SWIFT									
CITY	2,029	16	1	1,739	505,245	2,574	525	146,141	63,597
TOWN	324	3	2	128	86,354	100	705	19,754	1,771
TOTAL	2,353	19	3	1,867	591,599	2,674	1,230	165,895	65,368
TODD									
CITY	2,425	21	1	1,391	633,880	2,854	0	227,413	25,279
TOWN	1,733	121	13	1,032	682,793	28,601	8,316	160,318	0
TOTAL	4,158	142	14	2,423	1,316,673	31,455	8,316	387,731	25,279

TABLE 84 PART C
1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER			NON-AGRICULTURAL						
	NON-AGRICULTURAL HOMESTEADS			HOMESTEAD				NON-HOMESTEAD		
	UP TO \$68K	\$68K - \$100K	OVER \$100K	BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K	UP TO \$68K	\$68K - \$100K	OVER \$100K	RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNIT	
TRAVERSE										
CITY	898	5	3	256	190,208	2,024	1,951	69,178	11,826	
TOWN	80	0	0	256	20,489	0	0	9,138	0	
TOTAL	978	5	3	512	210,705	2,024	1,951	78,316	11,826	
WABASHA										
CITY	3,126	185	21	2,833	1,349,463	44,604	26,505	352,350	140,833	
TOWN	880	204	37	241	544,869	70,936	20,802	183,723	2,772	
TOTAL	4,006	389	58	3,074	1,894,332	115,540	47,307	536,073	143,605	
WADENA										
CITY	1,977	17	0	1,470	568,885	3,236	0	204,301	79,793	
TOWN	712	18	2	771	244,564	5,712	831	41,021	1,872	
TOTAL	2,689	35	2	2,241	813,449	8,948	831	245,322	81,665	
WASECA										
CITY	2,918	178	22	1,554	1,349,145	48,992	15,348	377,592	216,142	
TOWN	623	198	60	128	435,771	83,778	47,265	86,603	3,629	
TOTAL	3,541	374	82	1,682	1,784,916	132,770	62,613	464,195	219,771	
WASHINGTON										
CITY	8,556	14,776	7,579	10,112	20,080,517	8,918,923	9,472,161	5,597,915	3,448,979	
TOWN	634	2,400	2,883	2,048	3,944,511	2,084,751	3,269,658	943,173	35,296	
TOTAL	9,190	17,176	10,462	12,160	24,025,028	11,583,674	12,741,819	6,541,088	3,484,277	
WATONWAN										
CITY	2,236	92	5	1,537	739,015	19,090	1,737	207,574	27,909	
TOWN	204	16	9	106	78,652	10,190	5,175	14,397	0	
TOTAL	2,440	108	14	1,643	817,667	29,280	6,912	221,971	27,909	
WILKIN										
CITY	1,224	58	5	929	400,100	16,314	4,992	118,104	49,222	
TOWN	184	4	3	0	61,682	2,530	1,638	13,446	0	
TOTAL	1,408	62	8	929	461,782	18,844	6,630	131,550	49,222	
WINONA										
CITY	7,301	780	144	4,920	3,555,688	258,336	97,020	914,873	946,080	
TOWN	1,350	365	134	128	952,053	170,362	135,285	134,492	36,013	
TOTAL	8,651	1,145	278	5,048	4,507,741	428,698	232,305	1,049,365	982,093	
WRIGHT										
CITY	4,486	1,716	191	3,791	3,547,011	480,286	94,179	1,279,283	1,204,032	
TOWN	3,434	2,814	631	2,691	4,113,935	1,067,258	384,707	929,224	84,183	
TOTAL	7,920	4,530	822	6,482	7,660,946	1,547,544	478,886	2,208,507	1,288,225	
YELLOW MEDICINE										
CITY	2,038	41	4	1,001	568,061	10,812	483	188,687	32,475	
TOWN	288	33	1	178	112,777	7,408	1,014	20,667	0	
TOTAL	2,326	74	5	1,179	680,838	18,220	1,497	209,354	32,475	
STATEWIDE TOTAL										
CITY	454,465	272,532	130,057	425,762	472,598,340	154,782,009	177,930,057	167,024,939	217,560,279	
TOWN	112,781	33,437	12,821	76,175	77,470,892	16,384,456	10,405,216	14,485,185	1,337,446	
TOTAL	567,246	305,969	142,878	501,937	550,069,232	171,166,465	188,335,273	181,510,124	218,897,725	

TABLE 34 PART D

1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5C (NON-AG)	
	LAND (3.00%)	LAND (3.60%)	FHA (1.70%)	TITLE II, MHFA, SEC. 8 (2.40%)	CLASS 1C UP TO \$32K (0.40%)	CLASS 1C OVER \$32K (0.40%)	CLASS 4C (2.40%)	NON-COMMERCIAL (5.06%)	COMMERCIAL (5.06%)
AITKIN									
CITY	0	2,891	8,450	27,456	0	0	3,246	11,011	5,444
TOWN	0	0	0	0	4,368	14,671	42,135	0	0
TOTAL	0	2,891	8,450	27,456	4,368	14,671	45,381	11,011	5,444
ANOKA									
CITY	0	108,490	11,574	864,294	0	0	0	3,737,276	3,483,911
TOWN	0	0	0	0	0	0	0	276,041	22,558
TOTAL	0	108,490	11,574	864,294	0	0	0	4,013,317	3,506,469
BECKER									
CITY	0	7,187	18,434	87,746	362	707	9,518	16,022	14,135
TOWN	0	0	0	0	7,168	36,180	126,394	8,780	603
TOTAL	0	7,187	18,434	87,746	7,530	36,887	135,912	24,802	14,738
BELTRAMI									
CITY	0	9,530	7,726	176,623	0	0	7,822	60,606	1,155
TOWN	0	0	0	0	6,747	22,676	81,050	1,837	0
TOTAL	0	9,530	7,726	176,623	6,747	22,676	88,872	62,443	1,155
BENTON									
CITY	0	19,232	30,445	122,650	0	0	401	63,658	135,227
TOWN	0	0	0	0	0	0	3,893	88,439	891
TOTAL	0	19,232	30,445	122,650	0	0	4,294	152,097	136,088
BIG STONE									
CITY	0	1,616	24,282	0	69	0	488	0	35
TOWN	0	0	0	0	0	0	285	0	0
TOTAL	0	1,616	24,282	0	69	0	773	0	35
BLUE EARTH									
CITY	0	35,074	35,485	246,142	0	0	4,537	120,727	115,029
TOWN	0	0	0	0	0	0	6,158	82,079	4,184
TOTAL	0	35,074	35,485	246,142	0	0	10,695	202,806	119,213
BROWN									
CITY	0	22,249	12,231	144,893	0	0	1,104	156,821	0
TOWN	0	0	0	0	0	0	0	5,078	0
TOTAL	0	22,249	12,231	144,893	0	0	1,104	161,899	0
CARLTON									
CITY	0	9,146	11,280	100,836	199	96	751	0	0
TOWN	0	0	0	0	213	0	0	0	0
TOTAL	0	9,146	11,280	100,836	412	96	751	0	0
CARVER									
CITY	0	67,370	68,489	209,197	0	0	600	1,046,505	257,779
TOWN	0	0	0	0	0	0	4,051	63,663	258
TOTAL	0	67,370	68,489	209,197	0	0	4,651	1,110,168	258,037
CASS									
CITY	0	3,888	32,996	0	2,057	29,975	230,242	885	334
TOWN	0	0	0	0	17,431	96,803	244,423	1,694	5,268
TOTAL	0	3,888	32,996	0	19,488	126,778	474,665	2,579	5,602

TABLE 34 PART D

1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5C (NON-AG)	
	LAND (3.00%)	LAND (3.60%)	FHA (1.70%)	TITLE II, MHFA, SEC. 8 (2.40%)	CLASS 1C UP TO \$32K (0.40%)	CLASS 1C OVER \$32K (0.40%)	CLASS 4C (2.40%)	NON-COMMERCIAL (5.06%)	COMMERCIAL (5.06%)
CHIPPEWA									
CITY	0	9,555	45,839	19,421	0	0	1,946	1,956	0
TOWN	0	0	0	0	0	0	0	2,943	0
TOTAL	0	9,555	45,839	19,421	0	0	1,946	4,899	0
CHISAGO									
CITY	0	31,716	57,377	108,086	0	0	8,019	202,882	22,099
TOWN	0	0	0	0	1,216	5,277	15,338	342,325	673
TOTAL	0	31,716	57,377	108,086	1,216	5,277	23,357	545,207	22,772
CLAY									
CITY	0	20,446	18,406	142,411	0	0	0	10,836	9,706
TOWN	0	0	0	0	56	0	293	0	0
TOTAL	0	20,446	18,406	142,411	56	0	293	10,836	9,706
CLEARWATER									
CITY	0	821	12,936	14,220	0	0	432	6,714	0
TOWN	0	0	0	0	192	62	523	2,795	0
TOTAL	0	821	12,936	14,220	192	62	955	9,509	0
COOK									
CITY	0	2,707	4,253	13,774	0	0	0	23,484	12,101
TOWN	0	0	0	0	2,444	21,412	52,640	29,044	2,268
TOTAL	0	2,707	4,253	13,774	2,444	21,412	52,640	52,508	14,369
COTTONWOOD									
CITY	0	5,684	26,447	52,214	0	0	254	23,931	0
TOWN	0	0	0	0	0	0	408	1,545	0
TOTAL	0	5,684	26,447	52,214	0	0	662	25,476	0
CROW WING									
CITY	0	12,094	22,501	119,127	3,561	19,602	201,167	18,763	81,671
TOWN	0	0	0	0	11,347	85,424	100,858	25	46,363
TOTAL	0	12,094	22,501	119,127	14,908	105,026	302,025	18,788	128,034
DAKOTA									
CITY	0	0	7,356	1,504,579	0	0	0	4,335,170	6,542,945
TOWN	0	0	0	0	0	0	0	105,017	40,804
TOTAL	0	0	7,356	1,504,579	0	0	0	4,440,187	6,583,749
DODGE									
CITY	0	8,885	15,809	69,894	0	0	377	29,245	0
TOWN	0	0	0	0	0	0	5,609	22,133	0
TOTAL	0	8,885	15,809	69,894	0	0	5,986	51,378	0
DOUGLAS									
CITY	42	15,299	46,103	113,858	512	994	4,109	14,918	41,982
TOWN	0	0	0	0	6,817	34,933	82,752	21,427	7,302
TOTAL	42	15,299	46,103	113,858	7,329	35,927	86,861	36,345	49,284
FARIBAULT									
CITY	0	3,697	22,107	32,777	0	0	1,227	23,491	36,961
TOWN	0	0	0	0	0	0	0	5,251	4,380
TOTAL	0	3,697	22,107	32,777	0	0	1,227	28,742	41,341

TABLE 34 PART D

1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5C (NON-AG)	
	LAND (3.00%)	LAND (3.60%)	FHA (1.70%)	TITLE II, MHFA, SEC. 8 (2.40%)	CLASS 1C UP TO \$32K (0.40%)	CLASS 1C OVER \$32K (0.40%)	CLASS 4C (2.40%)	NON- COMMERCIAL (5.06%)	COMMERCIAL (5.06%)
FILLMORE									
CITY	0	13,353	81,787	56,273	0	0	1,395	30,126	28,221
TOWN	0	0	0	0	0	0	24	2,686	101
TOTAL	0	13,353	81,787	56,273	0	0	1,419	32,812	28,322
FREEBORN									
CITY	0	32,159	28,485	100,911	0	0	838	73,147	27,862
TOWN	0	0	0	0	0	0	672	20,457	98
TOTAL	0	32,159	28,485	100,911	0	0	1,510	93,604	27,960
GOODHUE									
CITY	0	63,294	77,005	204,450	0	0	19,989	124,618	0
TOWN	0	0	0	0	0	0	25,287	65,384	0
TOTAL	0	63,294	77,005	204,450	0	0	45,256	190,002	0
GRANT									
CITY	0	2,488	25,798	0	0	0	38	5,979	1,372
TOWN	0	0	0	0	128	0	1,804	274	233
TOTAL	0	2,488	25,798	0	128	0	1,840	6,250	1,605
HENNEPIN									
CITY	38,478	1,611,225	32,027	7,098,222	0	3,135	60,262	15,048,105	12,400,511
TOWN	0	0	0	0	0	0	0	31,221	39,508
TOTAL	38,478	1,611,225	32,027	7,098,222	0	3,135	60,262	15,079,326	12,500,019
HOUSTON									
CITY	0	4,907	4,080	67,704	0	0	1,056	29,785	18,480
TOWN	0	0	0	0	0	0	547	23,079	1,969
TOTAL	0	4,907	4,080	67,704	0	0	1,603	52,864	20,449
HUBBARD									
CITY	0	6,868	0	89,030	722	1,015	1,397	24,006	10,172
TOWN	0	0	0	0	11,146	64,479	147,767	341,628	1,649
TOTAL	0	6,868	0	89,030	11,868	65,494	149,164	365,634	11,821
ISANTI									
CITY	0	23,709	45,989	77,297	0	0	684	22,679	7,299
TOWN	0	0	0	0	364	3,490	2,338	87,646	2,469
TOTAL	0	23,709	45,989	77,297	364	3,490	3,022	110,325	9,768
ITASCA									
CITY	0	19,950	154,430	15,698	35	0	5,514	108,642	0
TOWN	0	0	0	0	7,897	21,851	68,333	10,414	0
TOTAL	0	19,950	154,430	15,698	7,932	21,851	73,847	119,056	0
JACKSON									
CITY	0	8,089	33,750	42,161	0	0	1,906	18,608	0
TOWN	0	0	0	0	0	0	0	10,882	0
TOTAL	0	8,089	33,750	42,161	0	0	1,906	29,490	0
KANABEC									
CITY	0	5,770	11,679	30,922	0	0	1,990	28,537	0
TOWN	0	0	0	0	0	0	13,743	34,281	0
TOTAL	0	5,770	11,679	30,922	0	0	15,733	62,818	0

TABLE 34 PART D

1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5C (NON-AG)	
	LAND (3.00%)	LAND (3.60%)	FHA (1.70%)	TITLE II, MHFA, SEC. 8 (2.40%)	CLASS 1C UP TO \$32K (0.40%)	CLASS 1C OVER \$32K (0.40%)	CLASS 4C (2.40%)	NON-COMMERCIAL (5.06%)	COMMERCIAL (5.06%)
KANDIYOHI									
CITY	0	41,557	70,036	175,033	298	2,407	9,348	89,649	101
TOWN	0	0	0	0	1,804	10,449	10,844	89,077	0
TOTAL	0	41,557	70,036	175,033	2,202	12,856	20,192	178,726	101
KITTSOON									
CITY	0	673	17,311	15,233	0	0	302	0	0
TOWN	0	0	0	0	0	0	281	15	0
TOTAL	0	673	17,311	15,233	0	0	583	15	0
KOOCHICHING									
CITY	0	3,907	9,553	68,042	256	11,693	5,170	32,431	0
TOWN	0	0	0	0	325	1,447	0	15,468	0
TOTAL	0	3,907	9,553	68,042	581	13,110	5,170	47,897	0
LAC QUI PARLE									
CITY	0	3,812	4,699	34,968	0	0	216	5,873	484
TOWN	0	0	0	0	0	0	0	201	20
TOTAL	0	3,812	4,699	34,968	0	0	216	6,074	484
LAKE									
CITY	2,806	0	0	35,158	0	0	1,127	23,539	0
TOWN	0	0	0	0	1,872	5,148	49,218	10,390	0
TOTAL	2,806	0	0	35,158	1,872	5,148	50,345	33,929	0
LAKEWOODS									
CITY	0	338	0	13,872	0	0	0	2,598	1,762
TOWN	0	0	0	0	3,716	22,338	50,600	0	0
TOTAL	0	338	0	13,872	3,716	22,338	50,600	2,598	1,762
LE SUEUR									
CITY	0	6,357	33,397	51,984	88	0	2,435	44,481	3,063
TOWN	0	0	0	0	0	0	43,568	32,820	450
TOTAL	0	6,357	33,397	51,984	88	0	46,003	77,301	3,513
LINCOLN									
CITY	0	3,528	20,831	12,516	0	0	1,114	8,179	202
TOWN	0	0	0	0	0	0	0	10,911	0
TOTAL	0	3,528	20,831	12,516	0	0	1,114	19,090	202
LYON									
CITY	534	17,828	29,285	145,410	0	0	1,930	91,010	69,409
TOWN	0	0	0	0	0	0	0	9,899	1,218
TOTAL	534	17,828	29,285	145,410	0	0	1,930	100,909	70,627
MCLEOD									
CITY	0	20,477	42,635	160,529	0	0	0	69,692	30,339
TOWN	0	0	0	0	0	0	0	24,151	3,981
TOTAL	0	20,477	42,635	160,529	0	0	0	93,843	34,300
MAHNOMEN									
CITY	0	915	14,908	0	0	0	0	3,806	2,208
TOWN	0	0	0	0	323	753	8,842	2,134	502
TOTAL	0	915	14,908	0	323	753	8,842	5,940	2,708

TABLE 34 PART D

1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5C (NON-AG)	
	LAND (3.00%)	LAND (3.60%)	FHA (1.70%)	TITLE II, MHFA, SEC. 8 (2.40%)	CLASS 1C UP TO \$32K (0.40%)	CLASS 1C OVER \$32K (0.40%)	CLASS 4C (2.40%)	NON- COMMERCIAL (5.06%)	COMMERCIAL (5.06%)
MARSHALL									
CITY	08	2,239	29,373	5,828	0	0	468	76	0
TOWN	0	0	0	0	0	0	166	0	0
TOTAL	08	2,239	29,373	5,828	0	0	634	76	0
MARTIN									
CITY	0	7,489	32,425	112,424	0	0	1,111	49,060	23,307
TOWN	0	0	0	0	0	0	1,373	28,157	512
TOTAL	0	7,489	32,425	112,424	0	0	2,484	77,217	23,819
MEEKER									
CITY	0	11,357	29,128	60,875	0	0	1,495	38,397	6,462
TOWN	0	0	0	0	0	0	0	34,859	0
TOTAL	0	11,357	29,128	60,875	0	0	1,495	71,256	6,462
MILLE LACS									
CITY	0	16,468	52,015	102,732	272	12	8,042	6,300	7,632
TOWN	0	0	0	0	534	688	26,808	6,484	734
TOTAL	0	16,468	52,015	102,732	806	700	34,850	12,784	8,366
MORRISON									
CITY	0	9,121	84,891	90,096	0	0	0	817	20,058
TOWN	0	0	0	0	1,163	3,354	26,970	657	1,769
TOTAL	0	9,121	84,891	90,096	1,163	3,354	26,970	1,474	21,824
MOWER									
CITY	0	9,758	10,768	72,870	0	0	4,039	45,501	21,919
TOWN	0	0	0	0	0	0	14,888	16,704	622
TOTAL	0	9,758	10,768	72,870	0	0	18,927	62,205	22,541
MURRAY									
CITY	0	4,255	34,981	3,775	0	0	780	11,845	0
TOWN	0	0	0	0	0	0	0	22,596	0
TOTAL	0	4,255	34,981	3,775	0	0	780	34,241	0
NICOLLET									
CITY	0	20,861	22,555	129,319	0	0	2,101	105,299	44,299
TOWN	0	0	0	0	0	0	0	15,641	1,235
TOTAL	0	20,861	22,555	129,319	0	0	2,101	120,940	45,533
NOBLES									
CITY	0	9,544	17,592	125,161	0	0	1,733	52,698	61,136
TOWN	0	0	0	0	0	0	62	5,844	885
TOTAL	0	9,544	17,592	125,161	0	0	1,795	58,542	62,021
NORMAN									
CITY	0	2,812	14,606	32,304	0	0	0	0	0
TOWN	0	0	0	0	0	0	0	0	0
TOTAL	0	2,812	14,606	32,304	0	0	0	0	0
OLMSTED									
CITY	0	74,301	60,810	596,931	0	0	16,707	373,235	128,473
TOWN	0	0	0	0	0	0	691	179,094	14,457
TOTAL	0	74,301	60,810	596,931	0	0	17,398	552,329	142,930

TABLE 34 PART D

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)			TITLE II, MHFA, SEC. 8 (2.40%)	COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5C (NON-AG)	
	LAND (3.00%)	LAND (3.60%)	FHA (1.70%)		CLASS 1C UP TO \$32K (0.40%)	CLASS 1C OVER \$32K (0.40%)	CLASS 4C (2.40%)	NON- COMMERCIAL (5.06%)	COMMERCIAL (5.06%)
OTTER TAIL									
CITY	0	20,549	41,761	225,888	690	1,105	6,044	69,988	12,169
TOWN	0	0	0	0	16,919	43,738	143,023	104,548	0
TOTAL	0	20,549	41,761	225,888	17,609	44,843	149,067	174,538	12,169
PENNINGTON									
CITY	0	5,252	42,097	31,174	0	0	437	0	0
TOWN	0	0	0	0	0	0	0	0	0
TOTAL	0	5,252	42,097	31,174	0	0	437	0	0
PINE									
CITY	0	15,374	40,115	65,273	196	318	4,332	8,981	19,522
TOWN	0	0	0	0	589	1,617	15,318	11,413	3,617
TOTAL	0	15,374	40,115	65,273	785	1,935	19,650	20,394	23,139
PIPESTONE									
CITY	0	3,276	4,589	20,467	0	0	578	12,010	0
TOWN	0	0	0	0	0	0	0	2,976	0
TOTAL	0	3,276	4,589	20,467	0	0	578	14,986	0
POLK									
CITY	72	6,497	14,418	122,340	0	0	2,558	1,602	17,240
TOWN	0	0	0	0	0	0	0	3,338	0
TOTAL	72	6,497	14,418	122,340	0	0	2,558	4,940	17,240
POPE									
CITY	0	2,963	13,048	33,163	484	1,512	3,767	27,182	3,637
TOWN	0	0	0	0	330	1,145	14,082	13,017	1,144
TOTAL	0	2,963	13,048	33,163	814	2,657	17,849	40,199	4,781
RAMSEY									
CITY	1,347	524,539	0	3,098,717	0	0	37,197	2,265,261	3,774,238
TOWN	0	0	0	0	0	0	0	182,763	3,872
TOTAL	1,347	524,539	0	3,098,717	0	0	37,197	2,448,024	3,778,110
RED LAKE									
CITY	0	1,127	18,891	0	0	0	557	0	0
TOWN	0	0	0	0	0	0	1,932	0	0
TOTAL	0	1,127	18,891	0	0	0	2,489	0	0
REDWOOD									
CITY	0	7,893	40,264	89,438	0	0	535	5,002	5,878
TOWN	0	0	0	0	0	0	0	1,023	0
TOTAL	0	7,893	40,264	89,438	0	0	535	6,025	5,878
RENVILLE									
CITY	0	16,863	52,559	10,301	0	0	6,176	0	0
TOWN	0	0	0	0	0	0	0	0	0
TOTAL	0	16,863	52,559	10,301	0	0	6,176	0	0
RICE									
CITY	0	49,442	8,652	289,214	0	0	2,397	92,000	61,498
TOWN	0	0	0	0	1,799	2,037	6,387	87,106	445
TOTAL	0	49,442	8,652	289,214	1,799	2,037	8,784	179,106	61,943

TABLE 34 PART D

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

COUNTY	GOVERNMENTAL HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5C (NON-AG)	
	LAND (3.00%)	LAND (3.60%)	FHA (1.70%)	TITLE II, MHFA, SEC. 8 (2.40%)	CLASS 1C UP TO \$32K (0.40%)	CLASS 1C OVER \$32K (0.40%)	CLASS 4C (2.40%)	NON- COMMERCIAL (5.06%)	COMMERCIAL (5.06%)
ROCK									
CITY	0	3,458	14,558	46,708	0	0	487	10,976	5,418
TOWN	0	0	0	0	0	0	0	2,805	359
TOTAL	0	3,458	14,558	46,708	0	0	487	13,781	5,777
ROSEAU									
CITY	24	2,841	3,422	44,069	0	0	617	430	5,779
TOWN	0	0	0	0	0	0	9,262	30	101
TOTAL	24	2,841	3,422	44,069	0	0	9,879	460	5,880
ST. LOUIS									
CITY	378	64,772	64,570	982,321	209	2,636	12,499	682,722	153,292
TOWN	24	108	3,142	0	12,356	31,038	164,681	79,558	18,995
TOTAL	402	64,880	67,712	982,321	12,565	33,674	177,180	762,280	172,277
SCOTT									
CITY	0	39,155	51,521	193,020	0	0	5,032	849,719	0
TOWN	0	0	0	0	0	0	18,785	222,032	0
TOTAL	0	39,155	51,521	193,020	0	0	23,817	1,071,751	0
SHERBURNE									
CITY	0	23,024	10,264	154,480	0	12,045	1,596	254,951	216,033
TOWN	0	0	0	0	0	7,230	3,682	334,889	59,356
TOTAL	0	23,024	10,264	154,480	0	19,275	5,278	589,840	275,389
SIBLEY									
CITY	0	6,911	11,932	29,604	0	0	766	38,218	4,626
TOWN	0	0	0	0	0	0	300	7,577	1,429
TOTAL	0	6,911	11,932	29,604	0	0	1,066	45,795	6,055
STEARNS									
CITY	0	83,418	112,326	317,152	0	0	11,086	420,349	877,849
TOWN	0	0	0	0	2,157	9,005	64,816	748,498	84,698
TOTAL	0	83,418	112,326	317,152	2,157	9,005	75,902	1,168,845	962,545
STEELE									
CITY	0	15,170	19,370	190,269	0	0	996	33,276	95,626
TOWN	0	0	0	0	0	0	0	8,824	2,935
TOTAL	0	15,170	19,370	190,269	0	0	996	42,100	98,561
STEVENS									
CITY	0	7,219	26,285	18,291	0	0	612	10,290	1,781
TOWN	0	0	0	0	0	0	432	5,600	304
TOTAL	0	7,219	26,285	18,291	0	0	1,044	15,890	2,085
SWIFT									
CITY	0	6,020	15,829	22,450	0	0	1,116	8,713	5,549
TOWN	0	0	0	0	0	0	0	3,116	2,164
TOTAL	0	6,020	15,829	22,450	0	0	1,116	11,829	7,713
TODD									
CITY	0	8,275	58,918	51,156	0	2,580	444	13,555	191
TOWN	0	0	0	0	643	13,999	19,703	16,166	0
TOTAL	0	8,275	58,918	51,156	643	16,279	20,147	29,721	191

TABLE 34 PART D

1989 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5C (NON-AG)	
	LAND (3.00%)	LAND (3.60%)	FHA (1.70%)	TITLE II, MHFA, SEC. 8 (2.40%)	CLASS 1C UP TO \$32K (0.40%)	CLASS 1C OVER \$32K (0.40%)	CLASS 4C (2.40%)	NON-COMMERCIAL (5.06%)	COMMERCIAL (5.06%)
TRAVERSE									
CITY	0	453	7,385	23,309	0	0	831	0	0
TOWN	0	0	0	0	0	0	22	55	0
TOTAL	0	453	7,385	23,309	0	0	853	55	0
WABASHA									
CITY	0	1,980	14,340	35,462	0	0	2,853	99,809	0
TOWN	0	0	0	0	0	0	14,363	117,769	0
TOTAL	0	1,980	14,340	35,462	0	0	17,206	217,578	0
WADENA									
CITY	0	2,632	16,746	31,503	0	0	0	34,231	0
TOWN	0	0	0	0	128	95	2,039	37,609	0
TOTAL	0	2,632	16,746	31,503	128	95	2,039	71,840	0
WASECA									
CITY	0	9,844	37,286	59,271	0	0	1,010	35,148	21,129
TOWN	0	0	0	0	239	171	842	44,686	379
TOTAL	0	9,844	37,286	59,271	239	171	1,852	79,834	21,508
WASHINGTON									
CITY	0	154,888	25,908	710,841	0	0	3,955	4,181,652	1,704,984
TOWN	0	0	0	0	255	1,573	26,796	1,082,945	227,344
TOTAL	0	154,888	25,908	710,841	255	1,573	30,751	5,264,597	1,932,328
WATONWAN									
CITY	0	8,302	58,520	30,792	0	0	478	12,945	2,095
TOWN	0	0	0	0	0	0	0	1,022	167
TOTAL	0	8,302	58,520	30,792	0	0	478	13,967	2,262
WILKIN									
CITY	0	4,183	8,231	19,140	0	0	0	0	0
TOWN	0	0	0	0	0	0	0	0	0
TOTAL	0	4,183	8,231	19,140	0	0	0	0	0
WINONA									
CITY	0	43,468	43,318	150,239	0	0	3,945	186,910	108,578
TOWN	0	0	0	0	0	0	3,496	134,085	3,821
TOTAL	0	43,468	43,318	150,239	0	0	7,441	320,995	112,399
WRIGHT									
CITY	0	60,153	238,827	163,752	0	0	4,451	83,632	101,931
TOWN	0	0	0	0	950	2,860	37,313	74,367	8,628
TOTAL	0	60,153	238,827	163,752	950	2,860	41,764	157,999	110,557
YELLOW MEDICINE									
CITY	0	4,903	37,549	26,314	0	0	1,071	15,067	16,437
TOWN	0	0	0	0	0	0	0	3,602	1,549
TOTAL	0	4,903	37,549	26,314	0	0	1,071	18,669	17,986
STATEWIDE TOTAL									
CITY	43,877	3,661,824	2,818,830	21,283,842	10,010	89,802	747,656	35,923,950	30,950,742
TOWN	24	108	3,142	0	123,734	585,643	1,808,990	5,522,585	620,182
TOTAL	43,901	3,661,932	2,821,972	21,283,842	133,744	655,445	2,556,646	41,446,535	31,570,924

TABLE 24 PART E

1984 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL (5.06%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.06)	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.06%)		LAND & BLDG (3.30%,5.06%)	MACHINERY (5.06%)	RAILROAD (3.30%,5.06%)
AITKIN								
CITY	253,507	116,677	23,823	41,051	0	187	0	13,881
TOWN	109,984	29,298	11,510	3,048	0	37,711	60,959	98,001
TOTAL	363,471	145,973	35,333	44,097	0	37,898	60,959	111,882
ANOKA								
CITY	3,928,382	22,260,345	1,069,807	14,573,146	0	217,226	742,160	789,723
TOWN	123,749	132,475	0	0	0	9,875	87,533	15,185
TOTAL	4,052,131	22,392,820	1,069,807	14,573,146	0	227,101	829,693	804,908
BECKER								
CITY	613,941	1,195,233	44,591	330,361	0	2,867	19,273	43,588
TOWN	160,611	120,218	29,476	38,031	0	17,341	120,514	116,379
TOTAL	774,552	1,315,451	74,067	368,392	0	20,208	139,787	160,966
BELTRAMI								
CITY	774,487	1,668,877	37,172	105,832	0	71,526	32,481	54,636
TOWN	224,497	126,336	3,300	178,852	0	332,979	174,118	43,588
TOTAL	998,984	1,795,213	40,472	284,684	0	404,505	206,600	98,224
BENTON								
CITY	649,913	1,295,945	187,618	1,946,445	0	40,906	337,057	137,252
TOWN	220,418	285,416	9,825	48,481	0	33,137	202,461	60,708
TOTAL	870,331	1,581,361	197,443	1,994,926	0	74,043	539,518	197,960
BIG STONE								
CITY	136,488	46,939	8,947	20,794	0	11,064	29,617	13,425
TOWN	9,679	3,156	2,267	1,948	0	10,785	50,444	38,345
TOTAL	146,167	50,095	11,214	22,742	0	21,879	80,061	51,770
BLUE EARTH								
CITY	1,418,237	5,538,382	129,960	1,744,230	0	132,562	1,254,746	18,014
TOWN	275,108	497,511	45,570	312,769	0	147,941	269,929	26,893
TOTAL	1,693,345	6,035,893	175,530	2,056,999	0	280,503	1,524,672	44,907
BROWN								
CITY	832,875	1,102,392	127,578	911,829	0	881	1,270	13,911
TOWN	80,852	78,909	31,410	175,425	0	8,889	40,426	25,817
TOTAL	913,727	1,181,301	158,988	1,087,254	0	9,770	41,696	39,728
CARLTON								
CITY	491,770	443,243	27,859	2,485,459	0	232,651	183,988	74,666
TOWN	64,698	52,425	2,311	15,182	0	722,607	805,082	160,566
TOTAL	556,468	495,668	30,170	2,500,641	0	955,258	989,070	225,232
CARVER								
CITY	935,755	2,994,020	296,412	4,013,620	0	5,940	19,148	26,105
TOWN	70,659	152,639	30,069	240,593	0	49,232	409,111	17,108
TOTAL	1,006,414	3,146,659	326,481	4,254,213	0	55,172	428,259	43,213
CASS								
CITY	486,486	502,179	2,779	3,395	0	14,535	3,729	23,301
TOWN	180,027	87,978	4,709	1,833	0	178,609	264,837	135,621
TOTAL	676,513	590,155	7,488	5,328	0	193,144	268,566	169,222

TABLE 34 PART E

1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL (5.06%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.06)	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.06%)		LAND & BLDG (3.30%, 5.06%)	MACHINERY (5.06%)	RAILROAD (3.30%, 5.06%)
CHIPPEWA								
CITY	387,910	338,070	30,054	94,280	0	131,884	379,075	25,178
TOWN	60,879	62,987	12,785	101,210	0	4,787	9,316	80,197
TOTAL	448,789	399,057	42,819	195,490	0	136,671	388,391	105,375
CHISAGO								
CITY	753,439	908,827	81,708	541,217	0	44,023	126,525	48,682
TOWN	106,208	64,226	10,577	5,309	0	51,236	436,097	18,808
TOTAL	859,647	971,053	92,283	546,616	0	95,259	562,622	67,490
CLAY								
CITY	1,077,304	2,080,318	57,884	1,198,559	0	1,270	1,898	189,287
TOWN	108,927	130,407	2,485	29,282	0	7,874	40,617	221,202
TOTAL	1,186,231	2,220,725	60,369	1,225,841	0	9,144	42,515	420,489
CLEARWATER								
CITY	184,342	40,992	0	0	0	5,876	3,982	19,299
TOWN	22,289	5,951	0	0	0	211,071	851,197	39,423
TOTAL	206,631	46,943	0	0	0	216,947	855,179	58,722
COOK								
CITY	149,930	78,959	0	0	0	0	0	0
TOWN	74,562	116,825	0	0	0	2,826	8,435	0
TOTAL	224,492	195,884	0	0	0	2,826	8,435	0
COTTONWOOD								
CITY	349,187	262,807	48,588	280,316	0	0	0	5,202
TOWN	73,687	54,474	9,800	74,559	0	10,748	32,360	8,734
TOTAL	422,854	317,281	58,488	354,875	0	10,748	32,360	13,936
CROW WING								
CITY	1,441,113	2,895,849	30,859	331,150	3,351	39,815	75,865	133,133
TOWN	350,319	376,841	4,993	10,717	15,487	38,487	282,991	38,714
TOTAL	1,791,432	3,272,690	35,852	341,867	18,818	78,302	358,856	171,847
DAKOTA								
CITY	4,265,409	44,585,465	1,182,956	23,916,210	0	1,795,204	7,469,068	91,299
TOWN	193,981	158,938	31,055	113,536	0	8,581	55,468	29,383
TOTAL	4,459,370	44,744,401	1,214,011	24,029,746	0	1,803,785	7,524,536	120,682
DODGE								
CITY	312,230	253,662	20,150	186,101	0	796	15,231	3,123
TOWN	31,603	20,575	9,900	5,430	0	2,675	14,205	9,239
TOTAL	343,833	274,237	30,050	191,531	0	3,471	29,436	12,362
DOUGLAS								
CITY	872,090	1,838,874	51,813	324,415	0	179,854	134,167	14,275
TOWN	193,973	422,297	3,300	17,381	0	156,969	59,566	25,609
TOTAL	1,066,063	2,261,171	55,113	341,776	0	336,823	193,733	39,884
FARIBAULT								
CITY	397,051	248,112	101,022	653,608	0	6,742	18,773	19,683
TOWN	22,092	3,798	20,770	117,726	0	13,602	77,530	39,979
TOTAL	419,143	251,910	121,792	771,332	0	20,344	96,303	59,662

TABLE 34 PART E

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL (5.06%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.06)	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.06%)		LAND & BLDG (3.30%,5.06%)	MACHINERY (5.06%)	RAILROAD (3.30%,5.06%)
FILLMORE								
CITY	558,347	441,860	21,929	118,006	0	3,831	29,212	0
TOWN	73,895	70,698	0	2,608	0	18,302	82,245	0
TOTAL	632,242	512,558	21,929	118,702	0	22,133	111,457	0
FREEBORN								
CITY	786,052	1,733,670	127,020	1,476,194	0	33,216	40,321	9,610
TOWN	116,364	97,555	8,597	16,601	0	57,620	194,454	31,284
TOTAL	902,416	1,831,225	135,617	1,492,795	0	90,836	234,775	40,894
GOODHUE								
CITY	1,221,571	2,734,542	169,166	2,217,556	0	3,615,229	16,091,576	29,722
TOWN	255,952	369,378	14,729	42,269	0	10,312	28,124	12,464
TOTAL	1,477,523	3,103,920	183,895	2,259,822	0	3,625,541	16,119,700	42,186
GRANT								
CITY	166,337	88,134	0	0	0	1,175	3,719	15,538
TOWN	12,002	3,238	0	0	0	8,688	33,524	40,074
TOTAL	208,339	91,372	0	0	0	10,163	37,243	55,612
HENNEPIN								
CITY	16,540,504	413,838,549	6,495,405	126,129,782	0	2,756,676	6,652,130	2,318,910
TOWN	62,521	94,743	67,201	170,089	0	243	3,431	4,650
TOTAL	16,603,025	414,031,292	6,562,606	126,299,871	0	2,756,919	6,955,561	2,323,560
HOUSTON								
CITY	321,516	168,585	8,847	43,152	0	3,003	18,146	3,425
TOWN	49,831	30,618	2,703	0	0	6,778	31,297	18,702
TOTAL	371,347	199,203	11,550	43,152	0	9,781	49,443	22,127
HUBBARD								
CITY	391,499	330,326	25,777	7,667	0	24,517	3,641	0
TOWN	189,343	516,305	3,300	249,797	0	36,822	254,523	18,225
TOTAL	580,842	846,631	29,077	257,464	0	63,339	258,464	18,225
ISANTI								
CITY	465,548	780,690	16,500	130,862	0	53,368	11,684	23,033
TOWN	117,712	111,643	6,600	49,385	0	21,578	156,141	36,411
TOTAL	583,260	892,333	23,100	180,247	0	74,946	167,805	59,444
ITASCA								
CITY	775,807	1,085,798	27,253	1,772,772	19,948	61,522	48,496	61,339
TOWN	240,211	87,161	19,316	511,790	21,047	2,751,134	11,257,835	151,524
TOTAL	1,016,018	1,172,959	46,569	2,284,562	40,993	2,812,656	11,306,331	212,863
JACKSON								
CITY	246,616	204,689	0	0	0	1,640	25	2,616
TOWN	44,206	27,982	19,800	190,352	0	41,704	167,896	18,622
TOTAL	290,822	232,671	19,800	190,352	0	43,344	167,920	21,238
KANABEC								
CITY	282,107	290,516	32,175	281,264	0	870	7,869	11,825
TOWN	85,806	35,351	5,204	4,584	0	1,005	4,670	21,536
TOTAL	367,913	325,867	37,379	285,848	0	1,875	12,539	33,360

TABLE 34 PART E

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL (5.06%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.06)	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.06%)		LAND & BLDG (3.30%, 5.06%)	MACHINERY (5.06%)	RAILROAD (3.30%, 5.06%)
<u>KANDIYOHI</u>								
CITY	975,947	2,165,124	111,814	660,819	0	31,768	10,150	131,151
TOWN	219,244	209,554	19,268	31,593	0	26,657	104,814	109,487
TOTAL	1,195,191	2,374,678	131,082	692,412	0	58,423	114,964	240,638
<u>KITTSOON</u>								
CITY	154,594	57,429	0	0	0	10,610	35,790	18,697
TOWN	18,411	19,529	0	0	0	118,270	647,145	107,626
TOTAL	173,005	76,958	0	0	0	128,880	682,935	126,313
<u>KOOSKICHING</u>								
CITY	289,165	287,198	6,600	955,085	0	16,703	61,989	81,745
TOWN	32,416	6,461	4,613	6,805	0	8,806	94,228	120,682
TOTAL	321,581	293,659	11,213	961,890	0	25,509	156,217	202,427
<u>LAC QUI PARLE</u>								
CITY	181,002	92,008	26,169	336,467	0	2,232	11,031	5,338
TOWN	33,296	10,884	3,752	140,714	0	13,232	19,183	25,832
TOTAL	214,298	102,892	29,921	477,181	0	15,464	30,214	31,170
<u>LAKE</u>								
CITY	175,165	158,015	5,131	14,170	0	19,147	11,031	23,139
TOWN	39,102	119,353	30,502	150,381	0	51,982	67,693	215,350
TOTAL	214,267	277,368	35,633	164,551	0	71,129	78,724	238,489
<u>LAKEWOODS</u>								
CITY	92,026	28,528	6,600	23,362	0	5,013	5,308	3,506
TOWN	11,402	2,808	9,099	3,421	0	2,076	9,387	26,449
TOTAL	103,428	31,336	15,699	26,783	0	7,089	14,695	29,955
<u>LE SUEUR</u>								
CITY	413,741	199,594	56,170	556,170	0	10,344	110,994	8,597
TOWN	90,243	42,173	15,279	376,273	0	18,954	29,812	11,249
TOTAL	503,984	241,767	71,449	932,443	0	29,298	140,806	19,846
<u>LINCOLN</u>								
CITY	138,490	40,847	17,002	51,876	0	12,398	5,657	2,100
TOWN	17,080	3,071	0	4,605	0	44,776	35,365	10,816
TOTAL	155,570	43,918	17,002	56,481	0	57,174	41,022	12,916
<u>LYON</u>								
CITY	701,177	1,300,198	153,196	1,352,159	0	5,853	32,267	37,581
TOWN	54,120	58,599	3,300	16,577	0	49,410	125,594	83,784
TOTAL	755,297	1,418,797	156,496	1,368,736	0	55,263	157,861	121,365
<u>MCLEOD</u>								
CITY	894,172	1,173,802	109,938	1,229,680	0	14,115	2,266	12,908
TOWN	137,958	56,802	12,003	75,394	0	13,733	25,786	16,767
TOTAL	1,032,130	1,230,604	121,941	1,305,074	0	27,848	28,052	29,675
<u>MAHNOMEN</u>								
CITY	64,339	25,188	0	0	0	121	2,085	3,785
TOWN	26,680	4,708	0	0	0	3,531	18,221	23,664
TOTAL	91,019	29,896	0	0	0	3,652	20,306	27,449

TABLE 34 PART E

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

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL (5.06%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.06)	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.06%)		LAND & BLDG (3.30%, 5.06%)	MACHINERY (5.06%)	RAILROAD (3.30%, 5.06%)
MARSHALL								
CITY	231,140	143,513	0	0	0	1,295	7,322	25,823
TOWN	35,152	34,535	0	0	0	49,208	298,414	128,131
TOTAL	266,292	178,048	0	0	0	50,503	305,736	153,954
MARTIN								
CITY	684,769	961,274	96,978	583,183	0	6,257	7,632	21,585
TOWN	35,492	21,323	12,811	69,605	0	179,297	881,858	25,811
TOTAL	720,261	982,597	109,789	652,788	0	185,554	889,490	47,396
MEEKER								
CITY	518,381	354,960	64,568	430,650	0	641	9,363	26,747
TOWN	104,836	97,387	0	0	0	12,560	60,223	53,384
TOTAL	623,197	452,347	64,568	430,650	0	13,201	69,586	80,131
MILLE LACS								
CITY	494,673	439,184	58,132	263,233	0	9,336	34,500	4,638
TOWN	140,483	103,536	2,525	2,894	0	10,355	88,762	7,651
TOTAL	635,156	542,730	58,657	266,127	0	19,691	123,262	12,289
MORRISON								
CITY	624,859	550,938	30,740	272,762	0	76,816	65,969	62,815
TOWN	201,322	133,306	0	0	0	215,540	349,011	132,213
TOTAL	826,181	684,244	30,740	272,762	0	292,356	414,980	195,028
MOWER								
CITY	899,280	1,499,662	19,800	2,030,765	0	6,838	100,081	23,692
TOWN	140,708	141,235	3,300	3,542	0	19,107	153,045	20,826
TOTAL	1,039,988	1,640,897	23,100	2,034,307	0	26,045	253,126	44,518
MURRAY								
CITY	193,531	108,503	28,667	111,381	0	0	223	0
TOWN	35,862	16,163	3,300	28,701	0	13,166	38,649	0
TOTAL	229,393	124,666	31,967	140,082	0	13,166	38,872	0
NICOLLET								
CITY	596,484	586,184	98,209	891,641	0	4,137	14,646	0
TOWN	20,435	1,518	23,100	30,351	0	14,604	79,934	0
TOTAL	616,919	587,702	121,309	921,992	0	18,741	94,580	0
NOBLES								
CITY	630,841	1,080,477	83,273	514,532	0	4,282	6,254	8,228
TOWN	32,595	33,071	11,695	61,215	0	9,350	36,568	8,390
TOTAL	663,436	1,113,548	94,968	575,747	0	13,632	42,822	16,618
NORMAN								
CITY	184,125	87,505	0	0	0	11,679	0	14,200
TOWN	37,149	45,517	0	0	0	12,933	115,916	68,265
TOTAL	231,274	133,022	0	0	0	24,612	115,916	82,465
OLMSTED								
CITY	2,109,406	17,876,259	173,476	3,641,148	0	21,955	38,854	15,272
TOWN	295,127	429,017	21,296	201,664	0	120,580	348,350	16,551
TOTAL	2,404,533	18,305,276	194,772	3,842,812	0	142,535	387,204	31,823

TABLE 34 PART E

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY			
	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.06)	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.06%)	MINERAL (5.06%)	LAND & BLDG (3.30%,5.06%)	MACHINERY (5.06%)	RAILROAD (3.30%,5.06%)
OTTER TAIL								
CITY	1,061,199	1,389,602	78,146	509,002	0	511,083	1,032,754	29,617
TOWN	202,374	90,287	0	0	0	89,903	277,525	142,927
TOTAL	1,263,573	1,479,889	78,146	509,002	0	600,986	1,310,279	172,544
PENNINGTON								
CITY	429,110	497,067	16,672	135,532	0	0	0	21,221
TOWN	76,891	12,264	0	0	0	6,657	29,732	21,080
TOTAL	506,001	509,331	16,672	135,532	0	6,657	29,732	42,281
PINE								
CITY	479,282	616,438	25,420	67,598	0	8,219	61,165	62,750
TOWN	83,959	46,890	1,729	3,598	0	19,300	172,949	150,288
TOTAL	563,241	663,328	27,149	71,196	0	27,519	234,114	213,038
PENNINGTON								
CITY	272,984	101,213	30,837	156,470	0	10,738	30,249	23,140
TOWN	14,794	6,967	3,587	87,548	0	3,506	52,006	58,237
TOTAL	287,778	108,200	34,424	244,018	0	14,244	82,255	81,377
POLK								
CITY	786,988	916,531	44,878	582,966	0	5,035	38,528	97,896
TOWN	78,135	101,793	3,208	262,685	0	33,044	303,416	312,416
TOTAL	865,123	1,018,324	48,086	845,641	0	38,079	341,944	410,312
POPE								
CITY	257,004	121,232	17,229	50,906	0	1,789	23,686	12,888
TOWN	37,771	91,228	6,600	45,514	0	8,765	23,709	36,997
TOTAL	294,775	212,460	23,829	96,420	0	10,554	47,395	49,885
RAMSEY								
CITY	8,162,527	116,328,179	780,026	32,727,701	0	1,202,306	3,302,590	1,286,403
TOWN	52,274	268,750	6,600	62,426	0	6,447	50,499	33,525
TOTAL	8,214,801	116,596,929	786,626	32,790,127	0	1,208,753	3,353,089	1,328,928
RED LAKE								
CITY	95,315	28,068	4,660	8,273	0	17,478	6,856	4,944
TOWN	14,198	5,293	0	0	0	26,515	187,628	26,505
TOTAL	109,511	33,361	4,660	8,273	0	43,993	194,484	31,449
REDWOOD								
CITY	418,561	396,404	92,959	363,311	0	14,486	22,129	3,349
TOWN	58,746	39,424	10,155	52,244	0	13,614	29,720	11,283
TOTAL	477,307	435,828	103,114	415,555	0	28,100	51,849	14,632
RENVILLE								
CITY	450,883	186,197	81,495	343,473	0	32,874	20,548	12,003
TOWN	49,504	34,372	21,014	605,423	0	59,659	183,612	26,004
TOTAL	500,387	220,569	102,509	948,896	0	92,533	204,160	38,007
RICE								
CITY	1,173,692	2,311,953	91,428	947,019	0	17,202	83,116	21,832
TOWN	98,252	35,021	0	58,888	0	30,727	238,186	16,530
TOTAL	1,271,944	2,346,974	91,428	1,005,907	0	47,929	321,302	38,362

TABLE 34 PART E

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL (5.00%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.00)	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.00%)		LAND & BLDG (3.30%, 5.00%)	MACHINERY (5.00%)	RAILROAD (3.30%, 5.00%)
ROCK								
CITY	223,438	135,948	37,062	130,453	0	80	227	3,121
TOWN	38,059	33,284	3,300	54,475	0	4,754	52,776	26,588
TOTAL	259,497	169,212	40,362	184,928	0	4,834	53,003	29,687
ROSEAU								
CITY	329,118	391,448	9,900	769,270	0	13,093	16,486	25,224
TOWN	33,900	38,307	4,297	147,316	0	14,842	107,249	88,655
TOTAL	363,018	429,753	14,197	916,586	0	28,035	123,735	113,879
ST. LOUIS								
CITY	3,933,900	9,394,066	473,553	4,640,599	220,777	768,871	2,776,360	670,000
TOWN	290,280	290,780	55,485	553,443	598,237	335,375	1,062,889	971,624
TOTAL	4,224,180	9,684,846	529,038	5,194,042	817,014	1,104,046	3,869,249	1,641,624
SCOTT								
CITY	1,250,809	5,946,964	210,889	5,019,461	0	62,648	974,997	20,509
TOWN	198,910	180,073	43,508	110,758	0	15,166	153,450	15,063
TOTAL	1,449,719	6,127,037	254,395	5,130,219	0	77,814	1,128,447	35,572
SHERBURNE								
CITY	720,589	1,897,264	100,188	498,431	0	7,611,724	27,922,622	75,076
TOWN	230,978	161,606	15,802	157,215	0	111,037	29,921	79,892
TOTAL	951,567	2,058,870	115,990	655,646	0	7,722,761	27,952,543	154,968
SIBLEY								
CITY	245,336	71,357	50,573	185,631	0	6,079	14,871	304
TOWN	62,389	37,719	11,832	21,083	0	3,217	30,546	0
TOTAL	307,725	109,076	62,405	206,714	0	9,296	45,417	304
STEARNS								
CITY	2,904,841	10,779,172	229,835	3,299,803	0	29,638	198,387	175,496
TOWN	748,753	1,144,154	60,040	309,608	0	43,005	172,985	111,057
TOTAL	3,653,594	11,923,326	289,875	3,609,411	0	72,643	371,372	286,552
STEELE								
CITY	753,371	1,864,301	87,136	1,472,518	0	52,650	159,441	14,811
TOWN	125,940	104,327	35,224	141,169	0	33,785	111,719	25,376
TOTAL	879,311	1,968,628	122,360	1,613,687	0	86,435	271,160	40,187
STEVENS								
CITY	320,480	253,551	12,111	31,766	0	3,358	11,612	33,012
TOWN	47,517	36,975	0	0	0	10,876	26,045	77,592
TOTAL	367,997	290,526	12,111	31,766	0	14,234	37,657	110,604
SWIFT								
CITY	272,495	209,240	13,184	15,155	0	7,317	8,091	46,830
TOWN	38,034	19,669	6,600	44,240	0	57,877	154,578	87,123
TOTAL	308,529	228,909	19,784	59,395	0	65,194	162,669	133,953
TODD								
CITY	368,853	321,799	40,915	131,820	0	14,380	12,630	17,051
TOWN	95,148	7,367	6,634	5,035	0	13,323	117,963	104,482
TOTAL	464,001	329,166	47,549	136,855	0	27,703	130,593	121,533

TABLE 34 PART E

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL (5.06%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.06)	1ST \$100,000 MARKET VALUE (3.30%)	OVER \$100,000 MARKET VALUE (5.06%)		LAND & BLDG (3.30%, 5.06%)	MACHINERY (5.06%)	RAILROAD (3.30%, 5.06%)
TRAVERSE								
CITY	108,698	33,658	6,600	36,449	0	12,180	4,827	8,327
TOWN	17,827	1,953	0	0	0	13,360	45,292	16,343
TOTAL	126,525	35,611	6,600	36,449	0	25,540	50,119	24,670
WABASHA								
CITY	576,391	645,765	10,920	211,594	0	7,884	48,667	10,924
TOWN	73,130	21,198	0	0	0	14,282	54,741	16,098
TOTAL	649,521	666,963	10,920	211,594	0	22,166	103,408	27,020
WADENA								
CITY	353,536	381,875	19,955	66,894	0	1,975	42,970	34,990
TOWN	22,664	2,894	1,390	0	0	31,273	148,682	39,028
TOTAL	376,200	384,769	21,345	66,894	0	33,248	191,652	74,018
WASECA								
CITY	491,784	505,116	44,050	753,249	0	16,604	68,936	2,535
TOWN	47,550	46,993	13,784	84,659	0	15,107	45,955	19,299
TOTAL	539,334	551,209	57,834	837,908	0	31,711	112,891	21,834
WASHINGTON								
CITY	2,850,734	14,455,463	56,100	3,662,419	0	1,209,512	4,364,656	118,364
TOWN	265,875	454,582	0	15,827	0	7,166	15,059	41,114
TOTAL	2,916,609	14,910,045	56,100	3,678,246	0	1,216,708	4,379,715	159,478
WATONWAN								
CITY	334,748	190,399	45,835	543,741	0	375	1,705	9,523
TOWN	24,418	23,878	8,851	102,799	0	10,674	27,816	17,625
TOTAL	359,166	214,277	54,686	646,540	0	11,049	29,521	27,148
WILKIN								
CITY	145,297	95,904	17,993	0	0	12,029	1,922	14,425
TOWN	21,950	37,859	0	0	0	6,946	10,486	99,235
TOTAL	167,247	133,763	17,993	0	0	18,975	12,408	113,660
WINONA								
CITY	1,369,362	2,766,530	235,609	2,042,258	0	83,949	69,110	66,585
TOWN	78,191	60,891	17,639	15,980	0	12,826	40,830	29,294
TOTAL	1,447,553	2,827,421	253,248	2,058,238	0	96,775	109,940	95,879
WRIGHT								
CITY	1,617,993	2,773,131	127,183	610,376	0	22,620	13,141,643	67,338
TOWN	311,614	355,594	32,983	84,797	0	8,385	2,558,594	89,807
TOTAL	1,929,607	3,128,725	160,166	695,173	0	31,005	15,700,237	157,145
YELLOW MEDICINE								
CITY	266,251	99,193	35,919	195,323	0	9,204	9,892	16,632
TOWN	37,231	18,493	10,487	100,270	0	9,180	39,812	34,500
TOTAL	303,482	117,686	46,406	295,593	0	18,384	49,704	51,132
STATEWIDE TOTAL								
CITY	88,580,596	717,869,352	14,759,071	260,003,905	244,074	21,530,004	89,098,237	7,791,635
TOWN	9,348,142	9,799,979	980,232	7,059,715	632,751	7,093,298	26,761,460	5,631,741
TOTAL	95,928,558	727,668,331	15,739,303	267,063,620	876,825	28,623,302	115,859,697	13,423,376

TABLE 34 PART F

1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 3g	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
			TOTAL PERSONAL NET TAX CAPACITY	TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (5.06%)	STRUCTURES ON LEASED RURAL LAND (2.40-5.06%)	LEASED AG REAL ESTATE (1.70,3.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.30,5.06%)
AITKIN									
CITY	917,538	1,102,316	0	0	0	284	0	284	0
TOWN	1,749,419	8,018,095	0	0	0	6,919	2,142	9,061	0
TOTAL	2,666,957	9,120,411	0	0	0	7,203	2,142	9,345	0
ANOKA									
CITY	121,443,142	122,758,212	0	0	179,701	0	0	179,701	0
TOWN	4,444,195	5,340,181	0	0	693	0	0	693	0
TOTAL	125,887,337	128,098,393	0	0	180,394	0	0	180,394	0
BECKER									
CITY	3,998,488	4,128,267	0	0	3,972	355	17	4,344	1,405
TOWN	3,069,079	9,154,698	515	0	3,895	5,053	3,773	12,721	221
TOTAL	7,067,567	13,282,965	515	0	7,867	5,408	3,790	17,065	1,626
BELTRAMI									
CITY	4,712,591	4,770,365	17	0	3,512	0	0	3,512	3,641
TOWN	3,701,760	6,210,777	627	0	56,671	24,426	2,024	83,121	4,124
TOTAL	8,414,351	10,981,142	644	0	60,183	24,426	2,024	86,633	7,765
BENTON									
CITY	8,922,277	8,952,283	34	0	0	0	0	0	0
TOWN	2,289,788	3,882,701	0	0	81,410	0	0	81,410	2,611
TOTAL	11,212,065	12,814,984	34	0	81,410	0	0	81,410	2,611
BIG STONE									
CITY	696,453	710,186	0	0	0	0	0	0	0
TOWN	176,120	1,915,126	0	0	1,437	0	0	1,437	0
TOTAL	872,573	2,625,312	0	0	1,437	0	0	1,437	0
BLUE EARTH									
CITY	18,247,723	18,292,751	0	0	50,240	0	0	50,240	10,677
TOWN	3,419,760	9,450,794	0	0	14,269	0	0	14,269	28,008
TOTAL	21,667,483	27,743,545	0	0	64,509	0	0	64,509	38,685
BROWN									
CITY	6,643,192	6,672,996	0	0	2,748	584	0	3,332	1,710
TOWN	714,004	5,047,772	0	0	21,388	497	0	21,885	12,998
TOTAL	7,357,196	11,720,768	0	0	24,136	1,081	0	25,217	14,708
CARLTON									
CITY	6,035,001	6,096,507	0	0	39,945	0	0	39,945	4,792
TOWN	3,183,925	4,519,283	0	0	5,399	1,223	0	6,622	435
TOTAL	9,218,926	10,615,790	0	0	45,344	1,223	0	46,567	5,227
CARVER									
CITY	24,148,627	24,825,704	0	0	1,826	0	0	1,826	1,625
TOWN	2,676,768	5,421,513	0	0	12,213	0	0	12,213	142
TOTAL	26,825,395	30,247,217	0	0	14,039	0	0	14,039	1,767
CASS									
CITY	2,577,657	4,616,856	112	0	0	12	0	12	0
TOWN	3,561,923	11,338,264	9,474	0	12,438	164,861	0	177,299	0
TOTAL	6,139,580	15,955,119	9,586	0	12,438	164,873	0	177,311	0

TABLE 34 PART F

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 3g	ITEM 3i	ITEM 32	ITEM 33	TOTAL	CLASS 3a
			TOTAL PERSONAL NET TAX CAPACITY	TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (5.06%)	STRUCTURES ON LEASED RURAL LAND (2.40-5.06%)	LEASED AG REAL ESTATE (1.70,3.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.30,5.06%)
CHIPPEWA									
CITY	2,700,499	2,719,710	0	0	0	2,075	0	2,075	1,306
TOWN	505,513	3,549,000	846	0	8,318	0	0	8,318	10
TOTAL	3,206,012	6,268,710	846	0	8,318	2,075	0	10,393	1,316
CHISAGO									
CITY	6,474,908	6,886,828	0	0	0	0	259	259	1,159
TOWN	3,708,727	6,200,786	0	0	0	0	0	0	4,477
TOTAL	10,183,633	13,087,614	0	0	0	0	259	259	5,636
CLAY									
CITY	11,798,907	11,857,292	0	0	3,421	258	1,033	4,712	72,041
TOWN	1,409,892	6,342,257	0	0	4,245	0	1,317	5,562	0
TOTAL	13,208,799	18,199,549	0	0	7,666	258	2,350	10,274	72,041
CLEARWATER									
CITY	533,407	539,483	84	0	0	0	450	450	0
TOWN	1,387,808	2,360,085	1,026	0	11,684	5,523	737	17,944	0
TOTAL	1,921,215	2,899,568	1,110	0	11,684	5,523	1,187	18,394	0
COOK									
CITY	541,540	581,972	0	0	1,407	485	0	1,872	0
TOWN	996,133	4,008,736	6,064	0	85,833	96,485	4,500	186,818	0
TOTAL	1,537,673	4,590,710	6,064	0	87,240	96,950	4,500	188,690	0
COTTONWOOD									
CITY	2,042,281	2,060,693	0	0	354	0	0	354	0
TOWN	420,266	4,638,213	0	0	2,666	0	0	2,666	1,310
TOTAL	2,462,547	6,698,906	0	0	3,020	0	0	3,020	1,310
CROW WING									
CITY	10,792,660	16,462,581	45	0	739	8,212	0	8,951	18,428
TOWN	5,360,601	14,529,607	108	0	2,884	28,179	44	31,107	0
TOTAL	16,153,261	30,992,188	153	0	3,623	36,391	44	40,058	18,428
DAKOTA									
CITY	208,879,491	210,505,971	4,119	0	81,859	0	6,372	88,231	124,147
TOWN	3,787,639	6,276,907	781	0	1,902	0	17,542	19,444	56,151
TOTAL	212,667,130	216,782,778	4,900	0	83,761	0	23,914	107,675	180,298
DODGE									
CITY	2,147,484	2,177,465	0	0	0	0	1,088	1,088	0
TOWN	618,101	3,550,628	259	0	663	0	436	1,099	0
TOTAL	2,765,585	5,728,093	259	0	663	0	1,524	2,187	0
DOUGLAS									
CITY	5,767,916	5,850,550	0	0	157	0	0	157	27,808
TOWN	4,050,577	9,216,503	704	0	47,056	876	0	47,932	3,940
TOTAL	9,818,493	15,067,053	704	0	47,213	876	0	48,089	31,748
FARIBAULT									
CITY	3,062,370	3,110,898	0	0	6,598	0	60	6,658	1,432
TOWN	481,619	6,810,973	0	0	2,387	0	119	2,506	3,007
TOTAL	3,543,989	9,921,871	0	0	8,985	0	179	9,164	4,439

TABLE 34 PART F

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 3g	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
			TOTAL PERSONAL NET TAX CAPACITY	TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (5.06%)	STRUCTURES ON LEASED RURAL LAND (2.40-5.06%)	LEASED AG REAL ESTATE (1.70,3.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.30,5.06%)
FILLMORE									
CITY	2,855,547	2,986,053	0	0	4,018	594	0	5,512	0
TOWN	427,807	3,585,290	0	0	3,323	891	28	4,240	0
TOTAL	3,283,154	6,571,343	0	0	8,241	1,485	28	9,752	0
FREEBORN									
CITY	8,300,253	8,335,512	0	0	5,774	0	0	5,774	830
TOWN	1,350,466	6,068,035	0	0	17,351	0	0	17,351	2,348
TOTAL	9,650,719	14,403,547	0	0	23,125	0	0	23,125	3,178
GOODHUE									
CITY	32,834,941	32,848,918	0	0	0	2,166	150	2,316	0,757
TOWN	2,608,226	7,812,742	0	0	9,816	503	3,543	13,862	23,174
TOTAL	35,243,167	40,661,660	0	0	9,816	2,669	3,693	16,178	29,931
GRANT									
CITY	687,220	720,810	137	0	25	0	35	60	0
TOWN	224,493	2,823,926	399	0	3,835	53	339	4,224	0
TOTAL	911,713	3,544,736	536	0	3,860	53	371	4,284	0
HENNEPIN									
CITY	1,151,175,151	1,155,591,183	0	0	299,298	0	0	299,298	8,771,825
TOWN	1,010,814	1,223,764	0	0	0	0	0	0	0
TOTAL	1,152,185,965	1,156,814,947	0	0	299,298	0	0	299,298	8,771,825
HOUSTON									
CITY	2,400,924	2,440,316	0	0	5,647	0	0	5,647	1,772
TOWN	689,319	2,412,933	0	0	1,558	0	0	1,558	620
TOTAL	3,070,243	4,853,249	0	0	7,205	0	0	7,205	2,392
HUBBARD									
CITY	1,478,364	1,533,602	0	0	1,928	0	0	1,928	5,843
TOWN	3,712,224	7,911,272	431	0	24,698	24,301	204	49,203	3,436
TOTAL	5,190,588	9,444,874	431	0	26,626	24,301	204	51,131	9,279
ISANTI									
CITY	3,144,003	3,155,795	0	0	703	0	0	703	0
TOWN	3,011,229	5,397,436	0	0	1,803	0	0	1,803	0
TOTAL	6,155,232	8,553,231	0	0	2,606	0	0	2,606	0
ITASCA									
CITY	6,273,589	6,302,333	7	0	15,651	11,328	0	26,979	0
TOWN	19,189,493	23,958,492	6,352	0	3,315	130,856	0	134,171	40
TOTAL	25,463,082	30,260,825	6,359	0	18,966	142,184	0	161,150	40
JACKSON									
CITY	1,283,750	1,300,370	0	0	0	0	0	0	0
TOWN	657,841	6,235,939	0	0	7,067	86	0	7,153	0
TOTAL	1,941,591	7,536,309	0	0	7,067	86	0	7,153	0
KANABEC									
CITY	1,596,740	1,614,330	0	0	28,939	0	0	28,939	0
TOWN	1,078,178	2,845,852	0	0	20,720	0	36	20,756	0
TOTAL	2,674,918	4,460,182	0	0	49,659	0	36	49,695	0

TABLE 34 PART F

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 3g	ITEM 3i	ITEM 32	ITEM 33	TOTAL	CLASS 3a
			TOTAL PERSONAL NET TAX CAPACITY	TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (5.06%)	STRUCTURES ON LEASED RURAL LAND (2.40-5.06%)	LEASED AG REAL ESTATE (1.70,3.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.30,5.06%)
KANDIYOHI									
CITY	8,950,909	9,050,737	0	0	2,237	1,167	0	3,404	5,782
TOWN	3,176,494	8,814,182	973	0	794	1,354	853	3,001	0
TOTAL	12,127,403	17,864,919	973	0	3,031	2,521	853	6,405	5,782
KITTSOON									
CITY	684,347	688,921	0	0	638	1,521	7,518	9,677	844
TOWN	971,818	4,208,871	0	0	5,598	0	3,919	9,515	653
TOTAL	1,636,165	4,895,792	0	0	6,234	1,521	11,437	19,192	1,497
KOOCHICHING									
CITY	2,797,588	2,925,152	0	0	0	2,512	273	2,785	293
TOWN	801,147	1,509,538	446	0	76,659	15,670	0	92,329	1,659
TOTAL	3,598,735	4,434,690	446	0	76,659	18,182	273	95,114	1,952
LAC QUI PARLE									
CITY	1,174,000	1,182,828	0	0	0	50	0	50	0
TOWN	329,127	3,360,254	0	0	0	66	0	66	0
TOTAL	1,503,127	4,543,082	0	0	0	116	0	116	0
LAKE									
CITY	1,119,975	1,194,054	0	0	17,847	297	0	18,144	263
TOWN	1,574,136	2,699,328	98	0	6,447	17,838	0	24,285	17,103
TOTAL	2,694,111	3,893,382	98	0	24,294	18,135	0	42,429	17,366
LAKEWOODS									
CITY	324,372	334,919	0	0	0	0	0	0	6,194
TOWN	382,775	1,408,732	630	0	35	277	1,573	1,885	0
TOTAL	687,147	1,743,651	630	0	35	277	1,573	1,885	6,194
LE SUEUR									
CITY	3,694,782	3,755,706	0	0	987	0	0	987	1,103
TOWN	1,789,083	4,996,743	0	0	4,254	0	0	4,254	0
TOTAL	5,453,865	8,752,449	0	0	5,241	0	0	5,241	1,103
LINCOLN									
CITY	698,858	712,681	0	0	0	0	0	0	699
TOWN	170,293	1,797,156	0	0	213,917	0	0	213,917	0
TOTAL	869,151	2,509,837	0	0	213,917	0	0	213,917	699
LYON									
CITY	7,226,486	7,259,889	0	0	7,691	0	153	7,844	14,060
TOWN	723,456	4,593,508	0	0	13,890	0	1,878	15,768	0
TOTAL	7,949,942	11,853,397	0	0	21,581	0	2,031	23,612	14,060
MCLEOD									
CITY	8,000,507	8,017,861	0	0	4,832	0	0	4,832	0
TOWN	1,320,153	3,848,029	0	0	2,863	0	158	3,019	0
TOTAL	9,320,660	11,865,890	0	0	7,695	0	158	7,851	0
MAHNOMEN									
CITY	286,253	291,923	0	0	0	168	0	168	0
TOWN	196,986	1,436,669	775	0	840	5,819	0	6,659	0
TOTAL	483,239	1,728,592	775	0	840	5,987	0	6,827	0

TABLE 34 PART F

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f TOTAL PERSONAL NET TAX CAPACITY	ITEM 3g TOTAL PERSONAL NET TAX CAPACITY	ITEM 3i TOOLS AND MACHINERY (5.06%)	ITEM 3j STRUCTURES ON LEASED RURAL LAND (2.40-5.06%)	ITEM 3k LEASED AG REAL ESTATE (1.70,3.00%)	TOTAL ITEM 3i ITEM 3j ITEM 3k	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.30,5.06%)
MARSHALL									
CITY	1,035,225	1,055,403	12	0	66	4,878	82	5,026	0
TOWN	669,015	5,362,027	0	0	597	135	872	1,604	0
TOTAL	1,704,240	6,417,430	12	0	663	5,013	954	6,630	0
MARTIN									
CITY	5,240,627	5,371,790	0	0	169,110	0	0	169,110	0
TOWN	1,458,870	8,042,436	0	0	1,810,071	0	0	1,810,071	0
TOTAL	6,699,497	13,414,226	0	0	1,979,181	0	0	1,979,181	0
MEEKER									
CITY	3,164,754	3,200,122	0	0	1,988	0	0	1,988	233
TOWN	1,368,113	5,615,923	0	0	6,355	0	0	6,355	0
TOTAL	4,532,867	8,816,045	0	0	8,343	0	0	8,343	233
MILLE LACS									
CITY	2,732,088	2,893,662	0	0	44,952	0	0	44,952	2,530
TOWN	1,260,283	3,773,283	0	0	936	0	0	936	0
TOTAL	3,992,371	6,666,945	0	0	45,888	0	0	45,888	2,530
MORRISON									
CITY	3,593,669	3,693,519	131	0	4,938	0	0	4,938	1,354
TOWN	2,711,844	7,140,207	0	0	7,530	0	0	7,530	660
TOTAL	6,305,513	10,833,726	131	0	12,468	0	0	12,468	2,014
MOWER									
CITY	9,420,859	9,473,519	0	0	2,191	0	0	2,191	12,624
TOWN	1,355,499	5,457,992	0	0	33,904	0	0	33,904	0
TOTAL	10,776,358	14,931,511	0	0	36,095	0	0	36,095	12,624
MURRAY									
CITY	1,145,732	1,168,619	0	0	1,093	1,675	0	2,768	0
TOWN	315,263	4,218,777	0	0	3,723	319	0	4,042	0
TOTAL	1,460,995	5,387,396	0	0	4,816	1,994	0	6,810	0
NICOLLET									
CITY	6,519,413	6,555,884	0	0	1,849	0	1,819	3,468	0
TOWN	706,797	3,934,081	0	0	7,032	1,490	2,061	10,583	0
TOTAL	7,226,210	10,489,965	0	0	8,881	1,490	3,880	14,051	0
NOBLES									
CITY	4,936,739	4,972,219	0	0	405	2,163	3,284	5,832	4,890
TOWN	340,353	4,406,911	0	0	5,232	0	427	5,659	25,609
TOTAL	5,277,092	9,379,130	0	0	5,637	2,163	3,691	11,491	30,499
NORMAN									
CITY	871,059	879,042	0	0	0	0	3,354	3,354	0
TOWN	404,308	4,277,188	0	0	0	0	367	367	0
TOTAL	1,275,367	5,156,230	0	0	0	0	3,721	3,721	0
OLMSTED									
CITY	47,282,797	47,407,160	0	0	24,906	0	0	24,906	0
TOWN	6,985,514	10,930,064	0	0	1,989	0	7,475	9,464	39,265
TOTAL	54,268,311	58,337,224	0	0	26,895	0	7,475	34,370	39,265

TABLE 34 PART F

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 3g	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
			TOTAL PERSONAL NET TAX CAPACITY	TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (5.08%)	STRUCTURES ON LEASED RURAL LAND (2.40-5.08%)	LEASED AG REAL ESTATE (1.70,3.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.30,5.08%)
OTTER TAIL									
CITY	8,351,292	8,582,777	470	0	54,790	7,572	0	62,362	3,269
TOWN	3,697,240	14,556,970	2,935	0	24,782	9,225	0	34,007	12,486
TOTAL	12,048,532	23,139,747	3,405	0	79,572	16,797	0	96,369	15,755
PENNINGTON									
CITY	2,322,547	2,326,229	0	0	11,784	0	0	11,784	0
TOWN	487,621	1,596,217	0	0	0	0	0	0	0
TOTAL	2,790,168	3,922,446	0	0	11,784	0	0	11,784	0
PINE									
CITY	2,502,827	2,739,401	0	0	2,166	533	0	2,699	0
TOWN	1,759,387	5,905,253	0	0	0	932	0	932	0
TOTAL	4,262,214	8,644,654	0	0	2,166	1,465	0	3,631	0
PIPESTONE									
CITY	1,529,633	1,564,762	0	0	4,008	798	3,458	8,264	0
TOWN	322,933	2,175,921	0	0	0	0	31	31	0
TOTAL	1,852,566	3,740,683	0	0	4,008	798	3,489	8,295	0
POLK									
CITY	5,743,940	5,779,691	0	0	19,237	441	1,225	20,903	116,208
TOWN	1,728,389	10,783,338	3,859	0	59,238	5,455	7,411	72,104	0
TOTAL	7,472,329	16,563,029	3,859	0	78,475	5,896	8,636	93,007	116,208
POPE									
CITY	1,255,328	1,300,484	13,008	0	0	0	0	0	799
TOWN	733,770	3,594,618	0	0	5,702	0	0	5,702	2,168
TOTAL	1,989,098	4,895,102	13,008	0	5,702	0	0	5,702	2,967
RAMSEY									
CITY	353,190,988	353,444,266	0	0	1,438	0	0	1,438	331,762
TOWN	4,846,279	4,912,999	0	0	0	0	0	0	0
TOTAL	358,037,267	358,357,265	0	0	1,438	0	0	1,438	331,762
RED LAKE									
CITY	396,642	418,263	0	0	0	0	243	243	0
TOWN	318,552	1,212,628	0	0	0	1,076	0	1,076	0
TOTAL	715,194	1,630,891	0	0	0	1,076	243	1,319	0
REDWOOD									
CITY	2,886,637	2,940,552	0	0	3,810	0	0	3,810	3,188
TOWN	367,157	6,862,242	0	0	4,224	0	350	4,574	10,368
TOTAL	3,253,794	9,802,794	0	0	8,034	0	350	8,384	13,556
RENVILLE									
CITY	2,602,016	2,650,069	0	0	0	921	734	1,655	0
TOWN	1,126,723	8,202,486	0	0	7,583	0	0	7,583	0
TOTAL	3,728,739	10,852,555	0	0	7,583	921	734	9,238	0
RICE									
CITY	11,404,772	11,493,470	0	0	0	0	1,414	1,414	2,002
TOWN	2,469,460	6,406,190	0	0	43,666	0	0	43,666	0
TOTAL	13,874,232	17,899,660	0	0	43,666	0	1,414	45,080	2,002

TABLE 34 PART F

1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f TOTAL PERSONAL NET TAX CAPACITY	ITEM 3g TOTAL PERSONAL NET TAX CAPACITY	ITEM 3i TOOLS AND MACHINERY (5.06%)	ITEM 3j STRUCTURES ON LEASED RURAL LAND (2.40-5.06%)	ITEM 3k LEASED AG REAL ESTATE (1.70,3.00%)	TOTAL ITEM 3i ITEM 3j ITEM 3k	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.30,5.06%)
ROCK									
CITY	1,390,314	1,431,943	0	0	258	0	860	1,118	426
TOWN	298,532	3,280,453	0	0	947	177	3,859	4,983	111
TOTAL	1,688,846	4,712,396	0	0	1,205	177	4,719	6,101	537
ROSEAU									
CITY	2,371,246	2,377,251	0	0	0	41	787	828	284
TOWN	980,259	3,346,830	3,844	0	0	4,143	0	4,143	0
TOTAL	3,351,505	5,724,081	3,844	0	0	4,184	787	4,971	284
ST. LOUIS									
CITY	45,173,470	45,699,835	5,339	0	561,579	4,378	0	566,957	145,761
TOWN	10,837,036	18,150,266	11,435	0	159,059	240,045	0	399,104	26,256
TOTAL	56,010,506	63,850,101	16,774	0	720,638	244,423	0	966,061	172,017
SCOTT									
CITY	27,958,166	28,934,919	0	0	0	0	0	0	3,551
TOWN	4,069,769	7,514,057	0	0	460	0	0	460	0
TOTAL	32,027,935	36,448,976	0	0	460	0	0	460	3,551
SHERBURNE									
CITY	44,636,779	45,170,433	470	0	19,264	0	0	19,264	1,169
TOWN	4,401,426	7,096,212	0	0	27,825	8,264	0	36,089	3,887
TOTAL	49,038,205	52,266,645	470	0	47,089	8,264	0	55,353	5,056
SIBLEY									
CITY	1,654,788	1,667,833	0	0	0	0	0	0	0
TOWN	449,179	4,495,181	0	0	1,416	24	0	1,440	0
TOTAL	2,103,967	6,163,014	0	0	1,416	24	0	1,440	0
STEARNS									
CITY	34,218,191	34,342,296	148	0	635,623	2,431	61	638,115	3,370
TOWN	10,526,312	17,896,513	1,556	0	100,133	57,833	387	158,353	33
TOTAL	44,744,503	52,238,809	1,704	0	735,756	60,264	448	796,468	3,403
STEELE									
CITY	9,447,162	9,477,534	0	0	2,211	0	2,652	4,863	83
TOWN	1,162,376	3,858,591	0	0	7,244	0	832	8,076	0
TOTAL	10,609,538	13,336,125	0	0	9,455	0	3,484	12,939	83
STEVENS									
CITY	1,562,778	1,580,476	0	0	0	0	0	0	0
TOWN	345,299	2,788,698	0	0	8,612	0	0	8,612	0
TOTAL	1,908,077	4,369,174	0	0	8,612	0	0	8,612	0
SWIFT									
CITY	1,351,800	1,373,364	0	0	91	0	0	91	0
TOWN	520,213	3,243,171	0	0	57,020	187	55	57,262	0
TOTAL	1,872,013	4,616,535	0	0	57,111	187	55	57,353	0
TODD									
CITY	1,931,384	1,949,948	30	0	0	245	0	245	0
TOWN	1,281,223	4,725,810	127	0	25,127	48	0	25,175	886
TOTAL	3,212,607	6,675,758	157	0	25,127	293	0	25,420	886

TABLE 34 PART F

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 3g	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
			TOTAL PERSONAL NET TAX CAPACITY	TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (5.06%)	STRUCTURES ON LEASED RURAL LAND (2.40-5.06%)	LEASED AG REAL ESTATE (1.70,3.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.30,5.06%)
TRAVERSE									
CITY	517,958	530,211	120	0	0	1,842	929	2,771	0
TOWN	124,745	2,954,941	498	0	0	1,512	617	2,129	0
TOTAL	642,703	3,485,152	618	0	0	3,354	1,546	4,900	0
WABASHA									
CITY	3,583,177	3,688,906	0	0	2,490	3,792	0	6,282	0
TOWN	1,134,912	3,661,237	0	0	0	5,082	0	5,082	0
TOTAL	4,718,089	7,350,143	0	0	2,490	8,874	0	11,364	0
WADENA									
CITY	1,824,992	1,841,717	0	0	1,614	0	0	1,614	12,291
TOWN	590,573	1,506,905	68	0	28,469	48	0	28,517	162
TOTAL	2,405,565	3,348,622	68	0	30,083	48	0	30,131	12,453
WASECA									
CITY	4,052,735	4,061,306	0	0	430	0	49	479	2,722
TOWN	975,938	4,139,897	669	0	6,051	132	70	6,253	3,374
TOTAL	5,028,673	8,201,203	669	0	6,481	132	119	6,732	6,096
WASHINGTON									
CITY	80,828,083	83,148,478	0	0	23,655	0	0	23,655	21,210
TOWN	12,998,005	15,327,190	0	0	0	0	3,443	3,443	57,821
TOTAL	93,826,088	98,475,668	0	0	23,655	0	3,443	27,098	79,031
WATONWAN									
CITY	2,236,320	2,246,199	0	0	4,296	240	61	4,597	455
TOWN	325,760	3,723,882	0	0	5,610	578	0	6,188	5,607
TOTAL	2,562,080	5,970,081	0	0	9,906	818	61	10,785	6,062
WILKIN									
CITY	908,485	951,053	0	0	0	0	728	728	4,763
TOWN	255,772	4,132,699	0	0	1,199	0	3,085	4,254	0
TOTAL	1,164,257	5,083,752	0	0	1,199	0	3,813	4,982	4,763
WINONA									
CITY	12,966,776	13,046,422	0	0	2,525	30	972	3,527	751
TOWN	1,825,386	4,510,094	61	0	2,142	264	0	2,406	0
TOTAL	14,792,162	17,556,516	61	0	4,667	294	972	5,933	751
WRIGHT									
CITY	25,621,612	25,885,125	0	0	4,028	0	0	4,028	19,335
TOWN	10,147,866	17,638,242	1,199	0	34,008	0	0	34,008	6,502
TOTAL	35,769,510	43,523,367	1,199	0	38,036	0	0	38,036	25,837
YELLOW MEDICINE									
CITY	1,535,274	1,568,594	0	0	0	0	0	0	577
TOWN	397,168	4,355,152	0	0	0	0	0	0	0
TOTAL	1,932,442	5,923,746	0	0	0	0	0	0	577
STATEWIDE TOTAL									
CITY	2,483,728,783	2,508,808,524	24,283	0	2,380,189	64,028	40,100	2,484,317	9,782,053
TOWN	199,119,926	514,423,264	56,559	0	3,284,188	868,725	76,500	4,229,413	361,662
TOTAL	2,679,848,709	3,023,231,788	80,842	0	5,664,377	932,753	116,600	6,713,730	10,143,715

TABLE 34 PART G

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS (3.30,5.06%)	ALL OTHER LEASED REAL ESTATE (3.30,5.06%)	ELECTRIC UTILITIES (5.06%)	GAS UTILITIES (5.06%)	WATER UTILITIES (5.06%)				
AITKIN									
CITY	2,133	1,234	9,882	0	0	0	13,249	13,533	1,115,849
TOWN	999	24	133,219	88,115	0	0	222,357	231,418	8,249,513
TOTAL	3,132	1,258	143,101	88,115	0	0	235,606	244,951	9,365,362
ANOKA									
CITY	1,893	88,107	2,985,779	1,413,844	0	750,777	5,240,400	5,420,101	128,178,313
TOWN	238	0	40,458	193,915	0	0	234,609	235,302	5,575,483
TOTAL	2,131	88,107	3,026,235	1,607,759	0	750,777	5,475,009	5,655,403	133,753,796
BECKER									
CITY	38,204	0	39,419	49,355	0	1,238	129,821	133,965	4,262,232
TOWN	0	412	237,067	48,112	0	0	285,812	299,048	9,453,748
TOTAL	38,204	412	276,486	97,467	0	1,238	415,433	433,013	13,715,978
BELTRAMI									
CITY	23,485	0	220,238	84,959	0	0	332,323	335,852	5,108,217
TOWN	334	0	148,630	299,699	0	0	452,787	536,535	6,747,312
TOTAL	23,819	0	368,868	384,658	0	0	785,110	872,387	11,853,529
BENTON									
CITY	61,998	0	197,435	101,949	0	0	361,382	361,416	9,313,699
TOWN	0	0	207,924	239,337	0	0	449,872	531,282	4,393,983
TOTAL	61,998	0	405,359	341,286	0	0	811,254	892,698	13,707,682
BIG STONE									
CITY	45,405	0	37,865	0	0	0	83,270	83,270	793,456
TOWN	0	0	34,685	0	0	0	34,685	36,122	1,951,248
TOTAL	45,405	0	72,550	0	0	0	117,955	119,392	2,744,704
BLUE EARTH									
CITY	0	2,849	427,154	182,984	0	0	623,664	673,904	18,968,655
TOWN	0	13	221,973	273,027	0	0	523,021	537,290	9,988,084
TOTAL	0	2,862	649,127	456,011	0	0	1,146,685	1,211,194	28,954,739
BROWN									
CITY	0	0	13,852	25,559	0	0	41,121	44,453	6,717,449
TOWN	0	0	36,339	29,682	0	0	78,019	97,904	5,145,676
TOTAL	0	0	50,191	52,241	0	0	117,140	142,357	11,863,125
CARLTON									
CITY	3,739	10,890	237,495	134,936	0	1,052	392,904	432,849	6,529,356
TOWN	33	0	373,941	871,706	0	0	1,248,115	1,252,737	5,772,020
TOTAL	3,772	10,890	611,436	1,006,642	0	1,052	1,639,019	1,685,586	12,301,376
CARVER									
CITY	696	0	458,475	268,412	0	8,979	738,187	740,013	25,566,717
TOWN	0	0	107,045	88,439	0	0	195,626	207,839	5,629,352
TOTAL	696	0	565,520	356,851	0	8,979	933,813	947,852	31,195,069
CASS									
CITY	8,417	0	171,439	9,922	0	1,558	189,336	189,460	4,806,315
TOWN	657	0	327,890	824,195	0	0	1,152,742	1,339,515	12,677,779
TOTAL	7,074	0	499,329	834,117	0	1,558	1,342,078	1,528,975	17,484,094

TABLE 34 PART G

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS (3.30,5.06%)	ALL OTHER LEASED REAL ESTATE (3.30,5.06%)	ELECTRIC UTILITIES (5.06%)	GAS UTILITIES (5.06%)	WATER UTILITIES (5.06%)				
CHIPPEWA									
CITY	75,215	0	97,798	23,399	0	816	198,532	200,607	2,920,317
TOWN	13,117	0	81,782	34,805	0	3,319	133,033	142,187	3,691,197
TOTAL	88,332	0	179,578	58,204	0	4,135	331,565	342,804	6,611,514
CHISAGO									
CITY	31,913	0	262,779	145,942	0	0	441,793	442,052	7,328,880
TOWN	0	0	353,765	132,584	0	0	490,826	490,826	6,691,612
TOTAL	31,913	0	616,544	278,526	0	0	932,619	932,878	14,020,492
CLAY									
CITY	146,148	0	60,603	155,297	0	1,786	435,875	440,587	12,297,879
TOWN	32,442	91	60,634	86,157	0	0	179,324	184,886	6,527,143
TOTAL	178,590	91	121,237	241,454	0	1,786	615,199	625,473	18,825,022
CLEARWATER									
CITY	5,598	588	19,143	1,731	0	0	27,060	27,594	567,077
TOWN	0	0	115,287	684,364	0	0	799,651	818,821	3,178,706
TOTAL	5,598	588	134,430	686,095	0	0	826,711	846,215	3,745,783
COOK									
CITY	0	0	754	0	0	0	754	2,826	594,566
TOWN	0	0	56,773	0	0	1,338	58,111	250,993	4,259,731
TOTAL	0	0	57,527	0	0	1,338	58,865	253,819	4,844,329
COTTONWOOD									
CITY	516	0	10,556	38,984	0	0	50,056	50,410	2,111,103
TOWN	0	0	44,835	1,429,117	0	251	1,475,513	1,478,179	6,116,392
TOTAL	516	0	55,391	1,468,101	0	251	1,525,569	1,528,589	8,227,495
CROW WING									
CITY	113,080	5,227	226,739	113,992	0	0	477,466	486,462	16,949,043
TOWN	1,452	1,445	274,624	27,586	0	0	305,107	336,322	14,865,929
TOTAL	114,532	6,672	501,363	141,578	0	0	782,573	822,784	31,814,972
DAKOTA									
CITY	6,527	2,328	3,967,247	2,395,952	0	0	6,466,201	6,558,551	217,064,522
TOWN	0	0	113,374	516,152	0	0	685,677	705,902	6,982,709
TOTAL	6,527	2,328	4,080,621	2,882,104	0	0	7,151,878	7,264,453	224,047,231
DODGE									
CITY	383	288	108,219	35,091	0	4,287	148,268	149,356	2,326,821
TOWN	0	1,079	110,665	41,165	0	602	153,511	154,869	3,705,497
TOTAL	383	1,367	218,884	76,256	0	4,889	301,779	304,225	6,032,318
DOUGLAS									
CITY	69,835	0	0	850	0	17,659	116,152	116,309	5,966,859
TOWN	0	0	0	0	0	0	3,940	52,576	9,269,079
TOTAL	69,835	0	0	850	0	17,659	120,092	168,885	15,235,938
FARIBAULT									
CITY	2,680	254	64,055	47,408	0	0	115,829	122,487	3,233,385
TOWN	125	195	147,124	53,200	0	0	203,651	206,157	7,017,130
TOTAL	2,805	449	211,179	100,608	0	0	319,480	328,644	10,250,515

TABLE 34 PART 6

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS (3.30,5.06%)	ALL OTHER LEASED REAL ESTATE (3.30,5.06%)	ELECTRIC UTILITIES (5.06%)	GAS UTILITIES (5.06%)	WATER UTILITIES (5.06%)				
FILLMORE									
CITY	1,750	7	30,841	87,777	0	0	100,375	105,887	3,091,940
TOWN	0	0	178,905	79,408	0	0	258,311	282,551	3,847,841
TOTAL	1,750	7	209,746	147,183	0	0	358,686	388,438	6,939,781
FREEBORN									
CITY	9,453	349	221,538	94,130	0	0	326,298	332,072	8,667,584
TOWN	11,921	0	143,798	646,078	0	0	804,143	821,494	6,889,529
TOTAL	21,374	349	365,334	740,208	0	0	1,130,441	1,153,566	15,557,113
GOODHUE									
CITY	374	8,639	451,417	178,543	0	51	645,781	648,097	33,497,015
TOWN	0	0	150,080	78,724	0	320	252,298	266,160	8,078,902
TOTAL	374	8,639	601,497	257,267	0	371	898,079	914,257	41,575,917
GRANT									
CITY	69,245	2,312	45,941	0	0	0	117,498	117,695	838,505
TOWN	0	0	198,897	8,451	0	627	205,975	210,598	3,034,524
TOTAL	69,245	2,312	242,838	8,451	0	627	323,473	328,293	3,873,029
HENNEPIN									
CITY	63,829	2,284,606	14,016,248	6,517,895	0	88	31,634,287	31,833,585	1,187,524,768
TOWN	0	0	39,332	25,564	0	0	64,896	64,896	1,288,060
TOTAL	63,829	2,284,606	14,055,578	6,543,459	0	88	31,699,183	31,898,481	1,188,813,428
HOUSTON									
CITY	364	0	83,470	50,144	0	0	135,750	141,397	2,581,713
TOWN	0	0	156,291	54,543	0	0	211,454	213,012	2,625,945
TOTAL	364	0	239,761	104,687	0	0	347,204	354,409	5,207,658
HUBBARD									
CITY	0	183	98,592	0	0	0	104,618	106,546	1,640,148
TOWN	0	0	148,482	520,210	0	0	670,128	719,762	8,631,034
TOTAL	0	183	245,074	520,210	0	0	774,746	826,308	10,271,182
ISANTI									
CITY	55,560	678	64,824	36,002	0	0	157,064	157,767	3,313,562
TOWN	309	106	30,798	209,896	0	8,330	249,237	251,140	5,648,576
TOTAL	55,869	784	95,620	245,898	0	8,330	406,301	408,907	8,962,138
ITASCA									
CITY	35,875	0	66,984	151,158	0	207	254,224	281,210	6,583,543
TOWN	1,503	0	780,548	1,235,440	0	644	2,018,175	2,158,698	26,117,190
TOTAL	37,378	0	847,532	1,386,598	0	851	2,272,399	2,439,908	32,700,733
JACKSON									
CITY	30,753	0	15,195	37,986	0	0	83,934	83,934	1,384,304
TOWN	8,122	0	214,539	384,141	0	17,853	624,655	631,808	6,867,747
TOTAL	38,875	0	229,734	422,127	0	17,853	708,589	715,742	8,252,051
KANABEC									
CITY	7,681	18,269	0	2,004	0	0	27,954	56,893	1,671,223
TOWN	0	100	0	0	0	0	100	20,856	2,866,708
TOTAL	7,681	18,369	0	2,004	0	0	28,054	77,749	4,537,931

TABLE 34 PART G

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES				
	(3.30,5.06%)	(3.30,5.06%)	(5.06%)	(5.06%)	(5.06%)				
KANDIYOHI									
CITY	62,323	0	72,403	128,675	0	0	269,163	272,587	9,323,324
TOWN	13,380	0	114,900	181,317	0	129	289,726	293,700	9,107,882
TOTAL	75,703	0	187,303	289,992	0	129	558,909	566,287	18,431,206
KITTSOON									
CITY	111,951	0	82,924	0	0	0	195,719	205,396	894,317
TOWN	9,745	0	28,756	866,585	0	0	905,739	915,254	5,122,125
TOTAL	121,696	0	111,680	866,585	0	0	1,101,458	1,120,650	6,016,442
KOOCHICHING									
CITY	1,862	0	113,668	67,773	0	0	183,596	186,381	3,111,533
TOWN	0	0	5,829	0	0	60	7,548	100,323	1,609,881
TOTAL	1,862	0	119,497	67,773	0	60	191,144	286,704	4,721,394
LAC QUI PARLE									
CITY	42,750	0	60,428	16,401	0	0	119,579	119,629	1,302,457
TOWN	0	0	66,119	16,683	0	50	82,852	82,918	3,443,172
TOTAL	42,750	0	126,547	33,084	0	50	202,431	202,547	4,745,629
LAKE									
CITY	1,008	0	47,336	15,129	0	0	63,736	81,880	1,275,934
TOWN	25	380	69,024	40,568	0	961	128,059	152,442	2,851,770
TOTAL	1,033	380	116,360	55,695	0	961	191,795	234,322	4,127,704
LAKEWOODS									
CITY	17,400	679	4,275	13,568	0	0	42,114	42,114	377,033
TOWN	125	40	0	42,171	0	0	42,336	44,851	1,453,583
TOTAL	17,525	719	4,275	55,737	0	0	84,450	86,965	1,830,616
LE SUEUR									
CITY	638	0	98,393	57,705	0	0	157,839	158,826	3,914,532
TOWN	558	0	134,192	114,408	0	0	249,156	253,410	5,250,153
TOTAL	1,196	0	232,585	172,111	0	0	406,995	412,236	9,164,685
LINCOLN									
CITY	0	0	31,998	0	0	0	32,685	32,685	745,366
TOWN	0	13	68,672	819,583	0	0	888,268	1,102,185	2,899,341
TOTAL	0	13	100,658	819,583	0	0	920,953	1,134,870	3,644,707
LYON									
CITY	113,668	33	90,322	61,559	0	0	279,642	287,486	7,547,375
TOWN	1,487	0	104,688	1,117,072	0	0	1,223,247	1,239,015	5,832,523
TOTAL	115,155	33	195,010	1,178,631	0	0	1,502,889	1,526,501	13,379,898
MCLEOD									
CITY	33,319	112	54,604	46,056	0	314	134,405	139,237	8,157,098
TOWN	1,848	0	62,373	48,691	0	638	113,550	116,569	3,984,598
TOTAL	35,167	112	116,977	94,747	0	952	247,955	255,806	12,121,696
MAHNOMEN									
CITY	54,658	0	41,958	0	0	0	96,616	96,784	388,707
TOWN	1,311	0	34,455	0	0	0	35,766	43,200	1,479,869
TOTAL	55,969	0	76,413	0	0	0	132,382	139,984	1,868,576

TABLE 34 PART G

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS (3.30,5.06%)	ALL OTHER LEASED REAL ESTATE (3.30,5.06%)	ELECTRIC UTILITIES (5.06%)	GAS UTILITIES (5.06%)	WATER UTILITIES (5.08%)				
MARSHALL									
CITY	123,702	148	33,130	0	0	4,212	161,192	166,230	1,221,633
TOWN	17,258	0	81,269	844,653	0	248	943,428	945,032	6,307,059
TOTAL	140,960	148	114,399	844,653	0	4,460	1,104,620	1,111,262	7,528,692
MARTIN									
CITY	12,034	0	0	0	0	0	12,034	181,144	5,552,634
TOWN	0	0	0	0	0	0	0	1,810,071	9,852,507
TOTAL	12,034	0	0	0	0	0	12,034	1,991,215	15,405,441
MEEKER									
CITY	118,455	0	42,300	47,822	0	0	208,810	210,798	3,410,920
TOWN	5,686	0	247,865	70,320	0	264	324,135	330,490	5,946,413
TOTAL	124,141	0	290,165	118,142	0	264	532,945	541,288	9,357,333
MILLE LACS									
CITY	19,948	0	60,197	25,205	0	0	107,880	152,832	3,046,494
TOWN	0	0	68,465	50,642	0	647	119,754	120,690	3,893,973
TOTAL	19,948	0	128,662	75,847	0	647	227,634	273,522	6,940,467
MORRISON									
CITY	35,055	0	217,077	7,362	0	0	290,848	265,917	3,959,436
TOWN	8,890	0	56,206	500,197	0	0	565,953	573,483	7,713,690
TOTAL	43,945	0	273,283	507,559	0	0	826,801	839,400	11,673,126
MOWER									
CITY	11,671	0	62,937	17,939	0	0	105,171	107,362	9,580,881
TOWN	11,552	0	214,536	81,684	0	0	307,772	341,676	5,799,668
TOTAL	23,223	0	277,473	99,623	0	0	412,943	449,038	15,380,549
MURRAY									
CITY	0	1,734	64,520	0	0	0	66,254	69,022	1,237,641
TOWN	0	0	41,121	689,382	0	15	710,518	714,560	4,933,337
TOTAL	0	1,734	105,641	689,382	0	15	776,772	783,582	6,170,978
NICOLLET									
CITY	0	0	112,329	90,646	0	809	203,784	207,252	6,763,136
TOWN	0	0	80,991	68,872	0	0	149,863	160,446	4,094,527
TOTAL	0	0	193,320	159,518	0	809	353,647	367,698	10,857,663
NOBLES									
CITY	6,505	0	15,503	76,488	0	0	103,386	109,218	5,081,437
TOWN	0	0	43,991	5,754	0	0	75,324	80,983	4,487,894
TOTAL	6,505	0	59,494	82,242	0	0	178,710	190,201	9,569,331
NORMAN									
CITY	60,856	0	23,585	9,756	0	0	94,197	97,551	976,593
TOWN	26,192	0	32,048	44,886	0	0	103,126	103,493	4,380,681
TOTAL	87,048	0	55,633	54,642	0	0	197,323	201,044	5,357,274
OLMSTED									
CITY	0	0	112,677	455,273	78,476	86,602	733,028	757,934	48,165,094
TOWN	0	0	185,938	197,354	0	0	422,557	432,021	11,382,085
TOTAL	0	0	298,615	652,627	78,476	86,602	1,155,585	1,189,955	59,527,179

TABLE 34 PART G

1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES				
	(3.30,5.06%)	(3.30,5.06%)	(5.06%)	(5.06%)	(5.06%)				
OTTER TAIL									
CITY	56,515	1,353	411,591	43,592	0	363	516,683	579,515	9,162,262
TOWN	9,781	6,397	162,367	142,980	0	0	334,011	370,953	14,927,923
TOTAL	66,296	7,750	573,958	186,572	0	363	850,694	950,468	24,090,215
PENNINGTON									
CITY	86,772	0	8,067	58,686	0	304	153,829	165,613	2,491,842
TOWN	6,629	0	25,788	441,300	0	0	473,715	473,715	2,069,932
TOTAL	93,401	0	33,853	499,986	0	304	627,544	639,328	4,561,774
PINE									
CITY	34,065	0	191,250	57,481	0	20	282,816	285,515	3,024,916
TOWN	0	0	467,663	264,656	0	156	732,475	733,407	6,638,660
TOTAL	34,065	0	658,913	322,137	0	176	1,015,291	1,018,922	9,663,576
PIPESTONE									
CITY	43,614	8,844	101,751	26,585	0	0	180,794	189,058	1,753,820
TOWN	71	0	59,241	22,915	0	0	82,227	82,258	2,258,179
TOTAL	43,685	8,844	160,992	49,500	0	0	263,021	271,316	4,011,999
POLK									
CITY	65,071	92,051	263,841	108,548	1,898	825	648,442	669,345	6,449,036
TOWN	40,874	14,388	215,905	400,394	0	3,083	674,644	750,607	11,533,945
TOTAL	105,945	106,439	479,746	508,942	1,898	3,908	1,323,086	1,419,952	17,982,981
POPE									
CITY	39,346	6,749	79,086	24,066	0	25	150,071	163,079	1,483,563
TOWN	0	0	226,884	53,819	0	0	282,871	288,573	3,883,191
TOTAL	39,346	6,749	305,970	77,885	0	25	432,942	451,652	5,346,754
RAMSEY									
CITY	0	12,223,606	5,282,532	3,842,622	0	0	21,680,522	21,681,960	375,126,226
TOWN	0	0	22,168	78,461	0	0	100,629	100,629	5,013,628
TOTAL	0	12,223,606	5,304,700	3,921,083	0	0	21,781,151	21,782,589	380,139,854
RED LAKE									
CITY	43,941	0	39,480	54,005	0	0	137,426	137,699	555,932
TOWN	571	0	15,742	254,681	0	0	270,994	272,070	1,484,698
TOTAL	44,512	0	55,222	308,686	0	0	408,420	409,739	2,040,630
REDWOOD									
CITY	3,467	405	73,779	30,143	0	0	110,982	114,792	3,055,344
TOWN	663	0	56,923	17,709	0	0	85,663	90,237	6,952,479
TOTAL	4,130	405	130,702	47,852	0	0	196,645	205,029	10,007,823
RENVILLE									
CITY	182	967	83,086	35,552	0	120,832	240,619	242,274	2,892,343
TOWN	0	0	144,261	116,242	0	8,719	269,222	276,805	8,479,291
TOTAL	182	967	227,347	151,794	0	129,551	509,841	519,079	11,371,634
RICE									
CITY	13,457	0	313,613	171,354	0	53,455	553,881	555,295	12,048,765
TOWN	0	0	143,634	366,722	728	0	511,082	554,748	6,960,938
TOTAL	13,457	0	457,247	538,076	728	53,455	1,064,963	1,110,043	19,009,703

TABLE 34 PART 6

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS (3.30,5.06%)	ALL OTHER LEASED REAL ESTATE (3.30,5.06%)	ELECTRIC UTILITIES (5.06%)	GAS UTILITIES (5.06%)	WATER UTILITIES (5.06%)				
ROCK									
CITY	19,137	4,139	19,426	18,049	0	0	61,177	62,295	1,494,238
TOWN	0	0	32,813	7,899	0	0	40,823	45,806	3,329,259
TOTAL	19,137	4,139	52,239	25,948	0	0	102,000	108,101	4,820,497
ROSEAU									
CITY	58,418	0	26,174	17,974	0	0	102,860	103,688	2,480,839
TOWN	8,455	0	213,289	42,598	0	0	264,342	272,129	3,618,959
TOTAL	66,873	0	239,463	60,572	0	0	367,202	375,817	6,099,898
ST. LOUIS									
CITY	74,180	481	2,554,661	256,872	1,149	268	3,033,372	3,604,668	49,304,503
TOWN	283	0	1,501,467	852,318	0	0	2,380,324	2,790,863	20,941,129
TOTAL	74,463	481	4,056,128	1,109,190	1,149	268	5,413,696	6,395,531	70,245,632
SCOTT									
CITY	1,539	2,739	558,771	244,848	0	0	811,448	811,448	29,746,367
TOWN	0	205	184,369	77,965	0	0	272,539	272,969	7,787,056
TOTAL	1,539	2,944	753,140	322,813	0	0	1,083,987	1,084,417	37,533,423
SHERBURNE									
CITY	5,429	3,694	452,432	114,297	0	6,915	583,936	603,670	45,774,103
TOWN	0	215	384,273	186,513	0	0	574,888	610,977	7,707,189
TOTAL	5,429	3,909	836,705	300,810	0	6,915	1,158,824	1,214,647	53,481,292
SIBLEY									
CITY	0	0	47,363	31,499	0	701	79,563	79,563	1,747,398
TOWN	0	0	29,575	85,358	0	1,924	116,857	118,297	4,613,478
TOTAL	0	0	76,938	116,857	0	2,625	196,420	197,860	6,360,874
STEARNS									
CITY	167,781	0	314,056	130,316	0	455	615,978	1,254,241	35,596,537
TOWN	754	0	427,634	229,422	0	111	657,954	817,863	18,714,376
TOTAL	168,535	0	741,690	359,738	0	566	1,273,932	2,072,104	54,310,913
STEELE									
CITY	0	0	34,798	16,451	0	2,703	54,035	58,898	9,536,432
TOWN	0	3,432	206,141	480,923	0	4,466	674,962	683,038	4,541,629
TOTAL	0	3,432	240,939	477,374	0	7,169	728,997	741,936	14,078,061
STEVENS									
CITY	62,659	0	94,249	32,385	0	650	189,943	189,943	1,770,419
TOWN	0	0	54,775	121,352	0	548	176,675	185,287	2,973,985
TOTAL	62,659	0	149,024	153,737	0	1,198	366,618	375,230	4,744,404
SWIFT									
CITY	96,006	49,907	56,627	28,307	0	501	231,348	231,439	1,604,803
TOWN	557	0	96,838	109,543	0	647	207,585	264,847	3,508,018
TOTAL	96,563	49,907	153,465	137,850	0	1,148	438,933	496,286	5,112,821
TODD									
CITY	5,516	0	123,273	34,474	0	143	163,406	163,681	2,113,629
TOWN	1,340	0	42,640	113,948	25,726	117	184,657	209,959	4,935,769
TOTAL	6,856	0	165,913	148,422	25,726	260	348,063	373,640	7,049,398

TABLE 34 PART G

1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS (3.30,5.06%)	ALL OTHER LEASED REAL ESTATE (3.30,5.06%)	ELECTRIC UTILITIES (5.06%)	GAS UTILITIES (5.06%)	WATER UTILITIES (5.06%)				
TRAVERSE									
CITY	7,589	248	48,374	0	0	253	53,484	58,355	588,588
TOWN	2,640	0	91,673	71,777	0	143	168,233	168,860	3,123,801
TOTAL	10,229	248	137,047	71,777	0	396	219,697	225,215	3,710,367
WABASHA									
CITY	0	0	150,621	19,582	0	0	170,203	176,485	3,885,391
TOWN	0	0	92,898	17,730	0	0	110,728	115,810	3,777,047
TOTAL	0	0	243,619	37,312	0	0	280,931	292,295	7,642,438
WADENA									
CITY	31,398	0	71,640	28,893	0	465	144,687	146,301	1,988,018
TOWN	0	0	40,232	267,010	0	474	307,878	338,483	1,843,368
TOTAL	31,398	0	111,872	295,903	0	939	452,565	482,784	3,831,386
WASECA									
CITY	611	0	51,137	48,763	0	61	103,294	103,773	4,165,079
TOWN	20	1,189	50,009	315,171	0	764	370,527	377,449	4,517,348
TOTAL	631	1,189	101,146	363,934	0	825	473,821	481,222	8,682,425
WASHINGTON									
CITY	61,566	420	2,052,018	1,247,021	0	0	3,382,235	3,405,890	86,554,368
TOWN	0	121	311,661	236,295	0	0	605,898	609,341	15,936,531
TOTAL	61,566	541	2,363,679	1,483,316	0	0	3,988,133	4,015,231	102,490,899
WATONWAN									
CITY	30	0	19,173	29,931	0	0	49,589	54,186	2,300,385
TOWN	0	33	172,516	47,706	0	1,999	227,861	234,049	3,957,931
TOTAL	30	33	191,689	77,637	0	1,999	277,450	288,235	6,258,316
WILKIN									
CITY	75,485	0	22,163	11,127	0	0	113,538	114,266	1,065,319
TOWN	12,525	370	90,726	29,101	0	150	132,872	137,126	4,269,825
TOTAL	88,010	370	112,889	40,228	0	150	246,410	251,392	5,335,144
WINONA									
CITY	691	13,398	307,643	197,311	0	0	519,792	523,319	13,569,741
TOWN	10	165	41,847	48,485	0	17	90,524	92,991	4,603,085
TOTAL	701	13,561	349,490	245,796	0	17	610,316	616,310	18,172,826
WRIGHT									
CITY	27,091	213	339,973	158,950	0	4,099	549,661	553,689	26,438,814
TOWN	0	1,438	514,377	99,313	0	0	621,628	656,835	18,295,077
TOTAL	27,091	1,649	854,350	258,263	0	4,099	1,171,289	1,210,524	44,733,891
YELLOW MEDICINE									
CITY	40,879	0	84,938	18,559	0	0	144,953	144,953	1,713,547
TOWN	0	0	104,251	44,667	0	0	148,918	148,918	4,504,070
TOTAL	40,879	0	189,189	63,226	0	0	293,871	293,871	6,217,617
STATEWIDE TOTAL									
CITY	2,860,787	14,818,726	40,429,108	20,611,803	81,523	1,073,471	89,657,471	92,166,071	2,600,974,595
TOWN	254,482	31,849	13,241,786	20,586,399	26,452	59,614	34,562,244	38,848,216	553,271,480
TOTAL	3,115,269	14,850,575	53,670,894	41,198,202	107,975	1,133,085	124,219,715	131,014,287	3,154,246,075

TABLE 35
TAXABLE VALUE DETERMINATION DATA
BY COUNTY - FOR TAXES PAYABLE 1990

COUNTY	TOTAL NET TAX CAPACITY VALUE	TAX INCREMENT FINANCING NET TAX CAP. VALUES	FISCAL DISPARITIES CONTRIBUTION VALUE	10% POWER LINE NET TAX CAP. VALUE	TOTAL TAXABLE VALUE	FISCAL DISPARITIES DISTRIBUTION VALUE	TAXABLE VALUE PLUS DISTRIBUTION
AITKIN	\$ 9,365,362 \$	0 \$	0 \$	0 \$	9,365,362 \$	0 \$	9,365,362
ANOKA	133,879,951	10,149,427	14,918,256	0	108,812,268	35,283,629	144,095,897
BECKER	13,715,978	369,105	0	0	13,346,873	0	13,346,873
BELTRAMI	11,853,529	149,911	0	0	11,703,618	0	11,703,618
BENTON	13,707,682	670,158	0	12,531	13,024,993	0	13,024,993
BIG STONE	2,744,704	0	0	0	2,744,704	0	2,744,704
BLUE EARTH	28,954,731	2,134,463	0	0	26,820,268	0	26,820,268
BROWN	11,863,125	266,462	0	0	11,596,663	0	11,596,663
CARLTON	12,301,376	472,039	0	26,289	11,803,048	0	11,803,048
CARVER	31,195,069	4,664,611	2,279,874	0	24,250,584	6,147,064	30,397,648
CASS	17,484,094	82,939	0	0	17,401,155	0	17,401,155
CHIPPEWA	6,611,514	77,631	0	0	6,533,883	0	6,533,883
CHISAGO	14,020,492	539,855	0	32,645	13,447,992	0	13,447,992
CLAY	18,825,022	945,145	0	0	17,879,877	0	17,879,877
CLEARWATER	3,745,783	16,434	0	0	3,729,349	0	3,729,349
COOK	4,844,329	0	0	0	4,844,329	0	4,844,329
COTTONWOOD	8,227,061	106,521	0	0	8,120,540	0	8,120,540
CROW WING	31,814,972	331,847	0	0	31,483,125	0	31,483,125
DAKOTA	224,047,231	8,449,948	28,147,315	0	187,449,968	31,835,331	219,285,299
DODGE	6,032,318	110,231	0	0	5,922,087	0	5,922,087
DOUGLAS	15,238,227	84,357	0	0	15,153,870	0	15,153,870
FARIBAULT	10,250,515	98,042	0	0	10,152,473	0	10,152,473
FILLMORE	6,939,781	182,118	0	0	6,757,663	0	6,757,663
FREEBORN	15,556,818	586,805	0	0	14,970,013	0	14,970,013
GOODHUE	41,575,917	1,168,607	0	0	40,407,310	0	40,407,310
GRANT	3,873,029	0	0	18,335	3,854,694	0	3,854,694
HENNEPIN	1,188,813,428	94,623,917	163,600,637	30,821	930,558,053	103,905,282	1,034,463,335
HOUSTON	5,207,038	49,719	0	0	5,157,319	0	5,157,319
HUBBARD	10,271,182	15,688	0	0	10,255,494	0	10,255,494
ISANTI	8,962,138	209,297	0	0	8,752,841	0	8,752,841
ITASCA	32,700,733	527,885	0	29,799	32,143,049	0	32,143,049
JACKSON	8,252,051	70,705	0	0	8,181,346	0	8,181,346

TABLE 35
TAXABLE VALUE DETERMINATION DATA
BY COUNTY - FOR TAXES PAYABLE 1990

COUNTY	TOTAL NET TAX CAPACITY VALUE	TAX INCREMENT FINANCING NET TAX CAP. VALUES	FISCAL DISPARITIES CONTRIBUTION VALUE	10% POWER LINE NET TAX CAP. VALUE	TOTAL TAXABLE VALUE	FISCAL DISPARITIES DISTRIBUTION VALUE	TAXABLE VALUE PLUS DISTRIBUTION
KANABEC	\$ 4,537,931	\$ 189,160	0	0	\$ 4,348,771	0	4,348,771
KANDIYOHI	18,431,206	309,406	0	4,023	18,117,777	0	18,117,777
KITTSON	6,016,442	0	0	0	6,016,442	0	6,016,442
KOOCHICHING	4,721,394	78,247	0	0	4,643,147	0	4,643,147
LAC QUI PARLE	4,745,629	40,614	0	0	4,705,015	0	4,705,015
LAKE	4,127,704	285,415	0	0	3,842,289	0	3,842,289
LAKE/WOODS	1,830,585	0	0	0	1,830,585	0	1,830,585
LE SUEUR	9,154,731	137,401	0	0	9,017,330	0	9,017,330
LINCOLN	3,644,774	0	0	0	3,644,774	0	3,644,774
LYON	13,379,901	897,711	0	0	12,482,190	0	12,482,190
MAHNOMEN	1,868,576	0	0	0	1,868,576	0	1,868,576
MARSHALL	7,528,692	0	0	0	7,528,692	0	7,528,692
MARTIN	15,405,441	94,607	0	0	15,310,834	0	15,310,834
MCLEOD	12,121,696	416,589	0	0	11,705,107	0	11,705,107
MEEKER	9,357,333	198,199	0	17,376	9,141,758	0	9,141,758
MILLE LACS	6,940,467	226,770	0	3,728	6,709,969	0	6,709,969
MORRISON	11,673,126	203,402	0	0	11,469,724	0	11,469,724
MOWER	15,380,549	152,189	0	0	15,228,360	0	15,228,360
MURRAY	6,170,978	9,968	0	0	6,161,010	0	6,161,010
NICOLLET	10,855,601	237,094	0	0	10,618,507	0	10,618,507
NOBLES	9,569,331	284,381	0	0	9,284,950	0	9,284,950
NORMAN	5,357,274	30,394	0	0	5,326,880	0	5,326,880
OLMSTED	59,527,179	2,129,864	0	0	57,397,315	0	57,397,315
OTTER TAIL	24,090,220	406,329	0	0	23,683,891	0	23,683,891
PENNINGTON	4,561,774	0	0	0	4,561,774	0	4,561,774
PINE	9,663,327	117,545	0	44,615	9,501,167	0	9,501,167
PIPESTONE	4,011,999	128,218	0	0	3,883,781	0	3,883,781
POLK	17,982,310	140,038	0	0	17,842,272	0	17,842,272
POPE	5,346,754	9,530	0	20,184	5,317,040	0	5,317,040
RAMSEY	380,139,854	29,399,652	44,663,897	0	306,076,305	63,714,621	369,790,926
RED LAKE	2,040,630	17,602	0	0	2,023,028	0	2,023,028
REDWOOD	10,008,355	52,681	0	0	9,955,674	0	9,955,674

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TABLE 35
TAXABLE VALUE DETERMINATION DATA
BY COUNTY - FOR TAXES PAYABLE 1990

COUNTY	TOTAL NET TAX CAPACITY VALUE	TAX INCREMENT FINANCING NET TAX CAP. VALUES	FISCAL DISPARITIES CONTRIBUTION VALUE	10% POWER LINE NET TAX CAP. VALUE	TOTAL TAXABLE VALUE	FISCAL DISPARITIES DISTRIBUTION VALUE	TAXABLE VALUE PLUS DISTRIBUTION
RENVILLE	\$ 11,371,634 \$	188,329 \$	0 \$	0 \$	11,183,305 \$	0 \$	11,183,305
RICE	19,009,703	999,162	0	0	18,010,541	0	18,010,541
ROCK	4,820,497	91,168	0	0	4,729,329	0	4,729,329
ROSEAU	6,099,898	43,086	0	18,284	6,038,528	0	6,038,528
SCOTT	37,535,400	4,028,122	2,885,281	0	30,621,997	7,016,110	37,638,107
SHERBURNE	53,481,292	1,124,956	0	28,288	52,328,048	0	52,328,048
SIBLEY	6,360,874	76,381	0	0	6,284,493	0	6,284,493
ST. LOUIS	70,245,632	6,086,516	0	81,423	64,077,693	0	64,077,693
STEARNS	54,310,614	3,158,142	0	23,928	51,128,544	0	51,128,544
STEELE	14,078,061	456,569	0	0	13,621,492	0	13,621,492
STEVENS	4,744,404	40,801	0	1,807	4,701,796	0	4,701,796
SWIFT	5,112,821	245,441	0	0	4,867,380	0	4,867,380
TODD	7,049,398	145,138	0	0	6,904,260	0	6,904,260
TRAVERSE	3,710,367	13,338	0	9,169	3,687,860	0	3,687,860
WABASHA	7,642,438	130,055	0	0	7,512,383	0	7,512,383
WADENA	3,831,386	27,983	0	0	3,803,403	0	3,803,403
WASECA	8,682,425	28,106	0	0	8,654,319	0	8,654,319
WASHINGTON	102,490,899	3,172,533	8,483,387	24,913	90,810,066	17,432,515	108,242,581
WATONWAN	6,258,316	215,118	0	0	6,043,198	0	6,043,198
WILKIN	5,335,144	32,778	0	0	5,302,366	0	5,302,366
WINONA	18,172,826	820,279	0	0	17,352,547	0	17,352,547
WRIGHT	44,733,871	1,912,630	0	22,351	42,798,890	0	42,798,890
YELLOW MEDICINE	6,217,617	108,106	0	0	6,109,511	0	6,109,511
STATEWIDE TOTAL	3,154,362,460	186,491,610	264,978,647	450,509	2,702,441,694	265,334,552	2,967,776,246

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SECTION IV

Current Year - Taxes Payable 1990

Part A: By Taxing District

TABLE 36
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
1989 ASSESSMENT - PAYABLE 1990

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>	<u>BLUE EARTH</u>
Net Tax Capacity (1)							
Real	\$ 9,120,411	\$ 128,224,463	\$ 13,282,965	\$ 10,981,142	\$ 12,814,984	\$ 2,625,312	\$ 27,743,537
Personal	244,951	5,655,488	433,013	872,387	892,698	119,392	1,211,194
TOTAL	\$ 9,365,362	\$ 133,879,951	\$ 13,715,978	\$ 11,853,529	\$ 13,707,682	\$ 2,744,704	\$ 28,954,731
Average Rate of Taxation (2)							
Percent	100.696	95.642	106.377	108.271	101.764	106.692	99.974
Levy Including Special Assessment							
County	\$ 3,628,019	\$ 30,985,682	\$ 6,531,093	\$ 5,114,706	\$ 4,282,100	\$ 1,292,934	\$ 8,602,155
City	331,520	25,504,352	1,276,284	1,117,225	2,864,098	434,717	6,739,210
Town	1,084,172	1,146,941	1,179,408	852,390	402,539	177,580	1,183,833
School District (3)	4,430,752	49,528,373	5,922,161	5,907,931	6,288,279	1,131,975	12,053,884
Special District (4)	16,418	4,166,084	192,906	50,923	64,001	39,903	37,237
Tax Increment Financing	0	9,628,090	417,790	165,898	698,599	0	2,187,935
Contribution	0	15,601,214	0	0	0	0	0
Power Line	0	0	0	0	11,447	0	0
TOTAL	\$ 9,490,881	\$ 136,560,736	\$ 15,519,642	\$ 13,209,073	\$ 14,611,063	\$ 3,077,109	\$ 30,804,254
Levy Excluding Special Assessment							
County	\$ 3,628,019	\$ 30,985,682	\$ 6,152,041	\$ 5,090,136	\$ 4,259,898	\$ 1,208,901	\$ 8,326,842
City	275,159	17,123,246	841,118	785,004	2,224,677	370,016	5,313,146
Town	1,080,211	1,012,591	1,155,291	834,112	402,539	177,580	1,028,091
School District (3)	4,430,752	49,528,373	5,922,161	5,907,931	6,288,279	1,131,975	12,053,884
Special District (4)	16,418	4,166,084	102,302	50,806	64,001	39,903	37,237
Tax Increment Financing	0	9,628,090	417,790	165,898	698,599	0	2,187,935
Contribution	0	15,601,214	0	0	0	0	0
Power Line	0	0	0	0	11,447	0	0
TOTAL	\$ 9,430,559	\$ 128,045,280	\$ 14,590,703	\$ 12,833,887	\$ 13,949,440	\$ 2,928,375	\$ 28,947,135
Taconite Tax Credit (5)	\$ 492,196	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	2,874	0	0
Agricultural Preserves Credit (6)	0	3	0	0	0	0	0
County Conservation Credit	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	\$ 3	\$ 0	\$ 0	\$ 2,874	\$ 0	\$ 0
NET TAX PAYABLE	\$ 8,938,363	\$ 128,045,277	\$ 14,590,703	\$ 12,833,887	\$ 13,946,566	\$ 2,928,375	\$ 28,947,135

**TABLE 36
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
1989 ASSESSMENT - PAYABLE 1990**

	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
<u>Net Tax Capacity (1)</u>							
Real	\$ 11,720,768	\$ 10,615,790	\$ 30,247,217	\$ 15,955,119	\$ 6,268,710	\$ 13,087,614	\$ 18,199,549
Personal	142,357	1,685,586	947,852	1,528,975	342,804	932,878	625,473
TOTAL	\$ 11,863,125	\$ 12,301,376	\$ 31,195,069	\$ 17,484,094	\$ 6,611,514	\$ 14,020,492	\$ 18,825,022
<u>Average Rate of Taxation (2)</u>							
Percent	82.866	125.006	105.348	90.047	95.185	110.394	103.876
<u>Levy Including Special Assessment</u>							
County	\$ 3,433,405	\$ 5,884,021	\$ 8,044,630	\$ 6,580,164	\$ 2,844,598	\$ 6,036,082	\$ 7,740,689
City	1,796,536	2,043,287	6,656,321	1,167,993	967,305	2,132,085	3,170,158
Town	429,033	1,046,211	919,288	1,485,090	444,242	923,694	655,545
School District (3)	4,177,179	5,827,303	12,137,912	6,908,215	2,570,771	6,893,335	9,044,399
Special District (4)	31,048	161,518	521,092	28,695	11,911	23,659	312,517
Tax Increment Financing	243,554	568,191	4,919,251	91,721	74,401	613,968	1,018,101
Contribution	0	0	2,384,247	0	0	0	0
Power Line	0	32,169	0	0	0	35,779	0
TOTAL	\$ 10,110,755	\$ 15,562,700	\$ 35,582,741	\$ 16,261,878	\$ 6,913,228	\$ 16,658,602	\$ 21,941,409
<u>Levy Excluding Special Assessment</u>							
County	\$ 3,273,245	\$ 5,884,021	\$ 7,966,318	\$ 6,288,029	\$ 2,416,996	\$ 5,581,221	\$ 6,417,593
City	1,676,379	1,962,534	4,120,363	978,363	780,441	1,463,512	2,132,448
Town	429,033	941,709	814,094	1,448,832	438,637	866,378	629,646
School District (3)	4,177,179	5,827,303	12,137,912	6,908,215	2,570,771	6,893,335	9,044,399
Special District (4)	31,048	161,518	521,092	28,695	11,911	23,659	312,517
Tax Increment Financing	243,554	568,191	4,919,251	91,721	74,401	613,968	1,018,101
Contribution	0	0	2,384,247	0	0	0	0
Power Line	0	32,169	0	0	0	35,779	0
TOTAL	\$ 9,830,438	\$ 15,377,445	\$ 32,863,277	\$ 15,743,855	\$ 6,293,157	\$ 15,477,852	\$ 19,554,704
<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	\$ 1,877,654
Power Line Credit	0	565	0	0	0	9,615	0
Agricultural Preserves Credit (6)	0	0	34,624	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	82,919
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 565	\$ 34,624	\$ 0	\$ 0	\$ 9,615	\$ 1,960,573
NET TAX PAYABLE	\$ 9,830,438	\$ 15,376,880	\$ 32,828,653	\$ 15,743,855	\$ 6,293,157	\$ 15,468,237	\$ 17,594,131

TABLE 36
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
1989 ASSESSMENT - PAYABLE 1990

	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>
Net Tax Capacity (1)							
Real	\$ 2,899,568	\$ 4,590,710	\$ 6,698,472	\$ 30,992,188	\$ 216,782,778	\$ 5,728,093	\$ 15,069,342
Personal	846,215	253,619	1,528,589	822,784	7,264,453	304,225	168,885
TOTAL	\$ 3,745,783	\$ 4,844,329	\$ 8,227,061	\$ 31,814,972	\$ 224,047,231	\$ 6,032,318	\$ 15,238,227
Average Rate of Taxation (2)							
Percent	114.587	86.504	101.725	82.658	92.532	99.370	92.949
Levy Including Special Assessment							
County	\$ 2,461,582	\$ 2,111,617	\$ 2,712,728	\$ 8,570,881	\$ 39,375,863	\$ 2,100,113	\$ 5,310,395
City	171,630	317,552	1,138,568	3,989,092	54,024,662	981,297	1,640,809
Town	257,892	49,636	621,574	1,646,462	869,589	508,060	1,945,535
School District (3)	1,635,075	1,447,857	4,115,386	12,278,498	88,689,182	2,481,918	6,218,243
Special District (4)	55,141	343,743	137,043	274,895	5,481,807	0	34,928
Tax Increment Financing	20,412	0	138,216	280,695	7,838,360	117,618	80,670
Contribution	0	0	0	0	29,435,938	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 4,601,732	\$ 4,270,405	\$ 8,863,515	\$ 27,040,523	\$ 225,715,401	\$ 6,189,006	\$ 15,230,580
Levy Excluding Special Assessment							
County	\$ 2,182,801	\$ 2,097,788	\$ 2,639,415	\$ 8,570,881	\$ 39,367,932	\$ 2,090,107	\$ 5,266,647
City	140,928	251,525	850,649	3,256,894	35,691,577	804,945	1,301,361
Town	257,838	49,636	614,359	1,635,643	810,481	499,698	1,261,925
School District (3)	1,635,075	1,447,857	4,115,386	12,278,498	88,689,182	2,481,918	6,218,243
Special District (4)	55,141	343,743	10,968	274,895	5,481,807	0	34,928
Tax Increment Financing	20,412	0	138,216	280,695	7,838,360	117,618	80,670
Contribution	0	0	0	0	29,435,938	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 4,292,195	\$ 4,190,549	\$ 8,368,993	\$ 26,297,506	\$ 207,315,277	\$ 5,994,286	\$ 14,163,774
Taconite Tax Credit (5)	\$ 0	\$ 253,988	\$ 0	\$ 573,026	\$ 0	\$ 0	\$ 0
Other Credits							
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	1,137	0	0
County Conservation Credit	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	\$ 1,137	\$ 0	\$ 0
NET TAX PAYABLE	\$ 4,292,195	\$ 3,936,561	\$ 8,368,993	\$ 25,724,480	\$ 207,314,140	\$ 5,994,286	\$ 14,163,774

**TABLE 36
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
1989 ASSESSMENT - PAYABLE 1990**

	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
Net Tax Capacity (1)							
Real	\$ 9,921,871	\$ 6,571,343	\$ 14,403,252	\$ 40,661,660	\$ 3,544,736	\$ 1,156,814,947	\$ 4,852,629
Personal	328,644	368,438	1,153,566	914,257	328,293	31,998,481	354,409
TOTAL	\$ 10,250,515	\$ 6,939,781	\$ 15,556,818	\$ 41,575,917	\$ 3,873,029	\$ 1,188,813,428	\$ 5,207,038
Average Rate of Taxation (2)							
Percent	83.619	109.994	94.152	87.965	84.158	100.282	109.600
Levy Including Special Assessment							
County	\$ 2,973,374	\$ 2,363,308	\$ 6,190,728	\$ 8,761,101	\$ 1,381,314	\$ 255,217,579	\$ 2,173,091
City	1,448,124	1,249,824	1,969,881	11,064,366	392,476	235,013,829	937,974
Town	709,213	831,752	788,933	1,309,399	233,707	218,951	480,804
School District (3)	4,026,836	3,194,423	6,255,757	15,109,206	1,410,721	427,223,151	2,374,664
Special District (4)	14,746	0	3,853	62,203	18,990	48,664,808	4,792
Tax Increment Financing	88,704	217,133	546,657	1,073,590	0	95,786,971	59,708
Contribution	0	0	0	0	0	171,090,272	0
Power Line	0	0	0	0	14,532	32,542	0
TOTAL	\$ 9,260,997	\$ 7,856,440	\$ 15,755,809	\$ 37,379,865	\$ 3,451,740	\$ 1,233,248,103	\$ 6,031,033
Levy Excluding Special Assessment							
County	\$ 2,711,261	\$ 2,363,274	\$ 5,523,912	\$ 8,761,101	\$ 1,268,436	\$ 255,217,579	\$ 2,173,091
City	1,021,274	1,026,773	1,573,249	10,274,592	313,083	193,975,503	614,725
Town	708,552	831,752	743,575	1,291,735	233,707	179,757	479,943
School District (3)	4,026,836	3,194,423	6,255,757	15,109,206	1,410,721	427,223,151	2,374,664
Special District (4)	14,746	0	3,853	62,203	18,990	48,664,808	4,792
Tax Increment Financing	88,704	217,133	546,657	1,073,590	0	95,786,971	59,708
Contribution	0	0	0	0	0	171,090,272	0
Power Line	0	0	0	0	14,532	32,542	0
TOTAL	\$ 8,571,373	\$ 7,633,355	\$ 14,647,003	\$ 36,572,427	\$ 3,259,469	\$ 1,192,170,583	\$ 5,706,923
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	9,829	14,342	0
Agricultural Preserves Credit (6)	0	0	0	0	0	8,906	0
County Conservation Credit	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	\$ 9,829	\$ 23,248	\$ 0
NET TAX PAYABLE	\$ 8,571,373	\$ 7,633,355	\$ 14,647,003	\$ 36,572,427	\$ 3,249,640	\$ 1,192,147,335	\$ 5,706,923

TABLE 36
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
1989 ASSESSMENT - PAYABLE 1990

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSON</u>
Net Tax Capacity (1)							
Real	\$ 9,444,874	\$ 8,553,231	\$ 30,260,825	\$ 7,536,309	\$ 4,460,182	\$ 17,864,919	\$ 4,895,792
Personal	826,308	408,907	2,439,908	715,742	77,749	566,287	1,120,650
TOTAL	\$ 10,271,182	\$ 8,962,138	\$ 32,700,733	\$ 8,252,051	\$ 4,537,931	\$ 18,431,206	\$ 6,016,442
Average Rate of Taxation (2)							
Percent	90.547	108.787	94.475	89.062	111.841	97.834	95.325
Levy Including Special Assessment							
County	\$ 4,214,051	\$ 4,188,713	\$ 13,857,937	\$ 2,340,815	\$ 2,323,676	\$ 7,566,207	\$ 1,812,655
City	377,210	902,488	1,956,765	567,181	262,375	3,180,607	508,506
Town	932,126	803,704	1,991,105	732,090	337,456	1,342,974	459,277
School District (3)	4,635,161	3,737,246	12,604,730	3,882,839	2,014,460	7,827,035	3,419,871
Special District (4)	16,922	16,302	131,620	24,366	9,985	140,865	92,093
Tax Increment Financing	13,617	230,427	554,280	63,636	207,685	310,416	0
Contribution	0	0	0	0	0	0	0
Power Line	0	0	29,164	0	0	3,389	0
TOTAL	\$ 10,189,087	\$ 9,878,880	\$ 31,125,601	\$ 7,610,927	\$ 5,155,637	\$ 20,371,493	\$ 6,292,402
Levy Excluding Special Assessment							
County	\$ 3,457,660	\$ 4,185,726	\$ 13,857,866	\$ 2,203,915	\$ 2,292,670	\$ 6,754,499	\$ 1,443,061
City	266,619	780,890	1,726,077	445,005	214,499	1,980,398	320,898
Town	910,233	799,075	1,990,244	729,641	335,971	1,015,394	459,277
School District (3)	4,635,161	3,737,246	12,604,730	3,882,839	2,014,460	7,827,035	3,419,871
Special District (4)	16,922	16,302	131,620	24,366	9,985	140,865	92,093
Tax Increment Financing	13,617	230,427	554,280	63,636	207,685	310,416	0
Contribution	0	0	0	0	0	0	0
Power Line	0	0	29,164	0	0	3,389	0
TOTAL	\$ 9,300,212	\$ 9,749,666	\$ 30,893,981	\$ 7,349,402	\$ 5,075,270	\$ 18,031,996	\$ 5,735,200
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 2,265,908	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	1,694	0	0	886	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
County Conservation Credit	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	\$ 1,694	\$ 0	\$ 0	\$ 886	\$ 0
NET TAX PAYABLE	\$ 9,300,212	\$ 9,749,666	\$ 28,626,379	\$ 7,349,402	\$ 5,075,270	\$ 18,031,110	\$ 5,735,200

TABLE 36
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
1989 ASSESSMENT - PAYABLE 1990

	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKEWOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
Net Tax Capacity (1)							
Real	\$ 4,434,690	\$ 4,543,082	\$ 3,893,382	\$ 1,743,620	\$ 8,742,546	\$ 2,509,904	\$ 11,853,400
Personal	286,704	202,547	234,322	86,965	412,185	1,134,870	1,526,501
TOTAL	\$ 4,721,394	\$ 4,745,629	\$ 4,127,704	\$ 1,830,585	\$ 9,154,731	\$ 3,644,774	\$ 13,379,901
Average Rate of Taxation (2)							
Percent	101.083	87.377	120.216	101.214	105.672	102.694	90.121
Levy Including Special Assessment							
County	\$ 1,913,233	\$ 1,339,029	\$ 2,767,414	\$ 1,178,284	\$ 3,676,978	\$ 1,904,453	\$ 4,125,915
City	1,059,936	556,325	464,948	91,429	1,249,666	240,741	1,936,801
Town	21,493	365,402	344,359	185,426	506,740	298,572	406,417
School District (3)	1,754,309	1,964,189	1,023,735	631,044	4,395,801	1,425,425	5,168,921
Special District (4)	161,198	146,582	44,475	4,081	15,344	465,406	31,757
Tax Increment Financing	80,607	36,596	346,419	0	144,645	0	868,445
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 4,990,776	\$ 4,408,123	\$ 4,991,350	\$ 2,090,264	\$ 9,989,174	\$ 4,334,597	\$ 12,538,256
Levy Excluding Special Assessment							
County	\$ 1,896,682	\$ 1,241,120	\$ 2,767,414	\$ 944,603	\$ 3,567,888	\$ 1,753,254	\$ 3,955,584
City	1,006,875	460,830	442,304	87,659	1,061,961	217,099	1,630,281
Town	21,493	364,710	337,811	185,426	488,323	298,268	403,138
School District (3)	1,754,309	1,964,189	1,023,735	631,044	4,395,801	1,425,425	5,168,921
Special District (4)	12,569	79,126	44,475	4,081	15,344	48,927	31,757
Tax Increment Financing	80,607	36,596	346,419	0	144,645	0	868,445
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 4,772,535	\$ 4,146,571	\$ 4,962,158	\$ 1,852,813	\$ 9,673,962	\$ 3,742,973	\$ 12,058,126
Taconite Tax Credit (5)	\$ 4,446	\$ 0	\$ 569,853	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	1,171	0	0	1,583	0	0	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
County Conservation Credit	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	\$ 1,171	\$ 0	\$ 0	\$ 1,583	\$ 0	\$ 0	\$ 0
NET TAX PAYABLE	\$ 4,766,918	\$ 4,146,571	\$ 4,392,305	\$ 1,851,230	\$ 9,673,962	\$ 3,742,973	\$ 12,058,126

TABLE 36
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
1989 ASSESSMENT - PAYABLE 1990

	<u>MCLEOD</u>	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
Net Tax Capacity (1)							
Real	\$ 11,865,890	\$ 1,728,592	\$ 6,417,430	\$ 13,414,226	\$ 8,816,045	\$ 6,666,945	\$ 10,833,726
Personal	255,806	139,984	1,111,262	1,991,215	541,288	273,522	839,400
TOTAL	\$ 12,121,696	\$ 1,868,576	\$ 7,528,692	\$ 15,405,441	\$ 9,357,333	\$ 6,940,467	\$ 11,673,126
Average Rate of Taxation (2)							
Percent	108.077	125.106	84.659	84.778	87.934	111.732	108.025
Levy Including Special Assessment							
County	\$ 4,200,870	\$ 1,253,983	\$ 2,474,293	\$ 4,176,746	\$ 2,612,688	\$ 3,273,347	\$ 6,015,687
City	3,433,706	178,971	265,769	1,849,112	1,034,879	856,487	1,074,701
Town	483,465	160,153	787,723	790,227	853,399	462,885	998,878
School District (3)	5,462,636	821,391	3,454,241	6,972,304	3,743,274	3,124,560	5,105,958
Special District (4)	66,640	55,718	147,960	212,381	54,129	12,371	41,594
Tax Increment Financing	470,721	0	0	90,835	187,318	263,154	231,575
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	14,697	4,332	0
TOTAL	\$ 14,118,038	\$ 2,470,216	\$ 7,129,986	\$ 14,091,605	\$ 8,500,384	\$ 7,997,136	\$ 13,468,393
Levy Excluding Special Assessment							
County	\$ 4,143,624	\$ 1,196,364	\$ 1,730,566	\$ 3,773,934	\$ 2,534,387	\$ 3,265,324	\$ 5,428,185
City	2,505,953	104,787	264,469	1,416,195	880,569	634,119	808,221
Town	483,415	159,433	776,507	786,207	845,972	450,828	994,339
School District (3)	5,462,636	821,391	3,454,241	6,972,304	3,743,274	3,124,560	5,105,958
Special District (4)	34,397	55,718	147,960	20,929	22,104	12,371	41,594
Tax Increment Financing	470,721	0	0	90,835	187,318	263,154	231,575
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	14,697	4,332	0
TOTAL	\$ 13,100,746	\$ 2,337,693	\$ 6,373,743	\$ 13,060,404	\$ 8,228,321	\$ 7,754,688	\$ 12,609,872
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	7,958	4,031	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
County Conservation Credit	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	\$ 7,958	\$ 4,031	\$ 0
NET TAX PAYABLE	\$ 13,100,746	\$ 2,337,693	\$ 6,373,743	\$ 13,060,404	\$ 8,220,363	\$ 7,750,657	\$ 12,609,872

TABLE 36
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
1989 ASSESSMENT - PAYABLE 1990

	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
Net Tax Capacity (1)							
Real	\$ 14,931,511	\$ 5,387,396	\$ 10,487,903	\$ 9,379,130	\$ 5,156,230	\$ 58,337,224	\$ 23,139,752
Personal	449,038	783,582	367,698	190,201	201,044	1,189,955	950,468
TOTAL	\$ 15,380,549	\$ 6,170,978	\$ 10,855,601	\$ 9,569,331	\$ 5,357,274	\$ 59,527,179	\$ 24,090,220
Average Rate of Taxation (2)							
Percent	108.374	81.029	102.996	101.855	95.523	106.880	102.076
Levy Including Special Assessment							
County	\$ 5,991,316	\$ 1,908,852	\$ 3,970,111	\$ 2,897,785	\$ 2,428,895	\$ 19,627,289	\$ 8,991,494
City	2,649,280	407,232	2,189,316	1,510,241	421,607	12,727,166	2,197,428
Town	821,923	529,608	386,774	543,356	458,377	1,330,448	2,386,440
School District (3)	7,314,072	2,348,962	5,146,906	4,463,742	2,679,951	29,314,790	11,426,527
Special District (4)	33,110	54,019	16,602	460,382	162,343	0	376,209
Tax Increment Financing	179,142	8,971	253,065	308,597	32,805	2,330,427	415,962
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 16,988,843	\$ 5,257,644	\$ 11,962,774	\$ 10,184,103	\$ 6,183,978	\$ 65,330,120	\$ 25,794,060
Levy Excluding Special Assessment							
County	\$ 5,944,613	\$ 1,751,936	\$ 3,811,290	\$ 2,847,147	\$ 1,602,538	\$ 19,592,696	\$ 8,161,825
City	2,389,067	349,682	1,569,926	1,510,105	286,624	11,134,046	1,936,651
Town	808,553	529,284	382,992	543,356	353,176	1,250,916	2,333,303
School District (3)	7,314,072	2,348,962	5,146,906	4,463,742	2,679,951	29,314,790	11,426,527
Special District (4)	33,110	11,458	16,602	73,928	162,343	0	315,948
Tax Increment Financing	179,142	8,971	253,065	308,597	32,805	2,330,427	415,962
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 16,668,557	\$ 5,000,293	\$ 11,180,781	\$ 9,746,875	\$ 5,117,437	\$ 63,622,875	\$ 24,590,216
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
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
County Conservation Credit	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
NET TAX PAYABLE	\$ 16,668,557	\$ 5,000,293	\$ 11,180,781	\$ 9,746,875	\$ 5,117,437	\$ 63,622,875	\$ 24,590,216

**TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
1989 ASSESSMENT - PAYABLE 1990**

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
Net Tax Capacity (1)							
Real	\$ 3,922,446	\$ 8,644,405	\$ 3,740,683	\$ 16,562,378	\$ 4,895,102	\$ 358,357,265	\$ 1,630,891
Personal	639,328	1,018,922	271,316	1,419,932	451,652	21,782,589	409,739
TOTAL	\$ 4,561,774	\$ 9,663,327	\$ 4,011,999	\$ 17,982,310	\$ 5,346,754	\$ 380,139,854	\$ 2,040,630
Average Rate of Taxation (2)							
Percent	135.182	107.139	92.722	100.879	110.368	106.659	97.124
Levy Including Special Assessment							
County	\$ 2,359,668	\$ 3,507,809	\$ 1,630,318	\$ 7,579,611	\$ 2,029,772	\$ 96,952,468	\$ 1,062,972
City	882,767	613,882	480,608	3,116,036	612,370	89,520,761	280,434
Town	177,750	847,397	234,748	1,413,893	468,621	1,596,560	144,586
School District (3)	2,944,578	5,184,399	1,319,588	7,565,654	2,777,683	143,549,976	643,899
Special District (4)	78,448	166,825	149,586	736,999	226,642	16,347,286	33,169
Tax Increment Financing	0	135,473	116,056	157,212	12,506	31,644,800	22,598
Contribution	0	0	0	0	0	46,708,566	0
Power Line	0	46,974	0	0	20,614	0	0
TOTAL	\$ 6,443,211	\$ 10,502,759	\$ 3,930,904	\$ 20,569,405	\$ 6,148,208	\$ 426,320,417	\$ 2,187,658
Levy Excluding Special Assessment							
County	\$ 2,083,170	\$ 3,507,809	\$ 1,630,318	\$ 6,401,955	\$ 1,847,522	\$ 96,952,468	\$ 881,181
City	882,767	544,448	414,178	2,084,054	549,366	70,163,910	256,508
Town	177,750	816,383	234,748	1,403,182	466,792	525,254	144,586
School District (3)	2,944,578	5,184,399	1,319,588	7,565,654	2,777,683	143,549,976	643,899
Special District (4)	78,448	117,689	5,133	528,297	226,642	15,909,022	33,169
Tax Increment Financing	0	135,473	116,056	157,212	12,506	31,644,800	22,598
Contribution	0	0	0	0	0	46,708,566	0
Power Line	0	46,974	0	0	20,614	0	0
TOTAL	\$ 6,166,713	\$ 10,353,175	\$ 3,720,021	\$ 18,140,354	\$ 5,901,125	\$ 405,453,996	\$ 1,981,941
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 554,327	\$ 0	\$ 0	\$ 0
Power Line Credit	0	8,715	0	0	7,972	0	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	9,083	0	9,574	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 8,715	\$ 0	\$ 563,410	\$ 7,972	\$ 9,574	\$ 0
NET TAX PAYABLE	\$ 6,166,713	\$ 10,344,460	\$ 3,720,021	\$ 17,576,944	\$ 5,893,153	\$ 405,444,422	\$ 1,981,941

TABLE 26
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
1989 ASSESSMENT - PAYABLE 1990

	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>ST. LOUIS</u>	<u>SCOTT</u>
Net Tax Capacity (1)							
Real	\$ 9,803,326	\$ 10,852,555	\$ 17,899,660	\$ 4,712,396	\$ 5,724,081	\$ 63,850,101	\$ 36,450,953
Personal	205,029	519,079	1,110,043	108,101	375,817	6,395,531	1,084,447
TOTAL	\$ 10,008,355	\$ 11,371,634	\$ 19,009,703	\$ 4,820,497	\$ 6,099,898	\$ 70,245,632	\$ 37,535,400
Average Rate of Taxation (2)							
Percent	94.110	73.757	108.559	88.521	107.022	131.907	104.530
Levy Including Special Assessment							
County	\$ 3,227,903	\$ 2,770,480	\$ 5,656,045	\$ 1,815,702	\$ 1,966,265	\$ 39,860,388	\$ 10,650,979
City	1,262,809	1,359,156	3,301,762	317,716	763,662	14,121,882	7,594,164
Town	644,583	786,032	830,573	395,661	378,659	3,117,391	791,158
School District (3)	4,627,131	3,873,280	10,422,086	1,907,115	3,710,546	27,565,185	14,545,438
Special District (4)	14,142	29,543	111,582	8,250	112,216	247,060	1,218,761
Tax Increment Financing	58,106	143,487	1,100,238	86,160	39,927	8,424,560	4,135,150
Contribution	0	0	0	0	0	0	3,017,400
Power Line	0	0	0	0	16,572	102,690	0
TOTAL	\$ 9,834,674	\$ 8,961,978	\$ 21,422,286	\$ 4,530,604	\$ 6,987,847	\$ 93,439,156	\$ 41,953,050
Levy Excluding Special Assessment							
County	\$ 3,017,832	\$ 2,467,438	\$ 5,609,152	\$ 1,552,240	\$ 1,765,091	\$ 39,853,212	\$ 10,441,527
City	1,069,400	1,087,651	2,604,558	317,716	507,114	13,402,666	5,244,834
Town	632,229	786,032	789,163	395,661	376,765	3,063,831	720,026
School District (3)	4,627,131	3,873,280	10,422,086	1,907,115	3,710,546	27,565,185	14,545,438
Special District (4)	14,142	29,543	111,582	8,250	112,216	247,060	1,131,201
Tax Increment Financing	58,106	143,487	1,100,238	86,160	39,927	8,424,560	4,135,150
Contribution	0	0	0	0	0	0	3,017,400
Power Line	0	0	0	0	16,572	102,690	0
TOTAL	\$ 9,418,840	\$ 8,387,431	\$ 20,636,779	\$ 4,267,142	\$ 6,528,231	\$ 92,659,204	\$ 39,235,576
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,709,712	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	2,819	4,073	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	558
County Conservation Credit	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	\$ 2,819	\$ 4,073	\$ 558
NET TAX PAYABLE	\$ 9,418,840	\$ 8,387,431	\$ 20,636,779	\$ 4,267,142	\$ 6,525,412	\$ 88,945,419	\$ 39,235,018

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
1989 ASSESSMENT - PAYABLE 1990

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
Net Tax Capacity (1)							
Real	\$ 52,266,645	\$ 6,163,014	\$ 52,238,510	\$ 13,336,125	\$ 4,369,174	\$ 4,616,535	\$ 6,675,758
Personal	1,214,647	197,860	2,072,104	741,936	375,230	496,286	373,640
TOTAL	\$ 53,481,292	\$ 6,360,874	\$ 54,310,614	\$ 14,078,061	\$ 4,744,404	\$ 5,112,821	\$ 7,049,398
Average Rate of Taxation (2)							
Percent	59.069	96.984	104.037	100.917	99.494	95.522	117.445
Levy Including Special Assessment							
County	\$ 9,153,194	\$ 2,707,398	\$ 16,351,400	\$ 3,872,824	\$ 1,984,091	\$ 2,350,653	\$ 3,999,702
City	5,565,372	855,466	11,881,725	2,860,970	619,593	361,088	475,114
Town	1,057,550	531,982	3,367,532	540,848	262,775	383,613	700,524
School District (3)	14,836,291	2,469,481	23,323,395	7,076,826	1,918,513	2,070,326	3,322,177
Special District (4)	310,084	29,511	493,357	0	5,549	8,967	17,891
Tax Increment Financing	1,048,479	84,767	3,326,980	487,160	43,310	234,977	178,420
Contribution	0	0	0	0	0	0	0
Power Line	16,966	0	21,539	0	1,612	0	0
TOTAL	\$ 31,987,936	\$ 6,678,605	\$ 58,765,928	\$ 14,838,628	\$ 4,835,443	\$ 5,409,624	\$ 8,693,828
Levy Excluding Special Assessment							
County	\$ 9,151,106	\$ 2,425,863	\$ 16,124,884	\$ 3,778,424	\$ 1,968,388	\$ 1,873,442	\$ 3,585,022
City	5,193,944	630,899	9,970,245	2,323,966	520,375	313,650	475,114
Town	1,033,981	528,480	3,242,562	540,848	262,669	382,492	700,524
School District (3)	14,836,291	2,469,481	23,323,395	7,076,826	1,918,513	2,070,326	3,322,177
Special District (4)	310,084	29,511	493,357	0	5,549	8,967	17,891
Tax Increment Financing	1,048,479	84,767	3,326,980	487,160	43,310	234,977	178,420
Contribution	0	0	0	0	0	0	0
Power Line	16,966	0	21,539	0	1,612	0	0
TOTAL	\$ 31,590,851	\$ 6,169,001	\$ 56,502,962	\$ 14,207,224	\$ 4,720,416	\$ 4,883,854	\$ 8,279,148
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	2,503	0	11,671	0	702	0	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
County Conservation Credit	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	\$ 2,503	\$ 0	\$ 11,671	\$ 0	\$ 702	\$ 0	\$ 0
NET TAX PAYABLE	\$ 31,588,348	\$ 6,169,001	\$ 56,491,291	\$ 14,207,224	\$ 4,719,714	\$ 4,883,854	\$ 8,279,148

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
1989 ASSESSMENT - PAYABLE 1990

	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
Net Tax Capacity (1)							
Real	\$ 3,485,152	\$ 7,350,143	\$ 3,348,622	\$ 8,201,203	\$ 98,475,668	\$ 5,970,081	\$ 5,083,752
Personal	225,215	292,295	482,764	481,222	4,015,231	288,235	251,392
TOTAL	\$ 3,710,367	\$ 7,642,438	\$ 3,831,386	\$ 8,682,425	\$ 102,490,899	\$ 6,258,316	\$ 5,335,144
Average Rate of Taxation (2)							
Percent	83.533	97.993	116.784	94.510	96.493	91.096	91.129
Levy Including Special Assessment							
County	\$ 1,294,638	\$ 2,579,876	\$ 2,335,894	\$ 3,220,113	\$ 22,430,019	\$ 2,176,028	\$ 2,180,175
City	336,399	1,423,083	569,313	1,082,918	23,559,403	621,006	356,876
Town	185,240	499,887	217,930	436,478	2,667,732	387,280	327,030
School District (3)	1,459,198	3,168,240	1,580,276	3,702,888	43,204,988	2,389,109	2,297,605
Special District (4)	30,342	386	10,173	13,625	3,501,237	22,250	36,807
Tax Increment Financing	16,750	135,369	32,846	26,808	3,116,749	211,877	30,868
Contribution	0	0	0	0	8,871,762	0	0
Power Line	7,375	0	0	0	22,230	0	0
TOTAL	\$ 3,329,942	\$ 7,806,841	\$ 4,746,432	\$ 8,482,830	\$ 107,374,120	\$ 5,807,550	\$ 5,229,361
Levy Excluding Special Assessment							
County	\$ 1,144,418	\$ 2,579,876	\$ 2,180,674	\$ 3,168,229	\$ 22,298,242	\$ 2,161,183	\$ 1,972,445
City	256,345	1,109,225	455,665	869,844	15,805,966	538,536	203,182
Town	184,960	495,943	214,808	424,336	2,199,836	385,226	326,940
School District (3)	1,459,198	3,168,240	1,580,276	3,702,888	43,204,988	2,389,109	2,297,605
Special District (4)	30,342	386	10,173	13,625	3,376,340	15,147	30,834
Tax Increment Financing	16,750	135,369	32,846	26,808	3,116,749	211,877	30,868
Contribution	0	0	0	0	8,871,762	0	0
Power Line	7,375	0	0	0	22,230	0	0
TOTAL	\$ 3,099,388	\$ 7,489,039	\$ 4,474,442	\$ 8,205,730	\$ 98,896,113	\$ 5,701,078	\$ 4,861,874
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,045
Power Line Credit	5,239	0	0	0	10,032	0	0
Agricultural Preserves Credit (6)	0	0	0	0	657	0	0
County Conservation Credit	0	0	0	49,263	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	20,637
Disaster Credit	0	0	0	0	0	0	1,416
TOTAL	\$ 5,239	\$ 0	\$ 0	\$ 49,263	\$ 10,689	\$ 0	\$ 55,098
NET TAX PAYABLE	\$ 3,094,149	\$ 7,489,039	\$ 4,474,442	\$ 8,156,467	\$ 98,885,424	\$ 5,701,078	\$ 4,806,776

TABLE 36
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
1989 ASSESSMENT - PAYABLE 1990

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>
Net Tax Capacity (1)				
Real	\$ 17,556,516	\$ 43,523,347	\$ 5,923,746	\$ 3,023,348,159
Personal	616,310	1,210,524	293,871	131,014,301
TOTAL	\$ 18,172,826	\$ 44,733,871	\$ 6,217,617	\$ 3,154,362,460
Average Rate of Taxation (2)				
Percent	105.818	86.402	87.628	99.768
Levy Including Special Assessment				
County	\$ 5,985,291	\$ 9,529,101	\$ 2,246,346	\$ 841,203,791
City	4,417,539	6,209,979	612,887	600,728,788
Town	770,678	2,703,556	490,229	69,480,746
School District (3)	7,788,681	20,002,918	2,384,017	1,228,778,953
Special District (4)	133,945	559,945	183,868	88,587,761
Tax Increment Financing	899,536	1,745,148	93,468	192,295,363
Contribution	0	0	0	277,109,399
Power Line	0	18,834	0	453,457
TOTAL	\$ 19,995,670	\$ 40,769,481	\$ 6,010,815	\$ 3,298,638,258
Levy Excluding Special Assessment				
County	\$ 5,984,314	\$ 9,399,215	\$ 1,974,798	\$ 823,600,976
City	3,677,083	4,561,979	482,724	474,093,205
Town	746,578	2,363,370	484,086	64,944,671
School District (3)	7,788,681	20,002,918	2,384,017	1,228,778,953
Special District (4)	133,945	559,321	29,290	85,772,115
Tax Increment Financing	899,536	1,745,148	93,468	192,295,363
Contribution	0	0	0	277,109,399
Power Line	0	18,834	0	453,457
TOTAL	\$ 19,230,137	\$ 38,650,785	\$ 5,448,383	\$ 3,147,048,139
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 7,869,129
Other Credits				
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 2,465,026
Power Line Credit	0	9,712	0	117,986
Agricultural Preserves Credit (6)	0	0	0	45,885
County Conservation Credit	3,225	8,137	0	60,625
Enterprise Zone Credit	0	0	0	122,213
Disaster Credit	0	0	0	1,416
TOTAL	\$ 3,225	\$ 17,849	\$ 0	\$ 2,813,151
NET TAX PAYABLE	\$ 19,226,912	\$ 38,632,936	\$ 5,448,383	\$ 3,136,365,859

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

(2) The average rate of taxation is exclusive of special assessments.

(3) Includes Technical Colleges namely, #287, #916 and #917.

(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

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

Aitkin	\$ 772
Itasca	227,161
St. Louis	82,121

	310,054

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

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

To obtain uniform reporting from the 87 counties 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 37 through 41 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 & public 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	County library, contracts for library service.

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

CITY/TOWNSHIP LEVIES

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General Revenue - 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 above explanation for County Special Assessments.

SCHOOL DISTRICT LEVIES

Each of the following categories relate directly to the type of school property tax levy reported on the form entitled "Levy Limitation and Certification - 1989 Payable 1990".

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
Maintenance	Administration, operation and maintenance of school programs and buildings, includes salaries, fuel and supplies.
Transportation	Transportation costs, including bus service.
Community Service	Community oriented activities, not limited to any age group.
Capital Expenditure	Equipment and capital improvements not covered by bond issues.
General/Indebtedness	Debt service payments on general obligation bonds, state loans, Most debt is incurred due to a building program.
Technical Colleges	
Debt Service	Debt Service payments on bonds.
Other	All technical college costs except debt.

Technical Colleges

#287 - Suburban Hennepin County

#916 - Ramsey-Washington County

#917 - Dakota County

These three technical colleges share an overlapping taxing authority with their K-12 component school districts.

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

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

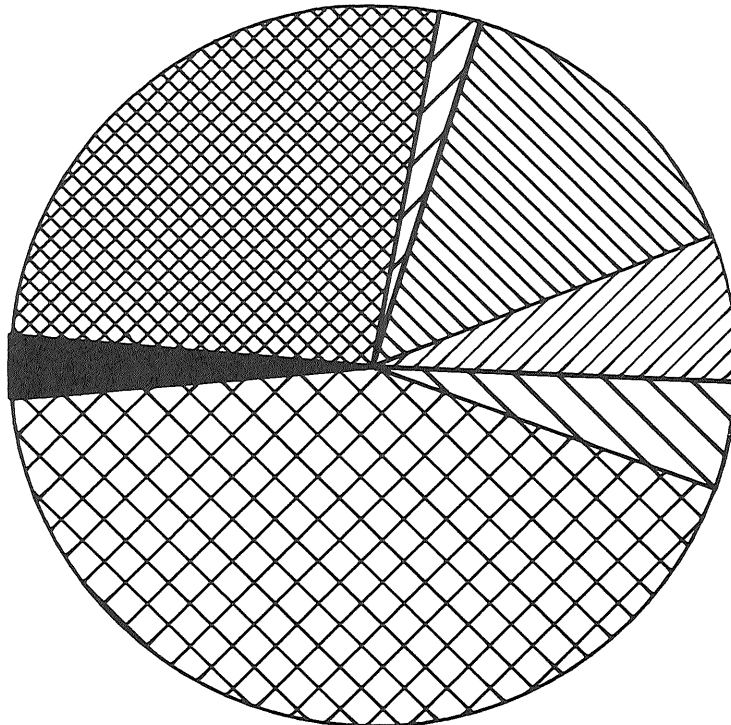
SPECIAL TAXING DISTRICT LEVIES

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
13. Mosquito Control Districts

TOTAL REAL AND PERSONAL PROPERTY TAX BY TAXING DISTRICT FOR PAYABLE YEAR 1990

168



Percentage of Gross Tax

☒	COUNTY	26.2%
▧	TOWN	2.0%
▨	CITY	15.1%
▩	CONTRIBUTION TAX	8.8%
◻	TAX INCREMENT FINANCING	6.1%
⊠	SCHOOL DISTRICT	39.0%
■	SPECIAL TAXING DISTRICT	2.8%
	TOTAL	100% *

TOTAL GROSS TAX = \$3,147,048,139

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

TABLE 37
COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE
PAYABLE 1990

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	1,315,819	256,995	692,583	1,304,545	58,077	0	3,628,019	0	3,628,019
ANOKA	13,616,689	2,378,616	4,448,220	8,326,265	2,215,880	0	30,985,682	0	30,985,682
BECKER	2,335,824	0	1,224,843	2,462,221	75,290	53,866	6,152,041	379,052	6,531,093
BELTRAMI	1,793,107	239,090	621,374	2,377,680	58,888	0	5,090,136	24,570	5,114,706
BENTON	1,826,640	0	797,534	1,635,721	0	0	4,259,898	22,202	4,282,100
BIG STONE	471,622	0	293,611	429,975	13,694	0	1,208,901	84,033	1,292,934
BLUE EARTH	2,316,461	68,766	2,339,823	2,996,131	164,406	441,257	8,326,842	275,313	8,602,155
BROWN	1,521,212	0	602,323	1,149,710	0	0	3,273,245	160,160	3,433,405
CARLTON	2,277,318	83,069	1,178,252	2,319,342	26,043	0	5,884,021	0	5,884,021
CARVER	4,236,953	210,164	1,303,157	2,159,319	0	56,719	7,966,318	78,312	8,044,630
CASS	2,562,713	307,578	754,956	2,584,414	78,381	0	6,288,029	292,135	6,580,164
CHIPPEWA	1,028,546	0	351,969	946,284	90,204	0	2,416,996	427,602	2,844,598
CHISAGO	2,634,797	452,390	869,577	1,545,408	79,050	0	5,581,221	454,861	6,036,082
CLAY	2,442,999	63,843	702,102	3,119,600	89,058	0	6,417,593	1,323,096	7,740,689
CLEARWATER	1,064,544	0	299,979	818,281	0	0	2,182,801	278,781	2,461,582
COOK	1,130,959	65,045	412,797	409,944	29,691	49,356	2,097,788	13,829	2,111,617
COTTONWOOD	1,164,725	0	529,738	927,517	17,433	0	2,639,415	73,313	2,712,728
CROW WING	3,780,445	34,302	1,250,293	3,253,907	104,737	147,205	8,570,881	0	8,570,881
DAKOTA	14,406,470	2,785,326	3,763,750	14,541,426	2,279,616	1,591,347	39,367,932	7,931	39,375,863
DODGE	1,114,661	0	532,400	422,032	21,015	0	2,090,107	10,006	2,100,113
DOUGLAS	1,868,593	323,575	765,747	2,162,903	145,830	0	5,266,647	43,748	5,310,395
FARIBAUT	1,014,123	0	852,946	759,780	84,418	0	2,711,261	262,113	2,973,374
FILLMORE	985,662	29,910	660,301	665,425	21,968	0	2,363,274	34	2,363,308
FREEBORN	2,108,034	22,899	807,018	2,411,604	46,136	128,225	5,523,912	666,816	6,190,728
GOODHUE	4,006,642	651,741	1,895,838	2,122,110	84,764	0	8,761,101	0	8,761,101

TABLE 37
COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE
PAYABLE 1990

<u>COUNTY</u>	<u>GENERAL REVENUE</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>WELFARE</u>	<u>COUNTY AND/OR REGIONAL LIBRARY</u>	<u>MISCELLANEOUS</u>	<u>TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>COUNTY SPECIAL ASSESSMENTS</u>	<u>TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS</u>
GRANT	603,811	0	319,742	344,887	0	0	1,268,436	112,878	1,381,314
HENNEPIN	101,066,857	8,336,213	0	132,155,066	13,659,443	0	255,217,579	0	255,217,579
HOUSTON	1,292,796	0	390,851	482,003	7,437	0	2,173,091	0	2,173,091
HUBBARD	1,280,303	0	657,175	1,520,177	0	0	3,457,660	756,391	4,214,051
ISANTI	1,730,822	168,065	803,758	1,483,081	0	0	4,185,726	2,988	4,188,714
ITASCA	4,812,107	178,515	3,595,029	5,140,713	131,494	0	13,857,866	71	13,857,937
JACKSON	969,385	8,293	600,390	572,158	53,696	0	2,203,915	136,900	2,340,815
KANABEC	806,329	66,435	579,804	840,107	0	0	2,292,670	31,006	2,323,676
KANDIYOHI	2,043,579	315,833	1,198,410	3,119,765	76,906	0	6,754,499	811,708	7,566,207
KITSON	733,935	0	337,551	371,571	0	0	1,443,061	369,594	1,812,655
KOOCHICHING	53,446	101,110	433,332	1,250,729	0	58,067	1,896,682	16,551	1,913,233
LAC QUI PARLE	553,486	0	292,419	383,377	11,840	0	1,241,120	97,909	1,339,029
LAKE	1,116,608	66,647	633,340	950,820	0	0	2,767,414	0	2,767,414
LAKEWOODS	475,581	0	178,007	274,043	5,675	11,295	944,603	233,681	1,178,284
LE SUEUR	1,157,779	102,584	1,160,911	902,753	112,868	130,999	3,567,888	109,090	3,676,978
LINCOLN	685,067	139,249	453,366	468,638	6,932	0	1,753,254	151,199	1,904,453
LYON	1,792,191	0	785,504	1,292,121	85,762	0	3,955,584	170,331	4,125,915
MAHNOMEN	660,396	9,962	150,360	372,061	3,584	0	1,196,364	57,619	1,253,983
MARSHALL	713,820	0	541,404	475,347	0	0	1,730,566	743,727	2,474,293
MARTIN	1,456,545	0	904,829	1,065,054	244,119	103,395	3,773,934	402,812	4,176,746
MCLEOD	1,189,805	183,911	965,073	1,758,387	46,451	0	4,143,624	57,246	4,200,870
MEEKER	1,185,993	0	563,639	740,690	44,066	0	2,534,387	78,301	2,612,688
MILLE LACS	1,500,068	0	572,203	1,141,557	50,883	614	3,265,324	8,023	3,273,347
MORRISON	1,786,642	461,423	1,209,640	1,800,528	169,962	0	5,428,185	587,502	6,015,687
MOWER	2,449,116	0	1,310,485	2,095,361	89,649	0	5,944,613	46,703	5,991,316

TABLE 37
COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE
PAYABLE 1990

COUNTY	GENERAL REVENUE	INDEBTEDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCELLANEOUS	TOTAL COUNTY LEVY		TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS
							EXCLUDING SPECIAL ASSESSMENTS	COUNTY SPECIAL ASSESSMENTS	
MURRAY	755,118	53,521	395,322	529,610	18,364	0	1,751,936	156,916	1,908,852
NICOLLET	1,773,210	312,945	654,513	1,011,181	59,439	0	3,811,290	158,821	3,970,111
NOBLES	1,113,603	0	430,786	1,133,009	169,738	0	2,847,147	50,638	2,897,785
NORMAN	720,234	0	532,816	349,494	0	0	1,602,538	826,357	2,428,895
OLMSTED	9,201,841	343,585	2,460,746	7,203,848	382,677	0	19,592,696	34,593	19,627,289
OTTER TAIL	3,249,087	390,265	995,649	3,435,826	90,994	0	8,161,825	829,669	8,991,494
PENNINGTON	761,903	123,546	303,010	894,709	0	0	2,083,170	276,498	2,359,668
PINE	1,565,620	0	869,089	1,004,812	68,288	0	3,507,809	0	3,507,809
PIPESTONE	572,507	120,869	500,920	427,955	8,066	0	1,630,318	0	1,630,318
POLK	1,984,688	0	1,397,100	2,910,772	109,399	0	6,401,955	1,177,656	7,579,611
171 POPE	966,730	81,535	288,668	487,490	23,098	0	1,847,522	182,250	2,029,772
RAMSEY	45,393,570	5,682,843	0	43,303,638	2,572,418	0	96,952,468	0	96,952,468
RED LAKE	357,618	0	312,072	211,493	0	0	881,181	181,791	1,062,972
REDWOOD	1,373,403	0	788,947	824,727	26,172	4,589	3,017,832	210,071	3,227,903
RENVILLE	643,630	0	622,804	1,172,033	28,971	0	2,467,438	303,042	2,770,480
RICE	2,127,889	193,913	910,166	2,256,509	103,905	16,771	5,609,152	46,893	5,656,045
ROCK	807,490	0	391,741	353,008	0	0	1,552,240	263,462	1,815,702
ROSEAU	844,776	0	452,805	445,685	0	21,824	1,765,091	201,174	1,966,265
SCOTT	5,987,945	465,084	1,187,234	2,523,369	277,886	0	10,441,527	209,452	10,650,979
SHERBURNE	4,734,547	916,584	482,082	2,791,060	226,835	0	9,151,106	2,088	9,153,194
SIBLEY	995,917	132,598	656,801	640,543	0	0	2,425,863	281,535	2,707,398
ST. LOUIS	13,254,420	1,163,904	4,993,695	20,310,479	131,246	0	39,853,212	7,176	39,860,388
STEARNS	6,582,602	1,865,393	2,347,912	4,616,420	417,341	295,210	16,124,884	226,516	16,351,400
STEELE	1,884,625	0	649,333	1,151,470	64,068	28,927	3,778,424	94,400	3,872,824
STEVENS	879,498	0	424,164	640,577	24,155	0	1,968,388	15,703	1,984,091

**TABLE 37
COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE
PAYABLE 1990**

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
SWIFT	883,178	0	411,279	557,280	21,703	0	1,873,442	477,211	2,350,653
TODD	1,214,785	125,308	872,492	1,272,634	99,803	0	3,585,022	414,680	3,999,702
TRAVERSE	538,645	0	350,756	245,297	0	9,721	1,144,418	150,220	1,294,638
WABASHA	975,347	0	627,245	912,397	27,514	37,363	2,579,876	0	2,579,876
WADENA	842,491	56,952	332,073	934,102	15,047	0	2,180,674	155,220	2,335,894
WASECA	1,550,538	44,307	641,877	844,306	87,205	0	3,168,229	51,884	3,220,113
WASHINGTON	10,990,709	1,428,971	2,174,892	6,182,335	1,521,341	0	22,298,242	131,777	22,430,019
WATONWAN	1,057,523	0	325,990	605,368	172,299	0	2,161,183	14,845	2,176,028
WILKIN	814,936	43,596	497,186	600,737	15,989	0	1,972,445	207,730	2,180,175
WINONA	2,848,980	68,622	668,805	2,339,271	58,635	0	5,984,314	976	5,985,290
172 WRIGHT	3,565,221	614,441	1,662,456	3,125,234	431,867	0	9,399,215	129,886	9,529,101
YELLOW MEDICINE	557,944	0	751,965	611,419	25,037	28,425	1,974,798	271,548	2,246,346
STATEWIDE TOTAL	339,514,793	32,340,331	78,953,744	341,712,635	27,864,846	3,215,175	823,600,976	17,602,815	841,203,791

**TABLE 38
CITY TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990**

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	0	209,890	65,269	0	0	275,159	56,361	331,520
ANOKA	0	16,549,780	573,466	0	0	17,123,246	8,381,106	25,504,352
BECKER	0	245,261	191,244	25,995	378,620	841,118	435,166	1,276,284
BELTRAMI	0	532,856	80,604	3,660	167,884	785,004	332,221	1,117,225
BENTON	0	1,484,846	657,085	38,337	44,409	2,224,677	639,421	2,864,098
BIG STONE	0	256,794	63,631	1,499	48,092	370,016	64,701	434,717
BLUE EARTH	0	3,495,300	555,462	3,155	1,259,228	5,313,146	1,426,064	6,739,210
BROWN	0	842,743	768,143	40,530	24,963	1,676,379	120,157	1,796,536
CARLTON	0	1,256,409	497,834	0	208,290	1,962,534	80,753	2,043,287
CARVER	0	3,580,057	538,447	1,859	0	4,120,363	2,535,958	6,656,321
CASS	797,708	135,637	37,606	6,003	1,408	978,363	189,630	1,167,993
CHIPPEWA	0	521,139	259,302	0	0	780,441	186,864	967,305
CHISAGO	0	1,070,911	357,393	4,620	30,588	1,463,512	668,573	2,132,085
CLAY	0	1,111,227	1,021,221	0	0	2,132,448	1,037,710	3,170,158
CLEARWATER	0	87,188	23,373	0	30,367	140,928	30,702	171,630
COOK	0	164,047	87,478	0	0	251,525	66,027	317,552
COTTONWOOD	0	365,912	447,836	36,900	0	850,649	287,919	1,138,568
CROW WING	0	2,148,765	725,769	36,372	345,988	3,256,894	732,198	3,989,092
DAKOTA	0	29,000,258	6,684,448	0	6,871	35,691,577	18,333,085	54,024,662
DODGE	0	600,648	204,297	0	0	804,945	176,352	981,297
DOUGLAS	0	937,475	214,120	15,700	134,065	1,301,361	339,448	1,640,809
FARIBAUT	0	615,725	277,569	0	127,978	1,021,274	426,850	1,448,124
FILLMORE	0	643,402	329,899	0	53,472	1,026,773	223,051	1,249,824
FREEBORN	0	1,465,262	78,216	4,316	25,454	1,573,249	396,632	1,969,881
GOODHUE	8,405,366	150,756	1,718,470	0	0	10,274,592	789,774	11,064,366

TABLE 38
CITY TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990

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
GRANT	0	270,356	17,226	0	25,501	313,083	79,393	392,476
HENNEPIN	0	168,680,055	25,067,572	0	227,876	193,975,503	41,038,326	235,013,829
HOUSTON	325,275	46,105	243,346	0	0	614,725	323,249	937,974
HUBBARD	0	135,723	103,512	10,757	16,627	266,619	110,591	377,210
ISANTI	0	605,251	175,639	0	0	780,890	121,598	902,488
ITASCA	0	1,689,023	30,458	0	6,595	1,726,077	230,688	1,956,765
JACKSON	0	254,994	117,287	12,837	59,886	445,005	122,176	567,181
KANABEC	0	144,881	69,411	0	207	214,499	47,876	262,375
KANDIYOHI	0	1,537,849	415,057	16,160	11,331	1,980,398	1,200,209	3,180,607
KITTSOON	0	228,704	92,194	0	0	320,898	187,608	508,506
KOOCHICHING	0	636,832	94,134	0	275,907	1,006,875	53,061	1,059,936
LAC QUI PARLE	0	410,150	40,652	2,620	7,408	460,830	95,495	556,325
LAKE	0	395,625	46,679	0	0	442,304	22,644	464,948
LAKEWOODS	0	87,659	0	0	0	87,659	3,770	91,429
LE SUEUR	0	494,973	249,554	84,321	233,113	1,061,961	187,705	1,249,666
LINCOLN	168,676	0	29,197	19,226	0	217,099	23,642	240,741
LYON	0	1,225,070	123,693	0	281,518	1,630,281	306,520	1,936,801
MAHNOMEN	73,918	0	30,869	0	0	104,787	74,184	178,971
MARSHALL	237,568	0	0	0	26,901	264,469	1,300	265,769
MARTIN	0	556,459	470,623	0	389,113	1,416,195	432,917	1,849,112
MCLEOD	0	1,621,228	836,080	48,647	0	2,505,953	927,753	3,433,706
MEEKER	661,269	17,865	201,435	0	0	880,569	154,310	1,034,879
MILLE LACS	462,323	24,369	147,427	0	0	634,119	222,368	856,487
MORRISON	0	426,768	370,813	10,639	0	808,221	266,480	1,074,701
MOWER	0	1,859,061	509,389	0	20,615	2,389,067	260,213	2,649,280

TABLE 38
CITY TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990

COUNTY	GENERAL	GENERAL	INDEBTEDNESS	ROAD AND	MISCELLANEOUS	TOTAL CITY LEVY	CITY	TOTAL CITY LEVY
	TORT	ALL OTHER		BRIDGE		EXCLUDING		SPECIAL
						ASSESSMENTS	ASSESSMENTS	ASSESSMENTS
MURRAY	0	250,303	92,208	5,157	2,014	349,682	57,550	407,232
NICOLLET	915,376	231,143	423,401	6	0	1,569,926	619,390	2,189,316
NOBLES	0	840,113	637,903	0	32,089	1,510,105	136	1,510,241
NORMAN	0	250,544	36,080	0	0	286,624	134,983	421,607
OLMSTED	0	10,774,758	358,807	0	480	11,134,046	1,593,120	12,727,166
OTTER TAIL	0	1,613,033	306,512	17,096	11	1,936,651	260,777	2,197,428
PENNINGTON	685,292	0	197,475	0	0	882,767	0	882,767
PINE	364,188	33,171	80,164	31,139	35,784	544,448	69,434	613,882
PIPESTONE	230,162	69,745	99,790	14,481	0	414,178	66,430	480,608
POLK	0	1,729,598	240,784	16,503	97,168	2,084,054	1,031,982	3,116,036
POPE	0	472,423	35,588	5,371	35,985	549,366	63,004	612,370
RAMSEY	0	57,842,869	12,321,041	0	0	70,163,910	19,356,851	89,520,761
RED LAKE	0	187,088	69,420	0	0	256,508	23,926	280,434
REDWOOD	0	699,532	369,868	0	0	1,069,400	193,409	1,262,809
RENVILLE	0	695,008	338,348	0	54,295	1,087,651	271,505	1,359,156
RICE	0	1,944,171	631,862	28,525	0	2,604,558	697,204	3,301,762
ROCK	0	172,859	1,366	143,491	0	317,716	0	317,716
ROSEAU	378,421	0	128,693	0	0	507,114	256,548	763,662
SCOTT	0	4,563,862	639,754	13,586	27,632	5,244,834	2,349,330	7,594,164
SHERBURNE	0	3,488,242	1,329,916	0	375,786	5,193,944	371,428	5,565,372
SIBLEY	0	417,680	213,219	0	0	630,899	224,567	855,466
ST. LOUIS	0	10,998,968	1,961,400	984	441,162	13,402,666	719,216	14,121,882
STEARNS	0	7,316,129	2,462,634	24,667	166,817	9,970,245	1,911,480	11,881,725
STEELE	0	1,831,520	479,224	0	13,222	2,323,966	537,004	2,860,970
STEVENS	0	397,871	120,698	0	1,806	520,375	99,218	619,593

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TABLE 38
CITY TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990

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
SWIFT	139,842	0	83,080	20,382	70,347	313,650	47,438	361,088
TODD	344	248,082	172,721	31,138	22,831	475,114	0	475,114
TRAVERSE	0	108,484	76,837	0	71,025	256,345	80,054	336,399
WABASHA	0	658,775	444,352	6,097	0	1,109,225	313,858	1,423,083
WADENA	0	299,197	114,381	9,362	32,725	455,665	113,648	569,313
WASECA	0	597,306	232,463	40,074	0	869,844	213,074	1,082,918
WASHINGTON	3,286	13,782,990	1,927,913	91,777	0	15,805,966	7,753,437	23,559,403
WATONWAN	0	471,913	66,623	0	0	538,536	82,470	621,006
WILKIN	0	134,443	44,355	0	24,384	203,182	153,694	356,876
WINONA	0	3,112,522	550,464	10,147	3,950	3,677,083	740,456	4,417,539
176 WRIGHT	0	2,858,463	1,599,630	103,885	0	4,561,979	1,648,000	6,209,979
YELLOW MEDICINE	0	361,215	121,509	0	0	482,724	130,163	612,887
STATEWIDE TOTAL	13,849,014	378,275,308	74,950,912	1,038,021	5,979,788	474,093,205	126,635,583	600,728,788

**TABLE 39
TOWN TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990**

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	0	273,841	0	806,370	0	1,080,211	3,961	1,084,172
ANOKA	0	962,738	49,853	0	0	1,012,591	134,350	1,146,941
BECKER	0	191,709	0	658,200	305,384	1,155,291	24,117	1,179,408
BELTRAMI	0	324,274	0	509,837	0	834,112	18,278	852,390
BENTON	0	139,804	0	262,735	0	402,539	0	402,539
BIG STONE	0	23,178	0	141,877	12,523	177,580	0	177,580
BLUE EARTH	0	52,338	0	916,071	59,680	1,028,091	155,742	1,183,833
BROWN	0	124,017	0	303,855	1,160	429,033	0	429,033
CARLTON	0	288,843	93,142	559,724	0	941,709	104,502	1,046,211
CARVER	0	246,734	28,923	527,406	11,030	814,094	105,194	919,288
177 CASS	311,694	313,159	0	823,981	0	1,448,832	36,258	1,485,090
CHIPPEWA	0	174,501	0	240,521	23,618	438,637	5,605	444,242
CHISAGO	0	251,357	0	488,493	126,530	866,378	57,316	923,694
CLAY	0	299,951	0	329,695	0	629,646	25,899	655,545
CLEARWATER	0	65,829	1,206	129,276	61,526	257,838	54	257,892
COOK	0	39,449	0	1,724	8,463	49,636	0	49,636
COTTONWOOD	0	152,031	7,479	454,850	0	614,359	7,215	621,574
CROW WING	0	656,368	0	979,275	0	1,635,643	10,819	1,646,462
DAKOTA	0	404,876	9,468	303,207	92,930	810,481	59,108	869,589
DODGE	0	121,746	0	377,952	0	499,698	8,362	508,060
DOUGLAS	0	547,972	106,069	586,646	21,238	1,261,925	683,610	1,945,535
FARIBAULT	0	96,116	0	612,436	0	708,552	661	709,213
FILLMORE	0	242,026	2,121	586,678	928	831,752	0	831,752
FREEBORN	0	91,742	0	591,776	60,059	743,575	45,358	788,933
GOODHUE	182,655	87,000	6,976	1,011,694	3,414	1,291,735	17,664	1,309,399

TABLE 39
TOWN TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990

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
GRANT	0	70,552	0	163,155	0	233,707	0	233,707
HENNEPIN	0	179,757	0	0	0	179,757	39,194	218,951
HOUSTON	129,553	63,415	0	286,970	0	479,943	861	480,804
HUBBARD	0	247,681	0	569,394	93,159	910,233	21,893	932,126
ISANTI	0	273,799	0	525,276	0	799,075	4,629	803,704
ITASCA	0	948,228	237,741	801,775	2,501	1,990,244	861	1,991,105
JACKSON	0	45,621	0	681,030	2,990	729,641	2,449	732,090
KANABEC	0	107,300	0	158,325	70,348	335,971	1,485	337,456
KANDIYOHI	0	361,737	0	653,657	0	1,015,394	327,580	1,342,974
KITTSOON	0	104,937	0	333,332	21,004	459,277	0	459,277
178 KOOCHICHING	0	0	0	0	21,493	21,493	0	21,493
LAC QUI PARLE	0	68,323	0	282,168	14,214	364,710	692	365,402
LAKE	0	114,469	16,039	207,303	0	337,811	6,548	344,359
LAKE/WOODS	0	0	0	129,471	55,955	185,426	0	185,426
LE SUEUR	0	167,612	0	243,658	77,052	488,323	18,417	506,740
LINCOLN	64,443	0	0	233,825	0	298,268	304	298,572
LYON	0	57,808	0	345,330	0	403,138	3,279	406,417
MAHNOMEN	30,544	6,645	0	122,242	0	159,433	720	160,153
MARSHALL	185,280	0	0	541,638	49,592	776,507	11,216	787,723
MARTIN	0	0	0	786,207	0	786,207	4,020	790,227
MCLEOD	0	207,246	0	276,167	0	483,415	50	483,465
MEEKER	120,383	94,246	0	589,575	41,765	845,972	7,427	853,399
MILLE LACS	97,423	81,442	0	271,958	0	450,828	12,057	462,885
MORRISON	0	371,533	0	622,805	0	994,339	4,539	998,878
MOWER	0	158,533	0	650,020	0	808,553	13,370	821,923

TABLE 39
TOWN TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990

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
MURRAY	0	205,720	0	321,966	1,597	529,284	324	529,608
NICOLLET	72,166	35,518	0	275,309	0	382,992	3,782	386,774
NOBLES	0	110,115	0	433,239	0	543,356	0	543,356
NORMAN	0	50,590	0	302,585	0	353,176	105,201	458,377
OLMSTED	0	446,163	0	804,753	0	1,250,916	79,532	1,330,448
OTTER TAIL	0	601,506	1,931	1,729,863	0	2,333,303	53,137	2,386,440
PENNINGTON	88,745	8,578	0	80,427	0	177,750	0	177,750
PINE	196,550	137,255	0	482,585	0	816,383	31,014	847,397
PIPESTONE	49,389	8,199	0	177,159	0	234,748	0	234,748
POLK	0	282,823	0	945,106	175,253	1,403,182	10,711	1,413,893
POPE	0	101,518	0	318,176	47,093	466,792	1,829	468,621
RAMSEY	0	502,882	22,371	0	0	525,254	1,071,306	1,596,560
RED LAKE	0	35,511	0	109,075	0	144,586	0	144,586
REDWOOD	0	0	0	632,229	0	632,229	12,354	644,583
RENVILLE	0	276,393	0	509,639	0	786,032	0	786,032
RICE	0	283,063	0	506,100	0	789,163	41,410	830,573
ROCK	0	108,380	3,656	283,625	0	395,661	0	395,661
ROSEAU	115,391	11,180	0	250,194	0	376,765	1,894	378,659
SCOTT	0	212,238	0	441,748	66,036	720,026	71,132	791,158
SHERBURNE	0	311,082	0	587,900	135,002	1,033,981	23,569	1,057,550
SIBLEY	0	206,009	1,141	321,326	0	528,480	3,502	531,982
ST. LOUIS	0	2,071,323	105,131	887,399	0	3,063,831	53,560	3,117,391
STEARNS	0	952,072	81,155	1,922,492	286,854	3,242,562	124,970	3,367,532
STEELE	0	125,297	0	415,551	0	540,848	0	540,848
STEVENS	0	37,695	0	220,925	4,049	262,669	106	262,775

**TABLE 39
TOWN TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990**

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
SWIFT	71,565	0	0	294,982	15,946	382,492	1,121	383,613
TODD	0	286,430	7,846	406,248	0	700,524	0	700,524
TRAVERSE	0	13,021	0	171,939	0	184,960	280	185,240
WABASHA	0	153,086	0	342,855	0	495,943	3,944	499,887
WADENA	0	64,179	0	150,627	0	214,808	3,122	217,930
WASECA	0	90,742	0	333,594	0	424,336	12,142	436,478
WASHINGTON	0	1,014,105	191,059	994,670	0	2,199,836	467,896	2,667,732
WATONWAN	0	124,305	0	260,921	0	385,226	2,054	387,280
WILKIN	0	83,075	0	243,865	0	326,940	90	327,030
WINONA	0	245,545	5,084	495,463	484	746,578	24,100	770,678
WRIGHT	0	624,370	0	1,739,000	0	2,363,370	340,186	2,703,556
YELLOW MEDICINE	0	99,350	0	384,736	0	484,086	6,143	490,229
STATEWIDE TOTALS	1,715,781	19,821,801	978,391	40,457,831	1,970,870	64,944,671	4,536,075	69,480,746

**TABLE 40
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990**

COUNTY	MAINTENANCE	TRANS- PORTATION	COMM. SERVICE	CAPITAL EXPENDITURE	INDEBT- EDNESS	TECHNICAL DEBT SERVICE	TECH. MAINT.	SCH DIST LEVY EXCLUDING TECH & SCF	TECHNICAL COLLEGE #287, 016, 017			SEC CO-OP FACILITIES LEVY	TOTAL SCH DIST LEVY INCLUDING TECH & SCF
									GENERAL	DEBT	OTHER		
AITKIN	2,831,628	324,420	125,844	372,117	776,743	0	0	4,430,752	0	0	0	0	4,430,752
ANOKA	36,914,360	4,008,027	1,598,490	2,101,497	4,690,747	0	0	49,313,113	0	9,400	205,860	0	49,528,373
BECKER	3,743,137	573,860	216,054	504,636	882,806	0	1,650	5,922,161	0	0	0	0	5,922,161
BELTRAMI	3,120,773	547,158	196,838	544,334	1,474,735	0	24,088	5,907,931	0	0	0	0	5,907,931
BENTON	3,636,691	584,848	222,252	319,607	1,523,162	0	1,720	6,288,279	0	0	0	0	6,288,279
BIG STONE	813,520	81,365	37,458	121,246	63,922	0	0	1,117,530	0	0	0	14,445	1,131,975
BLUE EARTH	8,603,968	927,704	531,179	1,209,769	562,314	0	218,954	12,053,884	0	0	0	0	12,053,884
BROWN	3,037,764	453,763	186,638	316,461	182,557	0	0	4,177,179	0	0	0	0	4,177,179
CARLTON	3,606,668	597,336	191,111	484,354	947,836	0	0	5,827,303	0	0	0	0	5,827,303
CARVER	9,114,991	976,533	332,263	590,473	1,073,973	0	0	12,088,241	47,824	1,307	540	0	12,137,912
CASS	5,003,627	688,571	235,446	406,342	570,328	3,059	845	6,908,215	0	0	0	0	6,908,215
CHIPPEWA	1,885,518	196,077	108,191	185,161	158,630	0	0	2,533,575	0	0	0	37,196	2,570,771
CHISAGO	3,782,294	505,711	230,944	413,412	1,961,017	0	0	6,893,335	0	0	0	0	6,893,335
CLAY	6,007,110	729,797	298,067	1,301,156	708,255	0	0	9,044,399	0	0	0	0	9,044,399
CLEARWATER	1,177,658	250,997	68,090	121,532	16,794	0	0	1,635,075	0	0	0	0	1,635,075
COOK	1,447,857	0	0	0	0	0	0	1,447,857	0	0	0	0	1,447,857
COTTONWOOD	3,216,174	259,817	106,145	390,434	142,820	0	0	4,115,386	0	0	0	0	4,115,386
CROW WING	8,757,509	1,145,514	307,788	529,436	1,532,453	0	5,794	12,278,498	0	0	0	0	12,278,498
DAKOTA	58,100,886	5,891,915	2,383,308	6,855,504	12,930,406	0	0	86,162,028	2,018,743	0	508,411	0	88,689,182
DODGE	1,623,404	207,909	88,760	172,050	389,791	0	0	2,481,916	0	0	0	0	2,481,916
DOUGLAS	4,174,194	517,162	240,192	386,743	827,331	0	68,187	6,213,811	0	0	0	4,432	6,218,243
FARIBAULT	3,134,296	365,605	162,969	393,962	0	0	0	4,026,836	0	0	0	0	4,026,836
FILLMORE	2,215,854	248,697	111,306	364,635	253,939	0	0	3,194,423	0	0	0	0	3,194,423
FREEBORN	5,005,496	519,303	238,271	384,889	101,145	0	6,652	6,255,757	0	0	0	0	6,255,757
GOODHUE	11,652,534	1,143,774	419,487	799,018	1,090,806	0	1,186	15,108,806	0	482	1,918	0	15,109,206

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**TABLE 40
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990**

COUNTY	MAINTENANCE	TRANS- PORTATION	COMM. SERVICE	CAPITAL EXPENDITURE	INDEBT- EDNESS	TECHNICAL DEBT SERVICE	TECH. MAINT.	SCH DIST LEVY EXCLUDING TECH & SCF	TECHNICAL COLLEGE #287, 916, 917			SEC CO-OP FACILITIES LEVY	TOTAL SCH DIST LEVY INCLUDING TECH & SCF
									GENERAL	DEBT	OTHER		
GRANT	1,130,835	80,043	63,531	73,592	62,720	0	0	1,410,721	0	0	0	0	1,410,721
HENNEPIN	331,138,861	27,930,928	10,633,894	27,365,437	23,206,002	280,094	0	420,555,218	6,420,079	175,313	72,546	0	427,223,151
HOUSTON	1,504,584	209,069	90,396	242,117	328,525	0	0	2,374,664	0	0	0	0	2,374,664
HUBBARD	3,174,186	377,897	159,793	289,162	632,243	0	1,872	4,835,181	0	0	0	0	4,835,181
ISANTI	2,214,165	349,500	146,436	226,897	800,247	0	0	3,737,246	0	0	0	0	3,737,246
ITASCA	9,593,790	834,730	317,283	721,517	1,137,413	0	0	12,604,730	0	0	0	0	12,604,730
JACKSON	2,690,591	250,056	136,885	453,131	350,178	0	0	3,882,839	0	0	0	0	3,882,839
KANABEC	1,134,053	124,564	72,121	102,343	581,362	0	17	2,014,460	0	0	0	0	2,014,460
KANDIYOHI	5,107,180	739,626	249,105	652,139	1,035,559	0	43,430	7,827,035	0	0	0	0	7,827,035
KITSON	2,891,548	163,108	62,689	98,021	204,510	0	0	3,419,871	0	0	0	0	3,419,871
182 KOOCHICHING	1,230,630	159,994	92,559	198,714	72,414	0	0	1,754,309	0	0	0	0	1,754,309
LAC QUI PARLE	1,365,506	190,015	77,951	182,480	10,142	0	0	1,826,070	0	0	0	138,119	1,964,189
LAKE	1,023,735	0	0	0	0	0	0	1,023,735	0	0	0	0	1,023,735
LAKEWOODS	444,827	89,477	19,227	30,000	47,516	0	0	631,044	0	0	0	0	631,044
LE SUEUR	2,869,274	311,079	156,279	270,977	786,126	0	2,070	4,395,801	0	0	0	0	4,395,801
LINCOLN	1,083,615	111,668	60,454	137,004	32,682	0	0	1,425,425	0	0	0	0	1,425,425
LYON	3,561,529	429,917	190,801	301,852	685,027	0	0	5,168,921	0	0	0	0	5,168,921
MAHNOMEN	393,820	119,789	4,753	47,235	255,795	0	0	821,391	0	0	0	0	821,391
MARSHALL	2,718,477	184,652	95,537	197,501	249,410	3,630	5,019	3,454,241	0	0	0	0	3,454,241
MARTIN	4,797,454	633,147	225,157	967,959	348,588	0	0	6,972,304	0	0	0	0	6,972,304
MCLEOD	3,177,224	545,950	185,407	355,062	1,192,598	0	6,402	5,462,636	0	0	0	0	5,462,636
MEEKER	2,592,881	382,341	140,714	196,253	430,904	0	185	3,743,274	0	0	0	0	3,743,274
MILLE LACS	1,783,439	298,542	108,525	317,791	616,263	0	0	3,124,560	0	0	0	0	3,124,560
MORRISON	3,150,741	490,679	171,648	310,219	992,676	0	0	5,105,958	0	0	0	0	5,105,958
MOWER	5,894,715	587,833	254,944	449,366	118,389	0	8,718	7,314,072	0	0	0	0	7,314,072

**TABLE 40
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990**

COUNTY	MAINTENANCE	TRANS- PORTATION	COMM. SERVICE	CAPITAL EXPENDITURE	INDEBT- EDNESS	TECHNICAL DEBT SERVICE	TECH. MAINT.	SCH DIST LEVY EXCLUDING TECH & SCF	TECHNICAL COLLEGE #287, 910, 917			SEC CO-OP FACILITIES LEVY	TOTAL SCH DIST LEVY INCLUDING TECH & SCF
									GENERAL	DEBT	OTHER		
MURRAY	1,851,891	198,301	87,163	206,182	7,431	0	0	2,348,962	0	0	0	0	2,348,962
NICOLLET	3,274,619	397,476	200,867	363,910	856,614	0	53,421	5,146,906	0	0	0	0	5,146,906
NOBLES	2,901,046	367,033	151,171	373,703	670,786	0	0	4,463,742	0	0	0	0	4,463,742
NORMAN	1,846,154	222,763	75,636	187,363	338,034	0	0	2,679,951	0	0	0	0	2,679,951
OLMSTED	22,225,406	2,081,416	746,529	1,307,438	2,954,003	0	0	29,314,780	0	0	0	0	29,314,780
OTTER TAIL	7,130,143	988,617	357,186	1,707,210	1,240,317	0	3,052	11,426,527	0	0	0	0	11,426,527
PENNINGTON	1,530,338	158,365	74,333	475,571	576,116	54,502	75,353	2,644,578	0	0	0	0	2,644,578
PINE	2,631,268	376,678	116,537	285,619	1,641,654	0	132,640	5,184,399	0	0	0	0	5,184,399
PIPESTONE	978,504	147,287	62,597	106,248	24,956	0	0	1,319,588	0	0	0	0	1,319,588
POLK	5,476,793	603,311	239,886	473,042	772,610	0	0	7,565,654	0	0	0	0	7,565,654
POPE	1,408,436	186,170	96,230	95,007	141,135	0	63	1,927,040	0	0	0	850,643	2,777,683
RAMSEY	107,359,722	9,663,456	4,340,354	11,242,657	9,439,110	0	85,412	142,130,708	1,346,715	61,969	10,579	0	143,549,978
RED LAKE	443,988	61,508	28,123	32,267	77,432	243	336	643,899	0	0	0	0	643,899
REDWOOD	3,169,865	377,702	135,804	333,931	609,837	0	0	4,627,131	0	0	0	0	4,627,131
RENVILLE	3,032,340	312,279	163,496	277,001	88,090	0	79	3,873,280	0	0	0	0	3,873,280
RICE	6,524,025	701,220	336,470	874,384	1,903,387	0	82,613	10,422,086	0	0	0	0	10,422,086
ROCK	1,528,099	170,038	77,760	124,940	6,281	0	0	1,907,115	0	0	0	0	1,907,115
ROSEAU	2,221,538	334,641	86,811	116,769	950,794	0	0	3,710,548	0	0	0	0	3,710,548
SCOTT	10,266,906	1,036,442	352,555	617,402	2,180,928	0	0	14,454,241	91,197	0	0	0	14,545,438
SHERBURNE	10,179,772	1,076,360	396,239	604,908	2,607,472	0	1,513	14,836,291	0	0	0	0	14,836,291
SIBLEY	1,796,535	245,363	119,129	202,428	106,020	0	0	2,469,481	0	0	0	0	2,469,481
ST. LOUIS	18,334,474	1,520,855	576,178	3,373,412	3,749,062	11,115	0	27,565,185	0	0	0	0	27,565,185
STEARNS	15,268,785	2,213,075	899,331	1,176,277	3,751,058	0	14,527	23,323,033	0	0	0	362	23,323,395
STEELE	5,043,336	537,512	229,308	429,699	836,971	0	0	7,076,826	0	0	0	0	7,076,826
STEVENS	1,327,171	149,262	84,262	247,981	109,653	0	0	1,918,329	0	0	0	184	1,918,513

**TABLE 40
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990**

COUNTY	MAINTENANCE	TRANS- PORTATION	COMM. SERVICE	CAPITAL EXPENDITURE	INDEBT- EDNESS	TECHNICAL DEBT SERVICE	TECH. MAINT.	SCH DIST LEVY EXCLUDING TECH & SCF	TECHNICAL COLLEGE #287, 818, 817			SEC CO-OP FACILITIES LEVY	TOTAL SCH DIST LEVY INCLUDING TECH & SCF
									GENERAL	DEBT	OTHER		
SWIFT	1,243,070	171,366	50,040	349,956	152,060	0	0	1,975,501	0	0	0	94,825	2,070,326
TODD	1,788,484	321,093	129,790	182,731	868,624	36,418	37	3,322,177	0	0	0	0	3,322,177
TRAVERSE	1,216,429	120,879	44,718	77,176	0	0	0	1,459,198	0	0	0	0	1,459,198
WABASHA	2,008,708	274,442	121,361	291,820	501,892	0	23	3,169,240	0	0	0	0	3,169,240
WADENA	1,036,079	134,291	64,995	112,593	203,724	11,531	17,063	1,580,276	0	0	0	0	1,580,276
WASECA	2,435,641	368,541	157,911	245,490	495,302	0	0	3,702,888	0	0	0	0	3,702,888
WASHINGTON	31,402,489	3,362,680	1,183,970	2,759,258	3,727,071	0	0	42,435,474	727,298	39,630	5,597	0	43,204,888
WATONWAN	1,692,792	218,883	94,721	182,161	202,548	0	0	2,389,109	0	0	0	0	2,389,109
WILKIN	1,755,955	143,383	76,524	115,039	204,702	0	0	2,297,005	0	0	0	0	2,297,005
WINONA	5,986,119	656,981	315,284	573,668	244,400	0	12,219	7,788,681	0	0	0	0	7,788,681
WRIGHT	12,406,051	1,658,523	605,529	981,797	4,350,770	0	246	20,002,918	0	0	0	0	20,002,918
YELLOW MEDICINE	1,756,569	201,263	104,689	204,820	118,668	0	0	2,384,017	0	0	0	0	2,384,017
STATEWIDE TOTAL	891,755,080	89,098,062	35,316,675	84,717,177	113,735,311	400,592	875,396	1,215,899,350	10,951,856	285,101	905,451	1,140,208	1,228,778,953

**TABLE 41
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990**

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
AITKIN			
ARROWHEAD REG DEV COMM	\$ 16,414	\$ -0-	16,414
TOTAL	\$ 16,414	-0-	16,414
ANOKA			
COON CREEK WATERSHED DIST	423,885	-0-	423,885
RICE CREEK WATERSHED DIST	59,296	-0-	59,296
ANOKA HRA	27,825	-0-	27,825
COLUMBIA HGTS HRA	57,925	-0-	57,925
DIST MEMORIAL HOSPITAL	6,738	-0-	6,738
NORTH SUBURBAN HOSPITAL	148,355	-0-	148,355
METRO COUNCIL	479,888	127,948	607,836
METRO MOSQUITO CONTROL	291,613	-0-	291,613
REG TRANSIT BOARD AREA	54,422	-0-	54,422
REG TRANSIT BOARD DIST	2,257,603	232,649	2,490,251
BLAINE TIF	-0-	1,890,417	1,890,417
HILL TOP TIF	-0-	50,288	50,288
CIRCLE PINES TIF	-0-	79,037	79,037
COON RAPIDS TIF	-0-	2,513,537	2,513,537
ANOKA TIF	-0-	159,448	159,448
COLUMBIA HEIGHTS TIF	-0-	1,366,517	1,366,517
FRIDLEY TIF	-0-	2,166,602	2,166,602
HAM LAKE TIF	-0-	56,267	56,267
RAMSEY TIF	-0-	627,983	627,983
SPRING LAKE PARK TIF	-0-	36,912	36,912
ANDOVER TIF	-0-	469,701	469,701
LINO LAKES TIF	-0-	142,335	142,335
CENTERVILLE TIF	-0-	69,046	69,046
TOTAL	\$ 3,805,500	\$ 9,988,687	\$ 13,794,181
BECKER			
BUFFALO-RED RIVER WTRSHED	29,581	-0-	29,581
CORMORANT WATERSHED	4,052	-0-	4,052
PELICAN WATERSHED	39,137	-0-	39,137
WILD RICE WATERSHED DIST	29,529	-0-	29,529
DETROIT LAKES TIF	-0-	417,790	417,790
TOTAL	\$ 102,299	\$ 417,790	\$ 520,089
BELTRAMI			
RED LAKE WATERSHED DIST	\$ 32,769	\$ -0-	\$ 32,769
ROSEAU RIVER WATERSHED	-0-	57	57
HEADWATERS REG DEV COMM	17,987	-0-	17,987
BEMIDJI TIF	-0-	165,898	165,898
TOTAL	\$ 50,756	\$ 165,955	\$ 216,711
BENTON			
ST CLOUD HRA	\$ 10,039	\$ -0-	\$ 10,039
ST CLOUD METRO TRANSIT	53,961	-0-	53,961
FOLEY TIF	-0-	33,155	33,155
ST CLOUD TIF	-0-	62,937	62,937
SAUK RAPIDS TIF	-0-	522,620	522,620
RICE TIF	-0-	79,887	79,887
TOTAL	\$ 64,000	\$ 698,599	\$ 762,599

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
BIG STONE			
BOIS DE SIOUX WATERSHED	\$ 4,115	\$ -0-	\$ 4,115
UPPER MN RIVER WATERSHED	31,485	-0-	31,485
UPPER MINN VALLEY RDC	4,302	-0-	4,302
TOTAL	\$ 39,902	\$ 0	\$ 39,902
BLUE EARTH			
REGION 9 REG DEV COMM	\$ 37,271	\$ -0-	\$ 37,271
GOOD THUNDER TIF	-0-	8,067	8,067
LAKE CRYSTAL TIF	-0-	37,831	37,831
MADISON LAKE TIF	-0-	7,273	7,273
MANKATO TIF	-0-	1,981,748	1,981,748
MAPLETON TIF	-0-	4,194	4,194
VERNON CENTER TIF	-0-	117	117
CO ECON DEV DIST TIF	-0-	148,664	148,664
EAGLE LAKE TIF	-0-	41	41
TOTAL	\$ 37,271	\$ 2,187,935	\$ 2,225,206
BROWN			
NEW ULM HRA	\$ 13,519	\$ -0-	\$ 13,519
REGION 9 REG DEV COMM	17,528	-0-	17,528
HANSKA TIF	-0-	4,099	4,099
SLEEPY EYE TIF	-0-	37,990	37,990
SPRINGFIELD TIF	-0-	55,347	55,347
NEW ULM TIF	-0-	146,118	146,118
TOTAL	\$ 31,047	\$ 243,554	\$ 274,601
CARLTON			
MOOSE LAKE HOSPITAL DIST	\$ -0-	\$ 65,494	\$ 65,494
ARROWHEAD REG DEV COMM	14,312	-0-	14,312
MOOSE LAKE-WINDEMERE AREA	7,513	2,819	10,332
MOSSE LAKE FIRE PROTECTION	63,472	8,102	71,574
BARNUM TIF	-0-	8,540	8,540
CLOQUET TIF	-0-	544,904	544,904
MOOSE LAKE TIF	-0-	14,747	14,747
TOTAL	\$ 85,297	\$ 644,406	\$ 729,703
CARVER			
BUFFALO CREEK WATERSHED	\$ 109	\$ -0-	\$ 109
WATERSHED DISTRICT NO 2	2,988	-0-	2,988
WATERSHED DISTRICT NO 3	5,834	-0-	5,834
WATERSHED DISTRICT NO 4	21,416	-0-	21,416
METRO COUNCIL	105,209	32,971	138,180
METRO MOSQUITO CONTROL	48,895	-0-	48,895
REG TRANSIT BOARD AREA	27,349	-0-	27,349
REG TRANSIT BOARD DIST	242,994	35,322	278,316
CHANHASSEN TIF	-0-	2,568,051	2,568,051
CHASKA TIF	-0-	1,690,882	1,690,882
WACONIA TIF	-0-	477,576	477,576
NEW GERMANY TIF	-0-	34,642	34,642
WATERTOWN TIF	-0-	63,663	63,663
CARVER TIF	-0-	14,804	14,804
NORWOOD TIF	-0-	53,818	53,818
YOUNG AMERICA TIF	-0-	15,815	15,815
TOTAL	\$ 452,794	\$ 4,987,544	\$ 5,440,335

TABLE 41
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
CASS			
REGION 5 REG DEV COMM	\$ 28,698	\$ -0-	\$ 28,698
REMER TIF	-0-	3,716	3,716
WALKER TIF	-0-	64,776	64,776
CASS COUNTY HRA	-0-	23,229	23,229
TOTAL	\$ 28,698	\$ 91,721	\$ 120,419
CHIPPEWA			
UPPER MINN VALLEY RDC	\$ 11,911	\$ -0-	\$ 11,911
GRANITE FALLS TIF	-0-	11,569	11,569
MONTEVIDEO TIF	-0-	60,657	60,657
MAYNARD TIF	-0-	2,175	2,175
TOTAL	\$ 11,911	\$ 74,401	\$ 86,312
CHISAGO			
EAST CENTRAL REG DEV COMM	\$ 23,659	\$ -0-	\$ 23,659
RUSH CITY TIF	-0-	151,156	151,156
NORTH BRANCH TIF	-0-	90,244	90,244
CHISAGO CITY TIF	-0-	289,928	289,928
LINDSTROM TIF	-0-	15,145	15,145
WYOMING TIF	-0-	67,497	67,497
TOTAL	\$ 23,659	\$ 613,968	\$ 637,627
CLAY			
BUFFALO-RED RIVER WTRSHD	\$ 269,510	\$ -0-	\$ 269,510
WILD RICE WATERSHED DIST	43,005	-0-	43,005
MOORHEAD TIF	-0-	1,018,097	1,018,097
DILWORTH TIF	-0-	4	4
TOTAL	\$ 312,515	\$ 1,018,101	\$ 1,330,616
CLEARWATER			
RED LAKE WATERSHED DIST	\$ 43,446	\$ -0-	\$ 43,446
WILD RICE WATERSHED DIST	6,646	-0-	6,646
HEADWATERS REG DEV COMM	5,046	-0-	5,046
BAGLEY TIF	-0-	20,412	20,412
TOTAL	\$ 55,138	\$ 20,412	\$ 75,550
COOK			
NORTH SHORE HOSPITAL DIST	\$ 300,009	\$ -0-	\$ 300,009
ARROWHEAD REG DEV COMM	7,690	-0-	7,690
ECONOMIC DEVELOPMENT AUTH	36,041	-0-	36,041
TOTAL	\$ 343,740	\$ 0	\$ 343,740
COTTONWOOD			
MIDDLE DES MOINES WTRSHD	\$ 424	\$ -0-	\$ 424
REGION 8 REG DEV COMM	10,546	-0-	10,546
MOUNTAIN LAKE TIF	-0-	17,841	17,841
WINDOM TIF	-0-	120,375	120,375
TOTAL	\$ 10,970	\$ 138,216	\$ 149,186

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
CROW WING			
THIRTY LAKES WATERSHED	\$ 41,280	\$ -0-	\$ 41,280
BRAINERD HRA	12,857	-0-	12,857
BRAINERD ANNEX HRA	28	-0-	28
CROW WING COUNTY HRA	15,427	-0-	15,427
CUYUNA RANGE HOSP DIST	-0-	154,066	154,066
REGION 5 REG DEV COMM	51,291	-0-	51,291
BAXTER TIF	-0-	221,578	221,578
BRAINERD TIF	-0-	59,117	59,117
TOTAL	\$ 120,863	\$ 434,761	\$ 555,624
DAKOTA			
WATERSHED DISTRICT NO 2	\$ 18,067	\$ -0-	\$ 18,067
DAKOTA COUNTY HRA	537,943	-0-	537,943
HASTINGS HRA	29,986	-0-	29,986
SOUTH ST PAUL HRA	11,694	-0-	11,694
METRO COUNCIL	912,606	-0-	912,606
METRO MOSQUITO CONTROL	458,843	-0-	458,843
REG TRANSIT BOARD AREA	60,767	-0-	60,767
REG TRANSIT BOARD DIST	3,272,021	-0-	3,272,021
DAKOTA COUNTY REGIONAL RR	-0-	179,953	179,953
HASTINGS TIF	-0-	339,986	339,986
MENDOTA HEIGHTS TIF	-0-	1,461	1,461
APPLE VALLEY TIF	-0-	958,305	958,305
BURNSVILLE TIF	-0-	908,409	908,409
INVER GROVE HEIGHTS TIF	-0-	621,108	621,108
DAKOTA COUNTY HRA TIF	-0-	2,049,401	2,049,401
LAKEVILLE TIF	-0-	1,173,844	1,173,844
EAGAN TIF	-0-	433,913	433,913
SO ST PAUL TIF HRA	-0-	1,351,933	1,351,933
TOTAL	\$ 5,301,927	\$ 8,018,313	\$ 13,320,240
DODGE			
DODGE CENTER TIF	\$ -0-	\$ 82,803	\$ 82,803
HAYFIELD TIF	-0-	7,217	7,217
KASSON TIF	-0-	27,598	27,598
TOTAL	\$ 0	\$ 117,618	\$ 117,618
DOUGLAS			
SAUK RIVER WATERSHED	\$ 2,464	\$ -0-	\$ 2,464
ALEXANDRIA LAKE AREA	32,463	-0-	32,463
ALEXANDRIA TIF	-0-	61,288	61,288
OSAKIS TIF	-0-	10,313	10,313
EVANSVILLE TIF	-0-	9,069	9,069
TOTAL	\$ 34,927	\$ 80,670	\$ 115,597
FARIBAULT			
REGION 9 REG DEV COMM	\$ 14,750	\$ -0-	\$ 14,750
BLUE EARTH TIF	-0-	40,920	40,920
WELLS TIF	-0-	27,678	27,678
WINNEBAGO TIF	-0-	3,265	3,265
BRICELYN TIF	-0-	16,841	16,841
TOTAL	\$ 14,750	\$ 88,704	\$ 103,454

**TABLE 41
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990**

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
FILLMORE			
CHATFIELD TIF	\$ -0-	\$ 15,194	\$ 15,194
RUSHFORD TIF	-0-	135,233	135,233
PRESTON TIF	-0-	2,788	2,788
SPRING VALLEY TIF	-0-	20,792	20,792
HARMONY TIF	-0-	42,573	42,573
WYKOFF TIF	-0-	553	553
TOTAL	\$ 0	\$ 217,133	\$ 217,133
FREEBORN			
TURTLE CREEK WATERSHED	\$ 3,852	\$ -0-	\$ 3,852
ALBERT LEA TIF	-0-	543,057	543,057
HOLLANDALE TIF	-0-	3,600	3,600
TOTAL	\$ 3,852	\$ 546,657	\$ 550,509
GOODHUE			
BEAR VALLEY WATERSHED	\$ 687	\$ -0-	\$ 687
BELLE CREEK WATERSHED	4,440	-0-	4,440
CANNON FALLS HOSP DIST	-0-	57,080	57,080
KENYON TIF	-0-	12,433	12,433
PINE ISLAND TIF	-0-	64,140	64,140
CANNON FALLS TIF	-0-	200,106	200,106
RED WING TIF	-0-	745,129	745,129
ZUMBROTA TIF	-0-	51,782	51,782
TOTAL	\$ 5,127	\$ 1,130,670	\$ 1,135,797
GRANT			
BOIS DE SIOUX WATERSHED	\$ 19,001	\$ -0-	\$ 19,001
TOTAL	\$ 19,001	\$ 0	\$ 19,001
HENNEPIN			
RICE CREEK WATERSHED DIST	\$ 2,306	\$ -0-	\$ 2,306
WATERSHED DISTRICT NO 1	525,589	-0-	525,589
WATERSHED DISTRICT NO 2	45,803	-0-	45,803
WATERSHED DISTRICT NO 3	286,274	-0-	286,274
WATERSHED DISTRICT NO 4	230,679	-0-	230,679
BLOOMINGTON HRA	406,297	-0-	406,297
BROOKLYN CENTER HRA	103,570	-0-	103,570
BROOKLYN PARK HRA	113,093	-0-	113,093
MINNEAPOLIS HRA	1,344,870	-0-	1,344,870
PLYMOUTH HRA	19,325	-0-	19,325
RICHFIELD HRA	95,240	-0-	95,240
ST ANTHONY HRA	6,431	-0-	6,431
METRO COUNCIL	3,975,690	1,170,050	5,145,732
METRO MOSQUITO CONTROL	2,579,289	-0-	2,579,289
REG TRANSIT BOARD AREA	47,758	-0-	47,758
REG TRANSIT BOARD DIST	22,794,583	2,456,298	25,250,881
HENN REG SUBURB PARK DIST	5,792,776	128,023	5,920,802
HENN CO REG RAILRD AUTH	6,540,892	-0-	6,540,892
CHANHASSEN TIF	-0-	812,583	812,583
BROOKLYN PARK TIF	-0-	2,247,741	2,247,741
DEEPHAVEN TIF	-0-	156,575	156,575
BLOOMINGTON HRA TIF	-0-	3,374,822	3,374,822
EDEN PRAIRIE TIF	-0-	1,838,913	1,838,913
SUBTOTAL	\$ 44,910,445	\$ 12,185,005	\$ 57,095,442

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
HENNEPIN COUNTY (CONT.)			
EDINA TIF	-0-	3,141,944	3,141,944
MAPLE PLAIN TIF	-0-	165,189	165,189
PLYMOUTH TIF	-0-	6,240,262	6,240,262
GOLDEN VALLEY TIF	-0-	5,786,056	5,786,056
CRYSTAL TIF	-0-	1,142,171	1,142,171
HOPKINS TIF	-0-	1,231,364	1,231,364
LONG LAKE TIF	-0-	340,784	340,784
MINNETONKA TIF	-0-	3,847,085	3,847,085
MAPLE GROVE TIF	-0-	1,623,417	1,623,417
RICHFIELD TIF	-0-	3,256,661	3,256,661
NEW HOPE TIF	-0-	1,708,853	1,708,853
ROBBINSDALE TIF	-0-	1,608,198	1,608,198
ST LOUIS PARK TIF	-0-	2,733,661	2,733,661
ST ANTHONY TIF	-0-	267,818	267,818
WAYZATA TIF	-0-	788,639	788,639
BROOKLYN CENTER TIF	-0-	1,451,599	1,451,599
MINNEAPOLIS TIF	-0-	50,645,797	50,645,797
ROCKFORD TIF	-0-	77,050	77,050
MOUND TIF	-0-	196,168	196,168
ROGERS TIF	-0-	144,368	144,368
MEDINA TIF	-0-	418,749	418,749
CHAMPLIN TIF	-0-	232,710	232,710
OSSEO TIF	-0-	17,475	17,475
CORCORAN TIF	-0-	41,641	41,641
SPRING PARK TIF	-0-	195,424	195,424
DAYTON TIF	-0-	53,254	53,254
TOTAL	\$ 44,910,445	\$ 99,541,342	\$ 144,451,779
HOUSTON			
CROOKED CREEK WATERSHED	\$ 4,787	\$ -0-	\$ 4,787
LA CRESCENT TIF	-0-	47,314	47,314
CALEDONIA TIF	-0-	12,394	12,394
TOTAL	\$ 4,787	\$ 59,708	\$ 64,495
HUBBARD			
HEADWATERS REG DEV COMM	\$ 16,920	\$ -0-	\$ 16,920
PARK RAPIDS TIF	-0-	13,617	13,617
TOTAL	\$ 16,920	\$ 13,617	\$ 30,537
ISANTI			
EAST CENTRAL REG DEV COMM	\$ 16,301	\$ -0-	\$ 16,301
CAMBRIDGE TIF	-0-	209,789	209,789
ISANTI TIF	-0-	9,083	9,083
BRAHAM TIF	-0-	11,555	11,555
TOTAL	\$ 16,301	\$ 230,427	\$ 246,728
ITASCA			
NORTH ITASCA HOSPITAL	\$ 80,585	\$ 8,093	\$ 88,678
ARROWHEAD REG DEV COMM	37,802	-0-	37,802
ITASCA CO REGIONAL RR	5,142	-0-	5,142
GRAND RAPIDS TIF	-0-	553,257	553,257
BOVEY TIF	-0-	1,023	1,023
TOTAL	\$ 123,529	\$ 562,373	\$ 685,900

**TABLE 41
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990**

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
JACKSON			
MIDDLE DES MOINES WTRSHD	\$ 13,349	\$ -0-	\$ 13,349
REGION 8 REG DEV COMM	11,011	-0-	11,011
JACKSON TIF	-0-	63,636	63,636
TOTAL	\$ 24,360	\$ 63,636	\$ 87,996
KANABEC			
EAST CENTRAL REG DEV COMM	\$ 9,986	\$ -0-	\$ 9,986
MORA TIF	-0-	200,710	200,710
OGILVIE TIF	-0-	6,975	6,975
TOTAL	\$ 9,986	\$ 207,685	\$ 217,671
KANDIYOHI			
BUFFALO CREEK WATERSHED	\$ 320	\$ -0-	\$ 320
NO FORK-CROW RIVER WTRSHD	1,686	-0-	1,686
WILLMAR HRA	18,679	-0-	18,679
REGION 6E REG DEV COMM	28,427	-0-	28,427
KANDIYOHI CO RURAL DEV FI	91,766	-0-	91,766
SPICER TIF	-0-	28,625	28,625
NEW LONDON TIF	-0-	44,188	44,188
WILLMAR TIF	-0-	239,703	239,703
TOTAL	\$ 140,878	\$ 310,416	\$ 451,294
KITTSON			
JOE RIVER WATERSHED DIST	\$ 16,094	\$ -0-	\$ 16,094
ROSEAU RIVER WATERSHED	760	-0-	760
TWO RIVERS WATERSHED DIST	65,594	-0-	65,594
REGION 1 REG DEV COMM	9,651	-0-	9,651
TOTAL	\$ 92,099	\$ 0	\$ 92,099
KOOCHICHING			
RED LAKE WATERSHED DIST	\$ 2,966	\$ -0-	\$ 2,966
NORTH ITASCA HOSPITAL	3,474	349	3,823
ARROWHEAD REG DEV COMM	5,778	-0-	5,778
INTERNATIONAL FALLS TIF	-0-	80,807	80,807
TOTAL	\$ 12,218	\$ 80,956	\$ 93,174
LAC QUI PARLE			
LAC QUI PARLE-YELLOW BANK	\$ 20,253	\$ -0-	\$ 20,253
DAWSON AREA HOSPITAL	50,350	-0-	50,350
UPPER MINN VALLEY RDC	8,521	-0-	8,521
DAWSON TIF	-0-	35,986	35,986
MADISON TIF	-0-	610	610
TOTAL	\$ 79,124	\$ 36,596	\$ 115,720
LAKE			
ARROWHEAD REG DEV COMM	\$ 5,940	\$ -0-	\$ 5,940
ST LOUIS CO REGIONAL RR	8,529	-0-	8,529
EAST LAKE CLINIC DIST	30,007	-0-	30,007
SILVER BAY	-0-	2,378	2,378
LAKE COUNTY HRA TIF	-0-	344,041	344,041
TOTAL	\$ 44,476	\$ 346,419	\$ 390,895

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
LAKE OF THE WOODS			
ROSEAU RIVER WATERSHED	\$ 649	\$ -0-	\$ 649
HEADWATERS REG DEV COMM	3,431	-0-	3,431
TOTAL	\$ 4,080	\$ 0	\$ 4,080
LE SUEUR			
REGION 9 REG DEV COMM	\$ 15,343	\$ -0-	\$ 15,343
LE CENTER TIF	-0-	8,959	8,959
LE SUEUR TIF	-0-	129,465	129,465
NEW PRAGUE CITY TIF	-0-	6,221	6,221
TOTAL	\$ 15,343	\$ 144,645	\$ 159,988
LINCOLN			
LAC QUI PARLE-YELLOW BANK	\$ 2,939	\$ -0-	\$ 2,939
YELLOW MEDICINE RIVER	19,113	-0-	19,113
LINCOLN COUNTY HRA	8,377	13,886	22,264
REGION 8 REG DEV COMM	4,805	-0-	4,805
TOTAL	\$ 35,034	\$ 13,886	\$ 48,921
LYON			
YELLOW MEDICINE RIVER	\$ 16,099	\$ -0-	\$ 16,099
REGION 8 REG DEV COMM	15,856	-0-	15,856
COTTONWOOD TIF	-0-	741	741
MARSHALL TIF	-0-	856,094	856,094
MINNEOTA TIF	-0-	11,610	11,610
TOTAL	\$ 31,755	\$ 868,445	\$ 900,200
MCLEOD			
BUFFALO CREEK WATERSHED	\$ 11,596	\$ -0-	\$ 11,596
HIGH ISLAND WATERSHED	4,755	-0-	4,755
REGION 6E REG DEV COMM	18,042	-0-	18,042
GLENCOE TIF	-0-	161,134	161,134
WINSTED TIF	-0-	27,069	27,069
HUTCHINSON TIF	-0-	267,857	267,857
PLATO TIF	-0-	14,661	14,661
TOTAL	\$ 34,393	\$ 470,721	\$ 505,114
MAHONOMEN			
RED LAKE WATERSHED DIST	\$ 681	\$ -0-	\$ 681
SANDHILL WATERSHED DIST	1,796	-0-	1,796
WILD RICE WATERSHED DIST	50,042	-0-	50,042
HEADWATERS REG DEV COMM	3,318	-0-	3,318
TOTAL	\$ 55,717	\$ 0	\$ 55,717
MARSHALL			
MIDDLE RIVER-SNAKE RIVER	\$ 117,096	\$ -0-	\$ 117,096
RED LAKE WATERSHED DIST	16,740	-0-	16,740
ROSEAU RIVER WATERSHED	368	-0-	368
TWO RIVERS WATERSHED DIST	766	-0-	766
REGION 1 REG DEV COMM	12,988	-0-	12,988
TOTAL	\$ 147,958	\$ 0	\$ 147,958

**TABLE 41
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990**

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
MARTIN			
REGION 8 REG DEV COMM	\$ 20,927	\$ -0-	\$ 20,927
TRIMONT TIF	-0-	13,776	13,776
TRUMAN TIF	-0-	16,768	16,768
FAIRMONT TIF	-0-	54,984	54,984
DUNNELL TIF	-0-	5,282	5,282
WELCOME	-0-	25	25
TOTAL	\$ 20,927	\$ 90,835	\$ 111,762
MEEKER			
NO FORK-CROW RIVER WTRSHD	\$ 1,896	\$ -0-	\$ 1,896
CLEARWATER RIVER WTRSHED	5,330	-0-	5,330
SAUK RIVER WATERSHED	636	-0-	636
REGION 8E REG DEV COMM	14,260	-0-	14,260
LITCHFIELD TIF	-0-	129,894	129,894
WATKINS TIF	-0-	24,875	24,875
DASSEL TIF	-0-	19,985	19,985
EDEN VALLEY TIF	-0-	12,584	12,584
TOTAL	\$ 22,122	\$ 187,318	\$ 209,440
MILLE LACS			
EAST CENTRAL REG DEV COMM	\$ 12,374	\$ -0-	\$ 12,374
PRINCETON TIF	-0-	197,217	197,217
MILACA TIF	-0-	65,937	65,937
TOTAL	\$ 12,374	\$ 263,154	\$ 275,528
MORRISON			
SOUTH TWO RIVERS WTRSHED	\$ 204	\$ -0-	\$ 204
LITTLE FALLS HRA	7,035	-0-	7,035
REGION 5 REG DEV COMM	21,705	-0-	21,705
RURAL DEV FINANCE AUTH	12,646	-0-	12,646
LITTLE FALLS TIF	-0-	231,575	231,575
TOTAL	\$ 41,590	\$ 231,575	\$ 273,165
MOWER			
TURTLE CREEK WATERSHED	\$ 7,131	\$ -0-	\$ 7,131
MOWER COUNTY HRA	25,979	-0-	25,979
AUSTIN TIF	-0-	178,973	178,973
DEXTER	-0-	169	169
TOTAL	\$ 33,110	\$ 179,142	\$ 212,252
MURRAY			
MIDDLE DES MOINES WTRSHD	\$ 2,818	\$ -0-	\$ 2,818
REGION 8 REG DEV COMM	8,643	-0-	8,643
SLAYTON TIF	-0-	8,971	8,971
TOTAL	\$ 11,461	\$ 8,971	\$ 20,432
NICOLLET			
REGION 9 REG DEV COMM	\$ 16,601	\$ -0-	\$ 16,601
NORTH MANKATO TIF	-0-	144,010	144,010
NICOLLET TIF	-0-	11,787	11,787
LAFAYETTE TIF	-0-	23,228	23,228
ST PETER TIF	-0-	74,040	74,040
TOTAL	\$ 16,601	\$ 253,065	\$ 269,666

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
NOBLES			
KANARANZI-LITTLE ROCK WS	\$ 20,917	\$ -0-	\$ 20,917
MIDDLE DES MOINES WTRSHED	11,657	-0-	11,657
OKABENA-OCHEDA WATERSHED	12,972	-0-	12,972
WORTHINGTON HRA	10,435	-0-	10,435
REGION 8 REG DEV COMM	17,947	-0-	17,947
WORTHINGTON TIF	-0-	292,653	292,653
ADRIAN TIF	-0-	15,944	15,944
TOTAL	\$ 73,928	\$ 308,597	\$ 382,525
NORMAN			
SANDHILL WATERSHED DIST	\$ 2,171	\$ -0-	\$ 2,171
WILD RICE WATERSHED DIST	150,573	-0-	150,573
REGION 1 REG DEV COMM	9,594	-0-	9,594
ADA TIF	-0-	20,519	20,519
HALSTAD TIF	-0-	12,286	12,286
TOTAL	\$ 162,338	\$ 32,805	\$ 195,143
OLMSTED			
ROCHESTER TIF	\$ -0-	\$ 2,197,302	\$ 2,197,302
STEWARTVILLE TIF	-0-	103,629	103,629
BYRON TIF	-0-	29,498	29,498
TOTAL	\$ 0	\$ 2,330,427	\$ 2,330,427
OTTER TAIL			
BUFFALO-RED RIVER WTRSHED	\$ 3,736	\$ -0-	\$ 3,736
BOIS DE SIOUX WATERSHED	2,370	-0-	2,370
FERGUS FALLS HRA	30,022	-0-	30,022
WADENA HRA	10	-0-	10
PARKERS PRAIRIE HOSP DIST	65,201	-0-	65,201
PELICAN VALLEY HEALTH	80,943	74,798	155,743
PERHAM HOSPITAL DIST	-0-	58,574	58,574
FERGUS FALLS TIF	-0-	313,017	313,017
PELICAN RAPIDS TIF	-0-	69,251	69,251
PERHAM TIF	-0-	21,168	21,168
HENNING TIF	-0-	12,422	12,422
NEW YORK MILLS	-0-	108	108
TOTAL	\$ 182,282	\$ 549,334	\$ 731,616
PENNINGTON			
MIDDLE RIVER-SNAKE RIVER	\$ 1,533	\$ -0-	\$ 1,533
RED LAKE WATERSHED DIST	70,091	-0-	70,091
REGION 1 REG DEV COMM	6,823	-0-	6,823
TOTAL	\$ 78,447	\$ 0	\$ 78,447
PINE			
NORTH PINE CO HOSPITAL	\$ 62,103	\$ -0-	\$ 62,103
EAST CENTRAL REG DEV COMM	16,437	-0-	16,437
MOOSE LAKE-WINDEMERE AREA	29,036	10,118	39,153
SANDSTONE TIF	-0-	17,589	17,589
HINKLEY TIF	-0-	95,750	95,750
PINE CITY TIF	-0-	22,134	22,134
TOTAL	\$ 107,576	\$ 145,591	\$ 253,166

**TABLE 41
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990**

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
PIPESTONE			
REGION 8 REG DEV COMM	\$ 5,133	\$ -0-	\$ 5,133
PIPESTONE TIF	-0-	100,385	100,385
EDGERTON TIF	-0-	15,671	15,671
TOTAL	\$ 5,133	\$ 116,056	\$ 121,189
POLK			
MIDDLE RIVER-SNAKE RIVER	\$ 41,584	\$ -0-	\$ 41,584
RED LAKE WATERSHED DIST	232,235	-0-	232,235
SANDHILL WATERSHED DIST	62,829	-0-	62,829
WILD RICE WATERSHED DIST	3,894	-0-	3,894
EAST GRAND FORKS HRA	7,746	-0-	7,746
REGION 1 REG DEV COMM	29,088	-0-	29,088
AMB SERV DIST	150,907	-0-	150,907
CROOKSTON TIF	-0-	82,842	82,842
EAST GRAND FORKS TIF	-0-	31,799	31,799
GULLY TIF	-0-	4,370	4,370
FOSSTON TIF	-0-	38,101	38,101
TOTAL	\$ 528,293	\$ 157,212	\$ 685,505
POPE			
NO FORK-CROW RIVER WTRSHD	\$ 1,361	\$ -0-	\$ 1,361
SAUK RIVER WATERSHED	596	-0-	596
GLACIAL RIDGE HOSPITAL	73,074	23,564	96,635
WESTERN POPE CO HOSPITAL	68,083	60,064	128,147
STARBUCK TIF	-0-	12,506	12,506
TOTAL	\$ 143,114	\$ 96,134	\$ 239,245
RAMSEY			
RAMSEY-WASHINGTON METRO	\$ 138,296	\$ -0-	\$ 138,296
RICE CREEK WATERSHED DIST	202,460	-0-	202,460
VALLEY BRANCH WATERSHED	1,855	-0-	1,855
ST ANTHONY HRA	4,993	-0-	4,993
ST PAUL HRA	629,787	-0-	629,787
NORTH SUBURBAN HOSPITAL	20,385	-0-	20,385
RAMSEY REGIONAL RAILROAD	3,183,188	-0-	3,183,188
METRO COUNCIL	1,241,223	371,899	1,613,120
METRO MOSQUITO CONTROL	777,502	-0-	777,502
REG TRANSIT BOARD DIST	7,416,957	782,075	8,199,034
ST PAUL PORT AUTHORITY	1,138,462	-0-	1,138,462
ST PAUL TIF	-0-	20,425,345	20,425,345
NORTH ST PAUL TIF	-0-	114,296	114,296
FALCON HEIGHTS TIF	-0-	509,017	509,017
ROSEVILLE TIF	-0-	4,706,529	4,706,529
BLAINE TIF	-0-	70,625	70,625
NEW BRIGHTON TIF	-0-	1,528,377	1,528,377
WHITE BEAR LAKE TIF	-0-	893,261	893,261
ST. ANTHONY	-0-	181,650	181,650
VADNAIS HEIGHTS TIF	-0-	1,090,089	1,090,089
MAPLEWOOD TIF	-0-	930,135	930,135
LAUDERDALE TIF	-0-	182,754	182,754
MOUNDSVIEW TIF	-0-	811,839	811,839
LITTLE CANADA TIF	-0-	61,047	61,047
SHOREVIEW TIF	-0-	110,185	110,185
ARDEN HILLS	-0-	29,661	29,661
TOTAL	\$ 14,754,918	\$ 32,796,774	\$ 47,553,692

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
RED LAKE			
RED LAKE WATERSHED DIST	\$ 30,207	\$ -0-	\$ 30,207
REGION 1 REG DEV COMM	2,962	-0-	2,962
RED LAKE FALLS TIF	-0-	22,598	22,598
TOTAL	\$ 33,169	\$ 22,598	\$ 55,767
REDWOOD			
REGION 8 REG DEV COMM	\$ 14,142	\$ -0-	\$ 14,142
REDWOOD FALLS TIF	-0-	46,614	46,614
WABASSO TIF	-0-	11,492	11,492
TOTAL	\$ 14,142	\$ 58,106	\$ 72,248
RENVILLE			
BUFFALO CREEK WATERSHED	\$ 9,351	\$ -0-	\$ 9,351
HIGH ISLAND WATERSHED	3,038	-0-	3,038
REGION 6E REG DEV COMM	17,162	-0-	17,162
BIRD ISLAND TIF	-0-	37,404	37,404
OLIVA TIF	-0-	106,083	106,083
TOTAL	\$ 29,541	\$ 143,487	\$ 173,028
RICE			
FARIBAULT HRA	\$ 16,107	\$ -0-	\$ 16,107
RICE COUNTY HOSP DIST #1	-0-	95,473	95,473
NORTHFIELD TIF	-0-	416,956	416,956
FARIBAULT TIF	-0-	630,275	630,275
MORRISTOWN TIF	-0-	3,219	3,219
RICE COUNTY HRA TIF	-0-	48,346	48,346
DUNDAS TIF	-0-	1,442	1,442
TOTAL	\$ 16,107	\$ 1,195,711	\$ 1,211,818
ROCK			
KANARANZI-LITTLE ROCK WS	\$ 1,101	\$ -0-	\$ 1,101
REGION 8 REG DEV COMM	6,443	-0-	6,443
LUVERNE TIF	-0-	86,160	86,160
TOTAL	\$ 7,544	\$ 86,160	\$ 93,704
ROSEAU			
RED LAKE WATERSHED DIST	\$ 66	\$ -0-	\$ 66
ROSEAU RIVER WATERSHED	68,222	-0-	68,222
TWO RIVERS WATERSHED DIST	21,855	-0-	21,855
ROSEAU AREA HOSPITAL	12,308	-0-	12,308
REGION 1 REG DEV COMM	9,786	-0-	9,786
WARROAD TIF	-0-	39,927	39,927
TOTAL	\$ 112,217	\$ 39,927	\$ 152,144

TABLE 41
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
ST. LOUIS			
DULUTH HRA	\$ 17,785	\$ -0-	\$ 17,785
MT IRON HRA	2,494	-0-	2,494
ST LOUIS CO HRA	6,930	-0-	6,930
VIRGINIA HRA	1,365	-0-	1,365
ARROWHEAD REG DEV COMM	76,429	-0-	76,429
ST LOUIS REGIONAL RR	142,257	-0-	142,257
MT IRON TIF	-0-	115,632	115,632
DULUTH TIF	-0-	7,703,705	7,703,705
EVELETH TIF	-0-	10,004	10,004
PROCTOR TIF	-0-	9,218	9,218
VIRGINIA DEV DIST TIF	-0-	422,524	422,524
AURORA TIF	-0-	14,533	14,533
HIBBING TIF	-0-	130,205	130,205
ELY TIF	-0-	18,543	18,543
HOYT LAKES TIF	-0-	196	196
TOTAL	\$ 247,240	\$ 8,424,560	\$ 8,671,800
SCOTT			
PRIOR LAKE-SPRING LAKE WS	\$ 57,835	\$ -0-	\$ 57,835
WATERSHED DISTRICT NO 2	32,430	-0-	32,430
SCOTT COUNTY HRA	41,726	-0-	41,726
SHAKOPEE HRA	19,831	-0-	19,831
REGION 9 REG DEV COMM	2,000	-0-	2,000
SCOTT REGIONAL RAILROAD	37,362	-0-	37,362
METRO COUNCIL	101,896	78,011	179,916
METRO MOSQUITO CONTROL	87,466	-0-	87,466
REG TRANSIT BOARD AREA	23,877	-0-	23,877
REG TRANSIT BOARD DIST	585,861	60,469	646,330
NEW PRAQUE CITY TIF	-0-	115,957	115,957
SHAKOPEE TIF	-0-	3,203,502	3,203,502
SAVAGE TIF	-0-	779,379	779,379
PRIOR LAKE TIF	-0-	36,312	36,312
TOTAL	\$ 990,284	\$ 4,273,630	\$ 5,263,923
SHERBURNE			
ELK RIVER HRA	\$ 19,565	\$ -0-	\$ 19,565
ST CLOUD HRA	3,356	-0-	3,356
MONTICELLO-BIG LAKE HOSP	95,224	10,197	105,422
BECKER ECON DEV DIST	126,614	-0-	126,614
ELK RIVER ECON DEV DIST	43,688	-0-	43,688
ST CLOUD MET TRANS ANNEX	11,443	-0-	11,443
BECKER TIF	-0-	36,635	36,635
BIG LAKE TIF	-0-	187,382	187,382
ELK RIVER TIF	-0-	802,888	802,888
ZIMMERMAN TIF	-0-	21,574	21,574
TOTAL	\$ 299,890	\$ 1,058,876	\$ 1,358,567
SIBLEY			
BUFFALO CREEK WATERSHED	\$ 384	\$ -0-	\$ 384
HIGH ISLAND WATERSHED	19,782	-0-	19,782
REGION 9 REG DEV COMM	9,346	-0-	9,346
GAYLORD TIF	-0-	44,569	44,569
ARLINGTON TIF	-0-	32,438	32,438
HENDERSON TIF	-0-	5,242	5,242
WINTHROP TIF	-0-	2,518	2,518
TOTAL	\$ 29,512	\$ 84,767	\$ 114,279

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
STEARNS			
NO FORK-CROW RIVER WTRSHD	\$ 20,708	\$ -0-	\$ 20,708
CLEARWATER RIVER WTRSHED	8,226	-0-	8,226
SAUK RIVER WATERSHED	78,318	-0-	78,318
SOUTH TWO RIVERS WTRSHED	12,371	-0-	12,371
ST CLOUD HRA	54,132	-0-	54,132
STEARNS COUNTY HRA	104,824	-0-	104,824
GLACIAL RIDGE HOSPITAL	4,064	-0-	4,064
ST CLOUD METRO TRANSIT	210,726	-0-	210,726
KIMBALL TIF	-0-	11,834	11,834
BROOTEN TIF	-0-	2,868	2,868
COLD SPRING TIF	-0-	1,466	1,466
SARTELL TIF	-0-	108,965	108,965
ST CLOUD TIF	-0-	2,451,790	2,451,790
ALBANY TIF	-0-	34,060	34,060
STEARNS COUNTY HRA TIF	-0-	326,326	326,326
WAITE PARK TIF	-0-	351,600	351,600
SAUK CENTRE TIF	-0-	16,191	16,191
MELROSE TIF	-0-	2,962	2,962
PAYNESVILLE TIF	-0-	18,916	18,916
TOTAL	\$ 483,369	\$ 3,326,980	\$ 3,820,349
STEELE			
BLOOMING PRAIRIE TIF	\$ -0-	\$ 13,714	\$ 13,714
OWATONNA TIF	-0-	473,446	473,446
TOTAL	\$ 0	\$ 487,160	\$ 487,160
STEVENS			
BOIS DE SIOUX WATERSHED	\$ 5,311	\$ -0-	\$ 5,311
UPPER MN RIVER WATERSHED	238	-0-	238
MORRIS TIF	-0-	40,534	40,534
CHOKIO TIF	-0-	2,776	2,776
TOTAL	\$ 5,549	\$ 43,310	\$ 48,859
SWIFT			
UPPER MN RIVER WATERSHED	\$ 861	\$ -0-	\$ 861
UPPER MINN VALLEY RDC	8,106	-0-	8,106
APPLETON TIF	-0-	74,314	74,314
BENSON TIF	-0-	160,663	160,663
TOTAL	\$ 8,967	\$ 234,977	\$ 243,944
TODD			
SAUK RIVER WATERSHED	\$ 4,897	\$ -0-	\$ 4,897
REGION 5 REG DEV COMM	12,995	-0-	12,995
LONG PRAIRIE TIF	-0-	165,257	165,257
STAPLES TIF	-0-	7,087	7,087
BROWERVILLE TIF	-0-	6,076	6,076
TOTAL	\$ 17,892	\$ 178,420	\$ 196,312
TRAVERSE			
BOIS DE SIOUX WATERSHED	\$ 26,270	\$ -0-	\$ 26,270
UPPER MN RIVER WATERSHED	4,071	-0-	4,071
BROWNS VALLEY TIF	-0-	16,760	16,760
TOTAL	\$ 30,341	\$ 16,760	\$ 47,091

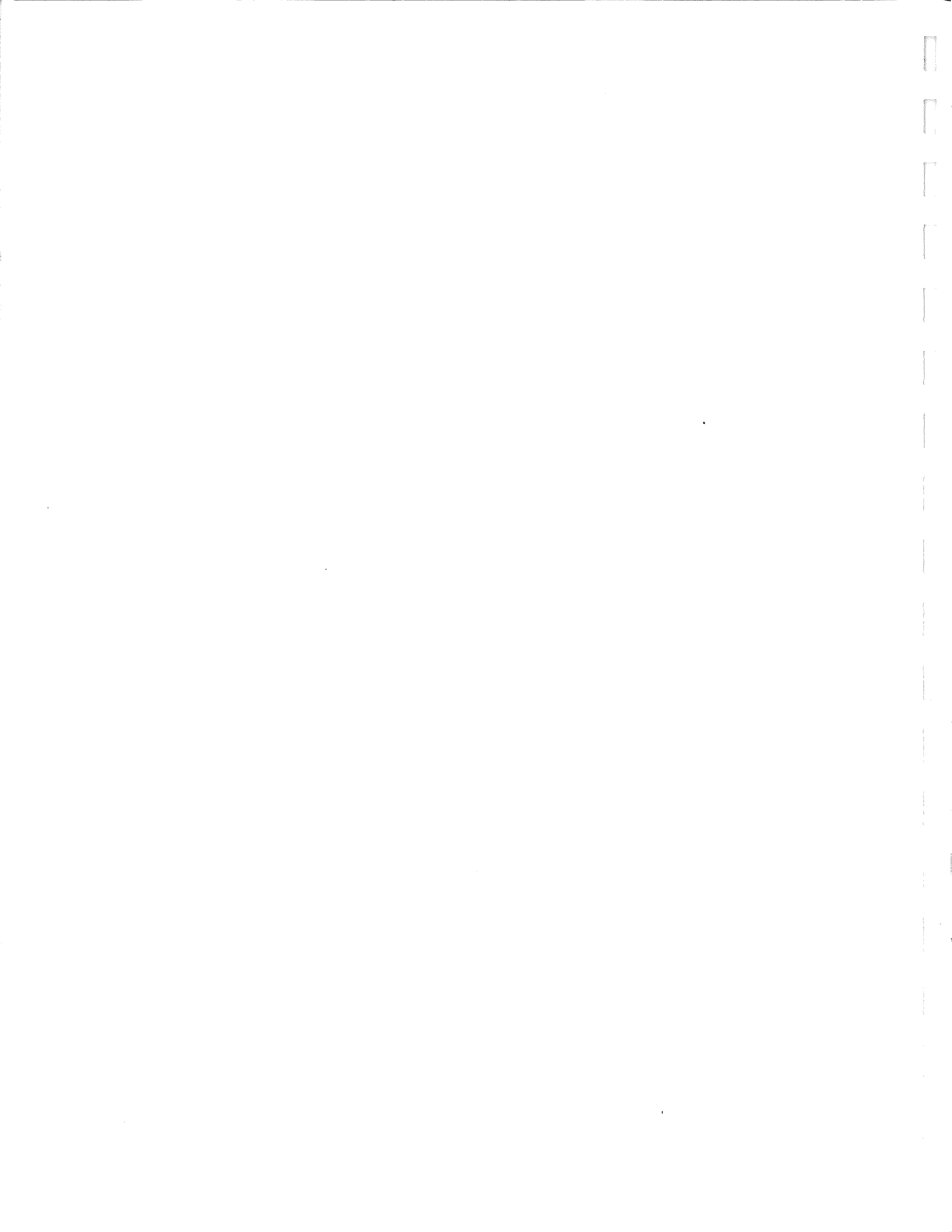
TABLE 41
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1990

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
WABASHA			
BEAR VALLEY WATERSHED	\$ 385	\$ -0-	\$ 385
LAKE CITY TIF	-0-	79,971	79,971
PLAINVIEW TIF	-0-	55,398	55,398
TOTAL	\$ 385	\$ 135,369	\$ 135,754
WADENA			
WADENA HRA	\$ 3,523	\$ -0-	\$ 3,523
REGION 5 REG DEV COMM	6,649	-0-	6,649
WADENA TIF	-0-	28,980	28,980
MENAHGA TIF	-0-	3,866	3,866
TOTAL	\$ 10,172	\$ 32,846	\$ 43,018
WASECA			
REGION 9 REG DEV COMM	\$ 13,625	\$ -0-	\$ 13,625
WASECA TIF	-0-	24,427	24,427
WALDORF TIF	-0-	2,381	2,381
TOTAL	\$ 13,625	\$ 26,808	\$ 40,433
WASHINGTON			
CARNELIAN-MARINE WTRSHED	\$ 20,187	\$ -0-	\$ 20,187
RAMSEY-WASHINGTON METRO	28,132	-0-	28,132
RICE CREEK WATERSHED DIST	31,337	-0-	31,337
VALLEY BRANCH WATERSHED	37,346	308,591	343,836
HASTINGS HRA	473	-0-	473
WASHINGTON COUNTY HRA	147,112	-0-	147,112
DIST MEMORIAL HOSPITAL	10,994	-0-	10,994
METRO COUNCIL	405,005	128,039	533,045
METRO MOSQUITO CONTROL	259,714	-0-	259,714
REG TRANSIT BOARD AREA	62,840	-0-	62,840
REG TRANSIT BOARD DIST	1,611,886	188,184	1,800,074
WASHINGTON CO REGIONAL RR	138,032	-0-	138,032
FOREST LAKE TIF	-0-	274,324	274,324
WASHINGTON CO TIF	-0-	303,701	303,701
MAHTOMEDI TIF	-0-	86,064	86,064
WOODBURY TIF	-0-	304,585	304,585
ST PAUL PARK TIF	-0-	233,691	233,691
STILLWATER TIF	-0-	919,848	919,848
NEWPORT TIF	-0-	386,312	386,312
COTTAGE GROVE TIF	-0-	146,030	146,030
OAKDALE TIF	-0-	462,094	462,094
TOTAL	\$ 2,753,058	\$ 3,739,563	\$ 6,492,625
WATONWAN			
REGION 9 REG DEV COMM	\$ 15,145	\$ -0-	\$ 15,145
MADELIA TIF	-0-	40,802	40,802
ST JAMES TIF	-0-	171,075	171,075
TOTAL	\$ 15,145	\$ 211,877	\$ 227,022
WILKIN			
BUFFALO-RED RIVER WTRSHED	\$ 18,592	\$ -0-	\$ 18,592
BOIS DE SIOUX WATERSHED	11,245	-0-	11,245
BRECKENRIDGE TIF	-0-	30,868	30,868
TOTAL	\$ 30,837	\$ 30,868	\$ 61,705

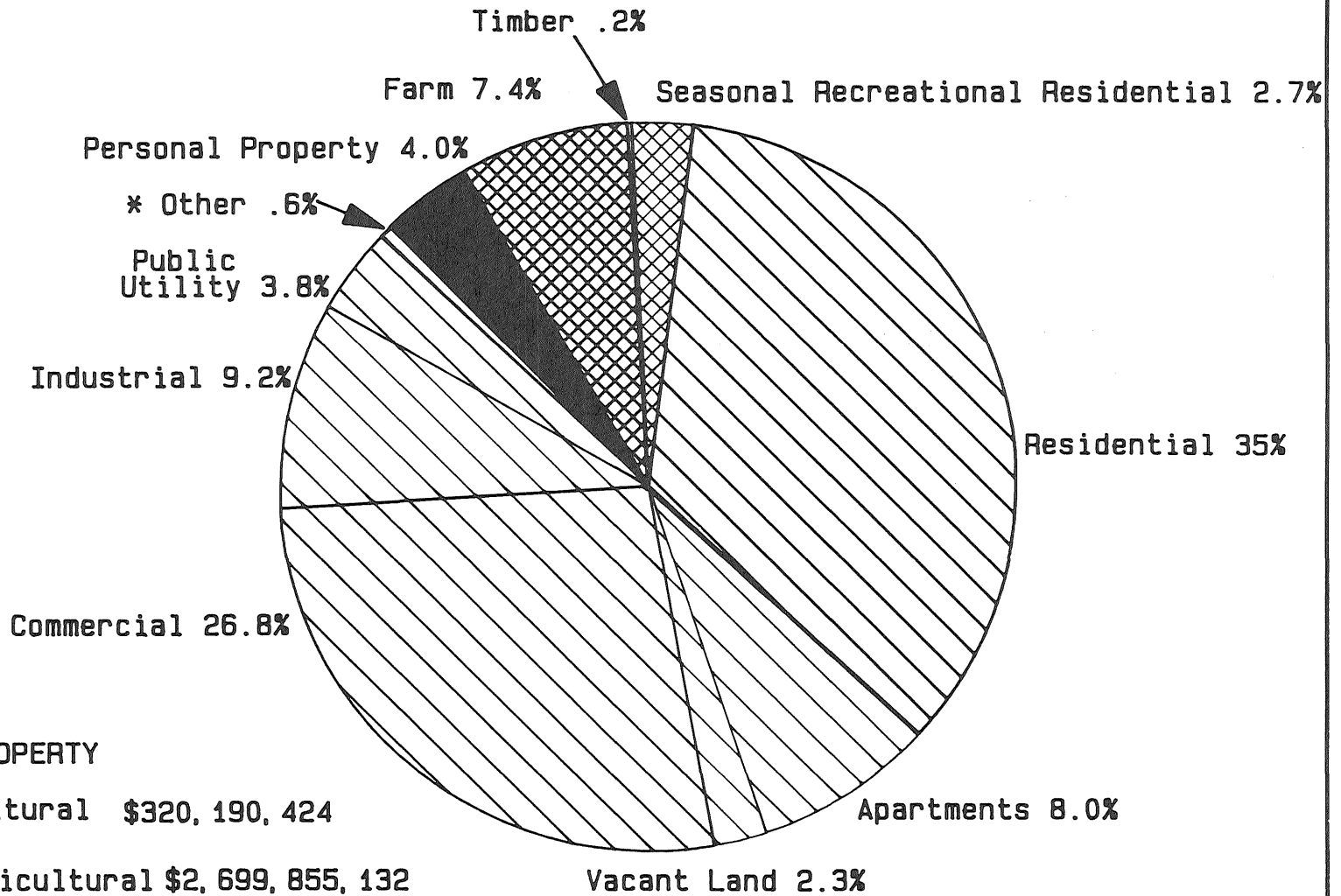
TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
WINONA			
STOCKTON-ROLLINGSTONE WS	\$ 4,093	\$ -0-	\$ 4,093
WINONA PORT AUTHORITY	129,848	-0-	129,848
WINONA PORT AUTH TIF	-0-	784,653	784,653
ST CHARLES TIF	-0-	58,524	58,524
GOODVIEW	-0-	54,208	54,208
LEWISTON	-0-	2,151	2,151
TOTAL	\$ 133,941	\$ 899,536	\$ 1,033,477
WRIGHT			
CLEARWATER RIVER WTRSHED	\$ 21,429	\$ -0-	\$ 21,429
MONTICELLO-BIG LAKE HOSP	485,678	52,011	537,890
ALBERTVILLE TIF	-0-	92,963	92,963
MONTICELLO TIF	-0-	247,620	247,620
DELANO TIF	-0-	269,844	269,844
BUFFALO TIF	-0-	601,868	601,868
COKATO TIF	-0-	74,314	74,314
ANNANDALE TIF	-0-	286,702	286,702
MONTROSE TIF	-0-	9,895	9,895
ROCKFORD TIF	-0-	50,265	50,265
MAPLE LAKE TIF	-0-	57,760	57,760
HOWARD LAKE TIF	-0-	18,731	18,731
ST MICHAEL TIF	-0-	35,186	35,186
TOTAL	\$ 507,307	\$ 1,797,159	\$ 2,304,467
YELLOW MEDICINE			
LAC QUI PARLE-YELLOW BANK	\$ 5,784	\$ -0-	\$ 5,784
YELLOW MEDICINE RIVER	16,106	-0-	16,106
UPPER MINN VALLEY RDC	7,397	-0-	7,397
GRANITE FALLS TIF	-0-	83,473	83,473
CLARKSFIELD TIF	-0-	3,972	3,972
CANBY TIF	-0-	6,023	6,023
TOTAL	\$ 29,287	\$ 93,468	\$ 122,755
STATEWIDE TOTAL	\$ 78,795,496	\$ 199,268,390	\$ 278,063,886

SECTION IV




Part B: By Use Classification



ESTIMATED DISTRIBUTION OF THE GROSS TAX PAYABLE IN 1990 BY USE CLASS STATEWIDE



REAL PROPERTY

-  Agricultural \$320,190,424
-  Non-Agricultural \$2,699,855,132
-  PERSONAL PROPERTY \$127,002,583

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

TABLE 42
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1990

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>	<u>BLUE EARTH</u>
AGRICULTURAL							
Farm							
Homestead	\$ 554,482	\$ 1,069,904	\$ 1,748,997	\$ 600,995	\$ 1,039,211	\$ 763,209	\$ 3,148,476
Non-Homestead	413,822	688,395	883,511	384,663	291,783	930,897	2,602,705
Total	\$ 968,304	\$ 1,758,299	\$ 2,632,508	\$ 985,658	\$ 1,331,004	\$ 1,694,106	\$ 5,749,181
Timber	400,940	4,741	118,199	176,955	28,492	0	0
Seas/Rec. Residential	5,109,264	295,839	3,637,053	1,544,462	125,597	115,070	64,458
Total Agricultural	\$ 6,478,508	\$ 2,058,879	\$ 6,387,760	\$ 2,707,075	\$ 1,483,093	\$ 1,809,176	\$ 5,813,639
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,550,773	\$ 52,288,998	\$ 2,999,693	\$ 3,046,327	\$ 2,800,946	\$ 407,632	\$ 5,474,565
Non-Homestead	126,210	7,682,726	984,850	1,169,965	708,499	101,287	1,619,924
Total	\$ 1,676,982	\$ 59,971,714	\$ 3,984,543	\$ 4,216,292	\$ 3,509,445	\$ 508,919	\$ 7,094,489
Apartments	126,509	10,852,835	338,745	582,589	2,073,494	47,485	2,564,790
Vacant Land	17,433	7,267,694	44,165	70,300	294,113	35	322,259
Seas/Rec. Commercial	65,072	0	186,289	127,869	3,996	901	10,467
Commercial Land & Buildings	530,568	25,696,713	2,348,851	3,077,684	2,514,354	227,060	7,872,173
Industrial Land & Buildings	79,960	15,112,303	498,550	350,812	2,366,292	40,985	2,236,150
Public Utility	101,402	1,043,592	164,084	652,703	632,939	109,002	1,799,878
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	112,073	764,081	170,382	105,852	203,959	54,440	43,338
Total Non-Agricultural	\$ 2,710,009	\$ 120,508,922	\$ 7,735,609	\$ 9,184,101	\$ 11,598,592	\$ 988,827	\$ 21,943,544
TOTAL REAL PROPERTY	\$ 9,188,517	\$ 122,567,801	\$ 14,123,369	\$ 11,891,176	\$ 13,081,685	\$ 2,798,003	\$ 27,757,183
TOTAL PERSONAL PROPERTY	242,042	5,477,479	467,334	942,711	867,755	130,372	1,189,952
TOTAL REAL & PERSONAL PROPERTY	\$ 9,430,559	\$ 128,045,280	\$ 14,590,703	\$ 12,833,887	\$ 13,949,440	\$ 2,928,375	\$ 28,947,135

	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
AGRICULTURAL							
Farm							
Homestead	\$ 1,906,151	\$ 700,168	\$ 2,213,972	\$ 430,985	\$ 1,330,187	\$ 1,624,473	\$ 2,545,140
Non-Homestead	1,327,908	288,910	1,073,315	241,560	1,496,280	551,627	2,197,288
Total	\$ 3,234,059	\$ 989,078	\$ 3,287,287	\$ 672,545	\$ 2,826,467	\$ 2,176,100	\$ 4,742,428
Timber	0	238,872	0	172,934	0	2,751	0
Seas/Rec. Residential	0	622,144	130,232	7,718,959	0	934,436	35,641
Total Agricultural	\$ 3,234,059	\$ 1,850,094	\$ 3,417,519	\$ 8,564,438	\$ 2,826,467	\$ 3,113,287	\$ 4,778,069
NON-AGRICULTURAL							
Residential							
Homestead	\$ 2,478,419	\$ 3,407,974	\$ 13,471,593	\$ 2,714,393	\$ 985,519	\$ 5,132,743	\$ 5,392,451
Non-Homestead	566,006	671,089	1,637,846	526,145	351,732	1,041,003	1,183,557
Total	\$ 3,044,425	\$ 4,079,063	\$ 15,109,439	\$ 3,240,538	\$ 1,337,251	\$ 6,173,746	\$ 6,576,008
Apartments	295,021	333,672	2,176,901	101,092	145,506	892,031	2,020,892
Vacant Land	143,022	0	1,468,820	7,967	4,351	617,260	22,037
Seas/Rec. Commercial	953	1,808	4,273	526,814	1,893	32,345	311
Commercial Land & Buildings	1,861,519	1,301,398	4,372,477	1,271,203	837,339	2,087,937	3,640,561
Industrial Land & Buildings	1,070,399	3,017,153	4,770,859	12,884	223,128	714,034	1,377,106
Public Utility	37,018	2,451,665	488,984	434,808	475,462	741,811	50,558
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	31,333	281,884	45,313	150,732	99,381	75,181	432,955
Total Non-Agricultural	\$ 6,483,660	\$ 11,466,233	\$ 28,437,066	\$ 5,746,008	\$ 3,124,311	\$ 11,334,345	\$ 14,120,428
TOTAL REAL PROPERTY	\$ 9,717,719	\$ 13,316,327	\$ 31,854,585	\$ 14,310,446	\$ 5,950,778	\$ 14,447,632	\$ 18,898,497
TOTAL PERSONAL PROPERTY	112,719	2,061,118	1,008,692	1,433,409	342,379	1,030,220	658,207
TOTAL REAL & PERSONAL PROPERTY	\$ 9,830,438	\$ 15,377,445	\$ 32,863,277	\$ 15,743,855	\$ 6,293,157	\$ 15,477,852	\$ 19,556,704

TABLE 42
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1990

	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>
AGRICULTURAL							
Farm							
Homestead	\$ 495,108	\$ 7,344	\$ 1,885,609	\$ 480,749	\$ 1,916,424	\$ 1,642,890	\$ 1,216,368
Non-Homestead	310,728	908	2,034,123	178,733	1,589,652	1,140,281	741,112
Total	\$ 805,834	\$ 8,252	\$ 3,919,732	\$ 659,482	\$ 3,506,076	\$ 2,783,171	\$ 1,957,508
Timber	59,875	187,468	0	388,767	1,975	297	164
Sea/Rec. Residential	256,757	2,320,843	1,773	10,968,992	42,064	0	2,760,367
Total Agricultural	\$ 1,122,466	\$ 2,516,561	\$ 3,921,505	\$ 11,997,241	\$ 3,550,115	\$ 2,783,468	\$ 4,718,039
NON-AGRICULTURAL							
Residential							
Homestead	\$ 398,761	\$ 721,219	\$ 991,485	\$ 5,732,220	\$ 73,594,873	\$ 1,490,730	\$ 3,367,871
Non-Homestead	141,269	141,545	344,365	1,519,648	12,180,604	216,718	957,937
Total	\$ 540,030	\$ 862,764	\$ 1,335,850	\$ 7,251,868	\$ 85,745,477	\$ 1,707,448	\$ 4,325,808
Apartments	98,247	32,704	165,445	695,344	21,025,901	195,498	623,268
Vacant Land	11,628	68,532	32,046	118,607	10,279,051	53,368	81,856
Sea/Rec. Commercial	1,456	62,130	765	339,188	0	6,029	118,471
Commercial Land & Buildings	313,700	433,297	905,502	4,284,081	46,612,173	657,211	3,216,626
Industrial Land & Buildings	0	0	489,155	343,402	24,042,601	233,890	388,830
Public Utility	1,167,433	9,148	39,165	375,958	9,113,168	33,704	494,401
Mineral	0	0	0	16,739	0	0	0
Railroad Operating Property	69,614	0	15,035	160,468	113,897	12,420	36,398
Total Non-Agricultural	\$ 2,200,108	\$ 1,488,575	\$ 2,982,963	\$ 13,575,651	\$ 196,932,268	\$ 2,899,556	\$ 9,285,658
TOTAL REAL PROPERTY	\$ 3,322,574	\$ 3,985,138	\$ 6,904,468	\$ 25,572,892	\$ 200,482,383	\$ 5,683,024	\$ 14,003,697
TOTAL PERSONAL PROPERTY	969,621	205,413	1,464,525	724,614	6,832,894	311,262	160,077
TOTAL REAL & PERSONAL PROPERTY	\$ 4,292,195	\$ 4,190,549	\$ 8,368,993	\$ 26,297,506	\$ 207,315,277	\$ 5,994,286	\$ 14,163,774

	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,395,163	\$ 2,042,423	\$ 2,560,093	\$ 2,632,500	\$ 1,068,598	\$ 1,816,352	\$ 1,207,209
Non-Homestead	2,682,035	1,414,221	1,951,412	1,425,322	831,320	1,827,538	599,510
Total	\$ 5,077,198	\$ 3,456,644	\$ 4,511,505	\$ 4,057,822	\$ 1,899,908	\$ 3,643,890	\$ 1,806,719
Timber	0	25	0	17,992	0	3,688	319
Sea/Rec. Residential	24,920	28,060	5,414	141,280	167,365	1,017,395	26,448
Total Agricultural	\$ 5,102,118	\$ 3,484,729	\$ 4,516,919	\$ 4,217,094	\$ 2,067,273	\$ 4,664,973	\$ 1,833,486
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,092,497	\$ 1,450,061	\$ 3,248,807	\$ 5,040,771	\$ 341,511	\$ 356,166,318	\$ 1,996,563
Non-Homestead	348,137	358,955	809,049	1,183,292	113,275	75,617,373	317,619
Total	\$ 1,440,634	\$ 1,809,016	\$ 4,057,856	\$ 6,234,063	\$ 454,786	\$ 431,783,691	\$ 2,314,172
Apartments	110,283	239,106	456,526	1,127,167	40,929	119,078,920	301,000
Vacant Land	62,833	70,295	112,970	169,715	8,177	27,848,959	83,224
Sea/Rec. Commercial	1,094	1,652	1,399	38,727	1,794	65,340	1,743
Commercial Land & Buildings	607,041	1,309,119	2,565,817	4,128,598	313,294	438,095,207	635,290
Industrial Land & Buildings	820,758	170,987	1,533,900	2,307,260	0	134,744,900	58,915
Public Utility	98,759	150,266	298,279	17,515,902	36,338	9,917,761	68,899
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	50,723	0	39,375	37,259	49,615	2,380,311	25,144
Total Non-Agricultural	\$ 3,190,125	\$ 3,750,441	\$ 9,064,092	\$ 31,558,691	\$ 904,933	\$ 1,161,915,089	\$ 3,486,397
TOTAL REAL PROPERTY	\$ 8,292,243	\$ 7,235,170	\$ 13,581,011	\$ 35,775,785	\$ 2,972,206	\$ 1,166,580,062	\$ 5,319,873
TOTAL PERSONAL PROPERTY	279,130	398,185	1,065,992	798,842	287,263	25,590,521	387,050
TOTAL REAL & PERSONAL PROPERTY	\$ 8,571,373	\$ 7,633,355	\$ 14,647,003	\$ 36,574,627	\$ 3,259,469	\$ 1,192,170,583	\$ 5,706,923

TABLE 42

ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1990

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
AGRICULTURAL							
Farm							
Homestead	\$ 392,236	\$ 1,566,676	\$ 326,982	\$ 2,231,823	\$ 867,731	\$ 1,855,232	\$ 1,320,154
Non-Homestead	205,693	503,747	56,488	2,672,666	350,685	1,536,682	1,688,874
Total	\$ 597,929	\$ 2,070,423	\$ 383,470	\$ 4,904,489	\$ 1,218,416	\$ 3,391,914	\$ 3,008,828
Timber	89,942	16,260	560,215	0	130,540	7,714	54,685
Sea/Rec. Residential	3,190,707	495,537	3,741,936	44,425	670,676	1,863,378	23,368
Total Agricultural	\$ 3,878,578	\$ 2,582,220	\$ 4,715,621	\$ 4,948,914	\$ 2,019,632	\$ 5,263,008	\$ 3,086,881
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,092,518	\$ 3,124,136	\$ 5,035,583	\$ 583,921	\$ 1,177,553	\$ 4,799,724	\$ 333,255
Non-Homestead	484,333	732,978	747,348	185,153	331,721	1,272,852	124,362
Total	\$ 2,176,851	\$ 3,857,114	\$ 5,782,931	\$ 769,074	\$ 1,509,274	\$ 6,072,576	\$ 457,617
Apartments	136,774	557,234	574,614	100,801	203,738	1,068,407	63,529
Vacant Land	349,997	132,981	124,484	26,299	67,273	177,482	19
Sea/Rec. Commercial	201,373	6,929	98,099	1,715	17,392	35,525	582
Commercial Land & Buildings	1,231,976	1,619,186	2,269,846	491,543	761,777	3,624,203	281,330
Industrial Land & Buildings	266,311	220,297	2,414,010	180,937	353,658	831,610	0
Public Utility	286,965	268,368	12,298,189	178,309	17,684	166,329	662,886
Mineral	0	0	42,058	0	0	0	0
Railroad Operating Property	17,455	64,360	208,599	19,631	36,532	235,578	119,825
Total Non-Agricultural	\$ 4,667,702	\$ 6,726,469	\$ 23,812,810	\$ 1,768,309	\$ 2,967,328	\$ 12,211,690	\$ 1,575,788
TOTAL REAL PROPERTY	\$ 8,546,280	\$ 9,308,689	\$ 28,528,431	\$ 6,717,223	\$ 4,986,960	\$ 17,474,698	\$ 4,662,669
TOTAL PERSONAL PROPERTY	753,932	440,977	2,365,550	632,179	88,310	557,300	1,072,531
TOTAL REAL & PERSONAL PROPERTY	\$ 9,300,212	\$ 9,749,666	\$ 30,893,981	\$ 7,349,402	\$ 5,075,270	\$ 18,031,998	\$ 5,735,200
	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE/WOODS	LESUEUR	LINCOLN	LYON
AGRICULTURAL							
Farm							
Homestead	\$ 177,186	\$ 1,263,783	\$ 7,571	\$ 208,150	\$ 1,523,853	\$ 735,622	\$ 1,377,877
Non-Homestead	129,624	1,320,436	0	217,551	1,019,668	879,592	1,749,491
Total	\$ 306,822	\$ 2,584,219	\$ 7,571	\$ 425,701	\$ 2,543,521	\$ 1,615,214	\$ 3,127,368
Timber	64,571	0	412,110	79,548	0	0	0
Sea/Rec. Residential	461,945	473	1,024,890	565,409	810,236	73,739	249
Total Agricultural	\$ 833,338	\$ 2,584,692	\$ 1,444,541	\$ 1,070,658	\$ 3,353,757	\$ 1,688,953	\$ 3,127,617
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,170,395	\$ 385,803	\$ 1,421,974	\$ 309,944	\$ 2,895,924	\$ 353,096	\$ 2,170,514
Non-Homestead	267,359	103,457	328,871	49,960	521,891	94,287	558,715
Total	\$ 1,437,754	\$ 489,260	\$ 1,750,845	\$ 359,904	\$ 3,417,815	\$ 447,383	\$ 2,729,229
Apartments	129,970	64,711	72,527	21,202	233,197	48,233	895,939
Vacant Land	47,893	6,065	41,550	4,376	86,176	20,173	164,634
Sea/Rec. Commercial	19,307	201	68,415	78,557	47,292	1,132	1,927
Commercial Land & Buildings	636,592	294,029	580,501	136,289	812,314	211,515	2,084,149
Industrial Land & Buildings	1,003,247	447,352	246,136	42,322	1,060,829	80,164	1,470,265
Public Utility	180,324	39,537	181,788	22,076	198,299	98,896	178,494
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	194,214	30,092	290,690	30,558	20,875	14,150	101,557
Total Non-Agricultural	\$ 3,649,301	\$ 1,371,247	\$ 3,232,452	\$ 695,284	\$ 5,876,797	\$ 921,646	\$ 7,636,194
TOTAL REAL PROPERTY	\$ 4,482,639	\$ 3,955,939	\$ 4,676,993	\$ 1,765,942	\$ 9,230,554	\$ 2,610,599	\$ 10,763,811
TOTAL PERSONAL PROPERTY	289,898	190,632	285,165	86,871	443,408	1,132,374	1,294,315
TOTAL REAL & PERSONAL PROPERTY	\$ 4,772,535	\$ 4,146,571	\$ 4,962,158	\$ 1,852,813	\$ 9,673,962	\$ 3,742,973	\$ 12,058,126

TABLE 42
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1990

	<u>MCLEOD</u>	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 1,623,856	\$ 677,344	\$ 1,576,318	\$ 2,081,883	\$ 1,555,639	\$ 1,130,497	\$ 2,180,258
Non-Homestead	768,435	555,590	2,258,094	3,248,530	1,102,098	328,022	744,868
Total	\$ 2,392,291	\$ 1,232,934	\$ 3,834,412	\$ 5,330,422	\$ 2,657,735	\$ 1,458,519	\$ 2,925,126
Timber	0	32,824	35,243	0	0	12,658	1,224
Sea/Rec. Residential	17,659	273,545	11,863	18,085	652,582	1,399,968	1,871,416
Total Agricultural	\$ 2,409,950	\$ 1,539,303	\$ 3,881,518	\$ 5,348,507	\$ 3,610,317	\$ 2,871,145	\$ 4,797,766
NON-AGRICULTURAL							
Residential							
Homestead	\$ 4,378,986	\$ 258,926	\$ 471,941	\$ 1,939,113	\$ 1,791,627	\$ 1,634,435	\$ 2,704,532
Non-Homestead	764,283	79,684	139,840	601,761	438,666	516,365	761,252
Total	\$ 5,143,269	\$ 338,610	\$ 608,781	\$ 2,540,874	\$ 2,230,293	\$ 2,150,800	\$ 3,465,784
Apartments	884,309	36,746	54,842	271,837	254,489	435,793	390,926
Vacant Land	143,342	11,078	61	90,757	68,620	23,998	26,275
Sea/Rec. Commercial	0	12,228	650	2,040	1,389	37,528	32,638
Commercial Land & Buildings	2,575,461	154,808	395,204	1,576,678	991,531	1,350,841	1,677,985
Industrial Land & Buildings	1,599,867	0	0	705,831	451,473	382,817	345,539
Public Utility	53,240	29,362	288,293	815,662	73,483	165,885	753,741
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	29,086	35,707	135,274	42,525	70,405	12,953	210,731
Total Non-Agricultural	\$ 10,428,574	\$ 618,539	\$ 1,483,105	\$ 6,046,204	\$ 4,141,683	\$ 4,560,615	\$ 6,903,619
TOTAL REAL PROPERTY	\$ 12,838,524	\$ 2,157,842	\$ 5,364,623	\$ 11,394,711	\$ 7,752,000	\$ 7,431,760	\$ 11,701,385
TOTAL PERSONAL PROPERTY	262,222	179,851	1,009,120	1,685,693	476,321	322,928	908,487
TOTAL REAL & PERSONAL PROPERTY	\$ 13,100,746	\$ 2,337,693	\$ 6,373,743	\$ 13,080,404	\$ 8,228,321	\$ 7,754,688	\$ 12,609,872
	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,317,816	\$ 1,354,108	\$ 2,066,357	\$ 1,554,237	\$ 1,639,983	\$ 2,249,325	\$ 3,037,349
Non-Homestead	1,693,016	1,550,714	1,121,361	2,274,494	1,955,100	1,538,555	1,990,595
Total	\$ 4,010,832	\$ 2,904,822	\$ 3,187,718	\$ 3,828,731	\$ 3,595,083	\$ 3,787,880	\$ 5,026,944
Timber	0	0	0	0	2,471	0	1,226
Sea/Rec. Residential	0	200,282	0	0	0	37,009	6,123,045
Total Agricultural	\$ 4,010,832	\$ 3,105,084	\$ 3,187,718	\$ 3,828,731	\$ 3,597,554	\$ 3,824,889	\$ 11,151,215
NON-AGRICULTURAL							
Residential							
Homestead	\$ 4,749,072	\$ 499,086	\$ 3,486,994	\$ 1,906,115	\$ 496,605	\$ 21,373,240	\$ 4,608,152
Non-Homestead	895,180	159,214	662,776	519,599	153,005	4,746,469	871,094
Total	\$ 5,644,252	\$ 658,300	\$ 4,149,770	\$ 2,425,714	\$ 649,610	\$ 26,119,709	\$ 5,479,246
Apartments	696,847	86,634	799,045	434,092	85,463	4,167,848	953,883
Vacant Land	95,795	28,295	171,965	130,508	0	740,148	189,089
Sea/Rec. Commercial	18,529	701	2,531	1,900	0	18,983	212,326
Commercial Land & Buildings	3,013,985	310,481	1,303,162	1,935,943	384,973	22,586,301	2,857,526
Industrial Land & Buildings	2,400,350	145,736	1,080,518	722,009	0	4,392,823	629,328
Public Utility	293,857	40,684	108,083	54,000	127,217	505,274	1,953,735
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	48,820	0	0	16,891	74,998	30,511	185,471
Total Non-Agricultural	\$ 12,212,435	\$ 1,270,831	\$ 7,615,074	\$ 5,721,057	\$ 1,322,259	\$ 58,561,577	\$ 12,460,604
TOTAL REAL PROPERTY	\$ 16,223,267	\$ 4,375,915	\$ 10,802,792	\$ 9,549,788	\$ 4,919,813	\$ 62,386,466	\$ 23,611,819
TOTAL PERSONAL PROPERTY	445,290	624,378	377,989	197,087	197,624	1,236,409	978,397
TOTAL REAL & PERSONAL PROPERTY	\$ 16,668,557	\$ 5,000,293	\$ 11,180,781	\$ 9,746,875	\$ 5,117,437	\$ 63,622,875	\$ 24,590,216

TABLE 42
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1990

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
AGRICULTURAL							
Farm							
Homestead	\$ 751,386	\$ 1,158,470	\$ 749,823	\$ 3,374,763	\$ 1,248,506	\$ 76,832	\$ 415,779
Non-Homestead	567,877	545,647	1,029,279	4,653,621	931,561	162,623	413,520
Total	\$ 1,319,263	\$ 1,704,117	\$ 1,779,102	\$ 8,028,384	\$ 2,180,067	\$ 239,455	\$ 829,299
Timber	0	58,556	0	0	2,974	472	2,934
Sea/Rec. Residential	1,036	2,879,681	0	621,502	854,549	96,609	0
Total Agricultural	\$ 1,320,299	\$ 4,642,354	\$ 1,779,102	\$ 8,649,886	\$ 3,037,590	\$ 336,536	\$ 832,233
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,503,674	\$ 1,681,420	\$ 845,272	\$ 2,730,692	\$ 939,677	\$ 129,339,307	\$ 222,561
Non-Homestead	405,836	608,203	177,913	782,716	303,138	28,843,454	49,672
Total	\$ 1,909,510	\$ 2,289,623	\$ 1,023,185	\$ 3,513,408	\$ 1,242,815	\$ 158,182,761	\$ 272,233
Apartments	299,802	289,130	79,186	700,974	162,502	44,109,497	53,301
Vacant Land	0	47,449	13,612	24,082	54,150	6,559,075	0
Sea/Rec. Commercial	644	23,850	520	2,759	21,742	40,268	2,564
Commercial Land & Buildings	1,478,099	1,361,820	361,324	2,064,291	617,741	132,948,393	164,248
Industrial Land & Buildings	224,373	106,261	247,777	917,621	139,274	35,520,227	16,602
Public Utility	45,118	280,703	89,773	368,894	67,437	4,877,075	213,978
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	57,968	233,337	77,511	408,114	55,070	1,433,772	29,046
Total Non-Agricultural	\$ 4,015,314	\$ 4,632,173	\$ 1,992,888	\$ 8,000,143	\$ 2,369,731	\$ 381,671,048	\$ 751,972
TOTAL REAL PROPERTY	\$ 5,335,613	\$ 9,274,527	\$ 3,471,990	\$ 16,650,029	\$ 5,396,321	\$ 382,007,584	\$ 1,584,205
TOTAL PERSONAL PROPERTY	831,100	1,078,648	248,031	1,490,325	502,804	23,446,412	397,736
TOTAL REAL & PERSONAL PROPERTY	\$ 6,166,713	\$ 10,353,175	\$ 3,720,021	\$ 18,140,354	\$ 5,901,125	\$ 405,453,996	\$ 1,981,941

	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>ST LOUIS</u>	<u>SCOTT</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,407,517	\$ 2,714,454	\$ 2,494,283	\$ 969,842	\$ 1,508,684	\$ 478,784	\$ 2,644,775
Non-Homestead	3,217,054	2,182,729	1,077,425	1,631,382	885,952	141,871	1,243,201
Total	\$ 5,624,571	\$ 4,897,183	\$ 3,571,708	\$ 2,601,224	\$ 2,394,636	\$ 620,655	\$ 3,887,976
Timber	0	0	0	0	43,052	1,938,173	0
Sea/Rec. Residential	0	14,074	482,324	0	138,514	7,263,445	302,067
Total Agricultural	\$ 5,624,571	\$ 4,911,257	\$ 4,054,032	\$ 2,601,224	\$ 2,576,202	\$ 9,822,253	\$ 4,190,043
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,202,927	\$ 956,798	\$ 6,801,089	\$ 602,545	\$ 944,089	\$ 27,705,946	\$ 13,956,812
Non-Homestead	349,204	242,476	1,159,159	140,737	244,009	4,601,188	2,054,016
Total	\$ 1,552,131	\$ 1,199,274	\$ 7,960,248	\$ 743,282	\$ 1,188,098	\$ 32,307,134	\$ 16,010,828
Apartments	347,961	213,449	1,483,294	132,438	262,596	4,701,725	1,921,677
Vacant Land	13,099	0	265,974	18,102	6,536	1,250,763	1,138,008
Sea/Rec. Commercial	617	5,875	12,804	460	8,690	279,295	20,871
Commercial Land & Buildings	1,011,333	630,849	4,068,572	397,568	923,310	18,573,089	7,911,617
Industrial Land & Buildings	570,468	744,323	1,221,034	202,119	908,248	7,750,403	5,630,106
Public Utility	76,541	223,039	368,992	48,298	153,189	6,622,594	1,234,387
Mineral	0	0	0	0	0	810,167	0
Railroad Operating Property	13,026	29,468	40,343	27,114	122,812	2,140,986	36,272
Total Non-Agricultural	\$ 3,585,176	\$ 3,046,277	\$ 15,421,361	\$ 1,599,381	\$ 3,573,479	\$ 74,436,156	\$ 33,903,768
TOTAL REAL PROPERTY	\$ 9,209,747	\$ 7,957,534	\$ 19,475,393	\$ 4,170,605	\$ 6,149,681	\$ 84,258,409	\$ 38,093,809
TOTAL PERSONAL PROPERTY	209,093	429,897	1,161,386	96,537	378,550	8,400,795	1,141,767
TOTAL REAL & PERSONAL PROPERTY	\$ 9,418,840	\$ 8,387,431	\$ 20,636,779	\$ 4,267,142	\$ 6,528,231	\$ 92,659,204	\$ 39,235,576

TABLE 42
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1990

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
AGRICULTURAL							
Farm							
Homestead	\$ 1,303,384	\$ 2,140,035	\$ 3,852,203	\$ 1,574,758	\$ 1,234,131	\$ 1,197,588	\$ 1,578,469
Non-Homestead	501,456	1,604,599	1,489,885	821,659	1,107,447	1,353,163	878,770
Total	\$ 1,804,820	\$ 3,744,634	\$ 5,142,088	\$ 2,396,415	\$ 2,341,578	\$ 2,550,731	\$ 2,457,269
Timber	555	0	0	0	0	0	3,828
Seas/Rec. Residential	677,793	0	2,219,407	36,642	7,898	3,597	1,499,290
Total Agricultural	\$ 2,483,168	\$ 3,744,634	\$ 7,361,495	\$ 2,433,057	\$ 2,349,476	\$ 2,554,328	\$ 3,960,185
NON-AGRICULTURAL							
Residential							
Homestead	\$ 5,202,235	\$ 1,093,570	\$ 14,265,909	\$ 4,126,561	\$ 678,815	\$ 591,353	\$ 1,010,884
Non-Homestead	1,009,563	212,668	2,855,324	854,532	251,500	162,376	465,774
Total	\$ 6,211,798	\$ 1,306,238	\$ 17,121,233	\$ 4,981,093	\$ 930,315	\$ 753,729	\$ 2,076,438
Apartments	1,261,702	88,932	6,206,359	746,138	145,390	107,867	173,209
Vacant Land	746,731	55,566	2,200,235	148,249	18,487	19,073	35,978
Seas/Rec. Commercial	21,969	1,150	86,433	1,065	1,070	1,093	40,599
Commercial Land & Buildings	2,772,482	438,854	16,500,976	2,993,721	690,687	530,381	969,384
Industrial Land & Buildings	694,419	289,496	4,138,284	1,826,351	47,124	76,823	225,972
Public Utility	16,348,342	54,782	451,583	349,949	51,017	215,061	194,509
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	124,754	300	298,479	38,091	110,107	128,304	153,671
Total Non-Agricultural	\$ 28,182,197	\$ 2,233,328	\$ 47,003,542	\$ 11,084,857	\$ 1,694,197	\$ 1,832,331	\$ 3,869,760
TOTAL REAL PROPERTY	\$ 30,665,365	\$ 5,977,962	\$ 54,365,037	\$ 13,517,714	\$ 4,343,673	\$ 4,386,659	\$ 7,829,945
TOTAL PERSONAL PROPERTY	925,486	191,039	2,137,925	689,510	376,743	497,185	449,203
TOTAL REAL & PERSONAL PROPERTY	\$ 31,590,851	\$ 6,169,001	\$ 56,502,962	\$ 14,207,224	\$ 4,720,416	\$ 4,883,854	\$ 8,279,148

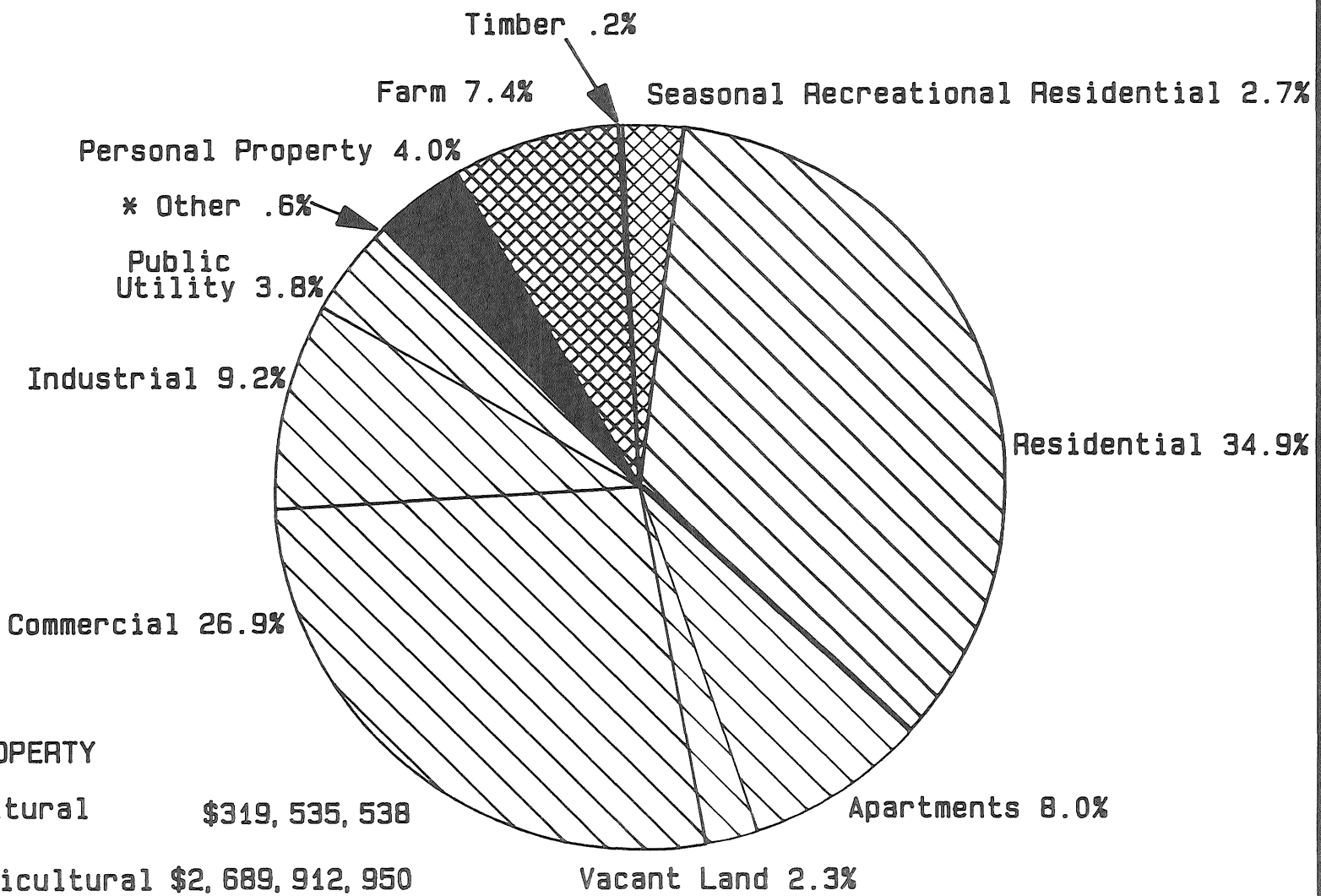
	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
AGRICULTURAL							
Farm							
Homestead	\$ 924,884	\$ 1,403,352	\$ 554,322	\$ 1,742,185	\$ 1,789,545	\$ 1,622,488	\$ 1,515,819
Non-Homestead	1,274,086	633,058	390,145	1,104,781	1,429,005	1,270,046	2,007,103
Total	\$ 2,198,970	\$ 2,036,410	\$ 934,467	\$ 2,846,966	\$ 3,218,550	\$ 2,892,534	\$ 3,522,922
Timber	0	363	13,393	0	13,830	0	0
Seas/Rec. Residential	37,174	359,850	135,519	48,442	1,025,203	19,056	0
Total Agricultural	\$ 2,236,144	\$ 2,396,623	\$ 1,083,379	\$ 2,895,408	\$ 4,257,583	\$ 2,911,590	\$ 3,522,922
NON-AGRICULTURAL							
Residential							
Homestead	\$ 231,484	\$ 2,078,603	\$ 977,830	\$ 1,911,723	\$ 46,228,059	\$ 849,280	\$ 462,704
Non-Homestead	84,252	539,420	290,832	451,956	6,292,260	222,811	126,268
Total	\$ 315,736	\$ 2,618,023	\$ 1,268,662	\$ 2,363,679	\$ 52,520,319	\$ 1,072,091	\$ 588,972
Apartments	49,046	205,018	155,787	314,809	4,287,771	127,594	76,797
Vacant Land	44	213,082	85,827	98,521	6,958,756	16,343	0
Seas/Rec. Commercial	693	16,059	2,721	2,076	28,173	463	0
Commercial Land & Buildings	172,919	1,366,193	668,028	1,069,744	17,664,815	565,530	283,121
Industrial Land & Buildings	43,537	238,266	104,308	856,372	3,781,058	691,439	16,840
Public Utility	62,164	120,034	258,860	139,399	5,283,711	35,434	28,979
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	23,387	26,574	82,546	20,555	156,806	25,015	103,923
Total Non-Agricultural	\$ 667,526	\$ 4,803,249	\$ 2,828,739	\$ 4,863,155	\$ 96,681,209	\$ 2,533,909	\$ 1,098,632
TOTAL REAL PROPERTY	\$ 2,903,670	\$ 7,199,872	\$ 3,910,118	\$ 7,758,563	\$ 94,938,792	\$ 5,445,499	\$ 4,621,554
TOTAL PERSONAL PROPERTY	195,718	289,167	564,324	447,167	3,957,321	255,579	240,320
TOTAL REAL & PERSONAL PROPERTY	\$ 3,099,388	\$ 7,489,039	\$ 4,474,442	\$ 8,205,730	\$ 98,896,113	\$ 5,701,078	\$ 4,861,874

TABLE 42




**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1990**

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<u>AGRICULTURAL</u>					
Farm					
Homestead	\$ 1,604,382	\$ 3,211,278	\$ 1,681,213	\$ 129,664,956	4.12 %
Non-Homestead	827,078	1,026,156	1,682,249	101,733,473	3.23
Total	\$ 2,531,460	\$ 4,237,434	\$ 3,363,462	\$ 231,398,429	7.35 %
Timber	1,169	0	0	5,392,780	0.17
Seas/Rec. Residential	100,333	2,608,005	0	83,399,215	2.65
Total Agricultural	\$ 2,632,962	\$ 6,845,439	\$ 3,363,462	\$ 320,190,424	10.17 %
<u>NON-AGRICULTURAL</u>					
Residential					
Homestead	\$ 5,483,021	\$ 8,616,719	\$ 658,230	\$ 917,808,396	29.16 %
Non-Homestead	1,124,144	1,970,597	199,344	184,815,251	5.87
Total	\$ 6,607,165	\$ 10,587,316	\$ 857,574	\$ 1,102,623,647	35.04 %
Apartments	1,327,200	1,590,851	94,790	251,970,300	8.01
Vacant Land	482,576	237,451	35,880	72,971,649	2.32
Seas/Rec. Commercial	7,587	42,754	1,162	3,188,542	0.10
Commercial Land & Buildings	4,685,345	4,534,022	393,197	844,886,355	26.85
Industrial Land & Buildings	2,522,093	761,109	316,912	289,307,831	9.19
Public Utility	222,879	12,831,278	61,882	119,917,616	3.81
Mineral	0	0	0	868,984	0.03
Railroad Operating Property	102,194	138,842	43,392	14,110,228	0.45
Total Non-Agricultural	\$ 15,937,039	\$ 30,723,623	\$ 1,804,789	\$ 2,699,855,132	85.79 %
TOTAL REAL PROPERTY	\$ 18,570,001	\$ 37,569,062	\$ 5,168,251	\$ 3,020,045,556	95.96 %
TOTAL PERSONAL PROPERTY	680,136	1,081,723	280,132	127,002,583	4.04
TOTAL REAL & PERSONAL PROPERTY	\$ 19,230,137	\$ 38,650,785	\$ 5,448,383	\$ 3,147,048,139	100.00 %

ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 1990 BY USE CLASS STATEWIDE



REAL PROPERTY

	Agricultural	\$319, 535, 538
	Non-Agricultural	\$2, 689, 912, 950
	PERSONAL PROPERTY	\$126, 917, 371

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

TABLE 43
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
PAYABLE 1990

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>	<u>BLUE EARTH</u>
AGRICULTURAL							
Farm							
Homestead	\$ 448,830	\$ 1,069,903	\$ 1,748,997	\$ 600,995	\$ 1,037,137	\$ 763,209	\$ 3,146,476
Non-Homestead	413,822	688,393	883,511	384,663	291,148	930,897	2,802,705
Total	\$ 862,652	\$ 1,758,296	\$ 2,632,508	\$ 985,658	\$ 1,328,285	\$ 1,694,106	\$ 5,749,181
Timber	400,940	4,741	118,199	176,955	26,483	0	0
Seas/Rec. Residential	5,109,264	295,839	3,637,053	1,544,462	125,597	115,070	64,458
Total Agricultural	\$ 6,372,856	\$ 2,058,876	\$ 6,387,760	\$ 2,707,075	\$ 1,480,365	\$ 1,809,176	\$ 5,813,639
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,164,229	\$ 52,288,988	\$ 2,999,693	\$ 3,046,327	\$ 2,800,946	\$ 407,832	\$ 5,474,565
Non-Homestead	126,219	7,682,726	984,850	1,169,965	708,499	101,287	1,619,924
Total	\$ 1,290,448	\$ 59,971,714	\$ 3,984,543	\$ 4,216,292	\$ 3,509,445	\$ 508,919	\$ 7,094,489
Apartments	126,509	10,652,835	338,745	582,589	2,073,494	47,485	2,564,790
Vacant Land	17,433	7,267,684	44,165	70,300	293,997	35	322,259
Seas/Rec. Commercial	65,072	0	186,289	127,869	3,998	901	10,467
Commercial Land & Buildings	530,568	25,696,713	2,348,851	3,077,684	2,514,354	227,060	7,872,173
Industrial Land & Buildings	79,960	15,112,303	498,550	350,812	2,366,292	40,985	2,236,150
Public Utility	101,402	1,043,592	164,084	652,703	632,939	109,002	1,799,878
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	112,073	764,081	170,382	105,852	203,959	54,440	43,338
Total Non-Agricultural	\$ 2,323,465	\$ 120,508,922	\$ 7,735,609	\$ 9,184,101	\$ 11,598,446	\$ 988,827	\$ 21,943,544
TOTAL REAL PROPERTY	\$ 8,696,321	\$ 122,567,798	\$ 14,123,369	\$ 11,891,176	\$ 13,078,811	\$ 2,798,003	\$ 27,757,183
TOTAL PERSONAL PROPERTY	242,042	5,477,479	467,334	942,711	867,755	130,372	1,189,952
TOTAL REAL & PERSONAL PROPERTY	\$ 8,938,363	\$ 128,045,277	\$ 14,590,703	\$ 12,833,887	\$ 13,946,566	\$ 2,928,375	\$ 28,947,135

	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
AGRICULTURAL							
Farm							
Homestead	\$ 1,906,151	\$ 699,857	\$ 2,188,922	\$ 430,985	\$ 1,330,187	\$ 1,618,296	\$ 2,545,104
Non-Homestead	1,327,908	288,773	1,063,741	241,560	1,496,280	549,827	2,197,288
Total	\$ 3,234,059	\$ 988,630	\$ 3,252,663	\$ 672,545	\$ 2,826,467	\$ 2,168,123	\$ 4,742,392
Timber	0	238,755	0	172,934	0	2,731	0
Seas/Rec. Residential	0	622,144	130,232	7,718,959	0	934,436	35,641
Total Agricultural	\$ 3,234,059	\$ 1,849,529	\$ 3,382,895	\$ 8,564,438	\$ 2,826,467	\$ 3,105,290	\$ 4,778,033
NON-AGRICULTURAL							
Residential							
Homestead	\$ 2,478,419	\$ 3,407,974	\$ 13,471,593	\$ 2,714,363	\$ 985,519	\$ 5,132,741	\$ 5,392,448
Non-Homestead	566,006	671,089	1,637,846	526,145	351,732	1,041,003	1,183,557
Total	\$ 3,044,425	\$ 4,079,063	\$ 15,109,439	\$ 3,240,508	\$ 1,337,251	\$ 6,173,744	\$ 6,576,005
Apartments	295,021	333,672	2,176,901	101,092	145,506	892,031	1,508,273
Vacant Land	143,022	0	1,468,820	7,967	4,351	615,644	22,037
Seas/Rec. Commercial	953	1,608	4,273	526,814	1,893	32,345	311
Commercial Land & Buildings	1,861,519	1,301,388	4,372,477	1,271,203	837,339	2,087,937	2,637,279
Industrial Land & Buildings	1,070,369	3,017,153	4,770,859	12,884	223,128	714,034	969,655
Public Utility	37,018	2,451,665	488,984	434,806	475,462	741,811	50,487
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	31,333	281,684	45,313	150,732	99,381	75,181	432,955
Total Non-Agricultural	\$ 6,483,660	\$ 11,466,233	\$ 28,437,066	\$ 5,746,008	\$ 3,124,311	\$ 11,332,727	\$ 12,197,002
TOTAL REAL PROPERTY	\$ 9,717,719	\$ 13,315,762	\$ 31,819,961	\$ 14,310,446	\$ 5,950,778	\$ 14,438,017	\$ 16,975,035
TOTAL PERSONAL PROPERTY	112,719	2,061,118	1,008,692	1,433,409	342,379	1,030,220	619,096
TOTAL REAL & PERSONAL PROPERTY	\$ 9,830,438	\$ 15,376,880	\$ 32,828,653	\$ 15,743,855	\$ 6,293,157	\$ 15,468,237	\$ 17,594,131

TABLE 43
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
PAYABLE 1990

	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>
AGRICULTURAL							
Farm							
Homestead	\$ 495,106	\$ 4,747	\$ 1,885,009	\$ 438,950	\$ 1,915,752	\$ 1,642,890	\$ 1,216,398
Non-Homestead	310,728	908	2,034,123	178,733	1,589,187	1,140,281	741,112
Total	\$ 805,834	\$ 5,655	\$ 3,919,132	\$ 617,682	\$ 3,504,939	\$ 2,783,171	\$ 1,957,508
Timber	59,875	187,466	0	368,767	1,975	297	164
Seas/Rec. Residential	258,757	2,320,843	1,773	10,988,992	42,064	0	2,760,367
Total Agricultural	\$ 1,122,466	\$ 2,513,984	\$ 3,921,505	\$ 11,955,451	\$ 3,548,978	\$ 2,783,468	\$ 4,718,039
NON-AGRICULTURAL							
Residential							
Homestead	\$ 398,761	\$ 469,828	\$ 991,485	\$ 5,200,984	\$ 73,564,873	\$ 1,490,730	\$ 3,367,871
Non-Homestead	141,269	141,545	344,365	1,519,648	12,180,604	216,718	957,937
Total	\$ 540,030	\$ 611,373	\$ 1,335,850	\$ 6,720,632	\$ 85,745,477	\$ 1,707,448	\$ 4,325,808
Apartments	96,247	32,704	165,445	695,344	21,025,901	195,486	623,268
Vacant Land	11,628	68,532	32,046	118,607	10,279,051	53,388	81,858
Seas/Rec. Commercial	1,456	62,130	765	339,186	0	6,029	118,471
Commercial Land & Buildings	313,700	433,297	905,502	4,284,081	46,612,173	657,211	3,216,826
Industrial Land & Buildings	0	0	489,155	343,402	24,042,601	233,890	388,830
Public Utility	1,167,433	9,148	39,165	375,956	9,113,168	33,704	494,401
Mineral	0	0	0	16,739	0	0	0
Railroad Operating Property	69,614	0	15,035	150,468	113,897	12,420	36,398
Total Non-Agricultural	\$ 2,200,108	\$ 1,217,184	\$ 2,982,963	\$ 13,044,415	\$ 196,932,268	\$ 2,899,566	\$ 9,285,658
TOTAL REAL PROPERTY	\$ 3,322,574	\$ 3,731,148	\$ 6,904,468	\$ 24,999,866	\$ 200,481,246	\$ 5,683,024	\$ 14,003,697
TOTAL PERSONAL PROPERTY	999,621	205,413	1,464,525	724,614	6,832,894	311,262	160,077
TOTAL REAL & PERSONAL PROPERTY	\$ 4,292,195	\$ 3,936,561	\$ 8,368,993	\$ 25,724,480	\$ 207,314,140	\$ 5,994,286	\$ 14,163,774

	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,395,163	\$ 2,042,423	\$ 2,560,093	\$ 2,632,500	\$ 1,063,025	\$ 1,806,559	\$ 1,207,200
Non-Homestead	2,692,035	1,414,221	1,951,412	1,425,322	827,054	1,821,057	599,510
Total	\$ 5,077,198	\$ 3,456,644	\$ 4,511,505	\$ 4,057,822	\$ 1,890,079	\$ 3,627,616	\$ 1,806,719
Timber	0	25	0	17,992	0	3,688	319
Seas/Rec. Residential	24,920	28,060	5,414	141,280	167,365	1,017,395	26,448
Total Agricultural	\$ 5,102,118	\$ 3,484,729	\$ 4,516,919	\$ 4,217,094	\$ 2,057,444	\$ 4,648,699	\$ 1,833,486
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,092,497	\$ 1,450,061	\$ 3,248,807	\$ 5,040,771	\$ 341,511	\$ 356,166,318	\$ 1,996,553
Non-Homestead	348,137	358,955	809,049	1,193,292	113,275	75,617,373	317,819
Total	\$ 1,440,634	\$ 1,809,016	\$ 4,057,856	\$ 6,234,063	\$ 454,786	\$ 431,783,691	\$ 2,314,172
Apartments	110,283	239,106	456,526	1,127,167	40,929	119,078,920	301,000
Vacant Land	62,833	70,295	112,970	169,715	8,177	27,841,985	83,224
Seas/Rec. Commercial	1,094	1,652	1,369	38,727	1,794	65,340	1,743
Commercial Land & Buildings	607,041	1,309,119	2,565,817	4,128,598	313,294	436,095,207	635,290
Industrial Land & Buildings	820,758	170,987	1,533,900	2,307,260	0	134,744,900	58,915
Public Utility	96,759	150,266	296,279	17,515,902	36,338	9,917,761	68,899
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	50,723	0	39,375	37,259	49,615	2,380,311	25,144
Total Non-Agricultural	\$ 3,190,125	\$ 3,750,441	\$ 9,064,092	\$ 31,558,691	\$ 904,933	\$ 1,161,908,115	\$ 3,486,397
TOTAL REAL PROPERTY	\$ 8,292,243	\$ 7,235,170	\$ 13,581,011	\$ 35,775,785	\$ 2,962,377	\$ 1,166,556,814	\$ 5,319,873
TOTAL PERSONAL PROPERTY	279,130	398,185	1,065,992	798,642	287,263	25,590,521	387,050
TOTAL REAL & PERSONAL PROPERTY	\$ 8,571,373	\$ 7,633,355	\$ 14,647,003	\$ 36,572,427	\$ 3,249,640	\$ 1,192,147,335	\$ 5,706,923

TABLE 43
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
PAYABLE 1990

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 392,236	\$ 1,566,676	\$ 190,949	\$ 2,231,823	\$ 867,731	\$ 1,854,822	\$ 1,320,154
Non-Homestead	205,693	503,747	56,402	2,672,666	350,685	1,536,207	1,688,674
Total	\$ 597,929	\$ 2,070,423	\$ 247,351	\$ 4,904,489	\$ 1,218,416	\$ 3,391,029	\$ 3,008,828
Timber	89,942	16,260	589,159	0	130,540	7,714	54,685
Seas/Rec. Residential	3,190,707	495,537	3,741,938	44,425	670,676	1,863,378	23,368
Total Agricultural	\$ 3,878,578	\$ 2,582,220	\$ 4,578,446	\$ 4,948,914	\$ 2,019,632	\$ 5,262,121	\$ 3,086,881
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,692,518	\$ 3,124,136	\$ 2,905,192	\$ 583,921	\$ 1,177,553	\$ 4,799,724	\$ 333,255
Non-Homestead	484,333	732,978	747,348	185,153	331,721	1,272,852	124,362
Total	\$ 2,176,851	\$ 3,857,114	\$ 3,652,540	\$ 769,074	\$ 1,509,274	\$ 6,072,576	\$ 457,617
Apartments	136,774	557,234	574,614	100,901	203,738	1,088,407	53,529
Vacant Land	349,997	132,981	124,428	26,299	67,273	177,461	19
Seas/Rec. Commercial	201,373	6,929	98,099	1,715	17,392	35,525	582
Commercial Land & Buildings	1,231,976	1,619,188	2,269,846	491,543	761,777	3,624,203	281,330
Industrial Land & Buildings	268,311	220,297	2,414,010	180,937	353,658	831,610	0
Public Utility	288,965	288,368	12,298,189	178,309	17,684	166,329	662,886
Mineral	0	0	42,058	0	0	0	0
Railroad Operating Property	17,455	64,360	208,599	19,831	36,532	235,578	119,825
Total Non-Agricultural	\$ 4,667,702	\$ 6,726,469	\$ 21,882,393	\$ 1,768,309	\$ 2,967,328	\$ 12,211,689	\$ 1,575,788
TOTAL REAL PROPERTY	\$ 8,546,280	\$ 9,308,689	\$ 26,260,829	\$ 6,717,223	\$ 4,986,960	\$ 17,473,810	\$ 4,662,669
TOTAL PERSONAL PROPERTY	753,932	440,977	2,365,550	632,179	88,310	557,300	1,072,531
TOTAL REAL & PERSONAL PROPERTY	\$ 9,300,212	\$ 9,749,666	\$ 28,626,379	\$ 7,349,402	\$ 5,075,270	\$ 18,031,110	\$ 5,735,200

	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKEWOODS</u>	<u>LESUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 172,822	\$ 1,283,783	\$ 5,008	\$ 207,442	\$ 1,523,853	\$ 735,622	\$ 1,377,877
Non-Homestead	129,227	1,320,436	0	216,990	1,010,668	879,592	1,749,491
Total	\$ 302,049	\$ 2,584,219	\$ 5,008	\$ 424,432	\$ 2,543,521	\$ 1,615,214	\$ 3,127,368
Timber	64,386	0	412,110	79,234	0	0	0
Seas/Rec. Residential	461,945	473	1,024,860	565,409	810,236	73,739	249
Total Agricultural	\$ 828,380	\$ 2,584,692	\$ 1,441,978	\$ 1,069,075	\$ 3,353,757	\$ 1,688,953	\$ 3,127,617
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,169,738	\$ 385,803	\$ 854,684	\$ 309,944	\$ 2,895,924	\$ 353,098	\$ 2,170,514
Non-Homestead	267,359	103,457	328,871	49,960	521,891	94,287	558,715
Total	\$ 1,437,097	\$ 489,260	\$ 1,183,555	\$ 359,904	\$ 3,417,815	\$ 447,383	\$ 2,729,229
Apartments	129,970	64,711	72,527	21,202	233,197	48,233	895,939
Vacant Land	47,891	6,065	41,550	4,376	86,176	20,173	164,634
Seas/Rec. Commercial	19,307	201	68,415	78,557	47,292	1,132	1,927
Commercial Land & Buildings	636,592	294,029	580,501	138,289	812,314	211,515	2,094,149
Industrial Land & Buildings	1,003,247	447,352	246,136	42,322	1,080,829	80,164	1,470,265
Public Utility	180,324	39,537	181,788	22,078	198,299	98,896	178,494
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	194,214	30,092	290,690	30,558	20,875	14,150	101,557
Total Non-Agricultural	\$ 3,648,642	\$ 1,371,247	\$ 2,665,162	\$ 695,284	\$ 5,876,797	\$ 921,648	\$ 7,636,194
TOTAL REAL PROPERTY	\$ 4,477,022	\$ 3,955,939	\$ 4,107,140	\$ 1,764,359	\$ 9,230,554	\$ 2,610,599	\$ 10,763,811
TOTAL PERSONAL PROPERTY	289,896	190,632	285,165	86,871	443,408	1,132,374	1,294,315
TOTAL REAL & PERSONAL PROPERTY	\$ 4,766,918	\$ 4,146,571	\$ 4,392,305	\$ 1,851,230	\$ 9,673,962	\$ 3,742,973	\$ 12,058,126

TABLE 43
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
PAYABLE 1990

	<u>MCLEOD</u>	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 1,823,858	\$ 677,344	\$ 1,576,318	\$ 2,081,883	\$ 1,550,992	\$ 1,127,462	\$ 2,180,268
Non-Homestead	788,435	555,590	2,258,094	3,248,539	1,098,823	327,297	744,868
Total	\$ 2,392,291	\$ 1,232,934	\$ 3,834,412	\$ 5,330,422	\$ 2,649,815	\$ 1,454,759	\$ 2,925,126
Timber	0	32,824	35,243	0	0	12,658	1,224
Seas/Rec. Residential	17,659	273,545	11,863	18,085	652,582	1,399,968	1,871,416
Total Agricultural	\$ 2,409,950	\$ 1,539,303	\$ 3,881,518	\$ 5,348,507	\$ 3,602,397	\$ 2,867,385	\$ 4,797,766
NON-AGRICULTURAL							
Residential							
Homestead	\$ 4,378,986	\$ 258,926	\$ 471,941	\$ 1,939,113	\$ 1,791,627	\$ 1,634,435	\$ 2,704,532
Non-Homestead	784,283	79,684	138,840	601,761	438,666	516,365	761,262
Total	\$ 5,143,269	\$ 338,610	\$ 608,781	\$ 2,540,874	\$ 2,230,293	\$ 2,150,800	\$ 3,465,794
Apartments	884,309	36,746	54,842	271,837	254,489	435,793	390,926
Vacant Land	143,342	11,078	61	90,757	68,582	23,727	28,275
Seas/Rec. Commercial	0	12,228	950	2,040	1,399	37,528	32,838
Commercial Land & Buildings	2,575,461	154,808	395,204	1,576,678	991,531	1,350,841	1,677,985
Industrial Land & Buildings	1,599,867	0	0	705,831	451,473	392,817	345,539
Public Utility	53,240	29,362	288,293	815,662	73,483	165,885	753,741
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	29,086	35,707	135,274	42,525	70,405	12,953	210,731
Total Non-Agricultural	\$ 10,428,574	\$ 618,539	\$ 1,483,105	\$ 6,046,204	\$ 4,141,645	\$ 4,560,344	\$ 6,903,919
TOTAL REAL PROPERTY	\$ 12,838,524	\$ 2,157,842	\$ 5,364,623	\$ 11,394,711	\$ 7,744,042	\$ 7,427,729	\$ 11,701,385
TOTAL PERSONAL PROPERTY	262,222	179,851	1,009,120	1,685,693	478,321	322,928	908,467
TOTAL REAL & PERSONAL PROPERTY	\$ 13,100,746	\$ 2,337,693	\$ 6,373,743	\$ 13,080,404	\$ 8,220,363	\$ 7,750,657	\$ 12,609,872

	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,317,816	\$ 1,354,198	\$ 2,066,357	\$ 1,554,237	\$ 1,639,983	\$ 2,249,325	\$ 3,037,349
Non-Homestead	1,693,016	1,550,714	1,121,381	2,274,494	1,955,100	1,538,555	1,989,595
Total	\$ 4,010,832	\$ 2,904,822	\$ 3,187,718	\$ 3,828,731	\$ 3,595,083	\$ 3,787,880	\$ 5,026,944
Timber	0	0	0	0	2,471	0	1,226
Seas/Rec. Residential	0	200,262	0	0	0	37,009	6,123,045
Total Agricultural	\$ 4,010,832	\$ 3,105,084	\$ 3,187,718	\$ 3,828,731	\$ 3,597,554	\$ 3,824,889	\$ 11,151,215
NON-AGRICULTURAL							
Residential							
Homestead	\$ 4,749,072	\$ 499,096	\$ 3,486,994	\$ 1,908,115	\$ 496,605	\$ 21,373,240	\$ 4,608,162
Non-Homestead	895,180	159,214	662,776	519,599	153,005	4,746,469	871,094
Total	\$ 5,644,252	\$ 658,300	\$ 4,149,770	\$ 2,425,714	\$ 649,610	\$ 26,119,709	\$ 5,479,246
Apartments	696,847	86,634	799,045	434,092	85,463	4,167,848	953,883
Vacant Land	95,795	28,295	171,985	130,508	0	740,148	189,089
Seas/Rec. Commercial	18,529	701	2,531	1,900	0	18,963	212,326
Commercial Land & Buildings	3,013,985	310,481	1,303,162	1,935,943	384,973	22,596,301	2,857,526
Industrial Land & Buildings	2,400,350	145,736	1,080,518	722,009	0	4,392,823	629,328
Public Utility	293,857	40,684	108,083	54,000	127,217	505,274	1,953,735
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	48,820	0	0	16,891	74,996	30,511	185,471
Total Non-Agricultural	\$ 12,212,435	\$ 1,270,831	\$ 7,615,074	\$ 5,721,057	\$ 1,322,259	\$ 58,591,577	\$ 12,460,604
TOTAL REAL PROPERTY	\$ 16,223,267	\$ 4,375,915	\$ 10,802,792	\$ 9,549,788	\$ 4,919,813	\$ 62,396,466	\$ 23,611,819
TOTAL PERSONAL PROPERTY	445,290	624,378	377,989	197,087	197,624	1,236,409	978,397
TOTAL REAL & PERSONAL PROPERTY	\$ 16,668,557	\$ 5,000,293	\$ 11,180,781	\$ 9,746,875	\$ 5,117,437	\$ 63,622,875	\$ 24,590,216

TABLE 43
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
PAYABLE 1990

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
AGRICULTURAL							
Farm							
Homestead	\$ 751,386	\$ 1,152,998	\$ 749,823	\$ 3,374,783	\$ 1,243,274	\$ 78,832	\$ 415,779
Non-Homestead	567,877	542,851	1,029,279	4,653,621	928,841	162,623	413,520
Total	\$ 1,319,263	\$ 1,695,849	\$ 1,779,102	\$ 8,028,384	\$ 2,172,115	\$ 239,455	\$ 829,299
Timber	0	58,428	0	0	2,974	472	2,934
Seas/Rec. Residential	1,036	2,879,681	0	621,502	854,549	98,609	0
Total Agricultural	\$ 1,320,299	\$ 4,633,756	\$ 1,779,102	\$ 8,649,886	\$ 3,029,638	\$ 338,536	\$ 832,233
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,503,674	\$ 1,881,420	\$ 645,272	\$ 2,730,674	\$ 939,677	\$ 129,339,306	\$ 222,581
Non-Homestead	405,636	608,203	177,913	782,716	303,138	26,843,454	49,672
Total	\$ 1,909,310	\$ 2,289,623	\$ 823,185	\$ 3,513,390	\$ 1,242,815	\$ 156,182,760	\$ 272,233
Apartments	299,802	289,130	79,188	590,709	162,502	44,109,487	53,301
Vacant Land	0	47,332	13,612	24,082	54,130	6,559,075	0
Seas/Rec. Commercial	644	23,850	520	2,759	21,742	40,268	2,584
Commercial Land & Buildings	1,478,099	1,361,820	361,324	1,815,235	617,741	132,838,810	164,248
Industrial Land & Buildings	224,373	108,261	247,777	757,947	139,274	35,520,227	16,602
Public Utility	45,118	280,703	89,773	368,682	67,437	4,877,075	213,978
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	57,988	233,337	77,511	408,114	55,070	1,433,772	29,046
Total Non-Agricultural	\$ 4,015,314	\$ 4,632,056	\$ 1,692,888	\$ 7,480,918	\$ 2,380,711	\$ 381,661,474	\$ 751,972
TOTAL REAL PROPERTY	\$ 5,335,613	\$ 9,285,812	\$ 3,471,990	\$ 16,130,804	\$ 5,390,349	\$ 381,998,010	\$ 1,584,205
TOTAL PERSONAL PROPERTY	831,100	1,078,848	248,031	1,446,140	502,804	23,446,412	397,736
TOTAL REAL & PERSONAL PROPERTY	\$ 6,166,713	\$ 10,344,460	\$ 3,720,021	\$ 17,576,944	\$ 5,893,153	\$ 405,444,422	\$ 1,981,941

	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>ST LOUIS</u>	<u>SCOTT</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,407,517	\$ 2,714,454	\$ 2,494,283	\$ 969,842	\$ 1,506,864	\$ 325,606	\$ 2,644,500
Non-Homestead	3,217,054	2,182,729	1,077,425	1,631,392	884,988	141,750	1,242,918
Total	\$ 5,624,571	\$ 4,897,183	\$ 3,571,708	\$ 2,601,224	\$ 2,391,852	\$ 467,356	\$ 3,887,418
Timber	0	0	0	0	43,017	1,935,619	0
Seas/Rec. Residential	0	14,074	482,324	0	138,514	7,263,445	302,067
Total Agricultural	\$ 5,624,571	\$ 4,911,257	\$ 4,054,032	\$ 2,601,224	\$ 2,573,383	\$ 9,666,420	\$ 4,189,485
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,202,927	\$ 856,798	\$ 6,801,089	\$ 602,545	\$ 944,089	\$ 24,148,854	\$ 13,956,812
Non-Homestead	349,204	242,476	1,159,159	140,737	244,009	4,601,188	2,054,016
Total	\$ 1,552,131	\$ 1,199,274	\$ 7,960,248	\$ 743,282	\$ 1,188,098	\$ 28,749,842	\$ 16,010,828
Apartments	347,961	213,449	1,483,294	132,438	282,596	4,701,725	1,921,677
Vacant Land	13,099	0	265,974	18,102	6,536	1,250,103	1,138,008
Seas/Rec. Commercial	617	5,875	12,904	480	8,690	279,295	20,871
Commercial Land & Buildings	1,011,333	630,849	4,088,572	397,568	923,310	18,573,089	7,911,617
Industrial Land & Buildings	570,468	744,323	1,221,034	202,119	908,248	7,750,403	5,630,108
Public Utility	76,541	223,039	368,992	48,298	153,189	6,622,594	1,234,387
Mineral	0	0	0	0	0	810,167	0
Railroad Operating Property	13,026	29,488	40,343	27,114	122,812	2,140,986	36,272
Total Non-Agricultural	\$ 3,585,176	\$ 3,046,277	\$ 15,421,361	\$ 1,569,381	\$ 3,573,479	\$ 70,878,204	\$ 33,993,766
TOTAL REAL PROPERTY	\$ 9,209,747	\$ 7,957,534	\$ 19,475,393	\$ 4,170,605	\$ 6,146,862	\$ 80,544,624	\$ 38,093,251
TOTAL PERSONAL PROPERTY	209,093	429,897	1,181,386	96,537	378,550	8,400,795	1,141,767
TOTAL REAL & PERSONAL PROPERTY	\$ 9,418,840	\$ 8,387,431	\$ 20,656,779	\$ 4,267,142	\$ 6,525,412	\$ 88,945,419	\$ 39,235,018

TABLE 43
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
PAYABLE 1990

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
AGRICULTURAL							
Farm							
Homestead	\$ 1,301,681	\$ 2,140,035	\$ 3,643,872	\$ 1,574,756	\$ 1,233,685	\$ 1,197,588	\$ 1,578,499
Non-Homestead	500,779	1,604,599	1,488,549	821,659	1,107,211	1,353,163	878,770
Total	\$ 1,802,460	\$ 3,744,634	\$ 5,132,421	\$ 2,396,415	\$ 2,340,876	\$ 2,550,731	\$ 2,457,269
Timber	555	0	0	0	0	0	3,628
Sea/Rec. Residential	677,783	0	2,219,407	36,642	7,898	3,597	1,499,280
Total Agricultural	\$ 2,480,808	\$ 3,744,634	\$ 7,349,828	\$ 2,433,057	\$ 2,348,774	\$ 2,554,328	\$ 3,960,185
NON-AGRICULTURAL							
Residential							
Homestead	\$ 5,202,235	\$ 1,093,570	\$ 14,285,909	\$ 4,126,591	\$ 678,815	\$ 591,353	\$ 1,610,684
Non-Homestead	1,009,563	212,668	2,855,324	854,532	251,500	162,376	465,774
Total	\$ 6,211,798	\$ 1,306,238	\$ 17,121,233	\$ 4,981,093	\$ 930,315	\$ 753,729	\$ 2,076,438
Apartments	1,261,702	88,932	6,206,359	746,138	145,399	107,867	173,209
Vacant Land	748,588	55,568	2,200,231	148,249	18,487	19,073	35,978
Sea/Rec. Commercial	21,969	1,150	86,433	1,065	1,070	1,093	40,599
Commercial Land & Buildings	2,772,482	438,854	16,500,976	2,993,721	690,687	530,381	989,384
Industrial Land & Buildings	694,419	289,496	4,138,264	1,828,351	47,124	78,823	225,972
Public Utility	16,348,342	54,792	451,563	349,949	51,017	215,061	194,509
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	124,754	300	298,479	38,091	110,107	128,304	153,671
Total Non-Agricultural	\$ 28,182,054	\$ 2,233,328	\$ 47,003,538	\$ 11,084,657	\$ 1,994,197	\$ 1,832,331	\$ 3,869,760
TOTAL REAL PROPERTY	\$ 30,662,862	\$ 5,977,962	\$ 54,353,366	\$ 13,517,714	\$ 4,342,971	\$ 4,386,659	\$ 7,829,945
TOTAL PERSONAL PROPERTY	925,466	191,039	2,137,925	699,510	376,743	497,185	449,203
TOTAL REAL & PERSONAL PROPERTY	\$ 31,588,348	\$ 6,169,001	\$ 56,491,291	\$ 14,207,224	\$ 4,719,714	\$ 4,883,854	\$ 8,279,148

	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
AGRICULTURAL							
Farm							
Homestead	\$ 923,017	\$ 1,403,352	\$ 554,322	\$ 1,713,822	\$ 1,784,775	\$ 1,622,488	\$ 1,515,810
Non-Homestead	1,270,714	633,058	390,145	1,083,881	1,426,897	1,270,046	2,007,103
Total	\$ 2,193,731	\$ 2,036,410	\$ 944,467	\$ 2,797,703	\$ 3,211,672	\$ 2,892,534	\$ 3,522,913
Timber	0	363	13,393	0	13,800	0	0
Sea/Rec. Residential	37,174	359,850	135,519	48,442	1,025,203	19,056	0
Total Agricultural	\$ 2,230,905	\$ 2,396,623	\$ 1,093,379	\$ 2,846,145	\$ 4,250,675	\$ 2,911,590	\$ 3,522,913
NON-AGRICULTURAL							
Residential							
Homestead	\$ 231,484	\$ 2,078,603	\$ 977,830	\$ 1,911,723	\$ 48,228,059	\$ 849,280	\$ 481,288
Non-Homestead	84,252	539,420	290,832	451,956	6,292,260	222,811	126,268
Total	\$ 315,736	\$ 2,618,023	\$ 1,268,662	\$ 2,363,679	\$ 52,520,319	\$ 1,072,091	\$ 587,556
Apartments	49,048	205,018	155,787	314,809	4,287,771	127,594	71,252
Vacant Land	44	213,082	85,827	98,521	6,954,975	16,343	0
Sea/Rec. Commercial	693	16,059	2,721	2,076	28,173	463	0
Commercial Land & Buildings	172,919	1,368,183	868,028	1,069,744	17,684,615	565,530	246,224
Industrial Land & Buildings	43,537	238,266	104,308	856,372	3,781,058	691,439	10,837
Public Utility	62,164	120,034	258,860	139,399	5,283,711	35,434	27,667
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	23,397	26,574	82,548	20,555	156,808	25,015	103,923
Total Non-Agricultural	\$ 667,526	\$ 4,803,249	\$ 2,826,739	\$ 4,863,155	\$ 90,677,428	\$ 2,533,909	\$ 1,047,459
TOTAL REAL PROPERTY	\$ 2,898,431	\$ 7,199,872	\$ 3,910,118	\$ 7,709,300	\$ 94,928,103	\$ 5,445,499	\$ 4,570,372
TOTAL PERSONAL PROPERTY	195,718	289,167	584,324	447,167	3,957,321	255,579	236,404
TOTAL REAL & PERSONAL PROPERTY	\$ 3,094,149	\$ 7,489,039	\$ 4,474,442	\$ 8,156,467	\$ 98,885,424	\$ 5,701,078	\$ 4,806,776

TABLE 43
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
PAYABLE 1990

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<u>AGRICULTURAL</u>					
Farm					
Homestead	\$ 1,601,729	\$ 3,198,604	\$ 1,681,213	\$ 129,088,695	4.12
Non-Homestead	926,506	1,021,153	1,682,249	101,661,298	3.24
Total	\$ 2,528,235	\$ 4,219,757	\$ 3,363,462	\$ 230,747,993	7.36
Timber	1,169	0	0	5,388,330	0.17
Sea/Rec. Residential	100,333	2,608,005	0	83,399,215	2.66
Total Agricultural	\$ 2,629,737	\$ 6,827,762	\$ 3,363,462	\$ 319,535,538	10.19
<u>NON-AGRICULTURAL</u>					
Residential					
Homestead	\$ 5,483,021	\$ 8,616,718	\$ 658,230	\$ 910,382,154	29.03
Non-Homestead	1,124,144	1,970,597	189,344	184,815,251	5.89
Total	\$ 6,607,165	\$ 10,587,315	\$ 847,574	\$ 1,095,197,405	34.92
Apartments	1,327,200	1,590,851	94,790	251,341,871	8.01
Vacant Land	462,576	237,280	35,880	72,957,669	2.33
Sea/Rec. Commercial	7,587	42,754	1,162	3,198,542	0.10
Commercial Land & Buildings	4,685,345	4,534,022	393,197	843,587,547	26.90
Industrial Land & Buildings	2,522,093	761,109	316,912	288,734,703	9.21
Public Utility	222,879	12,831,278	61,882	119,916,021	3.82
Mineral	0	0	0	868,964	0.03
Railroad Operating Property	102,184	138,842	43,392	14,110,228	0.45
Total Non-Agricultural	\$ 15,937,039	\$ 30,723,451	\$ 1,804,789	\$ 2,689,912,950	85.77
TOTAL REAL PROPERTY	\$ 18,566,776	\$ 37,551,213	\$ 5,168,251	\$ 3,009,448,488	95.95
TOTAL PERSONAL PROPERTY	660,136	1,081,723	280,132	126,917,371	4.05
TOTAL REAL & PERSONAL PROPERTY	\$ 19,226,912	\$ 38,632,936	\$ 5,448,383	\$ 3,136,365,859	100.00

SECTION IV

Part C: Miscellaneous Data

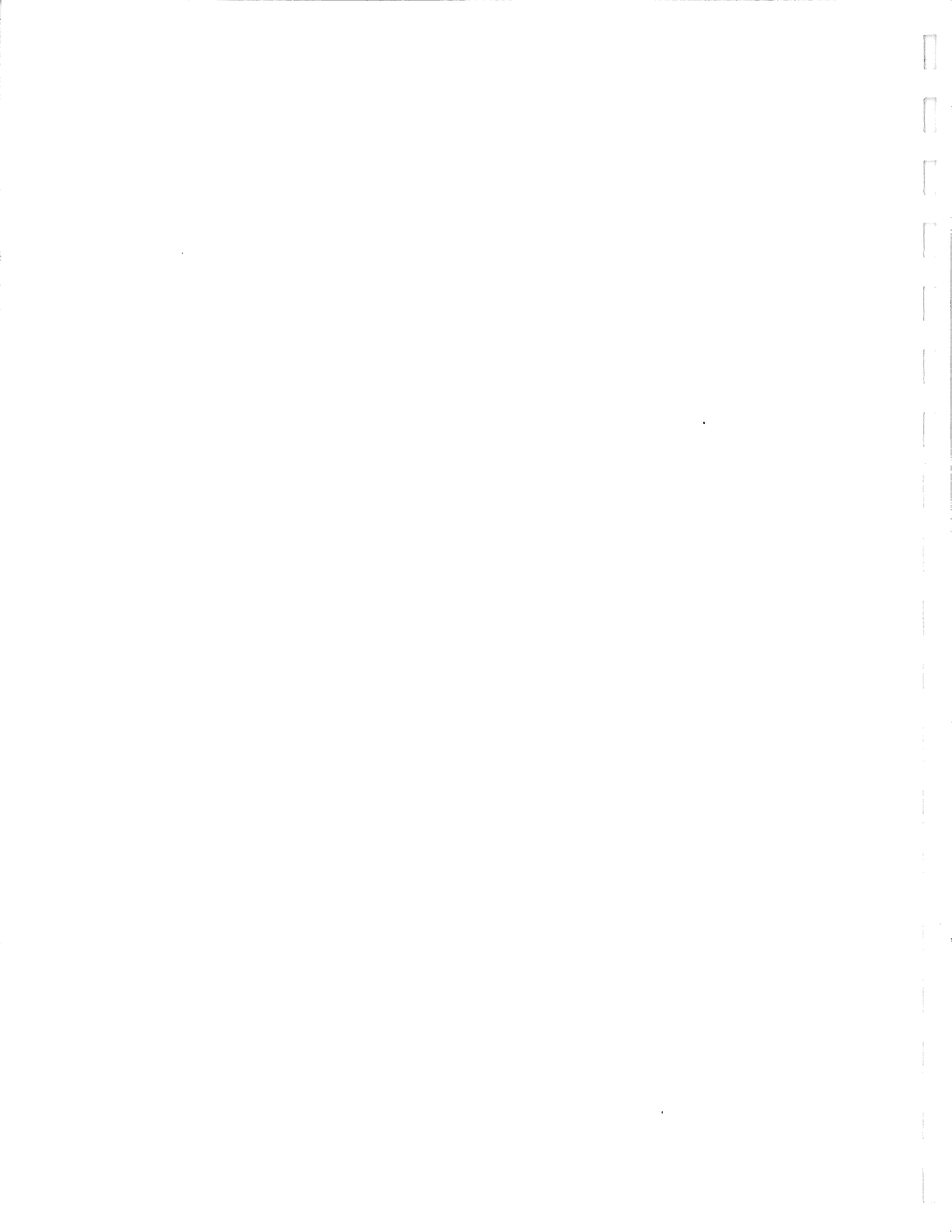


TABLE 44
HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1990

<u>COUNTY</u>	<u>COUNTIES</u>	<u>CITIES</u>	<u>TOWNS</u>	<u>SCHOOL DISTRICTS</u>	<u>SPECIAL TAXING DISTRICTS</u>	<u>TOTAL</u>
AITKIN	1,069,842	73,396	163,042	460,128	0	1,766,408
ANOKA	13,878,012	6,652,758	201,931	10,210,709	338,887	31,282,297
BECKER	1,626,595	284,280	284,036	735,064	14,096	2,944,071
BELTRAMI	1,783,934	214,455	138,799	880,416	12,472	3,030,076
BENTON	1,640,049	330,306	135,396	855,875	0	2,961,626
BIG STONE	764,644	312,875	47,881	305,116	11,745	1,442,261
BLUE EARTH	3,128,049	1,695,602	231,027	1,514,534	77,900	6,647,112
BROWN	1,817,840	902,958	193,964	896,895	5,558	3,817,215
CARLTON	2,182,083	708,805	352,605	716,970	46,348	4,006,811
CARVER	3,413,272	1,431,423	247,987	1,408,589	3,203	6,504,474
CASS	1,372,382	181,557	140,854	437,132	0	2,131,925
CHIPPEWA	1,374,369	387,412	206,000	430,572	0	2,398,353
CHISAGO	2,398,487	572,685	269,100	1,313,461	0	4,553,733
CLAY	3,076,464	1,104,704	136,830	1,787,876	27,060	6,132,934
CLEARWATER	647,014	63,406	52,134	207,076	0	969,630
COOK	389,398	85,808	0	37,122	0	512,328
COTTONWOOD	1,148,751	474,071	139,682	388,728	0	2,151,232
CROW WING	2,244,320	757,135	201,572	750,725	52,532	4,006,284
DAKOTA	13,206,536	10,608,395	147,150	11,992,565	144,797	36,099,443
DODGE	1,552,248	616,945	268,036	912,258	0	3,349,487
DOUGLAS	2,044,351	412,118	326,284	703,692	9,588	3,496,033
FARIBAUT	1,453,903	624,831	231,687	543,001	0	2,853,422
FILLMORE	1,587,310	781,025	567,337	722,582	0	3,658,254
FREEBORN	2,615,357	805,372	297,199	747,043	0	4,464,971
GOODHUE	1,642,635	1,213,552	630,399	1,303,564	39,039	4,829,189
GRANT	666,471	139,354	35,514	375,808	0	1,217,147
HENNEPIN	67,433,126	42,058,776	48,724	50,517,818	2,286,516	162,344,960
HOUSTON	1,520,540	527,551	355,978	506,307	0	2,910,376
HUBBARD	809,110	61,740	48,504	332,445	0	1,251,799
ISANTI	2,608,908	224,388	375,712	581,321	0	3,790,329
ITASCA	2,671,464	907,772	277,800	838,989	26,528	4,722,553
JACKSON	1,220,210	432,542	187,012	417,985	0	2,257,749
KANABEC	1,210,145	71,800	101,048	353,832	24,987	1,761,812
KANDIYOHI	3,079,303	776,059	264,907	1,209,298	50,220	5,379,787
KITTSOON	494,562	146,195	40,324	435,485	3,239	1,119,805
KOOCHICHING	739,869	489,618	0	165,596	0	1,395,083
LAC QUI PARLE	775,610	277,323	185,716	293,042	43,562	1,575,253
LAKE	1,102,912	304,868	77,523	0	0	1,485,303
LAKEWOODS	311,884	56,601	42,861	67,873	0	479,219
LESUEUR	2,078,262	590,988	127,564	732,826	0	3,529,640
LINCOLN	775,272	175,538	112,894	135,005	16,121	1,214,830
LYON	1,543,333	784,433	73,055	587,844	24,410	3,013,075
MCLEOD	2,210,004	1,367,738	219,596	1,294,532	13,807	5,105,677
MAHNOMEN	537,631	67,098	74,875	293,955	0	973,559
MARSHALL	814,825	132,490	223,824	747,531	66,532	1,985,202

TABLE 44
HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1990

<u>COUNTY</u>	<u>COUNTIES</u>	<u>CITIES</u>	<u>TOWNS</u>	<u>SCHOOL DISTRICTS</u>	<u>SPECIAL TAXING DISTRICTS</u>	<u>TOTAL</u>
MARTIN	1,471,313	714,696	119,233	1,027,702	0	3,332,944
MEEKER	1,365,020	498,951	329,583	679,977	0	2,873,531
MILLE LACS	1,376,298	256,615	144,262	1,001,131	0	2,778,306
MORRISON	2,358,750	348,913	308,414	1,067,962	7,222	4,091,261
MOWER	3,220,434	1,311,566	423,690	991,067	20,817	5,967,574
MURRAY	872,409	278,851	165,469	357,885	36,441	1,711,055
NICOLLET	1,902,890	925,656	190,095	725,972	0	3,744,613
NOBLES	1,480,354	717,247	219,960	880,574	35,534	3,333,669
NORMAN	837,148	231,348	61,989	522,687	125,918	1,779,090
OLMSTED	7,460,777	3,595,814	495,579	3,324,715	0	14,876,885
OTTER TAIL	3,317,466	654,197	688,662	1,283,378	102,361	6,046,064
PENNINGTON	973,799	410,149	52,559	505,909	62,025	2,004,441
PINE	1,333,871	217,533	169,505	698,915	0	2,419,824
PIPESTONE	951,979	297,602	88,012	281,052	0	1,618,645
POLK	2,818,394	1,054,357	332,083	1,181,620	38,443	5,424,897
POPE	871,980	239,874	143,442	290,585	72,986	1,618,867
RAMSEY	29,559,694	20,337,916	95,934	15,085,222	17,330,668	82,409,434
RED LAKE	469,788	153,375	45,581	117,186	0	785,930
REDWOOD	1,584,586	581,455	172,508	750,946	0	3,089,495
RENVILLE	1,413,725	638,024	240,628	420,359	0	2,712,736
RICE	2,687,700	1,307,723	273,481	2,145,116	58,477	6,472,497
ROCK	844,147	196,853	158,247	233,375	0	1,432,622
ROSEAU	707,224	157,301	123,675	542,978	79,126	1,610,304
ST. LOUIS	16,744,844	8,334,574	1,086,015	4,349,445	102,191	30,617,069
SCOTT	4,935,717	1,962,101	122,723	2,727,995	94,154	9,842,690
SHERBURNE	1,277,912	679,723	355,287	1,859,496	16,481	4,188,899
SIBLEY	1,510,145	535,248	285,557	448,065	11,773	2,790,788
STEARNS	6,332,164	3,243,207	1,356,992	4,500,475	223,603	15,656,441
STEELE	1,800,499	1,222,718	202,774	971,570	0	4,197,561
STEVENS	1,054,209	293,702	66,998	300,071	0	1,714,980
SWIFT	1,055,079	243,105	191,755	537,443	21,105	2,048,487
TODD	2,064,195	288,961	306,472	842,001	15,206	3,516,835
TRAVERSE	600,535	178,768	14,717	168,775	53,436	1,016,231
WABASHA	1,375,689	577,861	278,959	759,533	1,273	2,993,315
WADENA	1,021,684	208,659	73,062	302,053	1,320	1,606,778
WASECA	1,559,042	470,163	95,737	391,920	0	2,516,862
WASHINGTON	7,829,280	4,824,301	399,174	7,223,824	253,061	20,529,640
WATONWAN	1,179,388	267,520	114,018	456,109	0	2,017,035
WILKIN	998,476	143,464	18,631	377,838	0	1,538,409
WINONA	2,532,676	1,528,150	455,383	1,063,860	48,474	5,628,543
WRIGHT	2,748,300	996,350	804,515	2,216,643	146,636	6,912,444
YELLOW MEDICINE	1,295,389	316,146	151,621	422,331	0	2,185,487
STATEWIDE TOTALS	288,456,255	142,329,483	19,907,344	164,184,945	22,297,878	637,175,905

TABLE 45
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1990

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	17,536	21,076	148	19,905	68	58,733
ANOKA	184	187	0	276	31	678
BECKER	6,467	8,810	0	8,550	389	24,216
BELTRAMI	10,754	9,845	1,037	11,015	613	33,264
BENTON	12,248	11,486	0	16,634	509	40,877
BIG STONE	126,224	222,769	796	127,027	2,557	479,373
BLUE EARTH	109,907	168,588	0	148,743	533	427,771
BROWN	16,021	38,499	0	23,808	103	78,431
CARLTON	560,430	396,557	20,523	415,037	9,632	1,402,179
CARVER	3,395	3,571	252	4,267	106	11,591
CASS	12,384	16,467	51	14,079	28	43,009
CHIPPEWA	146,570	111,999	16,295	157,867	523	433,254
CHISAGO	5,219	6,105	0	5,521	17	16,862
CLAY	17,368	26,091	0	21,712	1,108	66,279
CLEARWATER	73,854	24,787	7,587	76,199	3,110	185,537
COOK	4,951	4,681	0	3,909	17	13,558
COTTONWOOD	72,883	122,265	3,739	99,829	393	299,109
CROW WING	7,926	14,996	0	10,639	1,002	34,563
DAKOTA	2,969	4,498	0	5,491	202	13,160
DODGE	282,175	253,349	30,872	263,283	0	829,679
DOUGLAS	9,696	10,479	855	11,072	87	32,189
FARIBAULT	89,995	202,025	0	139,667	591	432,278
FILLMORE	316,933	257,446	88,904	364,150	0	1,027,433
FREEBORN	75,076	58,477	7,808	93,437	43	234,841
GOODHUE	538	1,009	0	1,239	0	2,786
GRANT	9,140	16,700	0	12,299	0	38,139
HENNEPIN	445,603	536,725	0	734,589	81,566	1,798,483
HOUSTON	200,101	90,849	51,362	201,957	0	544,269
HUBBARD	0	0	0	0	0	0
ISANTI	63,116	27,167	592	51,450	168	142,493
ITASCA	238,868	494,580	1,185	185,370	1,529	921,532
JACKSON	62,373	138,547	0	86,255	972	288,147
KANABEC	6,629	4,509	125	5,181	19	16,463
KANDIYOH	30,034	40,131	245	34,674	145	105,229
KITTSO	6,377	12,348	0	9,733	399	28,857
KOOCHICING	296,460	410,639	0	326,034	1,377	1,034,510
LAC QUI PARLE	41,318	88,543	0	66,448	776	197,085
LAKE	243,222	178,641	4,618	99,568	490	526,539
LAKE/WOODS	15,276	12,464	383	14,541	49	42,713
LE SUEUR	123,669	146,567	113	123,140	457	393,946
LINCOLN	54,749	54,731	3,914	51,665	1,585	166,644
LYON	39,936	75,867	0	51,529	373	167,705
MCLEOD	86,752	143,275	0	108,338	1,051	339,416
MAHNOMEN	95,965	28,736	11,517	83,222	5,205	224,645
MARSHALL	5,310	13,775	169	9,224	602	29,080

**TABLE 45
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1990**

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
MARTIN	49,189	131,418	0	90,145	362	271,114
MEEKER	17,474	31,523	3,273	27,044	224	79,538
MILLE LACS	36,510	30,037	68	35,851	120	102,586
MORRISON	44,447	40,838	0	49,408	521	135,214
MOWER	361,291	231,886	56,046	385,164	0	1,034,387
MURRAY	34,938	68,021	640	55,674	244	159,517
NICOLLET	20,329	21,763	0	27,724	105	69,921
NOBLES	108,831	147,110	674	142,109	2,718	401,442
NORMAN	20,858	40,545	0	27,663	1,885	90,951
OLMSTED	13,836	7,107	3,215	17,183	0	41,341
OTTER TAIL	23,691	32,710	557	33,257	135	90,350
PENNINGTON	132,984	100,361	6,938	142,024	7,743	390,050
PINE	1,965	1,358	68	1,764	8	5,163
PIPESTONE	115,701	96,433	2,005	115,356	320	329,815
POLK	108,234	192,744	553	134,426	8,310	444,267
POPE	30,659	66,181	0	44,620	3,413	144,873
RAMSEY	436,447	483,148	0	648,047	76,218	1,643,860
RED LAKE	103,167	83,199	9,104	87,172	5,658	288,300
REDWOOD	64,731	129,826	0	77,919	295	272,771
RENVILLE	63,712	178,446	0	111,981	870	355,009
RICE	53,044	68,773	0	76,552	1,495	199,864
ROCK	22,801	14,791	4,171	28,868	89	70,720
ROSEAU	2,923	4,791	0	6,072	414	14,200
ST. LOUIS	8,235,806	6,454,951	456,752	5,208,313	33,102	20,388,924
SCOTT	14,958	16,014	0	15,638	641	47,251
SHERBURNE	7,243	11,442	0	13,007	624	32,316
SIBLEY	78,241	133,985	455	95,089	865	308,635
STEARNS	73,494	93,237	51	104,704	3,782	275,268
STEELE	46,143	65,280	252	66,856	0	178,531
STEVENS	85,278	122,893	0	102,952	0	311,123
SWIFT	84,771	61,443	17,612	93,044	350	257,220
TODD	102,426	90,576	14,734	102,823	234	310,793
TRAVERSE	27,385	76,249	0	32,312	0	135,946
WABASHA	34,392	28,406	6,082	47,608	46	116,534
WADENA	80,837	55,306	299	61,802	360	198,604
WASECA	18,905	20,745	0	20,011	85	59,746
WASHINGTON	403	421	0	639	24	1,487
WATONWAN	7,530	7,681	0	8,490	34	23,735
WILKIN	16,137	28,221	0	21,319	4	65,681
WINONA	98,931	87,528	17,693	134,429	2,626	341,207
WRIGHT	8,858	18,047	0	18,509	120	45,534
YELLOW MEDICINE	62,655	114,778	0	70,619	741	248,793
STATEWIDE TOTAL	14,998,756	14,201,068	854,332	12,882,760	273,210	43,210,126

**TABLE 46
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION**

<u>COUNTY</u>	<u>DISPARITY REDUCTION AID BEFORE 90% LIMIT</u>	<u>90% LIMITATION REDUCTION AMOUNT</u>	<u>DISPARITY REDUCTION AID AFTER 90% LIMIT</u>	<u>COUNTY</u>	<u>DISPARITY REDUCTION AID BEFORE 90% LIMIT</u>	<u>90% LIMITATION REDUCTION AMOUNT</u>	<u>DISPARITY REDUCTION AID AFTER 90% LIMIT</u>
<u>AITKIN</u>	58,733	0	58,733	<u>FILLMORE</u>	1,034,256	6,823	1,027,433
<u>ANOKA</u>	678	0	678	<u>FREEBORN</u>	271,657	36,816	234,841
<u>BECKER</u>	24,216	0	24,216	<u>GOODHUE</u>	233,338	230,552	2,786
<u>BELTRAMI</u>	33,264	0	33,264	<u>GRANT</u>	38,751	612	38,139
<u>BENTON</u>	40,877	0	40,877	<u>HENNEPIN</u>	1,798,483	0	1,798,483
<u>BIG STONE</u>	479,373	0	479,373	<u>HOUSTON</u>	560,611	16,342	544,269
<u>BLUE EARTH</u>	427,771	0	427,771	<u>HUBBARD</u>	0	0	0
<u>BROWN</u>	180,948	102,517	78,431	<u>ISANTI</u>	142,493	0	142,493
<u>CARLTON</u>	1,402,179	0	1,402,179	<u>ITASCA</u>	925,860	4,328	921,532
<u>CARVER</u>	12,369	778	11,591	<u>JACKSON</u>	352,291	64,144	288,147
<u>CASS</u>	43,009	0	43,009	<u>KANABEC</u>	16,463	0	16,463
<u>CHIPPEWA</u>	530,810	97,556	433,254	<u>KANDIYOHI</u>	110,142	4,913	105,229
<u>CHISAGO</u>	25,812	8,950	16,862	<u>KITTSOON</u>	28,888	31	28,857
<u>CLAY</u>	66,279	0	66,279	<u>KOOCHICHING</u>	1,034,510	0	1,034,510
<u>CLEARWATER</u>	185,537	0	185,537	<u>LAC QUI PARLE</u>	352,078	154,993	197,085
<u>COOK</u>	13,558	0	13,558	<u>LAKE</u>	526,539	0	526,539
<u>COTTONWOOD</u>	316,257	17,148	299,109	<u>LAKE/WOODS</u>	42,713	0	42,713
<u>CROW WING</u>	96,301	61,738	34,563	<u>LE SUEUR</u>	393,946	0	393,946
<u>DAKOTA</u>	13,354	194	13,160	<u>LINCOLN</u>	166,644	0	166,644
<u>DODGE</u>	959,278	129,599	829,679	<u>LYON</u>	167,969	264	167,705
<u>DOUGLAS</u>	32,189	0	32,189	<u>MCLEOD</u>	339,416	0	339,416
<u>FARIBAUT</u>	517,807	85,529	432,278	<u>MAHNOMEN</u>	224,645	0	224,645

**TABLE 46
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION**

<u>COUNTY</u>	<u>DISPARITY REDUCTION AID BEFORE 90% LIMIT</u>	<u>90% LIMITATION REDUCTION AMOUNT</u>	<u>DISPARITY REDUCTION AID AFTER 90% LIMIT</u>	<u>COUNTY</u>	<u>DISPARITY REDUCTION AID BEFORE 90% LIMIT</u>	<u>90% LIMITATION REDUCTION AMOUNT</u>	<u>DISPARITY REDUCTION AID AFTER 90% LIMIT</u>
<u>MARSHALL</u>	32,564	3,484	29,080	<u>ROCK</u>	124,691	53,971	70,720
<u>MARTIN</u>	301,041	29,927	271,114	<u>ROSEAU</u>	14,207	7	14,200
<u>MEEKER</u>	105,644	26,106	79,538	<u>SCOTT</u>	47,251	0	47,251
<u>MILLE LACS</u>	102,586	0	102,586	<u>SHERBURNE</u>	33,978	1,662	32,316
<u>MORRISON</u>	135,214	0	135,214	<u>SIBLEY</u>	312,581	3,946	308,635
<u>MOWER</u>	1,086,910	52,523	1,034,387	<u>ST. LOUIS</u>	20,949,717	560,793	20,388,924
<u>MURRAY</u>	236,656	77,139	159,517	<u>STEARNS</u>	283,076	7,808	275,268
<u>NICOLLET</u>	70,319	398	69,921	<u>STEELE</u>	180,984	2,453	178,531
<u>NOBLES</u>	401,901	459	401,442	<u>STEVENS</u>	311,123	0	311,123
<u>NORMAN</u>	90,951	0	90,951	<u>SWIFT</u>	319,059	61,839	257,220
<u>OLMSTED</u>	70,173	28,832	41,341	<u>TODD</u>	310,793	0	310,793
<u>OTTER TAIL</u>	90,350	0	90,350	<u>TRAVERSE</u>	136,201	255	135,946
<u>PENNINGTON</u>	391,364	1,314	390,050	<u>WABASHA</u>	161,260	44,726	116,534
<u>PINE</u>	5,163	0	5,163	<u>WADENA</u>	198,604	0	198,604
<u>PIPESTONE</u>	357,129	27,314	329,815	<u>WASECA</u>	59,881	135	59,746
<u>POLK</u>	444,267	0	444,267	<u>WASHINGTON</u>	3,111	1,624	1,487
<u>POPE</u>	144,873	0	144,873	<u>WATONWAN</u>	23,735	0	23,735
<u>RAMSEY</u>	1,643,860	0	1,643,860	<u>WILKIN</u>	65,681	0	65,681
<u>RED LAKE</u>	341,330	53,030	288,300	<u>WINONA</u>	370,623	29,416	341,207
<u>REDWOOD</u>	277,284	4,513	272,771	<u>WRIGHT</u>	45,534	0	45,534
<u>RENVILLE</u>	454,320	99,311	355,009	<u>YELLOW MEDICINE</u>	249,012	219	248,793
<u>RICE</u>	199,864	0	199,864				
				STATEWIDE TOTAL	45,407,157	2,197,031	43,210,126

TABLE 47
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
1989 ASSESSMENT - TAXES PAYABLE 1990

NET TAX CAPACITY VALUES

<u>COUNTY</u>	<u>REAL PROPERTY</u>	<u>PERSONAL PROPERTY</u>	<u>TOTAL NET TAX CAPACITY VALUE</u>	<u>AVERAGE RATE OF TAX</u>	<u>TOTAL TAXES LEVIED</u>	<u>TOTAL CREDITS</u>	<u>NET TAX PAYABLE</u>
<u>AITKIN</u>							
CITY	1,102,316	13,533	1,115,849	110.375	1,231,617	86,336	1,145,281
TOWN	8,018,095	231,418	8,249,513	99.387	8,198,942	405,860	7,793,082
TOTAL	9,120,411	244,951	9,365,362	100.698	9,430,559	492,196	8,938,363
<u>ANOKA</u>							
CITY	122,877,074	5,420,186	128,297,260	95.756	122,862,063	0	122,862,063
TOWN	5,347,389	235,302	5,582,691	93.024	5,193,217	3	5,193,214
TOTAL	128,224,463	5,655,488	133,879,951	95.642	128,045,280	3	128,045,277
<u>BECKER</u>							
CITY	4,128,559	133,965	4,262,524	114.000	4,859,675	0	4,859,675
TOWN	9,154,406	299,048	9,453,454	102.938	9,731,028	0	9,731,028
TOTAL	13,282,965	433,013	13,715,978	108.377	14,590,703	0	14,590,703
<u>BELTRAMI</u>							
CITY	4,770,365	335,852	5,106,217	110.092	5,621,521	0	5,621,521
TOWN	6,210,777	536,535	6,747,312	108.892	7,212,396	0	7,212,396
TOTAL	10,981,142	872,387	11,853,529	108.271	12,833,887	0	12,833,887
<u>BENTON</u>							
CITY	8,952,283	361,416	9,313,699	108.652	9,933,255	133	9,933,122
TOWN	3,862,701	531,282	4,393,983	91.402	4,016,185	2,741	4,013,444
TOTAL	12,814,984	892,698	13,707,682	101.764	13,949,440	2,874	13,946,566
<u>BIG STONE</u>							
CITY	710,186	83,270	793,456	114.991	912,404	0	912,404
TOWN	1,915,126	36,122	1,951,248	103.317	2,015,971	0	2,015,971
TOTAL	2,625,312	119,392	2,744,704	106.692	2,928,375	0	2,928,375
<u>BLUE EARTH</u>							
CITY	18,292,750	673,904	18,966,654	103.450	19,620,920	0	19,620,920
TOWN	9,450,787	537,290	9,988,077	93.373	9,326,215	0	9,326,215
TOTAL	27,743,537	1,211,194	28,954,731	99.974	28,947,135	0	28,947,135
<u>BROWN</u>							
CITY	6,672,996	44,453	6,717,449	89.854	6,035,867	0	6,035,867
TOWN	5,047,772	97,904	5,145,676	73.743	3,794,571	0	3,794,571
TOTAL	11,720,768	142,357	11,863,125	82.866	9,830,438	0	9,830,438
<u>CARLTON</u>							
CITY	6,096,507	432,849	6,529,356	120.111	7,842,458	0	7,842,458
TOWN	4,519,283	1,262,737	5,772,020	130.543	7,534,967	565	7,534,422
TOTAL	10,615,790	1,695,586	12,301,376	125.006	15,377,445	565	15,376,880
<u>CARVER</u>							
CITY	24,825,704	740,013	25,565,717	106.708	27,280,788	1,030	27,279,758
TOWN	5,421,513	207,839	5,629,352	99.169	5,582,489	33,594	5,548,895
TOTAL	30,247,217	947,852	31,195,069	105.348	32,863,277	34,624	32,828,653
<u>CASS</u>							
CITY	4,616,855	189,460	4,806,315	94.680	4,550,597	0	4,550,597
TOWN	11,338,264	1,339,515	12,677,779	88.290	11,193,258	0	11,193,258
TOTAL	15,955,119	1,528,975	17,484,094	90.047	15,743,855	0	15,743,855
<u>CHIPPEWA</u>							
CITY	2,719,710	200,607	2,920,317	99.372	2,901,974	0	2,901,974
TOWN	3,549,000	142,197	3,691,197	91.872	3,391,183	0	3,391,183
TOTAL	6,268,710	342,804	6,611,514	95.185	6,293,157	0	6,293,157
<u>CHISAGO</u>							
CITY	6,888,749	442,052	7,330,801	114.629	8,403,199	1,906	8,401,293
TOWN	6,198,865	490,826	6,689,691	105.755	7,074,653	7,709	7,066,944
TOTAL	13,087,614	932,878	14,020,492	110.394	15,477,852	9,615	15,468,237

TABLE 47
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
1989 ASSESSMENT - TAXES PAYABLE 1990

NET TAX CAPACITY VALUES							
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL NET TAX CAPACITY VALUE	AVERAGE RATE OF TAX	TOTAL TAXES LEVIED	TOTAL CREDITS	NET TAX PAYABLE
CLAY							
CITY	11,857,292	440,587	12,297,879	108.091	13,292,913	1,980,573	11,332,340
TOWN	6,342,257	184,886	6,527,143	95.935	6,261,791	0	6,261,791
TOTAL	18,199,549	625,473	18,825,022	103.876	19,554,704	1,980,573	17,594,131
CLEARWATER							
CITY	539,483	27,594	567,077	124.153	704,042	0	704,042
TOWN	2,360,085	818,621	3,178,706	112.881	3,588,153	0	3,588,153
TOTAL	2,899,568	846,215	3,745,783	114.587	4,292,195	0	4,292,195
COOK							
CITY	581,972	2,626	584,598	120.348	703,550	79,183	624,367
TOWN	4,008,738	250,993	4,259,731	81.860	3,488,999	174,805	3,312,194
TOTAL	4,590,710	253,619	4,844,329	86.504	4,192,549	253,988	3,938,561
COTTONWOOD							
CITY	2,060,259	50,410	2,110,669	125.522	2,649,384	0	2,649,384
TOWN	4,638,213	1,478,179	6,116,392	93.513	5,719,829	0	5,719,829
TOTAL	6,698,472	1,528,589	8,227,061	101.725	8,368,993	0	8,368,993
CROW WING							
CITY	16,462,581	488,462	16,949,043	85.164	14,434,451	236,364	14,198,087
TOWN	14,529,607	336,322	14,865,929	79.800	11,863,055	336,662	11,526,393
TOTAL	30,992,188	822,784	31,814,972	82.658	26,297,506	573,026	25,724,480
DAKOTA							
CITY	210,505,971	6,558,551	217,064,522	92.798	201,427,257	248	201,427,009
TOWN	6,276,807	705,902	6,982,709	84.323	5,888,020	889	5,887,131
TOTAL	216,782,778	7,264,453	224,047,231	92.532	207,315,277	1,137	207,314,140
DODGE							
CITY	2,177,485	149,356	2,326,821	107.182	2,493,930	0	2,493,930
TOWN	3,550,628	154,869	3,705,497	94.464	3,500,356	0	3,500,356
TOTAL	5,728,093	304,225	6,032,318	99.370	5,994,286	0	5,994,286
DOUGLAS							
CITY	5,850,690	116,309	5,966,999	97.413	5,812,649	0	5,812,649
TOWN	9,218,652	52,576	9,271,228	90.076	8,351,125	0	8,351,125
TOTAL	15,069,342	168,885	15,238,227	92.949	14,163,774	0	14,163,774
FARIBAULT							
CITY	3,110,898	122,487	3,233,385	92.062	2,976,733	0	2,976,733
TOWN	6,810,973	206,157	7,017,130	79.728	5,594,640	0	5,594,640
TOTAL	9,921,871	328,644	10,250,515	83.619	8,571,373	0	8,571,373
FILLMORE							
CITY	2,986,053	105,887	3,091,940	114.885	3,552,177	0	3,552,177
TOWN	3,585,290	262,551	3,847,841	106.064	4,081,178	0	4,081,178
TOTAL	6,571,343	368,438	6,939,781	109.994	7,633,355	0	7,633,355
FREEBORN							
CITY	8,335,512	332,072	8,667,584	94.587	8,196,676	0	8,196,676
TOWN	6,087,740	821,494	6,889,234	93.629	6,450,327	0	6,450,327
TOTAL	14,403,252	1,153,566	15,556,818	94.152	14,647,003	0	14,647,003
GOODHUE							
CITY	32,848,918	648,097	33,497,015	90.449	30,297,770	0	30,297,770
TOWN	7,812,742	266,160	8,078,902	77.687	6,274,657	0	6,274,657
TOTAL	40,661,660	914,257	41,575,917	87.965	36,572,427	0	36,572,427
GRANT							
CITY	720,810	117,695	838,505	106.002	888,830	0	888,830
TOWN	2,823,926	210,598	3,034,524	78.122	2,370,639	9,829	2,360,810
TOTAL	3,544,736	328,293	3,873,029	84.158	3,259,469	9,829	3,249,640

TABLE 47
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
1988 ASSESSMENT - TAXES PAYABLE 1990

NET TAX CAPACITY VALUES							
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL NET TAX CAPACITY VALUE	AVERAGE RATE OF TAX	TOTAL TAXES LEVIED	TOTAL CREDITS	NET TAX PAYABLE
HENNEPIN							
CITY	1,155,591,183	31,933,585	1,187,524,768	100.280	1,190,852,404	23,062	1,190,829,432
TOWN	1,223,764	64,896	1,288,660	102.284	1,318,089	186	1,317,903
TOTAL	1,156,814,947	31,998,481	1,188,813,428	100.282	1,192,170,593	23,248	1,192,147,335
HOUSTON							
CITY	2,439,698	141,397	2,581,093	114.470	2,954,592	0	2,954,592
TOWN	2,412,933	213,012	2,625,945	104.813	2,752,341	0	2,752,341
TOTAL	4,852,629	354,409	5,207,038	109.600	5,706,923	0	5,706,923
HUBBARD							
CITY	1,533,602	106,546	1,640,148	91.576	1,501,974	0	1,501,974
TOWN	7,911,272	719,762	8,631,034	90.351	7,798,238	0	7,798,238
TOTAL	9,444,874	826,308	10,271,182	90.547	9,300,212	0	9,300,212
ISANTI							
CITY	3,155,795	157,767	3,313,562	112.306	3,721,317	0	3,721,317
TOWN	5,397,436	251,140	5,648,576	108.723	6,028,349	0	6,028,349
TOTAL	8,553,231	408,907	8,962,138	108.787	9,749,666	0	9,749,666
ITASCA							
CITY	6,302,333	281,210	6,583,543	105.235	6,928,193	618,837	6,309,356
TOWN	23,958,492	2,158,998	26,117,490	91.763	23,995,788	1,648,765	22,317,023
TOTAL	30,260,825	2,439,908	32,700,733	94.475	30,893,981	2,267,602	28,626,379
JACKSON							
CITY	1,300,370	83,934	1,384,304	93.800	1,298,478	0	1,298,478
TOWN	6,235,939	631,808	6,867,747	88.106	6,050,924	0	6,050,924
TOTAL	7,536,309	715,742	8,252,051	89.082	7,349,402	0	7,349,402
KANABEC							
CITY	1,614,330	56,893	1,671,223	110.275	1,842,938	0	1,842,938
TOWN	2,845,852	20,856	2,866,708	112.754	3,232,332	0	3,232,332
TOTAL	4,460,182	77,749	4,537,931	111.841	5,075,270	0	5,075,270
KANDIYOHI							
CITY	9,050,737	272,587	9,323,324	102.981	9,601,215	0	9,601,215
TOWN	8,814,182	293,700	9,107,882	92.566	8,430,781	886	8,429,895
TOTAL	17,864,919	566,287	18,431,206	97.834	18,031,996	886	18,031,110
KITTSOON							
CITY	698,921	205,396	904,317	118.260	1,039,733	0	1,039,733
TOWN	4,206,871	915,254	5,122,125	91.670	4,695,467	0	4,695,467
TOTAL	4,895,792	1,120,650	6,016,442	95.325	5,735,200	0	5,735,200
KOOCHICHING							
CITY	2,925,152	186,381	3,111,533	103.934	3,233,948	0	3,233,948
TOWN	1,509,538	100,323	1,609,861	95.573	1,538,587	5,817	1,532,770
TOTAL	4,434,690	286,704	4,721,394	101.083	4,772,535	5,817	4,766,718
LAC QUI PARLE							
CITY	1,182,828	119,629	1,302,457	94.155	1,226,322	0	1,226,322
TOWN	3,360,254	82,918	3,443,172	84.813	2,920,249	0	2,920,249
TOTAL	4,543,082	202,547	4,745,629	87.377	4,146,571	0	4,146,571
LAKE							
CITY	1,194,054	81,880	1,275,934	118.283	1,509,210	240,095	1,269,115
TOWN	2,699,328	152,442	2,851,770	121.081	3,452,948	329,758	3,123,190
TOTAL	3,893,382	234,322	4,127,704	120.216	4,962,158	569,853	4,392,305
LAKEWOODS							
CITY	334,919	42,114	377,033	101.599	383,060	0	383,060
TOWN	1,408,701	44,851	1,453,552	101.115	1,469,753	1,583	1,468,170
TOTAL	1,743,620	86,965	1,830,585	101.214	1,852,813	1,583	1,851,230

TABLE 47
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
1989 ASSESSMENT - TAXES PAYABLE 1990

NET TAX CAPACITY VALUES							
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL NET TAX CAPACITY VALUE	AVERAGE RATE OF TAX	TOTAL TAXES LEVIED	TOTAL CREDITS	NET TAX PAYABLE
LE SUEUR							
CITY	3,752,007	158,826	3,910,833	111.303	4,352,864	0	4,352,864
TOWN	4,090,539	253,359	5,243,898	101.472	5,321,098	0	5,321,098
TOTAL	8,742,546	412,185	9,154,731	105.872	9,673,962	0	9,673,962
LINCOLN							
CITY	712,881	32,885	745,368	107.021	797,700	0	797,700
TOWN	1,797,223	1,102,185	2,899,408	101.582	2,945,273	0	2,945,273
TOTAL	2,509,904	1,134,870	3,644,774	102.694	3,742,973	0	3,742,973
LYON							
CITY	7,259,889	287,486	7,547,375	97.751	7,377,670	0	7,377,670
TOWN	4,593,511	1,239,015	5,832,526	80.247	4,680,456	0	4,680,456
TOTAL	11,853,400	1,526,501	13,379,901	90.121	12,058,126	0	12,058,126
MCLEOD							
CITY	8,017,861	139,237	8,157,098	114.410	9,332,504	0	9,332,504
TOWN	3,848,029	116,569	3,964,598	95.047	3,768,242	0	3,768,242
TOTAL	11,865,890	255,806	12,121,696	108.077	13,100,746	0	13,100,746
MAHNOMEN							
CITY	291,923	96,784	388,707	129.716	504,215	0	504,215
TOWN	1,438,669	43,200	1,479,869	123.895	1,833,478	0	1,833,478
TOTAL	1,728,592	139,984	1,868,576	125.108	2,337,693	0	2,337,693
MARSHALL							
CITY	1,055,403	168,230	1,221,633	89.413	1,092,297	0	1,092,297
TOWN	5,362,027	945,032	6,307,059	83.739	5,281,446	0	5,281,446
TOTAL	6,417,430	1,111,262	7,528,692	84.659	6,373,743	0	6,373,743
MARTIN							
CITY	5,371,790	181,144	5,552,934	94.035	5,221,710	0	5,221,710
TOWN	8,042,436	1,810,071	9,852,507	79.560	7,838,694	0	7,838,694
TOTAL	13,414,226	1,991,215	15,405,441	84.778	13,060,404	0	13,060,404
MEEKER							
CITY	3,200,122	210,798	3,410,920	94.070	3,208,637	0	3,208,637
TOWN	5,615,923	330,490	5,946,413	84.415	5,019,684	7,958	5,011,726
TOTAL	8,816,045	541,288	9,357,333	87.934	8,228,321	7,958	8,220,363
MILLE LACS							
CITY	2,893,662	152,832	3,046,494	117.467	3,578,627	1,101	3,577,526
TOWN	3,773,283	120,690	3,893,973	107.244	4,176,061	2,930	4,173,131
TOTAL	6,666,945	273,522	6,940,467	111.732	7,754,688	4,031	7,750,657
MORRISON							
CITY	3,693,519	265,917	3,959,436	112.969	4,472,928	0	4,472,928
TOWN	7,140,207	573,483	7,713,690	105.487	8,138,944	0	8,138,944
TOTAL	10,833,726	839,400	11,673,126	108.025	12,609,872	0	12,609,872
MOWER							
CITY	9,473,519	107,362	9,580,881	114.558	10,975,686	0	10,975,686
TOWN	5,457,992	341,676	5,799,668	98.159	5,692,871	0	5,692,871
TOTAL	14,931,511	449,038	15,380,549	108.374	16,668,557	0	16,668,557
MURRAY							
CITY	1,168,619	69,022	1,237,641	89.303	1,105,246	0	1,105,246
TOWN	4,218,777	714,560	4,933,337	78.954	3,895,047	0	3,895,047
TOTAL	5,387,396	783,582	6,170,978	81.029	5,000,293	0	5,000,293
NICOLLET							
CITY	6,553,882	207,252	6,761,134	106.384	7,192,769	0	7,192,769
TOWN	3,934,021	160,446	4,094,467	97.400	3,998,012	0	3,998,012
TOTAL	10,487,903	367,698	10,855,601	102.966	11,180,781	0	11,180,781

TABLE 47
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
1990 ASSESSMENT - TAXES PAYABLE 1990

NET TAX CAPACITY VALUES							
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL NET TAX CAPACITY VALUE	AVERAGE RATE OF TAX	TOTAL TAXES LEVIED	TOTAL CREDITS	NET TAX PAYABLE
NOBLES							
CITY	4,972,210	109,218	5,081,437	109.570	5,568,207	0	5,568,207
TOWN	4,406,911	80,983	4,487,894	93.110	4,178,668	0	4,178,668
TOTAL	9,379,130	190,201	9,569,331	101.855	9,746,875	0	9,746,875
NORMAN							
CITY	879,042	97,551	976,593	108.989	1,084,180	0	1,084,180
TOWN	4,277,188	103,493	4,380,681	92.526	4,053,257	0	4,053,257
TOTAL	5,156,230	201,044	5,357,274	95.523	5,117,437	0	5,117,437
OLMSTED							
CITY	47,407,160	757,934	48,165,094	109.297	52,643,011	0	52,643,011
TOWN	10,930,064	432,021	11,362,085	98.636	10,979,864	0	10,979,864
TOTAL	58,337,224	1,189,955	59,527,179	106.880	63,622,875	0	63,622,875
OTTER TAIL							
CITY	8,582,776	579,515	9,162,291	104.811	9,603,066	0	9,603,066
TOWN	14,556,976	370,953	14,927,929	100.397	14,987,150	0	14,987,150
TOTAL	23,139,752	950,468	24,090,220	102.076	24,590,216	0	24,590,216
PENNINGTON							
CITY	2,326,229	165,613	2,491,842	147.403	3,673,047	0	3,673,047
TOWN	1,596,217	473,715	2,069,932	120.471	2,493,666	0	2,493,666
TOTAL	3,922,446	639,328	4,561,774	135.182	6,166,713	0	6,166,713
PINE							
CITY	2,739,401	285,515	3,024,916	110.445	3,340,875	1,937	3,338,938
TOWN	5,905,004	733,407	6,638,411	105.632	7,012,300	6,778	7,005,522
TOTAL	8,644,405	1,018,922	9,663,327	107.139	10,353,175	8,715	10,344,460
PIPESTONE							
CITY	1,564,762	189,058	1,753,820	91.481	1,604,407	0	1,604,407
TOWN	2,175,921	82,258	2,258,179	93.687	2,115,614	0	2,115,614
TOTAL	3,740,683	271,316	4,011,999	92.722	3,720,021	0	3,720,021
POLK							
CITY	5,779,691	689,325	6,449,016	111.086	7,163,964	563,410	6,600,554
TOWN	10,782,687	750,607	11,533,294	95.171	10,976,390	0	10,976,390
TOTAL	16,562,378	1,419,932	17,982,310	100.879	18,140,354	563,410	17,576,944
POPE							
CITY	1,300,484	163,079	1,463,563	126.303	1,848,518	0	1,848,518
TOWN	3,594,618	288,573	3,883,191	104.363	4,052,607	7,972	4,044,635
TOTAL	4,895,102	451,652	5,346,754	110.366	5,901,125	7,972	5,893,153
RAMSEY							
CITY	353,444,266	21,681,960	375,126,226	108.702	400,266,116	9,574	400,256,542
TOWN	4,912,999	100,629	5,013,628	103.476	5,167,880	0	5,167,880
TOTAL	358,357,265	21,782,589	380,139,854	108.659	405,433,996	9,574	405,424,422
RED LAKE							
CITY	418,283	137,660	555,932	116.959	650,213	0	650,213
TOWN	1,212,628	272,070	1,484,698	89.897	1,331,728	0	1,331,728
TOTAL	1,630,911	409,739	2,040,630	97.124	1,981,941	0	1,981,941
REDWOOD							
CITY	2,940,552	114,792	3,055,344	112.453	3,435,825	0	3,435,825
TOWN	6,862,774	90,237	6,953,011	86.049	5,983,015	0	5,983,015
TOTAL	9,803,326	205,029	10,008,355	94.110	9,418,840	0	9,418,840
RENVILLE							
CITY	2,650,069	242,274	2,892,343	89.923	2,600,881	0	2,600,881
TOWN	8,202,486	276,805	8,479,291	88.243	5,786,550	0	5,786,550
TOTAL	10,852,555	519,079	11,371,634	73.757	8,387,431	0	8,387,431

TABLE 47
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
1989 ASSESSMENT - TAXES PAYABLE 1990

NET TAX CAPACITY VALUES							
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL NET TAX CAPACITY VALUE	AVERAGE RATE OF TAX	TOTAL TAXES LEVIED	TOTAL CREDITS	NET TAX PAYABLE
RICE							
CITY	11,493,470	555,295	12,048,765	113.263	13,848,754	0	13,848,754
TOWN	6,406,190	554,748	6,960,938	100.418	6,990,025	0	6,990,025
TOTAL	17,899,660	1,110,043	19,009,703	108.559	20,838,779	0	20,838,779
ROCK							
CITY	1,431,943	62,295	1,494,238	93.926	1,403,480	0	1,403,480
TOWN	3,280,453	45,808	3,326,259	88.093	2,863,662	0	2,863,662
TOTAL	4,712,396	108,101	4,820,497	88.521	4,267,142	0	4,267,142
ROSEAU							
CITY	2,377,251	103,688	2,480,939	109.972	2,728,343	0	2,728,343
TOWN	3,346,830	272,129	3,618,959	104.999	3,799,888	2,819	3,797,069
TOTAL	5,724,081	375,817	6,099,898	107.022	6,528,231	2,819	6,525,412
ST. LOUIS							
CITY	45,699,835	3,604,668	49,304,503	133.437	65,790,479	1,719,950	64,070,529
TOWN	18,150,266	2,790,863	20,941,129	128.306	26,868,725	1,993,835	24,874,890
TOTAL	63,850,101	6,395,531	70,245,632	131.907	92,659,204	3,713,785	88,945,419
SCOTT							
CITY	28,934,919	811,448	29,746,367	108.072	32,147,412	427	32,146,985
TOWN	7,516,034	272,999	7,789,033	91.002	7,088,164	131	7,088,033
TOTAL	36,450,953	1,084,447	37,535,400	104.530	39,235,576	558	39,235,018
SHERBURNE							
CITY	45,170,433	603,670	45,774,103	56.377	25,806,220	75	25,806,145
TOWN	7,096,212	610,977	7,707,189	75.055	5,784,631	2,428	5,782,203
TOTAL	52,266,645	1,214,647	53,481,292	59.069	31,590,851	2,503	31,588,348
SIBLEY							
CITY	1,667,833	79,563	1,747,396	109.244	1,908,919	0	1,908,919
TOWN	4,495,181	118,297	4,613,478	92.340	4,260,082	0	4,260,082
TOTAL	6,163,014	197,860	6,360,874	98.984	6,169,001	0	6,169,001
STEARNS							
CITY	34,342,296	1,254,241	35,596,537	107.622	38,309,615	0	38,309,615
TOWN	17,896,214	817,863	18,714,077	97.217	18,193,347	11,671	18,181,676
TOTAL	52,238,510	2,072,104	54,310,614	104.037	56,502,962	11,671	56,491,291
STEELE							
CITY	9,477,534	58,898	9,536,432	108.049	10,113,332	0	10,113,332
TOWN	3,858,591	683,038	4,541,629	90.141	4,093,892	0	4,093,892
TOTAL	13,336,125	741,936	14,078,061	100.917	14,207,224	0	14,207,224
STEVENS							
CITY	1,580,476	189,943	1,770,419	106.396	1,883,653	0	1,883,653
TOWN	2,788,698	185,287	2,973,985	95.386	2,836,763	702	2,836,061
TOTAL	4,369,174	375,230	4,744,404	99.494	4,720,416	702	4,719,714
SWIFT							
CITY	1,373,364	231,439	1,604,803	100.742	1,616,709	0	1,616,709
TOWN	3,243,171	264,847	3,508,018	93.134	3,267,145	0	3,267,145
TOTAL	4,616,535	496,286	5,112,821	95.522	4,883,854	0	4,883,854
TODD							
CITY	1,949,948	163,681	2,113,629	122.804	2,595,619	0	2,595,619
TOWN	4,725,810	209,959	4,935,769	115.150	5,683,529	0	5,683,529
TOTAL	6,675,758	373,640	7,049,398	117.445	8,279,148	0	8,279,148
TRAVERSE							
CITY	530,211	56,355	586,566	109.604	642,897	0	642,897
TOWN	2,954,941	168,860	3,123,801	78.638	2,456,491	5,239	2,451,252
TOTAL	3,485,152	225,215	3,710,367	83.533	3,099,388	5,239	3,094,149

TABLE 47
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
1989 ASSESSMENT - TAXES PAYABLE 1990

<u>NET TAX CAPACITY VALUES</u>							
<u>COUNTY</u>	<u>REAL PROPERTY</u>	<u>PERSONAL PROPERTY</u>	<u>TOTAL NET TAX CAPACITY VALUE</u>	<u>AVERAGE RATE OF TAX</u>	<u>TOTAL TAXES LEVIED</u>	<u>TOTAL CREDITS</u>	<u>NET TAX PAYABLE</u>
<u>WABASHA</u>							
CITY	3,689,231	176,485	3,865,716	105.415	4,075,046	0	4,075,046
TOWN	3,680,912	115,810	3,776,722	90.399	3,413,993	0	3,413,993
TOTAL	7,350,143	292,295	7,642,438	97.993	7,489,039	0	7,489,039
<u>WADENA</u>							
CITY	1,841,717	146,301	1,988,018	118.297	2,351,758	0	2,351,758
TOWN	1,506,905	336,463	1,843,368	115.152	2,122,684	0	2,122,684
TOTAL	3,348,622	482,764	3,831,386	116.784	4,474,442	0	4,474,442
<u>WASECA</u>							
CITY	4,081,306	103,773	4,185,079	98.164	4,088,624	0	4,088,624
TOWN	4,139,897	377,449	4,517,346	91.140	4,117,106	49,263	4,067,843
TOTAL	8,201,203	481,222	8,682,425	94.510	8,205,730	49,263	8,156,467
<u>WASHINGTON</u>							
CITY	83,148,478	3,405,890	86,554,368	98.286	85,071,233	3,902	85,067,331
TOWN	15,327,190	609,341	15,936,531	86.750	13,824,880	6,787	13,818,093
TOTAL	98,475,668	4,015,231	102,490,899	98.493	98,896,113	10,689	98,885,424
<u>WATONWAN</u>							
CITY	2,246,199	54,188	2,300,385	100.843	2,322,069	0	2,322,069
TOWN	3,723,882	234,049	3,957,931	85.373	3,379,009	0	3,379,009
TOTAL	5,970,081	288,235	6,258,316	91.098	5,701,078	0	5,701,078
<u>WILKIN</u>							
CITY	951,053	114,268	1,065,319	98.724	1,030,414	55,098	975,316
TOWN	4,132,699	137,126	4,269,825	89.733	3,831,460	0	3,831,460
TOTAL	5,083,752	251,392	5,335,144	91.129	4,861,874	55,098	4,806,776
<u>WINONA</u>							
CITY	13,046,422	523,319	13,569,741	109.175	14,814,814	0	14,814,814
TOWN	4,510,094	92,991	4,603,085	95.921	4,415,323	3,225	4,412,098
TOTAL	17,556,516	616,310	18,172,826	105.818	19,230,137	3,225	19,226,912
<u>WRIGHT</u>							
CITY	25,885,125	553,689	26,438,814	86.708	22,924,472	0	22,924,471
TOWN	17,638,222	656,835	18,295,057	85.959	15,726,313	17,849	15,708,465
TOTAL	43,523,347	1,210,524	44,733,871	89.402	38,650,785	17,849	38,632,936
<u>YELLOW MEDICINE</u>							
CITY	1,588,594	144,953	1,713,547	98.974	1,661,691	0	1,661,691
TOWN	4,355,152	148,918	4,504,070	84.073	3,786,692	0	3,786,692
TOTAL	5,923,746	293,871	6,217,617	87.628	5,448,383	0	5,448,383
<u>STATEWIDE TOTAL</u>							
CITY	2,508,923,307	92,166,136	2,601,089,443	100.926	2,625,178,890	5,603,241	2,619,575,648
TOWN	514,424,852	38,848,165	553,273,017	94.324	521,869,279	5,079,039	516,790,241
TOTAL	3,023,348,159	131,014,301	3,154,362,460	99.768	3,147,048,139	10,682,280	3,136,365,859

**TABLE 48
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP**

1989 ASSESSMENT - TAXES PAYABLE 1990

<u>COUNTY(1)</u>	<u>10 PERCENT POWER LINE TAX CAPACITY</u>	<u>10 PERCENT POWER LINE LEVY AMOUNT</u>	<u>NUMBER OF PARCELS</u>		<u>CREDIT AMOUNT</u>
			<u>UNDER THE MAXIMUM CREDIT</u>	<u>AT THE MAXIMUM CREDIT</u>	
<u>BENTON</u>					
CITY	323	325	6	0	133
TOWN	12,208	11,122	64	0	2,741
TOTAL	12,531	11,447	70	0	2,874
<u>CARLTON</u>					
CITY	0	0	0	0	0
TOWN	26,289	32,169	0	16	565
TOTAL	26,289	32,169	0	16	565
<u>CHISAGO</u>					
CITY	5,827	7,082	21	0	1,906
TOWN	26,818	28,697	69	0	7,709
TOTAL	32,645	35,779	90	0	9,615
<u>GRANT</u>					
CITY	1,139	1,240	0	0	0
TOWN	17,196	13,292	32	47	9,829
TOTAL	18,335	14,532	32	47	9,829
<u>HENNEPIN</u>					
CITY	30,821	32,542	74	53	14,342
TOWN	0	0	0	0	0
TOTAL	30,821	32,542	74	53	14,342
<u>ITASCA</u>					
CITY	0	0	0	0	0
TOWN	29,799	29,164	13	23	1,694
TOTAL	29,799	29,164	13	23	1,694
<u>KANDIYOHI</u>					
CITY	0	0	0	0	0
TOWN	4,023	3,389	0	0	886
TOTAL	4,023	3,389	0	0	886
<u>KOOCHICHING(2)</u>					
CITY	0	0	0	0	0
TOWN	0	0	2	43	1,171
TOTAL	0	0	2	43	1,171
<u>LAKEWOODS(2)</u>					
CITY	0	0	0	0	0
TOWN	0	0	43	0	1,583
TOTAL	0	0	43	0	1,583
<u>MEEKER</u>					
CITY	0	0	0	0	0
TOWN	17,376	14,697	75	29	7,958
TOTAL	17,376	14,697	75	29	7,958
<u>MILLE LACS</u>					
CITY	900	1,103	8	3	1,101
TOWN	2,828	3,229	26	9	2,930
TOTAL	3,728	4,332	34	12	4,031

(1) Counties not listed in this table did not have any power line credit for taxes payable in 1990.

(2) All transmission lines in this county are located in unorganized townships and taxed at the average county tax rate. Therefore, the tax capacity value and levy for these lines is shown on table 56. Beginning with taxes payable in 1989, 10% of the tax on power lines of 200 KV or larger in these unorganized townships is to go toward the funding of the power line credit.

TABLE 48
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP

1989 ASSESSMENT - TAXES PAYABLE 1990

<u>COUNTY(1)</u>	<u>10 PERCENT POWER LINE TAX CAPACITY</u>	<u>10 PERCENT POWER LINE LEVY AMOUNT</u>	<u>NUMBER OF PARCELS</u>		<u>CREDIT AMOUNT</u>
			<u>UNDER THE MAXIMUM CREDIT</u>	<u>AT THE MAXIMUM CREDIT</u>	
<u>PINE</u>					
CITY	4,788	4,901	26	0	1,937
TOWN	39,827	42,073	149	0	6,778
TOTAL	44,615	46,974	172	0	8,715
<u>POPE</u>					
CITY	0	0	0	0	0
TOWN	20,184	20,614	88	6	7,972
TOTAL	20,184	20,614	88	6	7,972
<u>ROSEAU</u>					
CITY	0	0	0	0	0
TOWN	18,284	16,572	88	1	2,819
TOTAL	18,284	16,572	88	1	2,819
<u>ST. LOUIS</u>					
CITY	16,163	21,258	1	56	1,466
TOWN	65,260	81,434	6	79	2,577
TOTAL	81,423	102,690	7	135	4,073
<u>SHERBURNE</u>					
CITY	4,200	1,857	0	4	75
TOWN	24,088	15,109	37	42	2,428
TOTAL	28,288	16,966	37	46	2,503
<u>STEARNS</u>					
CITY	0	0	0	0	0
TOWN	23,928	21,539	138	0	11,671
TOTAL	23,928	21,539	138	0	11,671
<u>STEVENS</u>					
CITY	0	0	0	0	0
TOWN	1,807	1,612	4	3	702
TOTAL	1,807	1,612	4	3	702
<u>TRAVERSE</u>					
CITY	0	0	0	0	0
TOWN	9,169	7,375	15	38	5,239
TOTAL	9,169	7,375	15	38	5,239
<u>WASHINGTON</u>					
CITY	8,030	7,142	14	18	3,338
TOWN	16,883	15,088	30	49	6,664
TOTAL	24,913	22,230	44	67	10,032
<u>WRIGHT</u>					
CITY	0	0	0	0	0
TOWN	22,351	18,834	23	77	9,712
TOTAL	22,351	18,834	23	77	9,712
<u>STATEWIDE TOTAL</u>					
CITY	72,191	77,448	150	134	24,328
TOWN	378,318	378,009	897	462	93,658
TOTAL	450,509	455,457	1,047	596	117,986

(1) Counties not listed in this table did not have any power line credit for taxes payable in 1990.

(2) All transmission lines in this county are located in unorganized townships and taxed at the average county tax rate. Therefore, the tax capacity value and levy for these lines is shown on table 56. Beginning with taxes payable in 1989, 10% of the tax on power lines of 200 KV or larger in these unorganized townships is to go toward the funding of the power line credit.

TABLE 49
AGRICULTURAL PRESERVE CREDIT AND CONSERVATION CREDIT
NUMBER OF PARCELS AND ACRES, NET TAX CAPACITIES,
AND CREDIT AMOUNTS BY COUNTY, BY CITY AND TOWNSHIP
1989 ASSESSMENT - TAXES PAYABLE 1990

COUNTY	AGRICULTURAL PRESERVE CREDIT				COUNTY	CONSERVATION CREDIT			
	NUMBER OF PARCELS	NUMBER OF ACRES	TAX CAPACITY	CREDIT AMOUNT		NUMBER OF PARCELS	NUMBER OF ACRES	TAX CAPACITY	CREDIT AMOUNT
ANOKA					WASECA				
CITY	63	2,007	25,349	0	CITY	0	0	0	0
TOWN	30	1,134	2,981	3	TOWN	392	32,904	424,946	49,263
TOTAL	93	3,141	28,330	3	TOTAL	392	32,904	424,946	49,263
CARVER					WINONA				
CITY	9	680	6,346	1,030	CITY	0	0	0	0
TOWN	656	59,625	619,123	33,594	TOWN	21	2,206	18,674	3,225
TOTAL	665	60,305	625,469	34,624	TOTAL	21	2,206	18,674	3,225
DAKOTA					WRIGHT				
CITY	13	872	8,942	248	CITY	0	0	0	0
TOWN	87	5,594	37,724	889	TOWN	88	5,473	50,245	8,137
TOTAL	100	6,466	46,666	1,137	TOTAL	88	5,473	50,245	8,137
HENNEPIN					STATEWIDE TOTALS				
CITY	232	13,570	146,426	8,720	CITY	0	0	0	0
TOWN	3	344	3,796	186	TOWN	501	40,583	493,865	60,625
TOTAL	235	13,914	150,222	8,906	TOTAL	501	40,583	493,865	60,625
RAMSEY									
CITY	0	0	0	0					
TOWN	0	0	0	0					
TOTAL	0	0	0	0					
SCOTT									
CITY	6	360	3,427	427					
TOWN	123	8,195	84,249	131					
TOTAL	129	8,555	87,676	558					
WASHINGTON									
CITY	106	5,035	63,320	564					
TOWN	161	7,110	75,731	93					
TOTAL	267	12,145	139,051	657					
STATEWIDE TOTALS									
CITY	429	22,524	253,810	10,989					
TOWN	1,060	82,002	823,604	34,896					
TOTAL	1,489	104,526	1,077,414	45,885					

TABLE 50
DISPARITY REDUCTION CREDIT
BY COUNTY
TAXES PAYABLE 1990

<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>DISPARITY REDUCTION CREDIT AMOUNT</u>	
		<u>TIF</u>	<u>OTHER</u>
CLAY	891	272,868	1,604,786
POLK	326	5,761	548,566
WILKIN	116	2,837	30,208
STATEWIDE TOTAL	1,333	281,466	2,183,560

TABLE 51
DISASTER CREDIT
NUMBER OF PARCELS, TAX CAPACITY DIFFERENCE,
1989 ASSESSMENT - TAXES PAYABLE 1990

<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>DIFFERENCE IN TAX CAPACITY</u>	<u>TIF CREDIT AMOUNT</u>	<u>OTHER CREDIT AMOUNT</u>
WILKIN				
CITY	87	1,497	0	1,416
TOWN	0	0	0	0
TOTAL	87	1,497	0	1,416

TABLE 52
ENTERPRISE ZONE CREDIT
NUMBER OF PARCELS, TAX CAPACITY, AND CREDIT AMOUNTS
1989 ASSESSMENT - TAXES PAYABLE 1990

<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>TAX CAPACITY</u>	<u>TIF CREDIT AMOUNT</u>	<u>OTHER CREDIT AMOUNT</u>
<u>BLUE EARTH</u>				
CITY	13	183,649	0	0
TOWN	0	0	0	0
TOTAL	13	183,649	0	0
<u>CHIPPEWA</u>				
CITY	4	10,428	0	0
TOWN	0	0	0	0
TOTAL	4	10,428	0	0
<u>CLAY</u>				
CITY	8	87,922	47,581	35,338
TOWN	0	0	0	0
TOTAL	8	87,922	47,581	35,338
<u>ITASCA</u>				
CITY	1	11,543	0	0
TOWN	1	830	0	0
TOTAL	2	12,373	0	0
<u>KOOCHICHING</u>				
CITY	1	5,336	0	0
TOWN	0	0	0	0
TOTAL	1	5,336	0	0
<u>POLK</u>				
CITY	20	101,686	80	9,003
TOWN	0	0	0	0
TOTAL	20	101,686	80	9,003
<u>RAMSEY</u>				
CITY	3	67,948	0	9,574
TOWN	0	0	0	0
TOTAL	3	67,948	0	9,574
<u>WILKIN</u>				
CITY	35	51,415	1,034	19,603
TOWN	0	0	0	0
TOTAL	35	51,415	1,034	19,603
<u>STATEWIDE TOTALS</u>				
CITY	85	519,927	48,695	73,518
TOWN	1	830	0	0
TOTAL	86	520,757	48,695	73,518

TABLE 53

TACONITE HOMESTEAD CREDIT AMOUNTS AT 57 AND 66 PERCENT,
AND NUMBER OF HOMESTEADS RECEIVING LESS THAN MAXIMUM,
AND MAXIMUM CREDIT AMOUNTS
BY COUNTY BY CITY AND TOWNSHIP
1989 ASSESSMENT - TAXES PAYABLE 1990

COUNTY	57% CREDIT CURRENT YEAR AMOUNT	57% CREDIT NUMBER HMSTDS RECEIVING < MAX	57% CREDIT NUMBER HMSTDS RECEIVING MAXIMUM	66% CREDIT CURRENT YEAR AMOUNT	66% CREDIT NUMBER HMSTDS RECEIVING < MAX	66% CREDIT NUMBER HMSTDS RECEIVING MAXIMUM
AITKIN						
CITY	86,336	370	144	0	0	0
TOWN	405,860	913	1,127	0	0	0
TOTAL	492,196	1,283	1,271	0	0	0
COOK						
CITY	79,183	70	288	0	0	0
TOWN	161,767	358	459	13,038	43	19
TOTAL	240,950	428	747	13,038	43	19
CROW WING						
CITY	82,807	240	208	153,557	684	175
TOWN	244,501	441	730	92,161	206	215
TOTAL	327,308	681	938	245,718	890	390
ITASCA						
CITY	500,512	1,364	1,187	118,325	1,796	0
TOWN	1,209,345	3,095	3,111	437,726	1,084	956
TOTAL	1,709,857	4,459	4,298	556,051	2,880	956
KOOCHICHING						
CITY	0	0	0	0	0	0
TOWN	0	0	0	4,446	31	0
TOTAL	0	0	0	4,446	31	0
LAKE						
CITY	147,613	1,197	0	92,482	680	0
TOWN	329,758	766	902	0	0	0
TOTAL	477,371	1,963	902	92,482	680	0
ST. LOUIS						
CITY	81,079	803	12	1,637,375	16,776	558
TOWN	1,464,101	4,297	3,326	527,157	1,988	742
TOTAL	1,545,180	5,100	3,338	2,164,532	18,764	1,300
STATEWIDE TOTALS						
CITY	977,530	4,044	1,839	2,001,739	19,936	733
TOWN	3,815,332	9,870	9,655	1,074,528	3,352	2,322
TOTAL	4,792,862	13,914	11,494	3,076,267	23,288	2,665

TABLE 54

**FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION
VALUATION AND TAX DIFFERENCES BY COUNTY
TAXES PAYABLE 1990**

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>DIFFERENCE (1)</u>
ANOKA	\$14,918,355	\$35,283,628	\$20,365,273
CARVER	2,279,858	6,043,146	3,763,288
DAKOTA	28,147,317	31,835,331	3,688,014
HENNEPIN	163,600,319	103,905,281	(59,695,038)
RAMSEY	44,663,936	63,714,621	19,050,685
SCOTT	2,883,548	6,762,199	3,878,651
<u>WASHINGTON</u>	<u>8,483,389</u>	<u>17,432,515</u>	<u>8,949,126</u>
TOTAL	\$264,976,722	\$264,976,722	\$0

<u>COUNTY</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>DIFFERENCE (2)</u>
ANOKA	\$15,601,214	\$35,573,409	\$19,972,195
CARVER	2,384,247	5,892,634	3,508,387
DAKOTA	29,435,938	31,434,940	1,999,002
HENNEPIN	171,090,272	111,406,850	(59,683,422)
RAMSEY	46,708,566	67,670,695	20,962,129
SCOTT	3,017,400	7,722,497	4,705,097
<u>WASHINGTON</u>	<u>8,871,762</u>	<u>17,405,244</u>	<u>8,533,482</u>
TOTAL	\$277,109,399	\$277,106,269	(\$3,130)

(1) DISTRIBUTION VALUE LESS CONTRIBUTION VALUE.

(2) DISTRIBUTION TAX LESS CONTRIBUTION TAX.

TABLE 55
FISCAL DISPARITY DISTRIBUTION TAX
BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1990

	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
ANOKA	\$ 4,689,051	\$ 238,562	\$ 19,285,731	\$ 1,446,924	\$ 9,913,141	\$ 35,573,409
CARVER	793,384	160,713	2,943,840	110,112	1,884,586	5,892,634
DAKOTA	6,066,870	124,426	17,408,670	1,030,297	6,804,676	31,434,940
HENNEPIN	21,129,637	27,968	51,224,860	10,571,697 (1)	28,452,689	111,406,850
RAMSEY	13,614,615	83,547	31,556,913	3,301,486	19,114,134	67,670,695
SCOTT	933,455	136,110	3,903,000	218,753	2,531,179	7,722,497
WASHINGTON	<u>2,872,299</u>	<u>242,478</u>	<u>9,519,768</u>	<u>639,013</u>	<u>4,131,686</u>	<u>17,405,244</u>
SEVEN COUNTY TOTAL	\$ 50,099,311	\$ 1,013,804	\$ 135,842,782	\$ 17,318,282	\$ 72,832,091	\$ 277,106,269

(1) Includes Bloomington highway bond interest of \$5,025,375.

TABLE 56

**POWER LINE TAX CAPACITIES, TAX CAPACITY RATES, AND TAXES
1989 ASSESSMENTS - TAXES PAYABLE 1990**

<u>COUNTY</u>	<u>AVERAGE TAX RATE</u>	<u>TRANSMISSION LINES</u>		<u>DISTRIBUTION LINES</u>	
		<u>TAX CAPACITY</u>	<u>TAX</u>	<u>TAX CAPACITY</u>	<u>TAX</u>
AITKIN	75.390	85,530	64,482	0	0
ANOKA	95.642	1,083	1,036	380	363
BECKER	106.377	91,904	97,764	0	0
BELTRAMI	108.271	129,582	140,300	2,773	3,002
BENTON	101.764	65,911	67,072	5,121	5,210
BIG STONE	106.692	25,204	26,892	1,953	2,084
BLUE EARTH	100.000	100,117	100,117	18,502	18,502
BROWN	82.866	3,854	3,194	1,885	1,562
CARLTON	125.004	173,244	216,562	37,970	47,464
CARVER	105.237	106,002	111,553	15,150	15,943
CASS	90.044	102,880	92,638	8,597	7,741
CHIPPEWA	95.177	34,307	32,652	7,727	7,354
CHISAGO	110.395	125,832	138,914	26,818	29,606
CLAY	103.887	41,158	0	4,919	0
CLEARWATER	114.587	12,478	14,298	273	313
COOK	86.504	13,892	12,017	0	0
COTTONWOOD	101.720	3,150	3,204	6,305	6,414
CROW WING	82.659	119,856	99,072	8,941	7,391
DAKOTA	92.532	53,727	49,714	2,565	2,373
DODGE	99.369	30,298	30,106	31,810	31,610
DOUGLAS	93.466	79,027	73,864	12,766	11,932
FARIBAUT	83.619	13,936	11,654	21,712	18,154
FILLMORE	109.994	7,686	8,454	6,826	7,508
FREEBORN	94.152	19,200	18,077	37,950	35,731
GOODHUE	87.965	77,726	68,372	10,579	9,306
GRANT	83.904	42,383	35,561	5,551	4,658
HENNEPIN	100.282	47,134	47,267	3,623	3,633
HOUSTON	109.600	7,603	8,334	471	516
HUBBARD	90.546	80,666	73,040	0	0
ISANTI	108.787	0	0	0	0
ITASCA	97.156	323,698	314,492	1,265	1,229

TABLE 56

**POWER LINE TAX CAPACITIES, TAX CAPACITY RATES, AND TAXES
1989 ASSESSMENTS - TAXES PAYABLE 1990**

COUNTY	AVERAGE TAX RATE	TRANSMISSION LINES		DISTRIBUTION LINES	
		TAX CAPACITY	TAX	TAX CAPACITY	TAX
JACKSON	89.060	2,920	2,601	2,388	2,117
KANABEC	111.841	0	0	0	0
KANDIYOHI	99.526	49,512	49,277	6,183	6,154
KITTSON	95.325	41,189	39,264	997	950
KOOCHICHING	101.080	1,101,377	1,113,271	0	0
LAC QUI PARLE	87.377	24,218	21,161	16,044	14,019
LAKE	120.216	62,081	74,631	2,849	3,425
LAKE/WOODS	101.818	480,259	488,992	0	0
LESUEUR	105.661	24,224	26,652	25,882	27,348
LINCOLN	102.694	19,648	20,178	2,293	2,355
LYON	89.645	19,940	17,875	11,434	10,250
MCLEOD	159.118	11,132	17,714	10,019	15,942
MAHNOMEN	125.106	10,388	12,996	1,381	1,728
MARSHALL	84.659	22,077	18,690	1,984	1,680
MARTIN	84.778	2,562	2,172	6,773	5,742
MEEKER	87.898	8,247	7,249	3,243	2,851
MILLE LACS	49.207	0	0	0	0
MORRISON	107.921	145,096	156,588	66,109	71,346
MOWER	1.089	22,082	0	0	0
MURRAY	81.161	13,823	11,219	6,316	5,126
NICOLLET	102.995	6,355	6,692	6,669	7,022
NOBLES	101.855	8,121	8,272	2,727	2,778
NORMAN	96.068	12,266	11,784	4,644	4,460
OLMSTED	106.881	5,081	5,432	11,295	12,072
OTTER TAIL	102.076	262,505	267,954	43,093	43,988
PENNINGTON	135.182	977	1,320	0	0
PINE	107.136	66,195	70,918	23,825	25,524
PIPESTONE	92.196	5,560	5,126	7,324	6,752
POLK	100.879	93,281	94,102	8,476	8,550
POPE	110.276	54,672	60,290	4,037	4,452
RAMSEY	106.659	77,206	82,347	274	292

TABLE 56

**POWER LINE TAX CAPACITIES, TAX CAPACITY RATES, AND TAXES
1989 ASSESSMENTS - TAXES PAYABLE 1990**

<u>COUNTY</u>	<u>AVERAGE TAX RATE</u>	<u>TRANSMISSION LINES</u>		<u>DISTRIBUTION LINES</u>	
		<u>TAX CAPACITY</u>	<u>TAX</u>	<u>TAX CAPACITY</u>	<u>TAX</u>
RED LAKE	96.017	18,110	17,389	1,058	1,016
REDWOOD	94.110	21,307	20,054	9,255	8,714
RENVILLE	73.758	6,846	5,049	5,591	4,124
RICE	108.559	58,195	63,176	18,803	20,412
ROCK	88.521	35,016	30,996	4,332	3,835
ROSEAU	106.724	251,588	268,505	215	229
ST. LOUIS	131.261	739,186	970,266	84,200	110,522
SCOTT	104.529	26,534	27,736	2,772	2,898
SHERBURNE	59.069	62,000	36,623	5,090	3,007
SIBLEY	96.984	5,962	5,782	5,485	5,320
STEARNS	104.037	289,432	301,116	31,650	32,926
STEELE	101.376	10,075	10,214	28,731	29,128
STEVENS	99.480	44,472	44,240	2,287	2,276
SWIFT	95.522	38,289	36,574	7,956	7,313
TODD	117.445	51,183	60,112	77,389	90,890
TRAVERSE	83.392	24,774	20,660	840	700
WABASHA	97.993	44,204	43,316	19,319	18,931
WADENA	116.784	34,970	40,839	1,913	2,234
WASECA	94.511	17,796	16,819	41,805	39,510
WASHINGTON	96.493	376,130	362,939	14,532	14,022
WATONWAN	91.096	4,412	4,019	8,719	7,943
WILKIN	91.127	22,569	20,566	3,775	3,440
WINONA	105.818	62,202	65,820	18,499	19,574
WRIGHT	86.402	111,542	96,375	24,959	21,565
YELLOW MEDICINE	87.628	31,038	27,198	8,438	7,394
STATEWIDE TOTAL		7,059,894	7,251,852	986,304	1,024,445

NOTE: Transmission Lines and Distribution Lines are assessed at 5.06% times market value.
The tax rate for both is the countywide average tax capacity rate.

TABLE 57

**SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
1989 ASSESSMENT, TAXES PAYABLE 1990**

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	0	56,361	3,961	0	60,322
ANOKA	0	8,381,106	134,350	0	8,515,456
BECKER	379,052	435,166	24,117	90,604	928,939
BELTRAMI	24,570	332,221	18,278	117	375,186
BENTON	22,202	639,421	0	0	661,623
BIG STONE	84,033	64,701	0	0	148,734
BLUE EARTH	275,313	1,426,064	155,742	0	1,857,119
BROWN	160,160	120,157	0	0	280,317
CARLTON	0	80,753	104,502	0	185,255
CARVER	78,312	2,535,958	105,194	0	2,719,464
CASS	292,135	189,630	36,258	0	518,023
CHIPPEWA	427,602	186,864	5,605	0	620,071
CHISAGO	454,861	668,573	57,316	0	1,180,750
CLAY	1,323,096	1,037,710	25,899	0	2,386,705
CLEARWATER	278,781	30,702	54	0	309,537
COOK	13,829	66,027	0	0	79,856
COTTONWOOD	73,313	287,919	7,215	126,075	494,522
CROW WING	0	732,198	10,819	0	743,017
DAKOTA	7,931	18,333,085	59,108	0	18,400,124
DODGE	10,006	176,352	8,362	0	194,720
DOUGLAS	43,748	339,448	683,610	0	1,066,806
FARIBAULT	262,113	426,850	661	0	689,624
FILLMORE	34	223,051	0	0	223,085
FREEBORN	666,816	396,632	45,358	0	1,108,806
GOODHUE	0	789,774	17,664	0	807,438
GRANT	112,878	79,393	0	0	192,271
HENNEPIN	0	41,038,326	39,194	0	41,077,520
HOUSTON	0	323,249	861	0	324,110
HUBBARD	756,391	110,591	21,893	0	888,875
ISANTI	2,988	121,598	4,629	0	129,215
ITASCA	71	230,688	861	0	231,620

TABLE 57

**SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
1989 ASSESSMENT, TAXES PAYABLE 1990**

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
JACKSON	136,900	122,176	2,449	0	261,525
KANABEC	31,006	47,876	1,485	0	80,367
KANDIYOHI	811,708	1,200,209	327,580	0	2,339,497
KITTSON	369,594	187,608	0	0	557,202
KOOCHICHING	16,551	53,061	0	148,629	218,241
LAC QUI PARLE	97,909	95,495	692	67,456	261,552
LAKE	0	22,644	6,548	0	29,192
LAKE OF THE WOODS	233,681	3,770	0	0	237,451
LESUEUR	109,090	187,705	18,417	0	315,212
LINCOLN	151,199	23,642	304	416,479	591,624
LYON	170,331	306,520	3,279	0	480,130
MCLEOD	57,246	927,753	50	32,243	1,017,292
MAHNOMEN	57,619	74,184	720	0	132,523
MARSHALL	743,727	1,300	11,216	0	756,243
MARTIN	402,812	432,917	4,020	191,452	1,031,201
MEEKER	78,301	154,310	7,427	32,025	272,063
MILLE LACS	8,023	222,368	12,057	0	242,448
MORRISON	587,502	266,480	4,539	0	858,521
MOWER	46,703	260,213	13,370	0	320,286
MURRAY	156,916	57,550	324	42,561	257,351
NICOLLET	158,821	619,390	3,782	0	781,993
NOBLES	50,638	136	0	386,454	437,228
NORMAN	826,357	134,983	105,201	0	1,066,541
OLMSTED	34,593	1,593,120	79,532	0	1,707,245
OTTER TAIL	829,669	260,777	53,137	60,261	1,203,844
PENNINGTON	276,498	0	0	0	276,498
PINE	0	69,434	31,014	49,136	149,584
PIPESTONE	0	66,430	0	144,453	210,883
POLK	1,177,656	1,031,982	10,711	208,702	2,429,051
POPE	182,250	63,004	1,829	0	247,083
RAMSEY	0	19,356,851	1,071,306	438,264	20,866,421

TABLE 57

**SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
1989 ASSESSMENT, TAXES PAYABLE 1990**

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
RED LAKE	181,791	23,926	0	0	205,717
REDWOOD	210,071	193,409	12,354	0	415,834
RENVILLE	303,042	271,505	0	0	574,547
RICE	46,893	697,204	41,410	0	785,507
ROCK	263,462	0	0	0	263,462
ROSEAU	201,174	256,548	1,894	0	459,616
ST. LOUIS	7,176	719,216	53,560	0	779,952
SCOTT	209,452	2,349,330	71,132	87,560	2,717,474
SHERBURNE	2,088	371,428	23,569	0	397,085
SIBLEY	281,535	224,567	3,502	0	509,604
STEARNS	226,516	1,911,480	124,970	0	2,262,966
STEELE	94,400	537,004	0	0	631,404
STEVENS	15,703	99,218	106	0	115,027
SWIFT	477,211	47,438	1,121	0	525,770
TODD	414,680	0	0	0	414,680
TRAVERSE	150,220	80,054	280	0	230,554
WABASHA	0	313,858	3,944	0	317,802
WADENA	155,220	113,648	3,122	0	271,990
WASECA	51,884	213,074	12,142	0	277,100
WASHINGTON	131,777	7,753,437	467,896	124,897	8,478,007
WATONWAN	14,845	82,470	2,054	7,103	106,472
WILKIN	207,730	153,694	90	5,973	367,487
WINONA	976	740,456	24,100	0	765,532
WRIGHT	129,886	1,648,000	340,186	624	2,118,696
YELLOW MEDICINE	271,548	130,163	6,143	154,578	562,432
STATEWIDE TOTAL	17,602,815	126,635,583	4,536,075	2,815,646	151,590,119

TABLE 58

TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1989 PAYABLE IN 1990(1)

COUNTY	Net Tax Payable	Net Tax Capacity Value	Nominal Tax Rate	Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
AITKIN	\$ 8,938,363	\$ 9,365,362	95.44 %	\$ 513,198,279	98.5 %	\$ 521,013,481	1.72 %
ANOKA	128,045,277	133,879,951	95.64	6,544,692,774	92.1	7,106,072,502	1.80
BECKER	14,590,703	13,715,978	106.38	772,144,919	92.5	834,751,264	1.75
BELTRAMI	12,833,887	11,853,529	108.27	597,067,391	91.0	656,118,012	1.96
BENTON	13,946,566	13,707,682	101.74	649,601,332	97.3	667,627,268	2.09
BIG STONE	2,928,375	2,744,704	106.69	186,381,611	96.1	193,945,485	1.51
BLUE EARTH	28,947,135	28,954,731	99.97	1,372,065,497	89.7	1,529,615,939	1.89
BROWN	9,830,438	11,863,125	82.87	751,191,422	92.9	808,602,177	1.22
CARLTON	15,376,880	12,301,376	125.00	554,485,411	87.7	632,252,464	2.43
CARVER	32,828,653	31,195,069	105.24	1,528,996,107	89.9	1,700,774,313	1.93
CASS	15,743,855	17,484,094	90.05	861,455,067	89.4	963,596,272	1.63
CHIPPEWA	6,293,157	6,611,514	95.18	403,126,397	95.2	423,452,098	1.49
CHISAGO	15,468,237	14,020,492	110.33	798,669,766	93.8	851,460,305	1.82
CLAY	17,594,131	18,825,022	93.46	1,076,188,838	97.0	1,109,473,029	1.59
CLEARWATER	4,292,195	3,745,783	114.59	173,580,358	103.6	167,548,608	2.56
COOK	3,936,561	4,844,329	81.26	230,705,707	92.1	250,494,796	1.57
COTTONWOOD	8,368,993	8,227,061	101.73	473,335,596	92.0	514,495,213	1.63
CROW WING	25,707,741	31,796,154	80.85	1,563,013,285	90.5	1,727,086,503	1.49
DAKOTA	207,314,140	224,047,231	92.53	9,371,020,023	91.8	10,208,082,814	2.03
DODGE	5,994,286	6,032,318	99.37	417,935,908	91.5	456,760,555	1.31
DOUGLAS	14,163,774	15,238,227	92.95	826,984,397	97.7	846,452,812	1.67
FARIBAUT	8,571,373	10,250,515	83.62	655,953,205	87.6	748,805,029	1.14
FILLMORE	7,633,355	6,939,781	109.99	475,552,601	89.5	531,343,688	1.44
FREEBORN	14,647,003	15,556,818	94.15	887,100,067	87.1	1,018,484,577	1.44
GOODHUE	36,572,427	41,575,917	87.97	1,596,258,490	98.9	1,614,012,629	2.27
GRANT	3,249,640	3,873,029	83.90	251,322,949	95.1	264,272,291	1.23
HENNEPIN	1,192,147,335	1,188,813,428	100.28	43,225,858,866	90.0	48,028,732,073	2.48
HOUSTON	5,706,923	5,207,038	109.60	381,608,723	84.3	452,679,387	1.26
HUBBARD	9,300,212	10,271,182	90.55	499,690,113	91.9	543,732,441	1.71
ISANTI	9,749,666	8,962,138	108.79	580,031,778	90.5	640,919,092	1.52
ITASCA	28,584,321	32,659,740	87.52	1,210,932,960	95.2	1,271,988,403	2.25
JACKSON	7,349,402	8,252,051	89.06	525,028,349	87.8	597,982,174	1.23
KANABEC	5,075,270	4,537,931	111.84	290,181,904	99.9	290,472,376	1.75
KANDIYOHI	18,031,110	18,431,206	97.83	1,035,625,881	93.4	1,108,807,153	1.63
KITTSOON	5,735,200	6,016,442	95.33	314,681,003	103.9	302,869,108	1.89
KOOCHICHING	4,766,918	4,721,394	100.96	233,691,209	78.3	298,456,206	1.60
LAC QUI PARLE	4,146,571	4,745,629	87.38	319,517,592	92.0	347,301,730	1.19
LAKE	4,392,305	4,127,704	106.41	215,802,484	78.3	275,609,814	1.59
LAKE/WOODS	1,851,230	1,830,585	101.13	109,105,797	101.5	107,493,396	1.72
LE SUEUR	9,673,962	9,154,731	105.67	591,047,605	87.0	679,365,063	1.42
LINCOLN	3,742,973	3,644,774	102.69	209,649,368	97.8	214,365,407	1.75
LYON	12,058,126	13,379,901	90.12	676,077,937	93.3	724,628,014	1.66
MCLEOD	13,100,746	12,121,696	108.08	754,652,702	90.3	835,717,278	1.57
MAHONOMEN	2,337,693	1,868,576	125.11	128,190,957	101.2	126,670,906	1.85
MARSHALL	6,373,743	7,528,692	84.66	461,482,334	95.7	482,217,695	1.32
MARTIN	13,060,404	15,405,441	84.78	838,545,859	86.5	969,417,178	1.35
MEEKER	8,220,363	9,357,333	87.85	587,738,747	94.2	623,926,483	1.32
MILLE LACS	7,750,657	6,940,467	111.67	416,742,906	93.7	444,762,973	1.74
MORRISON	12,609,872	11,673,126	108.02	721,696,689	100.9	715,259,355	1.76
MOWER	16,668,557	15,380,549	108.37	909,230,212	88.8	1,023,907,896	1.63
MURRAY	5,000,293	6,170,978	81.03	393,421,369	91.3	430,910,590	1.16
NICOLLET	11,180,781	10,855,601	103.00	679,327,581	87.2	779,045,391	1.44
NOBLES	9,746,875	9,569,331	101.86	581,537,311	83.3	698,124,023	1.40
NORMAN	5,117,437	5,357,274	95.52	352,767,679	93.4	377,695,588	1.35
OLMSTED	63,622,875	59,527,179	106.88	2,803,933,291	87.2	3,215,519,829	1.98

TABLE 58

TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1989 PAYABLE IN 1990(1)

COUNTY	Net Tax Payable	Net Tax Capacity Value	Nominal Tax Rate	Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
OTTER TAIL	\$ 24,590,216	\$ 24,090,220	102.08 %	\$ 1,390,363,888	92.6 %	286,253,386	8.59 %
PENNINGTON	6,166,713	4,561,774	135.18	265,070,635	100.3	524,901,120	1.17
PINE	10,344,460	9,663,327	107.05	526,475,823	93.5	274,506,579	3.77
PIPESTONE	3,720,021	4,011,999	92.72	256,663,651	87.8	1,188,995,716	0.31
POLK	17,576,944	17,982,310	97.75	1,043,938,239	92.8	1,124,933,447	1.56
POPE	5,893,153	5,346,754	110.22	333,988,840	99.8	334,658,156	1.76
RAMSEY	405,444,422	380,139,854	106.66	15,213,065,431	91.1	16,699,303,437	2.43
RED LAKE	1,981,941	2,040,630	97.12	120,233,385	105.0	114,507,986	1.73
REDWOOD	9,418,840	10,008,355	94.11	655,585,362	92.9	705,689,302	1.33
RENVILLE	8,387,431	11,371,634	73.76	728,634,099	86.2	845,283,177	0.99
RICE	20,636,779	19,009,703	108.56	1,104,774,724	87.4	362,758,333	5.69
ROCK	4,267,142	4,820,497	88.52	317,050,783	81.0	436,835,591	0.98
ROSEAU	6,525,412	6,099,898	106.98	353,836,829	91.9	385,023,753	1.69
ST. LOUIS	88,135,252	69,428,618	126.94	3,374,519,339	88.2	3,825,985,645	2.30
SCOTT	39,235,018	37,535,400	104.53	1,836,928,803	87.6	2,096,950,688	1.87
SHERBURNE	31,588,348	53,481,292	59.06	1,693,002,928	92.4	1,832,254,251	1.72
SIBLEY	6,169,001	6,360,874	96.98	470,222,430	86.7	542,355,744	1.14
STEARNS	56,491,291	54,310,614	104.02	2,664,972,850	94.1	2,832,064,665	1.99
STEELE	14,207,224	14,078,061	100.92	785,569,853	86.1	912,392,396	1.56
STEVENS	4,719,714	4,744,404	99.48	299,730,717	101.1	296,469,552	1.59
SWIFT	4,883,854	5,112,821	95.52	323,894,908	97.5	332,199,906	1.47
TODD	8,279,148	7,049,398	117.44	480,368,895	101.4	473,736,583	1.75
TRAVERSE	3,094,149	3,710,367	83.39	238,879,538	98.3	243,010,720	1.27
WABASHA	7,489,039	7,642,438	97.99	488,821,540	87.5	558,653,189	1.34
WADENA	4,474,442	3,831,386	116.78	220,255,928	95.9	229,672,501	1.95
WASECA	8,156,467	8,682,425	93.94	525,525,903	93.3	563,264,633	1.45
WASHINGTON	98,885,424	102,490,899	96.48	4,849,561,100	89.3	5,430,639,530	1.82
WATONWAN	5,701,078	6,258,316	91.10	400,678,406	93.3	429,451,668	1.33
WILKIN	4,806,776	5,335,144	90.10	345,469,893	94.0	367,521,163	1.31
WINONA	19,226,912	18,172,826	105.80	954,461,662	95.5	999,436,295	1.92
WRIGHT	38,632,936	44,733,871	86.36	2,042,870,614	90.8	2,249,857,504	1.72
YELLOW MEDICINE	5,448,383	6,217,617	87.63	423,009,415	93.5	452,416,487	1.20
Statewide Total	\$ 3,135,496,895	\$ 3,153,485,635	99.43 %	\$ 138,308,253,014	90.9 %	\$ 150,907,154,248	2.08 %

(1) The columns exclude mineral values of \$868,964 for net tax, \$876,825 for net tax capacity value, and \$17,328,557 for market values.

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

Indicated market value is the assessors' market value adjusted for the level of assessment as indicated by the assessment sales ratio study. Effective Tax Rate is the net tax payable divided by the indicated market value.



**TABLE 59
MOBILE HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1989**

COUNTY	GROSS TAX CAPACITY					GROSS TAXES LEVIED						TOTAL			
	NUMBER OF ASSESSMENTS	MARKET VALUE	HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL	NUMBER OF HOMESTEADS	HOMESTEAD CREDIT	AGRICULTURAL CREDIT	NET TAX PAYABLE
ATKIN	453	1,897,840	25,504	18,815	42,119	40,832	0	0	0	0	40,832	188	18,822	0	24,210
ANOKA	4,499	88,387,200	1,378,047	100,058	1,478,103	404,715	189,173	3,303	787,185	87,691	1,482,047	4,200	731,201	0	720,848
BECKER	1,004	4,872,000	80,855	31,510	112,165	33,440	7,691	7,034	62,698	697	101,558	499	39,497	0	62,061
BELTRAMI	1,239	7,825,900	123,947	84,804	188,551	78,413	9,508	10,805	98,734	593	195,851	772	89,763	0	128,088
BENTON	878	7,011,300	132,379	31,528	163,907	51,712	26,332	3,986	87,774	1,004	170,808	718	74,408	0	98,400
BIG STONE	90	392,400	6,044	3,209	9,253	3,391	3,485	153	3,885	79	10,973	48	3,850	1	7,122
BLUE EARTH	1,384	9,583,200	182,804	40,558	223,160	88,827	38,258	6,830	103,833	1,383	218,929	1,090	95,817	0	121,112
BROWN	471	2,414,100	41,345	14,939	58,284	15,050	11,091	857	24,433	83	51,494	332	20,444	0	31,050
CARLTON	385	2,418,500	43,238	14,235	57,471	28,870	10,892	3,509	27,639	1,147	69,857	271	28,348	0	41,509
CARVER	1,029	14,598,000	284,914	47,187	332,081	99,859	34,794	2,009	183,630	8,451	298,643	909	137,792	8	180,845
CASS	674	4,305,700	36,710	61,594	98,304	35,517	2,208	8,081	42,428	75	88,309	218	18,233	0	70,078
CHIPPEWA	175	1,113,200	20,181	8,488	28,827	10,049	4,782	838	10,707	42	28,418	118	10,841	0	15,577
CHISAGO	877	9,471,300	173,632	47,175	220,807	85,733	33,108	4,503	127,855	283	251,290	787	108,738	0	144,552
CLAY	787	5,838,800	108,927	34,897	141,824	47,393	28,048	1,318	79,789	2,731	159,285	587	84,920	0	94,345
CLEARWATER	177	772,100	13,115	5,822	18,737	8,893	1,205	828	8,158	324	19,404	115	7,273	0	12,131
COOK	62	358,800	6,335	1,720	8,055	4,201	490	114	2,859	11	7,485	42	4,920	0	2,545
COTTONWOOD	62	247,000	3,779	2,558	6,337	1,908	798	397	2,579	8	5,688	33	1,780	0	3,908
CROW WING	1,053	8,370,700	115,449	81,187	198,638	53,303	23,908	6,982	82,017	1,381	167,801	517	58,712	0	108,889
DAKOTA	3,717	54,578,000	1,097,042	141,447	1,238,489	258,538	245,822	2,008	683,373	34,879	1,222,218	3,362	585,043	0	637,175
DODGE	335	1,848,800	35,104	11,485	46,589	18,347	12,853	1,781	21,580	0	62,881	248	21,875	81	30,925
DOUGLAS	754	3,862,100	53,230	37,071	90,301	29,998	9,035	5,133	39,307	175	83,846	353	27,155	0	56,491
FARIBAULT	116	674,100	10,882	8,084	18,946	4,398	4,082	488	8,294	281	15,501	72	5,371	0	10,130
FILLMORE	248	1,918,900	29,255	9,373	39,828	13,182	9,348	3,280	17,225	0	43,015	180	17,570	0	25,445
FREEBORN	292	1,545,000	27,284	10,123	37,387	13,002	6,884	888	16,438	0	37,008	210	14,542	0	22,488
GOODHUE	891	8,387,200	143,182	49,042	192,224	34,494	40,585	7,370	88,843	1,408	170,478	888	89,789	79	100,830
GRANT	83	619,700	10,290	3,815	14,075	4,453	2,795	457	8,379	181	14,245	51	5,883	0	8,582
HENNEPIN	1,339	11,958,500	223,018	58,282	281,280	78,924	45,039	0	148,875	12,243	281,181	971	120,815	0	180,588
HOUSTON	359	2,888,800	59,352	8,127	67,479	28,009	14,537	2,893	29,138	0	72,727	310	34,541	0	38,186
HUBBARD	301	1,928,400	31,178	14,250	45,428	13,188	514	2,853	29,804	57	37,398	179	13,847	0	23,549
ISANTI	541	5,405,100	98,883	28,489	125,152	63,809	13,892	8,422	58,830	180	143,913	418	80,025	39	83,849
ITASCA	899	5,288,900	89,821	33,170	122,791	51,887	12,428	7,120	51,878	878	122,885	387	72,832	0	80,033
JACKSON	188	785,200	11,307	8,347	19,854	5,891	2,138	1,424	7,989	48	17,257	82	4,950	1	12,308
KANABEC	487	3,448,900	58,845	28,982	83,807	41,410	8,897	3,017	40,340	110	80,884	309	33,532	0	57,432
KANDIYOHI	1,148	6,407,200	82,014	63,183	155,197	57,489	14,059	7,291	72,878	444	151,359	555	47,487	0	104,018
KITSON	82	711,200	13,287	3,214	18,481	3,882	3,274	589	7,740	214	15,479	81	6,885	0	8,794
KOOCHICING	884	3,189,700	57,992	17,214	75,206	28,598	13,181	0	33,301	384	75,412	495	31,530	0	43,882
LAC QUI PARLE	72	371,800	6,148	2,389	8,537	2,104	1,518	429	3,533	145	7,527	48	2,898	0	4,539
LAKE	80	418,300	8,809	2,848	9,657	8,808	988	700	3,183	12	11,471	50	8,454	0	5,017
LAKEWOODS	514	2,858,100	18,232	42,872	61,104	28,787	1,630	4,889	25,183	82	88,381	109	9,823	0	48,758
LEBUEUR	488	2,485,200	38,122	20,051	58,173	22,154	7,783	2,117	28,820	79	59,083	218	21,801	0	37,482
LINCOLN	87	284,300	4,418	3,183	7,801	3,389	844	503	3,688	128	7,902	32	2,487	0	5,405
LYON	252	1,574,800	22,784	11,430	34,184	9,813	7,828	245	15,389	105	33,488	170	12,078	0	21,412
MCLEOD	691	6,459,300	117,724	35,838	153,560	47,783	40,885	2,739	78,488	485	170,380	509	70,438	0	99,822
MAHANOMEN	69	285,800	4,477	1,489	5,975	2,712	508	282	3,133	137	8,772	39	2,742	0	4,030

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**TABLE 59
MOBILE HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1989**

COUNTY	GROSS TAX CAPACITY					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				
MARSHALL	252	1,473,100	28,462	8,824	35,286	7,834	3,983	1,888	18,348	697	32,670	188	13,401	0	18,169
MARTIN	340	1,783,600	31,573	10,347	41,920	9,571	8,491	807	20,178	67	39,114	195	15,993	56	23,065
WEBER	423	3,786,200	84,073	29,099	113,172	26,507	15,982	5,130	38,144	226	84,989	276	31,399	75	53,495
MILLE LACS	572	3,970,900	57,111	29,532	86,643	35,708	8,636	3,492	42,667	112	90,513	324	34,184	0	56,329
MORRISON	518	3,828,600	63,094	27,729	90,823	35,717	9,999	4,499	44,699	211	95,089	350	35,727	0	59,362
MOWER	317	1,978,600	37,041	9,492	46,533	17,379	9,408	1,529	19,604	127	47,945	237	20,998	0	27,249
MURRAY	128	514,600	7,912	3,841	11,753	3,053	2,073	574	4,640	11	10,351	57	3,651	0	6,500
NICOLLET	594	4,985,700	90,680	27,590	118,270	36,323	28,290	1,508	60,999	181	127,299	455	52,267	0	75,032
NOBLES	204	1,014,600	18,076	6,354	24,430	7,158	7,016	363	11,999	180	29,718	130	10,988	0	18,050
NORMAN	104	594,200	10,782	2,253	13,035	3,607	2,978	322	6,311	335	13,553	73	6,141	0	7,412
OLMSTED	1,713	15,614,100	302,988	57,553	360,541	120,218	44,391	14,659	174,369	1,197	354,833	1,485	161,399	0	193,434
OTTER TAIL	1,382	8,835,200	98,227	67,104	165,331	62,478	11,095	14,394	76,947	2,305	157,219	634	50,010	0	107,209
PENNINGTON	403	2,486,900	47,054	11,293	58,347	22,656	13,524	1,269	28,652	1,134	67,234	318	29,239	0	37,996
PINE	885	5,119,600	80,992	61,880	142,872	48,816	6,236	7,399	63,184	433	124,049	371	34,316	0	89,733
PIPESTONE	88	428,000	7,514	2,874	10,388	4,192	1,928	372	3,876	11	10,378	45	4,060	0	6,318
POLK	650	4,109,600	73,019	24,628	97,647	31,543	29,298	3,851	45,421	3,062	107,185	483	43,262	0	63,923
POPE	159	901,200	13,847	9,557	23,404	7,463	921	1,293	9,981	645	20,303	96	6,479	0	13,824
RAMSEY	2,992	37,397,400	772,935	61,224	834,159	252,147	102,056	0	413,205	36,694	804,102	2,804	402,779	0	401,323
RED LAKE	83	438,100	8,366	1,842	10,208	4,304	2,116	471	3,402	205	10,498	65	4,622	0	5,876
REDWOOD	174	988,700	17,239	4,929	22,168	6,354	5,745	481	10,910	25	23,515	108	9,831	0	13,684
RENVILLE	243	1,874,900	32,998	5,439	38,434	9,096	6,488	1,188	14,222	100	33,993	188	15,278	0	17,915
RICE	957	8,355,900	114,284	39,491	153,775	42,327	28,419	2,795	87,502	1,250	182,293	694	69,698	0	95,605
ROCK	77	463,100	7,414	4,174	11,588	3,893	1,035	789	4,831	12	10,537	45	3,698	0	6,839
ROSEAU	907	8,979,258	130,055	39,188	169,243	39,007	6,730	5,672	85,631	2,325	149,595	697	81,686	0	78,909
ST. LOUIS	1,849	11,837,275	208,657	69,651	278,308	153,829	60,198	3,331	126,399	1,001	349,757	1,280	163,301	0	186,458
SCOTT	751	6,846,600	130,147	29,733	159,880	57,529	17,050	5,109	92,859	3,074	175,629	591	77,455	0	98,185
SHERBURNE	428	3,191,800	55,230	22,138	77,368	14,014	10,215	3,348	39,119	1,036	69,729	312	28,361	0	40,368
SIBLEY	141	1,164,400	23,023	3,624	26,647	9,243	6,163	1,233	11,086	115	27,632	118	12,991	0	15,141
STEARNS	1,544	11,404,000	182,503	94,179	276,682	91,562	27,323	21,318	136,319	1,282	267,774	998	95,830	0	171,944
STEELE	414	3,717,600	75,292	8,746	84,037	21,792	16,198	2,610	34,614	428	75,792	358	38,538	0	39,248
STEVENS	106	543,300	9,787	3,272	13,059	4,926	2,795	287	5,147	18	13,143	59	5,240	0	7,903
SWIFT	105	650,600	11,447	4,322	15,769	5,633	3,093	561	6,985	23	18,245	76	6,375	0	9,870
TODD	635	3,807,400	49,015	43,181	92,196	45,022	9,507	9,012	45,154	158	105,853	287	30,817	0	75,236
TRAVERSE	52	315,700	5,605	781	6,386	1,847	1,636	122	2,406	70	6,081	39	2,904	0	3,177
WABASHA	720	4,895,200	75,188	40,853	116,041	39,188	20,021	6,426	54,399	0	118,993	393	41,842	0	77,141
WADENA	315	1,425,600	22,881	12,833	35,714	18,700	4,400	1,702	17,019	30	41,851	175	14,361	0	27,490
WASECA	331	1,980,900	32,441	16,020	48,461	15,913	7,728	1,133	18,974	74	43,822	219	15,945	89	27,888
WASHINGTON	1,456	13,829,300	261,971	54,349	316,320	72,209	48,255	591	184,836	17,221	302,902	1,240	135,404	0	167,498
WATONWAN	104	699,100	9,739	6,798	16,535	6,063	3,519	203	7,639	27	17,450	69	5,537	0	11,913
WILKIN	172	1,314,700	22,295	9,090	31,385	10,407	5,237	329	14,582	326	30,881	119	11,799	0	19,063
WINONA	945	7,762,100	147,848	39,544	187,392	54,590	23,798	10,857	82,911	104	172,299	757	77,625	0	94,835
WRIGHT	2,170	24,928,200	497,423	89,687	587,110	114,118	95,072	22,539	292,093	5,923	519,745	1,897	250,241	0	269,504
YELLOW MEDICINE	142	786,600	11,980	7,404	19,384	6,588	3,583	744	7,934	68	18,995	79	6,393	0	12,512
STATEWIDE TOTAL	58,993	491,951,471	9,050,598	2,304,294	11,354,892	3,482,881	1,684,140	294,128	5,640,408	220,652	11,302,209	40,781	4,926,397	407	6,375,561

NOTE: Homestead credit includes \$57,415 in Taconite Credit.

TABLE 80
COMPARISON OF PAYABLE 1988 AND 1989 MOBILE HOME GROSS TAX CAPACITY,
GROSS TAXES LEVIED, HOMESTEAD CREDIT AND NET TAXES PAYABLE

COUNTY	GROSS TAX CAPACITY (1)			GROSS TAXES LEVIED			HOMESTEAD CREDIT (2)			NET TAX PAYABLE (3)		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
AITKIN	\$ 47,392	\$ 42,119	-11.13%	\$ 42,758	\$ 40,832	-4.50%	\$ 17,035	\$ 16,622	-2.42%	\$ 23,190	\$ 24,210	4.40%
ANOKA	1,402,990	1,476,103	5.21%	1,360,577	1,452,047	6.72%	684,822	731,201	6.77%	675,755	720,846	6.67%
BECKER	107,189	112,185	4.64%	92,543	101,558	9.74%	36,189	39,497	9.14%	54,446	62,061	13.99%
BELTRAMI	176,674	188,551	6.72%	177,901	195,851	10.09%	64,065	69,763	8.89%	110,174	126,088	14.44%
BENTON	155,095	163,907	5.68%	157,219	170,808	8.64%	68,118	74,408	9.23%	89,076	96,400	8.22%
BIG STONE	10,202	9,253	-9.30%	15,463	10,973	-29.04%	5,894	3,850	-34.68%	9,459	7,122	-24.71%
BLUE EARTH	222,897	223,160	0.12%	218,437	216,929	-0.69%	94,276	95,817	1.63%	124,161	121,112	-2.46%
BROWN	56,289	56,284	-0.01%	53,983	51,494	-4.61%	21,003	20,444	-2.66%	32,980	31,050	-5.85%
CARLTON	54,421	57,471	5.60%	73,425	69,857	-4.86%	28,460	28,348	-0.39%	44,797	41,509	-7.34%
CARVER	317,970	332,081	4.44%	310,573	298,643	-3.84%	139,571	137,792	-1.27%	170,998	160,845	-5.94%
CASS	99,474	98,304	-1.18%	84,473	88,309	4.54%	16,128	18,233	13.05%	61,170	70,076	14.56%
CHIPPEWA	30,377	26,627	-12.35%	34,039	26,418	-22.39%	12,750	10,841	-14.97%	21,289	15,577	-26.83%
CHISAGO	213,739	220,807	3.31%	230,445	251,290	9.05%	94,626	106,738	12.80%	134,975	144,552	7.10%
CLAY	138,714	141,624	2.10%	147,755	159,265	7.79%	61,801	64,920	5.05%	85,954	94,345	9.76%
CLEARWATER	19,678	18,737	-4.78%	21,414	19,404	-9.39%	9,024	7,273	-19.40%	12,328	12,131	-1.60%
COOK	7,865	8,055	2.42%	6,253	7,485	19.38%	4,097	4,920	20.08%	1,992	2,545	27.76%
COTTONWOOD	5,250	6,337	20.71%	4,899	5,688	16.11%	1,818	1,780	-2.09%	3,081	3,908	26.84%
CROW WING	192,378	196,636	2.21%	190,238	187,601	4.60%	50,842	56,712	15.48%	103,539	108,889	5.17%
DAKOTA	1,183,704	1,238,489	4.63%	1,094,417	1,222,218	11.68%	493,610	585,043	18.52%	600,807	637,175	6.05%
DODGE	57,602	46,589	-19.12%	75,524	52,661	-30.27%	30,111	21,675	-28.02%	45,413	30,925	-31.90%
DOUGLAS	103,072	90,301	-12.39%	91,734	83,646	-8.82%	31,050	27,155	-12.54%	58,207	56,491	-2.95%
FARIBAULT	18,307	16,946	-7.44%	20,008	15,501	-22.53%	6,812	5,371	-21.15%	13,196	10,130	-23.23%
FILLMORE	36,158	38,628	6.83%	47,634	43,015	-9.70%	20,597	17,570	-14.57%	27,056	25,445	-5.95%
FREEBORN	41,739	37,387	-10.43%	47,280	37,008	-21.73%	16,997	14,542	-14.44%	30,283	22,466	-25.81%
GOODHUE	185,013	192,224	3.90%	164,922	170,478	3.37%	67,532	69,769	3.31%	95,724	100,630	5.13%
GRANT	13,789	14,075	2.08%	13,069	14,245	9.00%	5,840	5,663	-3.03%	7,126	8,582	20.43%
HENNEPIN	285,252	281,280	-1.39%	281,895	281,181	-0.25%	120,422	120,615	0.16%	161,473	160,566	-0.56%
HOUSTON	61,180	67,479	10.30%	73,851	72,727	-1.52%	35,865	34,541	-3.69%	37,974	38,186	0.56%
HUBBARD	42,331	45,426	7.31%	35,084	37,396	6.59%	13,039	13,847	6.20%	21,277	23,549	10.68%
ISANTI	124,143	125,152	0.81%	142,998	143,913	0.65%	58,876	60,025	1.95%	84,080	83,849	-0.27%
ITASCA	124,975	122,791	-1.75%	125,223	122,865	-1.88%	72,822	72,832	0.01%	50,041	50,033	-0.02%
JACKSON	20,585	19,654	-4.43%	19,723	17,257	-12.50%	6,026	4,950	-17.86%	13,695	12,306	-10.14%
KANABEC	75,942	83,807	10.36%	78,440	90,994	15.97%	31,586	33,532	6.16%	46,369	57,432	23.86%
KANDIYOHI	145,934	155,197	6.35%	135,609	151,359	11.61%	43,571	47,497	9.01%	89,405	104,018	16.34%
KITSON	15,334	16,481	7.48%	14,671	15,479	5.51%	5,889	6,685	13.52%	8,707	8,794	1.00%
KOOCHICHING	68,280	75,206	10.14%	78,232	75,412	-3.60%	32,897	31,530	-4.16%	44,901	43,882	-2.27%

TABLE 60
COMPARISON OF PAYABLE 1988 AND 1989 MOBILE HOME GROSS TAX CAPACITY,
GROSS TAXES LEVIED, HOMESTEAD CREDIT AND NET TAXES PAYABLE

COUNTY	GROSS TAX CAPACITY (1)			GROSS TAXES LEVIED			HOMESTEAD CREDIT (2)			NET TAX PAYABLE (3)		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
LAC QUI PARLE	9,889	8,537	-13.67%	9,760	7,527	-22.88%	3,596	2,988	-16.91%	6,164	4,539	-26.36%
LAKE	9,984	9,657	-0.38%	11,732	11,471	-2.22%	6,660	6,454	-3.09%	4,702	5,017	6.70%
LAKE/WOODS	59,307	61,104	3.03%	55,309	58,381	5.55%	8,444	9,623	13.96%	41,040	48,758	18.81%
LE SUEUR	57,296	58,173	1.53%	64,064	59,063	-7.81%	22,678	21,601	-4.75%	39,703	37,462	-5.64%
LINCOLN	6,972	7,601	9.02%	7,489	7,902	5.51%	2,544	2,497	-1.85%	4,945	5,405	9.30%
LYON	39,991	34,194	-14.50%	41,273	33,488	-18.86%	14,679	12,076	-17.73%	26,594	21,412	-19.49%
MCLEOD	140,758	153,560	9.09%	158,789	170,360	8.86%	64,375	70,438	9.42%	92,414	99,922	8.12%
MAHNOMEN	5,254	5,975	13.73%	5,973	6,772	13.38%	2,017	2,742	35.94%	3,771	4,030	6.87%
MARSHALL	35,593	35,286	-0.86%	31,925	32,570	2.02%	12,843	13,401	4.34%	19,082	19,169	0.46%
MARTIN	43,467	41,920	-3.56%	45,621	39,114	-14.26%	18,158	15,993	-11.92%	27,402	23,065	-15.83%
MEEKER	93,913	93,172	-0.79%	83,253	84,999	2.08%	29,775	31,399	5.45%	53,478	53,495	0.03%
MILLE LACS	75,066	83,643	11.43%	77,582	90,513	16.67%	28,175	34,184	21.33%	46,937	56,329	20.01%
MORRISON	76,219	90,823	19.16%	78,211	95,089	21.58%	30,275	35,727	18.01%	47,500	59,362	24.97%
MOWER	50,586	46,523	-8.03%	58,029	47,945	-17.38%	23,550	20,696	-12.12%	34,479	27,249	-20.97%
MURRAY	12,137	11,753	-3.16%	11,710	10,351	-11.61%	4,310	3,851	-10.65%	7,014	6,500	-7.33%
NICOLLET	110,031	118,270	7.49%	114,601	127,299	11.08%	49,009	52,267	6.65%	65,592	75,032	14.39%
NOBLES	26,100	24,430	-6.40%	30,006	26,716	-10.96%	11,855	10,666	-10.03%	18,151	18,050	-11.58%
NORMAN	14,357	13,035	-9.21%	14,394	13,553	-5.84%	6,302	6,141	-2.55%	8,092	7,412	-8.40%
OLMSTED	383,727	360,521	-6.05%	377,642	354,833	-6.04%	168,042	161,399	-3.95%	209,600	193,434	-7.71%
OTTER TAIL	157,437	163,331	3.74%	143,052	157,219	9.90%	48,077	50,010	4.02%	90,914	107,209	17.92%
PENNINGTON	56,857	58,337	2.60%	62,798	67,234	7.06%	27,682	29,238	5.62%	35,116	37,998	8.20%
PINE	108,997	122,852	13.02%	104,851	124,049	18.31%	28,828	34,316	19.04%	71,816	89,733	24.95%
PIPESTONE	11,127	10,388	-6.64%	13,451	10,378	-22.85%	4,327	4,060	-6.17%	9,124	6,318	-30.75%
POLK	97,958	97,647	-0.32%	104,370	107,165	2.68%	39,080	43,252	10.68%	64,961	63,913	-1.61%
POPE	24,280	23,204	-4.43%	18,592	20,303	9.20%	6,086	6,479	6.46%	12,506	13,824	10.54%
RAMSEY	759,055	834,159	9.89%	729,262	804,102	10.26%	369,621	402,779	8.97%	359,641	401,323	11.59%
RED LAKE	8,570	10,228	19.35%	8,777	10,498	19.61%	4,091	4,822	12.98%	4,686	5,876	25.39%
REDWOOD	25,445	22,164	-12.89%	25,400	23,515	-7.42%	9,853	9,831	-0.22%	15,547	13,684	-11.98%
RENVILLE	39,104	38,424	-1.74%	36,152	33,093	-8.46%	15,764	15,278	-3.08%	20,388	17,815	-12.62%
RICE	142,139	150,775	6.08%	158,686	162,293	2.27%	65,768	68,688	4.40%	92,496	95,605	3.36%
ROCK	10,108	11,588	14.64%	10,141	10,537	3.90%	3,934	3,868	-1.67%	6,207	6,869	10.67%
ROSEAU	126,011	160,221	27.15%	102,305	140,585	37.40%	45,595	61,686	35.29%	55,725	78,879	41.55%
ST. LOUIS	288,314	276,308	-4.16%	424,915	349,757	-17.89%	197,729	163,301	-17.41%	222,193	186,456	-16.08%
SCOTT	169,459	159,880	-5.65%	161,377	175,620	8.83%	64,661	77,455	19.79%	96,716	98,165	1.50%
SHERBURNE	72,001	77,368	7.45%	63,383	66,729	5.28%	24,774	26,361	6.41%	38,477	40,368	4.91%
SIBLEY	27,113	26,647	-1.72%	27,750	27,832	0.30%	12,537	12,691	1.23%	15,213	15,141	-0.47%

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TABLE 80

COMPARISON OF PAYABLE 1988 AND 1989 MOBILE HOME GROSS TAX CAPACITY,
GROSS TAXES LEVIED, HOMESTEAD CREDIT AND NET TAXES PAYABLE

COUNTY	GROSS TAX CAPACITY (1)			GROSS TAXES LEVIED			HOMESTEAD CREDIT (2)			NET TAX PAYABLE (3)		
	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE	1988	1989	PERCENT CHANGE
STEARNS	264,951	276,682	4.43%	249,464	267,774	7.34%	95,916	95,830	-0.09%	151,350	171,844	13.61%
STEELE	76,412	84,007	9.94%	71,540	75,782	5.93%	34,580	39,536	5.66%	36,960	39,246	6.19%
STEVENS	12,995	13,039	0.34%	13,948	13,143	-5.76%	5,308	5,240	-1.28%	8,638	7,903	-8.51%
SWIFT	16,358	15,769	-3.60%	17,959	16,245	-9.54%	7,232	6,375	-11.85%	10,727	9,870	-7.99%
TODD	93,908	92,176	-1.84%	102,592	105,853	3.18%	30,127	30,817	1.63%	70,425	75,236	6.83%
TRAVERSE	6,720	6,369	-5.27%	7,185	6,081	-15.37%	3,436	2,904	-15.48%	3,672	3,177	-13.48%
WABASHA	111,057	115,841	4.31%	111,369	118,983	6.84%	36,959	41,842	13.21%	71,663	77,141	7.64%
WADENA	39,353	35,714	-9.25%	45,924	41,851	-8.97%	15,014	14,361	-4.35%	30,910	27,490	-11.06%
WASECA	47,554	48,461	1.91%	45,028	43,822	-2.68%	16,498	15,845	-3.95%	28,532	27,888	-2.26%
WASHINGTON	299,417	316,220	5.61%	282,391	302,902	7.26%	128,263	135,404	5.57%	153,947	167,498	8.80%
WATONWAN	13,362	16,535	23.75%	14,023	17,450	24.44%	5,201	5,537	6.46%	8,817	11,913	35.11%
WILKIN	31,393	31,385	-0.03%	35,088	30,881	-12.05%	13,709	11,798	-13.94%	21,379	19,063	-10.83%
WINONA	180,923	178,192	-1.51%	170,815	172,290	0.96%	78,319	77,825	-0.69%	91,832	94,635	3.05%
WRIGHT	507,819	558,080	9.90%	470,228	519,745	10.53%	222,322	250,241	12.56%	247,554	269,504	8.87%
YELLOW MEDICINE	19,407	19,384	-0.12%	20,355	18,895	-7.17%	6,281	6,383	1.62%	14,074	12,512	-11.10%
STATEWIDE TOTAL	\$ 10,957,577	\$ 11,354,892	3.63%	\$ 10,861,031	\$ 11,302,209	4.06%	\$ 4,878,888	\$ 4,926,397	5.29%	\$ 6,113,962	\$ 6,375,561	4.28%

(1) "Tax Capacity" replaces "assessed value" for payable 1989 taxes. For comparison purposes, 1988 assessed values has been converted to tax capacity (X 12.2%).

(2) Includes the following amounts of Taconite Credit:

	1988	1989
AITKIN	\$ 3,115	\$ 3,021
COOK	1,351	1,620
CROW WING	4,078	4,680
ITASCA	24,866	24,132
KOOCHICHING	170	160
LAKE	2,177	2,069
ST. LOUIS	36,914	21,753
STATEWIDE TOTAL	\$ 72,671	\$ 57,415

(3) The Net Tax Payable reflects the deduction of the following amounts of Agricultural Credit:

	1988	1989
STATEWIDE TOTAL	\$ 68,181	\$ 407

