

Property Taxes Levied in Minnesota

1994 Assessments

Taxes Payable in 1995
Property Tax Bulletin No. 24

FOREWORD

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

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

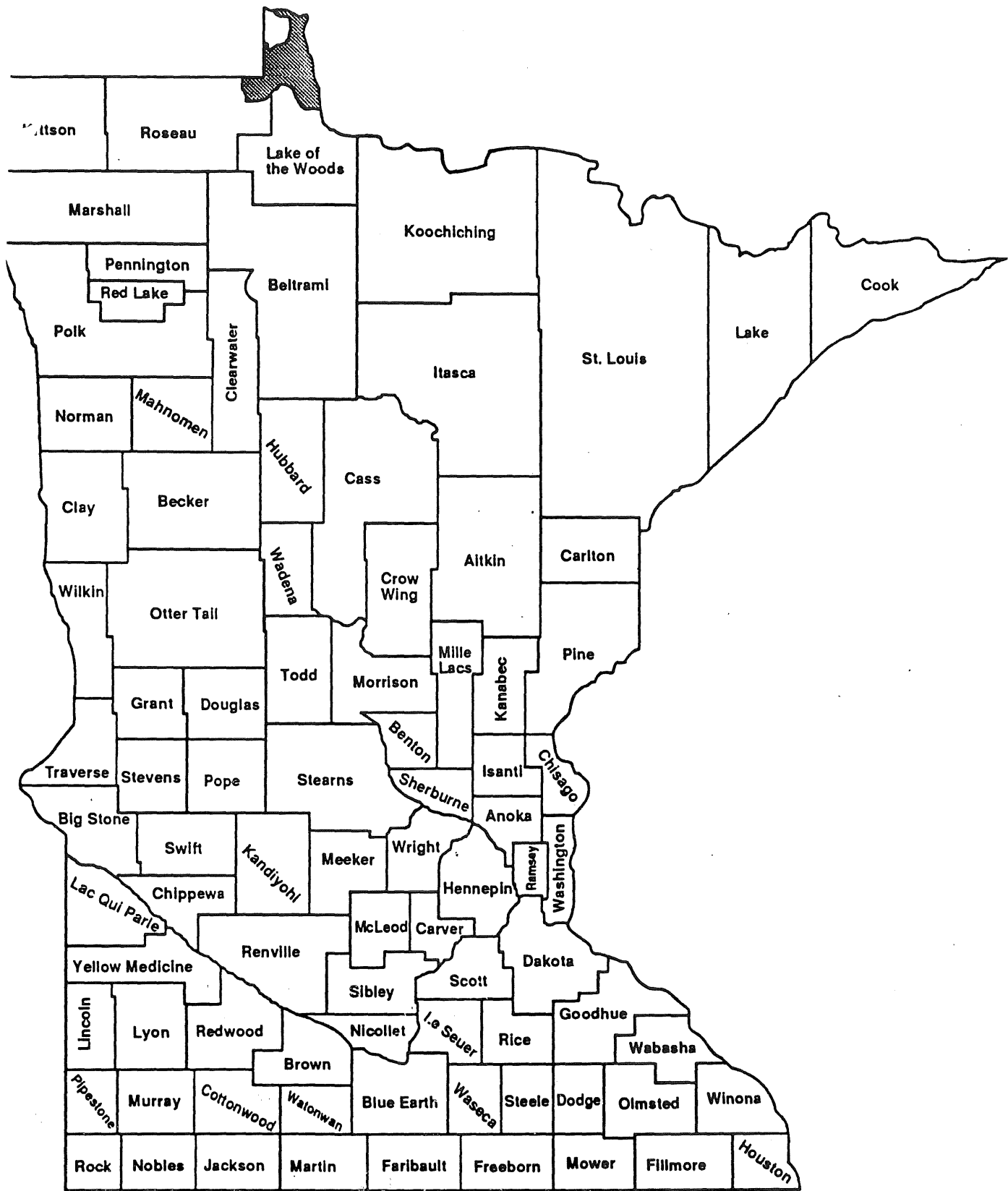


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SECTION 1

Review of the Minnesota Property Tax System

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

REVIEW OF THE MINNESOTA PROPERTY TAX SYSTEM TAXES PAYABLE IN 1995

Property tax is the major source of revenue for local governmental units in the state of Minnesota. The State has not levied a property tax since 1966. The property tax is an ad valorem tax, (a tax in proportion to value). It is levied in one year based on the property assessment as of January 2nd and becomes payable in the following calendar year. For example, in this bulletin, the current year tables include taxes levied based on assessments made on January 2, 1994, due and payable in 1995. 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 1995.

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.

Exempt Property

Certain property types are exempt from ad valorem taxation. Exempt property is reassessed once every six years, with the most recent assessment being made in 1992. Information about exempt property was included in the 1993 Property Tax Bulletin, bulletin #22.

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

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

Contamination Tax (M.S. 270.91)

The contamination tax was enacted by the 1993 Legislature and is effective beginning with taxes payable in 1995. It applies to the "contamination value" of real property. "Contamination value" is the amount of market value reduction granted for property tax purposes due to the presence of contaminants as defined by M.S. 115B.25, Subd. 7a. The contamination may involve structures, soil, ground water and air. It may include commercial chemicals, petroleum products, asbestos, radon gas, pesticides, fertilizers and other harmful substances. Contamination value is not part of the tax base for the purpose of general property taxes. The reduction in market value constituting "contamination value" may be granted: 1) by a court, 2) by a board of review, 3) by the assessor upon petition by the property owner, or 4) by the assessor. The contamination value cannot be greater than the estimated cost of implementing a reasonable response action plan or asbestos abatement plan for the property. If the market value reduction for the parcel is less than \$10,000, the contamination value is zero.

Contamination net tax capacity is used in calculation of the contamination tax. Contamination tax is not a property tax, but a property related tax affecting various classifications of real property, including commercial, industrial, apartments, agricultural and residential. The contamination net tax capacity for a parcel is equal to the difference between 1) net tax capacity based on applying current year class rate to the "market value total" (taxable market value plus market value loss from contamination if \$10,000 or more) and 2) net tax capacity based on applying current year class rate to the taxable market value. The contamination tax is equal to the contamination tax rate multiplied by the contamination net tax capacity of the property. The "contamination tax rate" for the property depends upon documentation supplied by the owner of the property.

Contamination Tax Rate

<i>Cleanup Status</i>	Responsible Party	Non-Responsible Party
<i>No cleanup or cleanup plan</i>	100%	25%
<i>Plan has been approved, or contaminants are asbestos and owner has an abatement plan in place</i>	50%	12.5%
<i>Cleanup done</i>	No tax	No tax

Contamination tax is listed in Table 51 on page 254.

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 above).

The legislature has provided various programs which may reduce the estimated market value for certain types of property for purposes of taxation. These reductions are made by deferment or limitation and are explained below. The market value after these reductions is referred to as the taxable market value.

The assessor also assigns a classification(s) to each parcel of property 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 taxable market value to determine the gross and net tax capacity value. The net tax capacity value is used in determining initial tax capacity rates for taxes payable in 1995.

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 29.)

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 township) 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.

Changes to Estimated Market Value

Certain deferments and limitations may be applied to estimated market value. Generally, they take precedence in the order listed here.

Platted Property (M.S. 273.11, Subd. 14)

When undeveloped land is platted, the assessor must apportion the existing market value of the land that was platted to the individual lots in the plat. Because platting increases a property's marketability, the result is often an increase in the estimated market value. MN Statute 273.11, Subd. 14, limits how rapidly this market value increase can be applied by the assessor. Any difference between the pre-plat value and the value after platting must be applied to the property in equal increments over a three year period. If construction begins on any lot before the third year, the lot is valued at its full estimated market value for the next assessment.

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

The Minnesota Agricultural Property Tax Law, commonly known as the Green Acres Law, provides that certain property owners, engaged in agricultural pursuit, can apply for deferment of higher valuations (based on potential use) and consequent taxes payable, including special assessments. For the current taxes payable the property is valued and taxed based upon its valuation for farm purposes. Green acres effect on farm land value in 1995 is reported in Table 31, page 111.

Minnesota Open Space Deferment (M.S. 273.112)

The Minnesota Open Space Property Tax Law provides for deferment of higher valuations and consequent taxes payable on private outdoor, recreational, open space and park lands whose valuations have been increased by assessors to reflect the potential residential or commercial land values of the property. The property must be actively and exclusively devoted to recreational activities such as golf, skiing, lawn bowling, croquet, archery or firearms range recreational use. The deferred taxes constitute a lien on the property, and are paid when the property no longer qualifies for the deferment. The real estate involved must meet certain criteria, and application must be made for deferment of taxes and assessment each year.

Limited Market Value (M.S. 273.11, Subd. 1a)

The 1993 Legislature reinstated the limited market value concept. The assessor compares the current estimated market value with the market value (after limitation) determined in the

preceding assessment year for all property classified as agricultural homestead and non-homestead, residential homestead and non-homestead, or non-commercial seasonal recreational residential. The amount of the increase, which is entered by the assessor in the current assessment year, must not exceed the greater of (1) 10% of the preceding year's market value after limitation or (2) 1/3 of the difference between the current estimated market value and the preceding market value after limitation. This limitation, which does not apply to increases in value due to improvements, is effective only for assessment years 1993 through 1997.

Historical Note: The 1973 Legislature originally created the concept of limited market value. Although the formula for calculating that limitation changed frequently, it was in effect through assessment year 1979.

Valuation Exclusion for Certain Improvements-"This Old House" (M.S. 273.11, Subd. 16)

This adjustment to the assessor's estimated market value was enacted in 1993 and is effective for improvements made through January 2, 2003. This law is designed to provide owners of older and deteriorated homes with an incentive to restore them, and hopefully will preserve and revitalize older neighborhoods. The property must be at least 35 years old when improvements commence, be eligible for homestead treatment, and meet estimated market value limitations. Only certain types of improvements qualify, and application must be made at specified times during the project to qualify. The exclusion of the value of the improvement is effective for ten years, after which one-fifth of the total exclusion is added to the property for each of the following five years. This exclusion first affected taxes payable in 1995.

The assessor applies these deferments and limitations to the estimated market value to arrive at taxable market value. The taxable market value is multiplied by the assigned net class rate to arrive at net tax capacity.

Property Classifications

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

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

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

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

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

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

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

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

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

The property classification system has evolved into many property classes and classification percentages. In 1988, the number of property tax classes was cut from 68 to 29. Included in this bulletin is a listing of classification percentages from taxes payable 1972 through 1995 (Table 12, page 50). Following is a listing of the classification percentages used for the 1994 assessment, taxes payable in 1995.

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
1a	1933	Residential homestead:*	
		1st \$72,000 market value	1.00%
		Market value in excess of \$72,000	2.00%
1b	1953, 1969 & 1974	Paraplegic veterans, homesteads of blind and permanently and totally disabled persons:	
		Agricultural:	
		House, Garage and one acre:	
		1st \$32,000 market value	.45%
		\$32,000 to \$72,000 market value	1.00%
		Market value in excess of \$72,000	2.00%
		Remainder of Farm:	
		1st \$115,000 market value	0.45%
		Over \$115,000:	
		First 320 acres	1.00%
		Over 320 acres	1.50%
		Residential:	
		1st \$32,000 market value	.45%
		\$32,000 to \$72,000 market value	1.00%
		Market value over \$72,000	2.00%
1c	1959 & 1989	Commercial seasonal recreational residential not used for more than 250 days per year which includes a portion used as a homestead by the owner:	1.00%

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

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
2a	1933	Agricultural homestead: House, garage and one acre 1st \$72,000 market value Over \$72,000	1.00% 2.00%
		Remainder of Farm: 1st \$115,000 market value Over \$115,000: First 320 acres Over 320 acres	0.45% 1.00% 1.50%
2b	1957	Timberland	1.50%
2b	1923	Agricultural non-homestead: Land	1.50%
3a	1981	Commercial, industrial, public utility land and buildings, railroad operating property: 1st \$100,000 market value	3.00%
	1974	Excess over \$100,000 market value	4.60%
3b	1982	Employment Property (Enterprise Zones): Competitive City or Zone: 1st \$50,000 Excess over \$50,000 Border City 1st \$100,000 Excess over \$100,000	2.30% 3.60% 3.00% 4.60%
4a	1971	Non-homestead residential: a. Apartments with four or more units not qualifying as Title II National Housing	3.40%
4c		b. Apartment Land	2.30% or 3.40%
4a		c. Private for Profit Hospitals	3.40%

REAL PROPERTY

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

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
5	1974	Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas or petroleum products which are fixtures to real property	4.60%
5	1913	Unmined Iron Ore	4.60%
5	1913	"Low Recovery" Iron Ore	4.60%
		Severed mineral interests tax	*
5		All property not included in any other class	4.60%

PERSONAL PROPERTY

<u>Class</u>			
None		Structures on leased public lands in rural areas	2.30%, 3.00% 3.60% or 4.60%
5		Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas or petroleum products which are fixtures	4.60%
None		Leased agricultural real estate of exempt land (M.S. 272.01, Subd. 2)	1.50% or 2.30%
None	1969	Owner occupied residences on leased public or railroad lands	**
None	1981	Leased homestead on land owned by occupant	**

* 40 cents per acre annually (tax became effective January 1, 1975). Each parcel is subject to minimum annual tax of \$3.20.

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

PERSONAL PROPERTY

Class

3a*	Structures on leased public lands in urban areas	3.00% & 4.60%
	Structures on railroad operating right-of-ways	3.00% & 4.60%
	Leased all other (non-agricultural) real estate of exempt land (M.S. 272.01, Subd. 2)	3.00% & 4.60%
	Systems of electric, gas and water utilities	3.00% & 4.60%
	All other taxable personal property	3.00% & 4.60%

CLASSIFICATIONS NO LONGER ASSESSED

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

- 3** **Personal - Inventories, stocks of merchandise of sorts, all materials, parts and supplies, furniture and equipment, manufacturer's materials, manufactured articles including the inventories of manufacturers, wholesalers, retailers and contractors, and the furnishings of a room or apartment in a hotel, rooming house, tourist court, motel or trailer camp, and tools and machinery which, by law are considered as personal property**

- 3a** **Agricultural products in the hands of the producer**

- 3j** **Petroleum refinery's personal property**

- 3** **Real - Machinery which constitutes fixtures to real estate except public utilities under ad valorem taxation**

* Assessed at 3.00% on first \$100,000 of market value and assessed at 4.60% on excess.

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

Auditors

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

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

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

Levy Limitations

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

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

Adjustments to Net Tax Capacity Value

Taxable net tax capacity value is used in determining initial tax rates. In many cases, taxable net tax capacity value is the same as net tax capacity value. However, there are cases where certain values must be deducted from the total net tax capacity value to determine the taxable net tax capacity value. This is illustrated in Table 33, page 170. 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 46, page 250).

Tax Increment Financing Districts

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

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

For payable 1995, six types of increment districts exist:

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

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

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

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

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

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

Tax increment values and taxes can be found in Table 28, page 88.

Fiscal Disparities

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

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

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

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

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

Adjustments to Property Tax Budget Levy

Fiscal Disparity Distribution Levy

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

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

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

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

According to Minnesota Statute, the basic formula for calculating the payable 1995 HACA is:

<p style="text-align: center;">Payable 1994 Certified HACA X the Growth Adjustment Factor PLUS a Net Tax Capacity Adjustment Factor and a Fiscal Disparity Adjustment Factor</p>

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

A separate calculation of Manufactured Home HACA is made for manufactured home properties assessed as personal property (M.S. 273.166, Subd. 1-4).

Initial Tax Rate Determination

When the property tax levy portions of all taxing districts' budgets have been set and certified to the county auditor, and when taxable net tax capacity values have been determined, then initial tax rates for each governmental unit (i.e., county, city, town, school and special taxing districts) are determined. Basically, the initial tax rate is calculated by dividing the certified property tax levy, less fiscal disparity distribution levy (metropolitan counties only), by the taxable net tax capacity value. For example, if a city's levy less the fiscal disparity distribution

levy (for metropolitan cities only) was \$100,000 and the taxable net tax capacity value was \$350,000, the total city initial tax rate would be calculated as follows:

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

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

Initial Tax Rate Exceptions

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

Fire Protection Districts

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

Rural-Urban Service Districts

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

Local Tax Rate Determination and Disparity Reduction Aid (DRA)

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

If a unique taxing area receives disparity reduction aid, the initial tax rate for each taxing district levying within the unique taxing area (except cities and special taxing districts) must be reduced accordingly. The resulting rate is the local tax rate. Disparity reduction aid cannot reduce the total 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 1995 certified DRA amounts were calculated by applying an adjustment factor (for the class rate changes from payable 1994 to 1995) to the payable 1994 certified DRA amounts.

Disparity reduction aid amounts for special taxing districts in any particular unique taxing area were added into the county DRA amount for that area effective for taxes payable in 1995 according to legislation passed by the 1994 Legislature. The disparity reduction aid program for cities was eliminated by the 1993 Legislature as the amounts were folded into local government aid. For taxes payable in 1995, disparity reduction aid amounts for special taxing districts were folded into county disparity reduction aid.

Market Value Based Referendum Levies

Taxable Market Value Based Referendum Levies (M.S. 275.08, Subd. 1b; M.S. 275.61)

The market value based referendum tax provision was enacted by the 1991 Legislature and became effective in payable year 1993. Certain referendum levies (voter approved taxes), are based upon taxable market value rather than net tax capacity. Effective for taxes payable in 1995, operating school district referendum levies that had been based on taxable market value became taxable based on "school district referendum market value" (see explanation on next page.) Referendum levies for counties, cities, townships and special taxing districts must meet all the criteria in a column in the following table in order to be based on taxable market value. If the criteria are not met, the referendum levy continues to be based on net tax capacity.

VOTER APPROVED LEVIES SUBJECT TO TAXABLE MARKET VALUE BASE				
TYPE OF GOVERNMENT	COUNTY	CITY	TOWN	SPECIAL TAXING DISTRICT
Purpose	General or Special (including Bonds)	General or Special (including Bonds)	General or Special (including Bonds)	General or Special (including Bonds)
Year Effective	Pay 1993 and/or after	Pay 1993 and/or after	Pay 1993 and/or after	Pay 1993 and/or after
Date of Referendum	Held on or after 5/1/92; or Held after 5/31/91 and before 5/1/92 and publicly advertised using levy amounts reflecting market value	Held on or after 5/1/92; or Held after 5/31/91 and before 5/1/92 and publicly advertised using levy amounts reflecting market value	Held after 5/31/91	Held after 5/31/91

School District Referendum Market Value Based Levies (M.S. 124A.03, Subd. 2a)

For taxes payable in 1993 and 1994, school district operating referendums that were held after November 1, 1992, were based on taxable market value. Beginning with taxes payable in 1995, no school district referendum levies were based on taxable market value. The 1994 Legislature provided for school district referendum market values to be used instead. School district referendum market value is a modified market value where property with a class rate of less than one percent has a school district referendum market value equal to its class rate times 100 times its market value. All other properties have a school district referendum market value equal to their taxable market value. For taxes payable in 1995, school district referendum market values for class 1b (blind/paraplegic/disabled veteran) homesteads and for agricultural homestead outbuildings and land less than \$115,000 was equal to 45% of their taxable market value. All other property types had a school district referendum market value equal to their entire taxable market value.

The following school district referendums were based on school district referendum market value beginning in payable 1995: 1) market value based operating referendums approved in prior years, 2) net tax capacity based operating referendums converted by school districts to market value based status (these conversions are to take place from payable 1995 through payable 1997), and 3) newly approved market value based operating referendums. It should be noted that only operating school district referendums are based on referendum market value. All non-operating (debt) school district referendums continue to be based on net tax capacity.

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

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

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

Total Tax Before Credits

After all market value based tax rates and net tax capacity based local tax rates have been determined, the total tax before credits for each parcel of property is calculated. This amount is the sum of: 1) the total local tax rate times the individual property's net tax capacity, 2) the non-school market value based referendum tax rate times the individual property's taxable market value, and 3) the school district referendum market value based tax rate times the individual property's school district referendum market value. This is done for all parcels within the unique taxing area where the property lies. For example, a property with a taxable market value of \$124,800, a net tax capacity value of \$1,776, a total market value based tax rate of .08964%, and a total local tax rate of 119.399% would have the following tax:

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

Property Tax Credits

Due to the existence of property tax credits, in some instances, the total tax before credits will not be the final amount of property tax paid by an individual taxpayer. The property tax credits in existence for taxes payable in 1995 are as follows, listed in the order that they are deducted from the tax before credits.

Disaster Credit (M.S. 273.123)

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

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

The county assessor reports both the market and net tax capacity value based on the pre-disaster market value and the market and net tax capacity value based on the post-disaster average market value to the county auditor. The difference between the two tax capacity values is then multiplied by the prevailing local tax rate. The difference between the two market values is multiplied by the total referendum tax rate. The sum of these two products is the disaster credit amount. There is no maximum credit limitation for the disaster credit. The amount of the credit is deducted from the tax before credits on the property tax statement for that parcel. The tax before credits is the sum of both the market value based tax and the net tax capacity based tax. The

state pays the amount of disaster credit deducted from the taxpayer's tax directly to the local taxing districts. For taxes payable 1995, there was no disaster credit.

Eligible manufactured home properties can also receive the disaster credit.

Power Line Credit (M.S. 273.42)

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

Prior to 1982, utility companies made direct payments to qualifying property owners in organized and unorganized townships to compensate them for having these high voltage lines pass over their property. Beginning with taxes payable in 1982, qualifying property owners in cities and organized townships were given a property tax credit to reduce their property tax. In 1983, qualifying property owners in unorganized townships were also made eligible to receive the tax credit. Since that time and for taxes payable in 1995, owners of property classified as farm, residential, apartment, etc., are given a credit which is calculated by the county auditor and applied against the tax before credits. In order to qualify for this credit, the property must be crossed by a transmission line of 200KV or more which was constructed after June 30, 1974.

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

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

The credit is limited to 20% of the tax before credits. However, if the property containing the high voltage line right-of-way is included in a parcel which is more than 40 acres, the total tax before credits is multiplied by a fraction (the numerator of which is the sum of the number of acres in each quarter-quarter section or portion thereof containing the right-of-way, the denominator of which is the total number of acres in the

parcel as listed on the tax statement) before the 20% is figured. If the credit is calculated to be less than \$10, it is not given.

Power line credit amounts are distributed by the county auditor to the local taxing districts in which the properties receiving the credit are located. (See Table 46, page 250.)

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

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

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

The first method calculates the credit following the same procedure as in previous years. The credit is based on the difference between the prevailing total local tax rate and 105% of the previous year's statewide average total tax rate within townships. The difference between the two rates is the agricultural preserves credit rate. The 1994 statewide average township local tax rate was 117%. This rate is then multiplied by 105%, resulting in a base rate for payable 1995 of 123%. The difference between the total local tax rate and 123% is applied to the net tax capacity of land and non-residential buildings within the agricultural preserve to determine the 1995 credit amount according to method one. If the total local tax rate is less than 105% of the previous year's statewide average tax rate for townships, there is no credit amount under method one.

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

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

Minnesota conservation fund. If the credit exceeds that account, payment is made from the state general fund. (See Table 47, page 251).

County Conservation Credit (M.S. 273.119)

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

The county auditor certifies to the Department of Revenue the amount of tax lost to the local taxing districts because of the property tax credit. This amount is deducted from the total tax before credits (the sum of both the market value based tax and the net tax capacity based tax) on the property tax statement for the parcel. The credit is funded by the county conservation account. If the credit exceeds the available funds, the state then makes payment of the difference from the Minnesota conservation fund. (See Table 47, page 251).

Enterprise Zone Credit (M.S. 469.170)

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

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

For taxes payable in 1995, one county in Minnesota reported enterprise zone property tax credits. (See Table 49, page 252.)

Disparity Reduction Credit (M.S. 273.1398)

Effective with taxes payable in 1989, class 4a apartments with four or more units, and commercial, industrial and public utility land and buildings in certain border city enterprise zones receive a disparity reduction property tax credit. The credit is the difference between the tax determined using the general tax procedures (including any

tax based upon market value) and the tax determined by multiplying the property's market value by the following percentages:

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

The county auditor certifies the amount of the disparity reduction credit to the Department of Revenue. The state makes payment of the credit directly to the local taxing districts. (See Table 48, page 252.)

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 1995, 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 \$269.10 for those receiving the 57% credit and \$294.40 for those receiving the 66% credit. The taconite homestead credit is calculated and deducted from the total tax before credits (the sum of both the market value based tax and the net tax capacity based tax) on the property tax statement for that parcel. (See Table 17, page 65.) It is paid by St. Louis County from the taconite property tax relief fund to each county receiving the credit. The county then distributes the money to each affected local taxing district. The taconite homestead credit is also given to eligible homesteaded manufactured home properties.

The supplementary taconite homestead credit was created by the 1980 Legislature. This credit is given to homeowners in school districts #317 (Itasca County) and #698 (Aitkin and St. Louis counties). It is calculated in the same manner as the 57% taconite homestead credit. Payment of this credit is made by the state out of the general fund. The supplementary taconite tax relief credit is also given to eligible homesteaded manufactured home properties. (See Table 50, page 253.)

Rental Equity Credit

The 1994 Legislature established a pilot project for rental tax equity in the city of St. Paul. Participation is voluntary, and applies to single-family and two family rental housing. The property must be evaluated by a licensed evaluator and repairs performed, if necessary, before a property can qualify. Each qualifying property is eligible for a property tax credit equal to the difference between the tax at the normal class rate, and the tax which would be payable if the property were assessed as Class 1a, residential homestead. The amount of rental equity credit paid for taxes payable 1995 is listed in Table 34.

Net Tax

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

Special Assessments

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

Collection of Taxes

The county auditor delivers a list of all property owners, and the amount of property tax each must pay, to the county treasurer. The county auditor is responsible for collecting delinquent real property taxes, penalties, interest, and costs.

Treasurers

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

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

Tax Payments

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

Tax Penalties

Personal Property

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

Real Property

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

Manufactured Homes

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

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

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

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

For the 1994 assessment, taxes payable in 1994 (see tables 57 and 58), manufactured homes not classified as real property were assessed using the real property class rates for assessment year 1993. These rates can be found on Table 12.

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

Manufactured homes not treated as real property may also qualify for certain property tax credits, including the taconite credit and disaster credit (see Property Tax Credits, page 21).

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

SECTION II

Historical Data

TABLE 1
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE TAX RATES
TAXES PAYABLE 1925 - 1995

<u>Taxes Payable</u>	<u>Assessed Values</u>			<u>Average Tax Rate⁽¹⁾</u>	<u>Total Taxes Levied</u>
	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Property</u>		
1925	\$ 1,708,434,932	\$ 242,871,326	\$ 1,951,306,258	57.26 %	\$ 121,136,992
1930	1,715,393,160	232,259,503	1,947,652,663	63.59	133,283,850
1935	1,244,972,208	151,882,975	1,396,855,183	78.27	115,494,682
1940	1,147,921,304	173,504,673	1,321,425,977	84.63	115,806,240
1945	1,097,774,061	207,125,645	1,304,899,706	86.72	115,417,272
1950	1,214,391,975	335,838,340	1,550,230,315	126.71	201,343,601
1951	1,273,443,353	343,906,232	1,617,349,585	126.77	210,444,091
1952	1,300,743,108	381,864,210	1,682,607,318	133.40	230,418,543
1953	1,390,452,450	398,022,634	1,788,475,084	133.73	246,029,875
1954	1,412,784,939	398,250,623	1,811,035,562	143.52	268,451,507
1955	1,478,101,721	403,024,109	1,881,125,830	144.00	281,674,137
1956	1,509,037,948	409,478,982	1,918,516,930	152.55	303,962,469
1957	1,589,524,048	409,185,114	1,998,709,162	160.02	332,729,752
1958	1,618,902,697	422,374,232	2,041,276,929	175.23	372,158,036
1959	1,673,473,847	427,955,434	2,101,429,281	184.10	403,059,047
1960	1,704,135,424	423,096,471	2,127,231,895	197.18	437,737,042
1961	1,771,410,382	426,161,020	2,197,571,402	204.66	469,492,786
1962	1,806,412,256	427,806,924	2,234,019,180	217.18	508,917,467
1963	1,908,274,167	415,730,201	2,322,004,368	224.11	545,929,471
1964	1,940,169,652	396,149,678	2,336,319,330	235.22	575,431,716
1965	1,998,296,200	387,284,693	2,385,580,893	244.80	611,451,684
1966	2,039,548,025	383,554,423	2,423,102,448	254.74	646,371,729
1967	2,125,825,039	391,373,642	2,517,198,681	259.76	685,135,169
1968	2,177,851,199	171,041,247	2,348,892,446	269.85	669,657,855
1969	2,372,900,155	180,923,839	2,553,823,994	299.24	799,178,316
1970	2,457,405,642	196,157,493	2,653,563,135	329.16	912,404,487
1971	2,885,984,577	211,823,563	3,097,808,140	335.95	1,065,163,332
1972	2,992,536,257	225,821,268	3,218,357,525	297.47	1,007,585,584
1973 ⁽²⁾	10,080,649,974	351,922,349	10,432,572,323	94.19	1,037,219,602

TABLE 1
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE TAX RATES
TAXES PAYABLE 1925 - 1995

Taxes Payable	Taxable Market Value ⁽²⁾	Assessed Values			Average Tax Rate ⁽¹⁾		Taxes Levied		
		Real Property	Personal Property	Total Property	Market Value/	Assessed	Market Value Based ⁽³⁾	Assessed Value Based	Total Taxes Levied
					SD Ref. Based Rate ⁽³⁾	Value Based Rate			
1974	\$ 31,526,979,377	\$ 10,532,815,960	\$ 375,221,681	\$ 10,908,037,661	-	% 99.15	% \$ -	\$ 1,136,267,789	\$ 1,136,267,789
1975	32,949,207,409	11,028,687,059	394,667,761	11,423,354,820	-	109.12	-	1,307,397,970	1,307,397,970
1976	36,678,639,269	12,400,431,917	389,608,770	12,790,040,687	-	101.43	-	1,364,549,835	1,364,549,835
1977	40,348,632,930	13,631,238,697	401,241,961	14,032,480,658	-	104.93	-	1,543,744,497	1,543,744,497
1978	45,234,445,358	14,213,764,089	418,239,441	14,632,003,530	-	105.16	-	1,612,044,585	1,612,044,585
1979	51,787,331,845	15,475,655,030	446,415,872	15,922,070,902	-	102.27	-	1,704,015,976	1,704,015,976
1980	65,536,910,752	17,613,215,391	475,455,919	18,088,671,310	-	97.23	-	1,844,022,603	1,844,022,603
1981	91,709,758,682	21,369,229,945	515,918,614	21,885,148,559	-	87.01	-	2,011,529,837	2,011,529,837
1982	104,888,799,772	24,356,772,644	656,811,198	25,013,583,842	-	92.15	-	2,430,398,968	2,430,398,968
1983	114,942,835,732	26,859,021,214	719,675,283	27,578,696,497	-	92.10	-	2,677,165,816	2,677,165,816
1984	120,119,457,944	27,602,027,965	769,447,650	28,371,475,615	-	98.14	-	2,917,675,349	2,917,675,349
1985	122,560,533,827	28,146,949,826	797,620,554	28,944,570,380	-	99.33	-	3,011,666,708	3,011,666,708
1986	123,184,476,313	28,412,785,417	828,878,681	29,241,664,098	-	105.47	-	3,224,927,332	3,224,927,332
1987	121,760,528,792	28,589,012,030	857,546,834	29,446,558,864	-	111.30	-	3,421,316,479	3,421,316,479
1988	123,646,679,501	29,019,274,151	875,325,667	29,894,599,818	-	118.34	-	3,682,260,070	3,682,260,070
Tax Capacities⁽⁴⁾									
1989 ⁽⁴⁾	130,769,900,330	3,789,973,641	108,894,831	3,898,868,472	-	97.39	-	3,943,704,269	3,943,704,269
1990 ⁽⁵⁾	138,325,581,571	3,023,348,159	131,014,301	3,154,362,460	-	99.77	-	3,298,638,258	3,298,638,258
1991	146,390,040,633	3,145,639,026	134,917,362	3,280,556,388	-	106.69	-	3,653,524,954	3,653,524,954
1992	152,024,264,338	3,095,922,721	132,766,806	3,228,689,527	-	115.01	-	3,873,553,668	3,873,553,668
1993	156,983,395,050	3,057,976,129	137,427,155	3,195,403,284	0.00502/000	123.51	7,879,116	4,102,534,692	4,110,413,808
1994	161,964,602,499	3,036,843,689	134,339,758	3,171,183,447	0.01168/000	128.18	18,900,882	4,203,624,145	4,222,528,027
1995	169,795,668,959	3,144,616,186	139,515,555	3,284,131,741	.00148/01455	130.68	26,587,584	4,452,592,580	4,479,180,164

(1) The statewide average tax rate is exclusive of special assessments. 1925 - 1988 tax rates are expressed in mills. 1989 - 1995 are expressed as percentages.

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

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

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

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

TABLE 2
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1940 - 1995

<u>Taxes Payable</u>	<u>Real Estate Levy</u>	<u>Personal Property Levy</u>	<u>Total Levy</u>	<u>Homestead Credit ⁽²⁾</u>	<u>Agricultural Credit ⁽²⁾</u>	<u>Total Net Tax Payable^(3,6)</u>	<u>Special Assessments</u>	<u>Total Net Tax Payable Including Special Assessments</u>
1940	\$ 95,006,023	\$ 16,231,364	\$ 111,837,387	\$ —	\$ —	\$ 111,837,387	\$ 3,968,853	\$ 115,806,240
1950	151,974,387	44,457,441	196,431,808	—	—	196,431,808	4,911,793	201,343,601
1951	159,276,120	45,757,627	205,033,747	—	—	205,033,747	5,410,344	210,444,091
1952	171,797,103	52,654,943	224,452,046	—	—	224,452,046	5,906,497	230,418,543
1953	183,994,289	55,187,350	239,181,639	—	—	239,181,639	6,848,236	246,029,875
1954	200,902,801	59,016,269	259,918,870	—	—	259,918,870	8,532,637	268,451,507
1955	211,567,410	60,438,810	272,006,220	—	—	272,006,220	9,067,917	281,674,137
1956	228,332,465	64,336,967	292,669,432	—	—	292,669,432	11,293,037	303,962,469
1957	251,988,352	67,851,261	319,839,613	—	—	319,839,613	12,890,139	332,729,752
1958	282,205,133	75,481,435	357,686,568	—	—	357,687,568	14,471,468	372,158,036
1959	308,526,493	80,343,724	388,870,217	—	—	388,870,217	16,188,830	403,059,047
1960	335,521,401	83,931,663	419,453,064	—	—	419,453,064	18,283,978	437,737,042
1961	362,402,068	87,786,658	450,188,726	—	—	450,188,726	19,304,060	469,492,786
1962	391,960,561	93,218,762	485,179,323	—	—	485,179,323	23,738,144	508,917,467
1963	426,851,600	93,521,738	520,373,338	—	—	520,373,338	25,556,133	545,929,471
1964	456,162,758	93,385,542	549,548,300	—	—	549,548,300	25,883,416	575,431,716
1965	488,887,743	95,125,616	584,013,359	—	—	584,013,359	27,438,325	611,451,684
1966	519,792,386	97,457,020	617,249,406	—	—	617,249,406	29,122,323	646,371,729
1967	552,386,485	101,471,539	653,858,024	—	—	653,858,024	31,277,145	685,135,169
1968	585,677,296	48,156,240	633,833,536	78,768,510	—	555,065,026	34,374,403	589,439,429
1969	707,742,068	56,479,097	764,221,165	95,304,787	—	668,916,378	34,977,574	703,893,952
1970	806,250,044	67,210,263	873,460,307	108,054,831	—	765,405,476	38,944,180	804,349,656
1971	966,014,565	74,683,076	1,040,697,641	127,596,363	—	913,101,278	44,465,691	957,566,969
1972	886,806,076	70,567,907	957,373,983	117,085,618	—	840,288,365	50,211,600	890,499,965
1973	948,414,991	34,245,776	982,660,767	122,753,051	—	859,907,716	54,558,835	914,466,551

NOTE: Footnotes may be found on page 36.

TABLE 2
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1940 - 1995

Taxes Payable	Real Estate Levy	Personal Property Levy	Taxes Levied			Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	Total Net Tax Payable ^(3,8)	Special Assessments	Total Net Tax Payable Including Special Assessments
			Market Value Based ⁽⁶⁾	Assessed Value Based ⁽⁶⁾	Total Taxes Levied					
1974	1,043,386,304	38,088,817	—	1,081,485,121	1,081,485,121	189,373,196	—	892,111,925	54,782,668	946,894,593
1975	1,202,147,416	44,353,137	—	1,246,500,553	1,246,500,553	206,708,572	—	1,039,791,981	60,897,417	1,100,689,398
1976	1,255,997,852	41,322,615	—	1,297,320,467	1,297,320,467	220,254,291	—	1,077,066,176	67,229,368	1,144,295,544
1977	1,429,088,173	43,357,689	—	1,472,445,842	1,472,445,842	234,562,666	29,499,567	1,208,383,609	71,298,655	1,279,682,264
1978	1,493,045,351	45,651,310	—	1,538,696,661	1,538,696,661	243,964,012	35,165,192	1,259,567,457	73,347,924	1,332,915,381
1979	1,580,927,494	47,385,241	—	1,628,312,735	1,628,312,735	254,088,892	41,634,224	1,332,589,619	75,703,241	1,408,292,860
1980	1,710,411,947	48,426,153	—	1,758,838,100	1,758,838,100	371,313,377	52,186,630	1,335,338,093	85,184,503	1,420,522,596
1981	1,856,574,380	47,563,239	—	1,904,137,599	1,904,137,599	447,233,171	70,456,204	1,372,521,102	107,392,237	1,479,913,339
1982	2,243,859,965	61,222,421	—	2,305,082,386	2,305,082,386	495,705,796	86,945,965	1,705,387,079	125,316,582	1,830,683,661
1983	2,473,325,197	66,899,104	—	2,540,224,301	2,540,224,301	521,541,062	96,947,321	1,903,773,931	137,141,515	2,040,915,446
1984	2,709,002,854	75,218,054	—	2,784,220,908	2,784,220,908	506,065,238	92,675,991	2,184,411,484	133,454,441	2,297,865,925
1985	2,795,623,792	79,371,594	—	2,874,995,386	2,874,995,386	539,504,280	106,513,404	2,226,776,308	136,671,326	2,363,447,634
1986	2,997,104,294	86,853,333	—	3,083,957,627	3,083,957,627	586,112,213	126,080,929	2,389,338,813	140,969,705	2,510,308,518
1987	3,181,565,243	95,757,072	—	3,277,322,315	3,277,322,315	609,222,978	115,621,847	2,550,370,217	143,994,164	2,694,364,381
1988	3,433,066,776	104,893,975	—	3,537,760,751	3,537,760,751	622,442,752	102,059,237	2,789,346,375	144,499,319	2,933,845,694
1989	3,690,320,745	106,771,593	—	3,797,092,338	3,797,092,338	652,997,536	94,975,727	3,038,091,944	146,611,931	3,184,703,875
1990	3,020,045,556	127,002,583	—	3,147,048,139	3,147,048,139	7,869,129	—	3,136,385,859	151,590,119	3,287,955,978
1991	3,363,282,756	136,824,691	—	3,500,107,447	3,500,107,447	8,173,914	—	3,489,227,498	153,417,507	3,642,645,005
1992	3,568,198,288	145,155,457	—	3,713,353,723	3,713,353,723	8,568,713	—	3,701,794,613	160,199,945	3,861,994,558
1993	3,794,652,485	159,888,034	7,879,116	3,946,661,407	3,954,540,523	9,271,575	—	3,940,567,048	155,873,285	4,096,440,333
1994	3,902,123,795	164,533,230	18,900,882	4,047,756,132	4,066,657,014	11,439,498	—	4,050,132,400	155,871,013	4,206,003,413
1995	4,143,669,286	174,462,629	26,587,584	4,291,544,565	4,318,132,149	12,091,519	—	4,299,672,554	161,048,015	4,460,720,569

NOTE: Footnotes may be found on page 36.

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1995

Taxes Payable	State	County	City	Township	School District	Special Taxing District ⁽⁴⁾	Total Taxes ⁽³⁾	Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	Net Taxes ⁽⁵⁾
1925	\$ 11,328,852	\$ 24,433,435	\$ 35,738,699	\$ 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	70,090,610	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	101,060,861	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	23,876,094	112,975,068	111,179,187	12,482,086	177,222,607	—	437,737,042	—	—	437,737,042
1961	22,937,962	119,184,056	118,305,938	12,367,041	196,697,769	—	469,492,766	—	—	469,492,766
1962	24,801,597	130,230,248	128,233,196	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	27,820,363	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	147,258,660	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	—	191,669,859	177,014,464	13,164,187	412,368,058	4,782,170	799,198,739	95,304,787	—	703,893,952
1970	—	207,861,416	195,278,139	14,616,659	489,309,155	5,339,118	912,404,487	108,054,831	—	804,349,656
1971	—	241,175,930	227,210,819	15,495,795	595,312,009	5,968,779	1,085,163,332	127,596,363	—	957,566,969

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1995

Taxes Payable	County	City	Township	School District	Special Taxing District ⁽⁴⁾	Taxes Levied			Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	Net Taxes ⁽⁶⁾
						Market Value Based ⁽⁶⁾	Assessed Value Based	Total Taxes Levied			
1972	249,348,013	\$ 223,437,490	\$ 15,599,053	\$ 504,452,892	\$ 14,748,136	-	\$ 1,007,585,584	\$ 1,007,585,584	\$ 117,085,619	—	\$ 890,499,965
1973	256,835,461	226,635,629	15,596,239	521,696,691	16,255,383	-	1,037,219,602	1,037,219,602	122,753,051	—	914,466,551
1974	283,824,499	245,391,040	16,565,021	568,556,959	21,930,270	-	1,136,267,789	1,136,267,789	189,373,196	—	946,894,593
1975	323,903,244	280,237,222	17,522,904	631,719,865	37,342,219	-	1,307,397,971	1,307,397,971	206,708,572	—	1,100,689,399
1976	339,410,441	295,797,233	20,161,728	657,055,360	31,138,634	-	1,364,549,835	1,364,549,835	220,254,291	—	1,144,295,544
1977	379,243,365	328,532,136	23,211,784	757,026,429	36,212,319	-	1,543,744,497	1,543,744,497	234,562,666	29,499,567	1,279,682,264
1978	409,107,775	339,682,520	25,286,325	777,952,689	36,939,728	-	1,612,044,585	1,612,044,585	243,984,012	35,185,192	1,332,915,381
1979	438,513,020	347,977,849	28,503,861	817,858,349	41,639,698	-	1,704,015,976	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	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	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	2,430,398,968	495,705,796	86,945,965	1,830,683,661
1983	689,839,201	535,248,730	52,910,906	1,209,907,940	120,094,794	-	2,677,165,816	2,677,165,816	521,541,062	96,947,321	2,040,915,446
1984	720,660,693	563,916,287	60,630,782	1,329,561,212	135,087,038	-	2,917,675,349	2,917,675,349	525,482,114	92,675,991	2,297,865,925
1985	754,437,921	590,174,999	63,707,344	1,316,382,207	149,161,314	-	3,011,666,708	3,011,666,708	539,504,280	106,513,404	2,363,447,634
1986	824,330,475	629,644,574	66,450,490	1,389,754,370	173,142,388	-	3,224,927,332	3,224,927,332	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	3,421,316,479	609,222,978	115,621,847	2,694,364,381
1988	952,960,592	686,724,686	73,140,641	1,509,728,030	250,869,713	-	3,682,260,070	3,682,260,070	622,442,752	102,059,237	2,933,845,694
1989	1,025,731,896	665,320,101	75,097,914	1,635,444,219	292,884,645	-	3,943,704,269	3,943,704,269	652,997,536	94,975,727	3,184,703,875
1990	841,203,791	600,728,788	69,480,746	1,228,778,953	280,883,124	-	3,298,638,258	3,298,638,258	7,869,129	—	3,287,955,978
1991	946,745,882	614,921,791	67,929,508	1,381,146,910	337,370,387	-	3,653,524,954	3,653,524,954	8,173,914	—	3,642,645,005
1992	1,013,747,532	640,764,965	69,158,308	1,460,231,019	349,201,787	-	3,873,553,668	3,873,553,668	8,568,713	—	3,861,994,558
1993	1,039,725,471	650,159,695	72,924,633	1,612,361,491	369,879,516	7,879,116	4,102,534,692	4,110,413,808	9,271,575	—	4,088,561,217
1994	1,082,444,275	663,634,206	73,974,049	1,650,420,411	363,593,402	18,900,882	4,203,627,145	4,222,528,027	11,439,498	—	4,206,003,413
1995	1,145,802,316	704,555,851	79,613,574	1,808,247,139	388,590,742	26,587,584	4,452,592,580	4,479,180,164	12,091,519	—	4,460,720,569

NOTE: Footnotes may be found on page 38.

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TABLE 4
REAL AND PERSONAL PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1961 - 1995

Taxes Payable						School District	Special Taxing District ⁽⁴⁾	Total Taxes ⁽³⁾	Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	Net Taxes Levied		
	State	County	City	Township	Market Value Based ⁽⁶⁾						Assessed Value Based	Total Net Taxes Levied	
1961	\$ 22,937,982	\$ 116,832,605	\$ 101,396,171	\$ 12,331,454	\$ 196,688,514	—	\$ 450,188,726	—	—	—	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	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	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	549,548,300	
1965	27,820,383	158,361,968	116,876,321	13,523,682	287,411,005	—	584,013,359	—	—	—	584,013,359	584,013,359	
1966	36,322,818	157,364,610	121,269,535	13,600,360	286,692,084	—	617,249,407	—	—	—	617,249,407	617,249,407	
1967	36,481,201	180,392,006	126,329,933	14,546,042	316,106,840	—	653,858,024	—	—	—	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	555,065,026	
1969	—	168,708,475	145,815,356	12,574,539	412,367,625	4,782,170	764,221,165	95,304,787	—	—	668,916,378	668,916,378	
1970	—	204,808,866	160,319,419	13,883,729	489,303,409	5,339,119	873,454,562	108,054,831	—	—	765,399,731	765,399,731	
1971	—	237,677,912	187,347,912	14,391,029	595,312,006	5,968,779	1,040,697,641	127,598,363	—	—	913,101,278	913,101,278	
1972	—	245,925,339	178,639,274	13,808,342	504,452,692	14,748,136	957,373,963	117,085,618	—	—	840,288,365	840,288,365	
1973	—	253,246,879	176,578,010	14,883,803	521,696,691	16,255,383	982,680,767	122,753,051	—	—	859,907,716	859,907,716	
1974	—	280,067,616	195,330,871	15,689,529	568,556,959	21,840,144	1,081,485,121	189,373,196	—	—	892,111,925	892,111,925	
1975	—	320,331,566	223,649,623	16,671,959	631,719,665	37,255,023	1,246,500,553	206,708,572	—	—	1,039,791,961	1,039,791,961	
1976	—	335,647,162	233,800,367	18,816,538	657,055,360	31,014,581	1,297,320,467	220,254,291	—	—	1,077,066,176	1,077,066,176	
1977	—	374,950,902	262,996,033	21,907,677	757,026,429	36,044,337	1,472,445,842	234,562,666	29,499,567	—	1,206,363,609	1,206,363,609	
1978	—	402,923,923	273,909,562	24,325,677	777,952,689	36,509,062	1,538,696,661	243,964,012	35,165,192	—	1,259,567,457	1,259,567,457	
1979	—	433,052,934	279,439,244	27,349,255	817,858,348	41,089,755	1,628,312,735	254,088,692	41,634,224	—	1,332,589,619	1,332,589,619	
1980	—	485,889,698	297,954,686	33,753,206	855,277,356	49,694,672	1,758,638,100	371,313,377	52,186,630	—	1,335,336,093	1,335,336,093	
1981	—	549,365,767	343,049,470	41,173,148	850,255,967	73,518,283	1,904,137,589	447,233,171	70,456,204	—	1,372,521,102	1,372,521,102	
1982	—	617,468,212	361,903,835	46,706,790	1,099,683,473	93,932,246	2,305,062,366	495,705,796	86,945,965	—	1,705,367,079	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	98,947,321	—	1,903,773,931	1,903,773,931	
1984	—	706,371,048	446,553,132	58,333,930	1,329,561,212	131,582,249	2,784,220,906	525,482,114	92,675,992	—	2,164,411,484	2,164,411,484	
1985	—	741,263,445	472,654,576	61,138,779	1,316,382,207	145,733,450	2,874,995,366	539,504,260	106,513,404	—	2,226,776,306	2,226,776,306	
1986	—	810,617,148	508,483,053	63,647,207	1,389,754,370	169,850,616	3,083,957,627	586,112,213	128,080,929	—	2,369,336,813	2,369,336,813	
1987	—	862,800,305	536,524,064	66,599,728	1,441,103,526	200,231,428	3,277,322,315	609,222,976	115,621,647	—	2,550,370,217	2,550,370,217	
1988	—	936,373,549	565,377,928	69,460,567	1,509,728,030	248,004,269	3,537,780,751	622,442,752	102,059,237	—	2,769,346,375	2,769,346,375	
1989	—	1,010,336,629	541,124,439	71,065,341	1,635,444,219	289,896,216	3,797,092,338	652,997,536	94,975,727	—	3,038,091,944	3,038,091,944	
1990	—	823,900,976	474,093,205	64,944,671	1,228,778,953	278,067,476	3,147,048,139	7,869,129	—	—	3,136,365,859	3,136,365,859	
1991	—	925,373,716	490,342,291	62,867,845	1,381,146,910	334,966,209	3,500,107,447	8,173,914	—	—	3,489,227,496	3,489,227,496	
1992	—	969,221,703	511,669,787	64,357,525	1,480,231,019	347,223,632	3,713,353,723	8,568,713	—	—	3,701,794,613	3,701,794,613	
1993	—	1,012,644,234	527,794,446	68,061,651	1,612,361,491	368,315,899	3,946,661,407	9,271,575	—	7,879,116	3,932,667,932	3,940,567,048	
1994	—	1,048,684,974	547,962,652	69,218,808	1,650,420,411	361,897,849	4,047,756,132	11,439,498	—	18,900,882	4,031,231,518	4,050,132,400	
1995	—	1,110,263,250	565,666,296	74,693,736	1,808,247,139	386,869,184	4,291,544,565	12,091,519	—	26,587,584	4,273,064,970	4,299,672,554	

NOTE: Footnotes may be found on page 36.

FOOTNOTES FOR TABLES 2,3 AND 4

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

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

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

Amounts for 1990 and subsequent years are only values for Taconite Homestead Credit. Homestead and Agricultural Credit Aid (HACA), replaced homestead and agricultural credit for taxes payable in 1990. See explanation of HACA on page 16.

3) Includes Seven County Metropolitan Contribution Levy:

1975.....\$ 16,672,517	1980 \$36,368,483	1985 \$137,398,665	1990 \$277,109,399
1976..... 20,896,439	1981 46,774,964	1986 141,184,290	1991 304,944,335
1977..... 19,418,464	1982 65,019,879	1987 169,633,883	1992 339,982,742
1978..... 23,075,548	1983 88,756,546	1988 208,371,672	1993 356,995,253
1979..... 29,523,199	1984 107,423,873	1989 248,777,251	1994 369,069,172
			1995..... 325,286,388

Also includes Power Line levy of:

1982.....\$367,851	1986 \$420,745	1990..... \$453,457	1994 \$ 491,628
1983..... 407,699	1987 429,381	1991..... 466,141	1995 496,570
1984 395,464	1988 444,736	1992..... 467,315	
1985 404,262	1989 448,243	1993 488,633	

4) Includes tax increment financing levy amount of :

1982.....\$ 35,141,373	1986.....\$ 92,355,076	1990.....\$192,295,363	1994.....\$ 268,517,539
1983.....46,425,859	1987.....117,465,743	1991..... 230,125,125	1995..... 276,845,444
1984.....58,154,901	1988.....154,372,728	1992..... 255,788,716	
1985.....70,761,120	1989.....183,983,207	1993..... 278,915,518	

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
Agricultural Preserves Credit	340,215	390,855	650,582	483,676	233,623

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

	<u>1994</u>	<u>1995</u>
Power Line Credit.....	\$ 137,208	\$ 143,289
Agricultural Preserves.....	288,808	344,662
County Conservation.....	191,334	196,026
Disaster Credit.....	-	-
Enterprise Zone Credit.....	23,988	14,378
Disparity Reduction Credit.....	4,443,778	5,148,760
Rental Equity Credit.....		520,961

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

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1995
PART A

<u>Taxes Payable</u>	<u>County Park District</u>	<u>Hospital District</u>	<u>Housing and Redevelopment Authority</u>	<u>Economic Development Authority</u>	<u>Metropolitan Airport Commission</u>	<u>Metropolitan Council</u>	<u>Mosquito Control</u>	<u>Regional Railroad Authority</u>
1968	\$ -	\$ 244,339	\$ 650,246	\$ -	\$ 1,072,655	\$ 632,776	\$ 792,540	\$ -
1969	-	423,176	676,611	-	980,667	699,580	759,419	-
1970	710,337	521,055	704,791	-	-	1,062,076	758,186	-
1971	858,519	647,924	725,154	-	-	1,325,348	839,789	-
1972	2,239,929	714,094	1,063,014	-	-	1,414,811	879,217	-
1973	2,368,893	821,773	1,089,977	-	-	1,464,262	910,517	-
1974	2,560,041	810,537	1,126,343	-	-	1,668,085	1,208,602	-
1975	2,938,928	899,076	1,292,316	-	-	4,823,415	1,274,464	-
1976	3,773,824	998,399	1,425,194	-	-	3,224,454	1,445,777	-
1977	4,570,010	1,026,148	951,431	-	-	3,811,702	1,576,168	-
1978	4,130,224	978,740	1,214,194	-	-	2,921,312	1,569,911	-
1979	4,393,791	983,101	1,101,941	-	-	3,482,417	1,783,945	-
1980	4,854,214	1,233,134	1,076,729	-	-	4,318,480	2,136,961	-
1981	5,173,321	1,288,857	1,555,766	-	-	5,038,734	2,521,935	-
1982	5,399,800	1,383,498	1,726,678	-	-	5,889,347	2,736,389	2,242,559
1983	5,188,318	1,413,533	2,039,430	-	-	7,251,314	4,644,736	2,369,141
1984	5,532,329	1,507,029	2,145,826	-	-	8,278,198	6,592,998	2,556,177
1985	5,358,891	1,943,711	2,323,538	-	-	7,525,387	6,992,939	2,623,078
1986	5,881,911	2,514,321	2,347,326	-	-	8,910,761	7,605,738	-
1987	6,144,366	2,590,248	2,591,966	-	-	8,399,989	8,305,000	-
1988	6,405,550	2,500,373	3,165,076	-	-	9,413,855	8,636,616	6,541,383
1989	7,024,065	2,497,323	3,583,065	-	-	11,519,889	7,417,660	10,805,631
1990	5,920,802	2,225,530	4,002,222	-	-	9,130,412	4,501,322	10,235,365
1991	6,343,263	2,381,813	4,945,431	-	-	7,387,047	7,550,523	20,289,697
1992	7,169,039	2,541,072	4,935,625	-	-	9,923,416	6,759,346	835,004
1993	7,420,121	2,714,209	5,997,548	218,321	-	7,172,103	5,711,297	727,834
1994	8,378,995	2,997,819	6,462,361	221,510	-	6,782,354	5,749,191	944,571
1995	12,803,832	3,230,850	6,988,977	577,504	-	8,214,916	5,882,481	742,904

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1995
PART B

<u>Taxes Payable</u>	<u>Port Authority</u>	<u>Reg. Dev. Commission</u>	<u>Sanitary Sewer District</u>	<u>Tax Increment Financing</u>	<u>Transit Commission</u>	<u>Watershed District</u>	<u>Miscellaneous Districts</u>	<u>Total Special Tax District</u>
1968	\$ 787,803	\$ -	\$ 53,581	\$ -	\$ -	\$ 163,277	\$ -	\$ 4,397,216
1969	930,270	-	55,810	-	-	256,634	-	4,782,170
1970	1,174,315	-	57,223	-	-	351,135	-	5,339,119
1971	1,124,792	-	79,751	-	-	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	49,787	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	1,043,062	956,928	59,319	22,489,360	30,277,117	3,112,620	-	73,517,069
1982	1,746,066	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	3,665,150	-	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	1,086,629	60,688	70,761,120	42,325,701	4,464,527	237,850	145,738,068
1986	916,210	1,101,969	59,959	92,355,076	43,724,974	4,203,523	237,116	169,858,904
1987	871,455	1,078,729	57,185	117,465,743	46,697,869	5,603,432	225,746	200,231,728
1988	1,402,541	1,033,988	93,185	154,372,728	48,624,639	5,412,606	201,189	248,003,929
1989	1,572,191	1,048,052	99,016	183,980,403	54,278,749	5,541,184	521,026	289,888,254
1990	1,268,310	866,824	81,748	192,295,363	42,490,022	4,482,718	563,243	278,063,881
1991	1,226,856	1,106,002	101,757	230,125,125	48,956,678	3,973,857	575,151	334,965,000
1992	2,015,691	1,387,786	118,390	255,788,716	50,814,429	4,297,697	635,045	347,221,256
1993	388,085	1,423,070	78,888	278,915,518	49,194,490	7,901,890	448,719	368,312,093
1994	1,065,582	1,356,725	85,334	268,517,539	52,418,112	6,605,448	311,612	361,897,153
1995	708,414	1,432,120	134,040	276,845,444	55,001,222	12,737,693	1,568,276	366,868,673

TABLE 6
SPECIAL ASSESSMENTS ON REAL PROPERTY (1)
TAXES PAYABLE 1961 - 1995

Taxes Payable	County	City	Township	School District(2)	Special Taxing District(3)	Total Special Assessments
1961	\$ 2,351,451	\$ 18,907,767	\$ 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	22,666,762	249,511	693	—	25,556,134
1964	2,881,697	22,765,692	235,106	721	—	25,883,416
1965	2,873,348	24,285,825	258,551	22,601	—	27,438,325
1966	2,830,280	25,989,325	302,025	692	—	29,122,322
1967	3,083,560	27,806,364	393,226	13,965	—	31,277,145
1968	2,900,282	30,873,189	600,570	362	—	34,374,403
1969	3,181,385	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	—	87,185	60,897,418
1976	3,763,278	61,996,846	1,345,180	—	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	—	430,866	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	111,834,008	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	128,835,583	4,536,075	—	2,815,646	151,590,119
1991	21,372,166	124,579,500	5,081,663	—	2,404,178	153,417,507
1992	24,525,829	128,895,178	4,800,763	—	1,978,155	160,199,945
1993	27,061,237	122,365,249	4,862,962	—	1,563,817	155,873,285
1994	33,748,861	115,671,356	4,755,243	—	1,695,553	155,871,013
1995	35,539,066	118,867,553	4,919,838	—	1,721,558	161,048,015

- (1) 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.
- (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
TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
TAXES PAYABLE 1974 - 1995

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	\$ 53,985,464	\$ 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	8,058,720,962	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	2,170,106,016	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	16,517,441,176	16,548,300	1,279,248,464	17,813,237,942	32,650,855,828	2,831,762,888	557,918,679	106,182,742	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	986,763,984	143,734,286	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	34,172,311,864	120,176,266	2,592,990,933	36,885,479,103	54,637,426,680	4,722,035,165	1,193,803,418	172,952,315	9,391,546,418
1984	35,586,551,236	259,660,399	2,719,347,921	38,567,559,556	56,511,581,667	4,917,466,003	1,210,452,459	181,056,009	10,305,294,300
1985	34,244,000,633	275,174,660	2,931,273,120	37,450,448,413	59,020,795,238	5,108,689,116	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	196,634,534	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	1,336,261,603	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
1991	22,372,367,108	293,933,231	3,796,655,719	26,462,956,058	80,455,863,981	7,485,467,093	1,501,028,957	212,955,776	18,371,812,261
1992	23,937,742,990	297,911,938	3,974,327,948	28,209,982,876	84,009,470,399	7,542,493,838	1,455,205,117	214,735,048	18,378,152,699
1993	24,645,088,193	285,184,253	4,209,678,250	29,139,950,696	88,819,915,811	7,373,712,044	0	225,312,767	18,909,593,881
1994	25,347,350,771	294,222,907	4,326,741,330	29,968,315,008	93,783,517,112	7,152,944,029	0	252,541,692	18,345,907,531
1995	26,091,747,816	317,966,169	4,594,989,550	31,004,703,535	100,298,221,895	7,138,357,840	0	276,087,778	18,298,569,303

TABLE 7 (continued)
TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
TAXES PAYABLE 1974 - 1995

NON-AGRICULTURAL (continued)

<u>TAXES PAYABLE</u>	<u>INDUSTRIAL LAND & BLDGS.</u>	<u>PUBLIC UTILITY</u>	<u>MINERALS</u>	<u>ALL OTHER CLASS 5 PROPERTY</u>	<u>RAILROAD</u>	<u>TOTAL</u>	<u>TOTAL REAL PROPERTY</u>	<u>TOTAL PERSONAL PROPERTY</u>	<u>TOTAL REAL & PERS. PROPERTY</u>
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	1,310,873,142	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	--	--	30,628,828,195	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	--	201,528,611	87,203,609,017	121,217,292,475	1,987,183,838	123,184,476,313
1987	4,926,765,777	2,366,888,338	33,081,276	--	246,000,040	91,171,196,267	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	104,980,347,534	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	2,649,874,844	138,325,581,571
1991	5,984,870,739	2,860,318,131	12,328,179	--	258,863,551	117,143,508,668	143,606,464,728	2,783,575,907	146,390,040,633
1992	6,181,068,417	2,873,438,409	9,837,055	294,334	275,769,444	120,940,464,960	149,150,447,836	2,873,816,502	152,024,264,338
1993	6,314,363,214	2,927,653,835	5,367,191	401,079	276,337,502	124,852,657,324	153,992,608,020	3,007,985,604	157,000,593,624
1994	6,187,768,009	3,021,635,438	5,304,001	270,427	290,515,895	129,040,404,134	159,006,719,142	2,990,779,548	161,999,498,690
1995	6,346,566,233	3,066,751,115	4,732,040	264,166	305,388,518	135,734,938,888	166,739,642,423	3,104,511,567	169,844,153,990

TABLE 8
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-1996:
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 1996 (1)

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL				
	FARM	TIMBER	SEASONAL REC. RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL	COMMERCIAL LAND & BLDGS.
1974	\$ 1,924,461,295	\$ 1,431,495	\$ 177,356,840	\$ 2,103,249,630	\$ 4,849,228,230	\$ 628,809,419	\$ 149,881,816	\$ 17,968,488	\$ 1,642,720,626
1975	1,980,470,472	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	180,884,883	19,049,869	2,090,717,230
1979	3,120,877,146	2,741,306	284,876,275	3,408,494,727	7,097,696,970	876,899,424	192,527,641	20,055,274	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	5,555,805,874	5,648,517	493,493,628	6,054,748,019	10,421,486,915	1,504,601,390	440,557,361	28,396,587	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	32,875,016	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	3,818,062	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
1991	267,011,241	4,702,927	87,323,081	359,037,249	1,157,238,588	253,229,109	74,300,939	3,505,346	857,093,388
1992	284,531,663	4,766,586	87,435,215	376,733,464	1,147,707,299	245,941,106	69,122,237	3,558,832	822,389,887
1993	289,243,019	4,562,943	86,483,267	380,289,229	1,176,432,202	232,646,456	0	3,725,671	835,557,931
1994	261,048,870	4,413,344	89,145,229	354,607,443	1,233,014,617	224,296,810	0	4,128,582	792,162,990
1995	269,617,628	4,769,493	94,997,745	369,384,866	1,333,157,779	223,268,064	0	4,497,056	788,591,072

TABLE 8 (continued)
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-1996:
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 1995 (1)

NON-AGRICULTURAL (continued)

<u>TAXES PAYABLE</u>	<u>INDUSTRIAL LAND & BLDGS.</u>	<u>PUBLIC UTILITY</u>	<u>MINERALS</u>	<u>ALL OTHER CLASS 6 PROPERTY</u>	<u>RAILROAD</u>	<u>TOTAL</u>	<u>TOTAL REAL PROPERTY</u>	<u>TOTAL PERSONAL PROPERTY</u>	<u>TOTAL REAL & PERS. PROPERTY</u>
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	496,058,541	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	37,671,317	—	—	10,903,227,280	13,631,443,217	401,396,204	14,032,839,421
1978	873,111,179	589,300,208	40,196,673	—	—	11,281,563,320	14,214,797,070	417,352,695	14,632,149,765
1979	959,548,524	624,365,083	43,736,500	—	—	12,068,583,065	15,477,077,792	444,909,746	15,921,987,538
1980	1,087,135,577	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	1,608,873,198	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	20,548,230,862	27,603,262,508	769,544,956	28,372,807,462
1985	1,783,221,212	772,147,033	25,449,450	—	80,907,404	21,304,556,202	28,146,965,204	797,750,660	28,944,715,864
1986	1,903,086,942	779,786,905	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	3,023,231,768	131,014,287	3,154,246,075
1991	287,662,866	141,203,066	610,245	—	12,772,880	2,787,616,427	3,146,653,676	134,539,964	3,281,193,660
1992	285,419,756	136,144,827	467,260	13,981	13,043,838	2,723,809,023	3,100,542,487	133,137,661	3,233,680,148
1993	288,260,192	137,240,650	252,258	18,851	12,934,687	2,687,068,898	3,087,358,127	137,837,745	3,205,195,872
1994	276,405,106	138,667,857	243,984	12,440	13,303,860	2,682,236,246	3,036,843,689	134,339,758	3,171,183,447
1995	283,430,046	140,750,287	217,674	12,152	13,985,321	2,787,909,451	3,157,294,317	139,515,555	3,296,809,872

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

TABLE 9
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1995

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	1,243,960,323	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	6,458,625	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	3,196,542	844,886,355
1991	255,601,246	5,284,432	88,400,054	349,285,732	1,261,546,160	280,381,027	78,786,638	3,542,003	937,244,521
1992	282,237,610	5,554,165	92,836,988	380,628,763	1,351,697,230	294,998,131	79,843,772	3,801,646	974,605,041
1993	311,486,280	5,858,922	99,779,790	417,124,992	1,489,100,414	299,972,959	0	4,262,109	1,061,870,099
1994	299,152,033	5,817,291	105,412,969	410,382,313	1,609,112,591	298,587,679	0	4,966,636	1,047,396,229
1995	315,949,272	6,261,779	111,734,733	433,945,784	1,776,936,742	304,924,774	0	5,400,010	1,064,921,700

TABLE 9
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1995

NON-AGRICULTURAL (continued)

Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Property	Total Personal Property	Total Real & Personal Property
1974	\$ 72,788,808	\$ 37,418,216	\$ 6,530,807	\$ --	\$ 893,246,398	\$ 1,043,396,306	\$ 38,088,817	\$ 1,081,485,123
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	69,898,562	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	79,371,584	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	3,181,585,243	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	3,680,320,745	106,771,583	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
1991	312,544,381	125,096,604	633,161	14,222,529	3,013,997,024	3,363,282,756	136,824,691	3,500,107,447
1992	337,501,119	129,295,747	474,215	15,352,602	3,187,569,503	3,568,198,266	145,155,457	3,713,353,723
1993	364,146,701	141,434,264	315,149	16,403,132	3,377,527,493	3,794,652,485	159,888,034	3,954,540,519
1994	363,352,554	150,482,637	309,561	17,516,815	3,491,741,482	3,902,123,795	164,533,230	4,066,657,025
1995	381,675,851	156,836,769	291,988	18,718,485	3,709,723,502	4,143,669,266	174,462,629	4,318,131,915

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1995

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
47 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
1991	254,854,588	5,280,182	88,400,054	348,534,824	1,253,840,770	279,812,648	78,770,717	3,542,003	936,058,867
1992	281,397,503	5,549,847	92,836,988	379,784,338	1,343,619,417	294,405,821	79,827,776	3,801,646	973,204,343
1993	310,335,554	5,853,238	99,779,790	415,968,583	1,480,319,195	299,084,888	0	4,262,109	1,059,608,271
1994	298,012,164	5,812,103	105,412,989	409,237,278	1,598,200,767	297,540,425	0	4,966,636	1,044,865,947
1995	314,734,144	6,256,319	111,734,733	432,725,196	1,764,861,110	303,731,344	0	5,400,010	1,061,993,378

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1995

NON-AGRICULTURAL (continued)

Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Property	Total Personal Property	Total Real & Personal Property
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ --	\$ 727,575,497	\$ 854,023,101	\$ 38,088,817	\$ 892,111,918
1975	83,271,516	44,734,868	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	1,805,258,063	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
1991	311,982,876	125,094,862	633,161	14,222,529	3,003,958,433	3,352,493,257	136,734,241	3,489,227,498
1992	336,958,819	129,295,232	474,215	15,352,602	3,176,939,871	3,556,724,209	145,070,404	3,701,794,613
1993	363,362,211	141,433,510	315,149	16,403,132	3,364,811,087	3,780,779,670	159,787,378	3,940,567,048
1994	362,525,566	150,481,832	309,561	17,516,815	3,476,424,329	3,885,661,607	164,470,793	4,050,132,400
1995	380,700,814	156,835,859	291,988	18,718,485	3,692,550,173	4,125,275,366	174,397,188	4,299,672,554

TABLE 11
TAXABLE VALUE DETERMINATION DATA
TAXES PAYABLE 1974 - 1995

<u>Taxes Payable</u>	<u>Total Taxable 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	13,825,581,694	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	104,688,799,772	25,013,563,842	332,367,640	690,921,199	4,308,594	23,985,966,209	691,660,870	24,677,647,079
1983	114,942,835,732	27,576,696,497	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	130,789,900,330	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
1991	146,390,040,633	3,280,556,388	204,893,672	290,505,697	437,096	2,784,719,923	290,508,172	3,075,228,095
1992	152,024,264,338	3,228,689,527	210,850,640	292,768,058	412,138	2,724,658,691	292,766,266	3,017,444,957
1993	157,000,593,624	3,195,403,284	215,122,620	289,093,101	406,931	2,690,780,632	289,094,399	2,979,875,031
1994	161,999,496,690	3,157,963,863	201,339,456	277,018,677	396,525	2,679,229,205	277,021,682	2,956,250,887
1995	169,844,153,990	3,284,131,741	203,291,153	241,310,656	396,446	2,839,133,486	241,309,512	3,080,442,998

(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 - 1995
PART A

DESCRIPTION	CLASS	1972	1973	1974	1975	1976	1977	1978	1979	1980
BLIND/PARA VET/DISABLED HSTD.	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%
AGRICULTURAL HOMESTEAD	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%
AGRICULTURAL NON-HOMESTEAD	3	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	31%	30%	25%
TIMBERLAND	3E	20%	20%	20%	20%	20%	20%	20%	20%	20%
SEASONAL RECREATIONAL RESIDENTIAL	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%
COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL, UNDER 200 DAYS AND INCLUDES OWNER'S HOMESTEAD	3A	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	18%	16%	12%
RESIDENTIAL HOMESTEAD	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%
RESIDENTIAL NON-HOMESTEAD	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%
RESIDENTIAL NON-HOMESTEAD (1) 3 OR LESS UNITS	3DD	-	-	-	-	-	-	-	-	32%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
 TAXES PAYABLE 1972 - 1995
 PART A (cont.)

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
<u>BLIND/PARA VET/DISABLED HSTD.</u>	3CC					
BASE: AMOUNT-PERCENTAGE		\$33,000- 5%	\$35,000 -5%	\$35,000- 5%	\$30,000- 5%	\$31,000- 5%
EXCESS - AG: AMOUNT-PERCENTAGE		\$33,000 TO \$50,000-14%	\$35,000 TO \$54,000-14%	\$35,000 TO \$54,000-14%	\$30,000 TO \$60,000-14%	\$31,000 TO \$62,000-14%
		OVER \$50,000-19%	OVER \$54,000-19%	OVER \$54,000-19%	OVER \$60,000-19%	OVER \$62,000-19%
NON-AG: AMOUNT-PERCENTAGE		\$33,000 TO \$50,000-22%	\$35,000 TO \$54,000-22%	\$35,000 TO \$54,000-22%	\$30,000 TO \$60,000-19%	\$31,000 TO \$62,000-19%
		OVER \$50,000-28%	OVER \$54,000-28%	OVER \$54,000-28%	OVER \$60,000-30%	OVER \$62,000-30%
<u>AGRICULTURAL HOMESTEAD</u>	3B					
BASE: AMOUNT-PERCENTAGE		\$50,000-14%	\$54,000-14%	\$54,000-14%	\$60,000-14%	\$62,000-14%
EXCESS: PERCENTAGE		19%	19%	19%	19%	19%
<u>AGRICULTURAL NON-HOMESTEAD</u>	3	19%	19%	19%	19%	19%
<u>TIMBERLAND</u>	3E	19%	19%	19%	19%	19%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>	3					
A. COMMERCIAL, UNDER 200 DAYS		21%	21%	21%	21%	21%
B. NON-COMMERCIAL		21%	21%	21%	21%	21%
<u>COMMERCIAL SEASONAL RECREATIONAL 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		36%	36%	34%	34%	34%
B. APARTMENT LAND		36%	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 - 1995
PART A (cont.)

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1995 PART A (cont.)

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

TABLE 12
 REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
 TAXES PAYABLE 1972 - 1995 PART A (cont.)

DESCRIPTION	CLASS	1993	1994 & 1995
<u>BLIND/PARA VET/DISABLED HSTD.</u>	1B		
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 0.45%	\$32,000- 0.45%
Remainder uses tax capacity rates for class 2A property			
BASE: NON-AG		\$32,000- 0.45%	\$32,000- 0.45%
Remainder uses tax capacity rates for class 1A property			
<u>AGRICULTURAL HOMESTEAD</u>	2A	TO \$72,000	
HOUSE, GARAGE & 1 ACRE		1.00%	HOUSE, GARAGE & 1 ACRE
REMAINDER		0.45%	first \$72,000
		2.00%	over \$72,000
HOUSE, GARAGE & 1 ACRE		2.00%	2.00%
REMAINDER		0.45%	
		OVER \$115,000 -	REMAINDER OF FARM
HOUSE, GARAGE & 1 ACRE		2.00%	first \$115,000
REMAINDER TO 320 ACRES		1.30%	over \$115,000:
OVER 320 ACRES		1.60%	first 320 acres
			over 320 acres
			1.50%
<u>AGRICULTURAL NON-HOMESTEAD</u>			
LAND	2B	1.60%	1.50%
<u>TIMBERLAND</u>	2B	1.60%	1.50%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>			
A. COMMERCIAL, UNDER 250 DAYS (8)	1C		
INCLUDES OWNER'S HOMESTEAD		1.00%	1.00%
B. NON-COMMERCIAL - FIRST \$72,000	4C	2.00%	2.00%
- OVER \$72,000		2.50%	2.50%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C		
RECREATIONAL UNDER 250 DAYS (8)		2.30%	2.30%
<u>RESIDENTIAL HOMESTEAD</u>	1A		
BASE: AMOUNT-PERCENTAGE		1ST \$72,000- 1.00%	1ST \$72,000- 1.00%
		OVER \$72,000- 2.00%	OVER \$72,000- 2.00%
<u>RESIDENTIAL NON-HOMESTEAD</u>			
A. APTS. WITH 4 OR MORE UNITS			
NOT TITLE II	4A	3.40%	3.40%
B. APARTMENT LAND -LESS THAN 4 UNITS	4C	2.50%	2.30%
-4 OR MORE UNITS	4D	3.40%	3.40%
C. PRIVATE FOR PROFIT HOSPITALS	4A	3.40%	3.40%
<u>RESIDENTIAL NON-HSTD - 3 or less units (1)</u>	4B	2.50%	2.30%

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TABLE 12
 REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
 TAXES PAYABLE 1972 - 1995
 PART B

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

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TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
 TAXES PAYABLE 1972 - 1995
 PART B (cont.)

DESCRIPTION	CLASS	1981	1982	1983	1984	1985
TYPE I & II APTS. (STRUCTURES)	NONE					
A. FOUR OR LESS STORIES		33 1/3%	33 1/3%	33 1/3%	34%	34%
B. FIVE OR MORE STORIES		25%	25%	25%	25%	25%
TITLE II NATIONAL HOUSING (2) (STRUCTURES)	NONE	20%	20%	20%	20%	20%
FARM HOME ADMINISTRATION (7) (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	NONE	5%	5%	5%	5%	5%
SECTION 8 (STRUCTURES)	NONE	20%	20%	20%	20%	20%
COMMERCIAL-INDUSTRIAL LAND AND BUILDINGS (3)						
BASE: AMOUNT-PERCENTAGE	4C	-	\$50,000 - 40%	\$50,000 - 40%	\$50,000 - 34%	\$80,000 - 28%
EXCESS: PERCENTAGE	4A	43%	43%	43%	43%	43%
MACHINERY (4)	3	-	-	-	-	-
EMPLOYMENT PROPERTY	4D					
COMPETITIVE CITY OR ZONE						
BASE: AMOUNT-PERCENTAGE					\$50,000 - 20%	\$50,000 - 20%
EXCESS: PERCENTAGE					21.5%	21.5%
BORDER CITY						
BASE: AMOUNT-PERCENTAGE					\$50,000 - 31.5%	\$50,000 - 31.5%
EXCESS: PERCENTAGE					38.5%	38.5%
VACANT LAND	4B	40%	40%	40%	40%	40%
PUBLIC UTILITY LAND AND BUILDINGS (3)						
BASE: AMOUNT-PERCENTAGE	4C	-	\$50,000 - 40%	\$50,000 - 40%	\$50,000 - 34%	1ST \$80,000 - 28%
EXCESS: PERCENTAGE	4A	43%	43%	43%	43%	43%
MACHINERY	3	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%
PARKING RAMP (6)	NONE	-	-	-	-	-
REFINERY (5)	NONE	-	-	-	-	-
UNMINED IRON ORE	1	50%	50%	50%	50%	50%
"LOW RECOVERY" IRON ORE	1A	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%

TABLE 12
 REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
 TAXES PAYABLE 1972 - 1995
 PART B (cont.)

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

TABLE 12
 REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
 TAXES PAYABLE 1972 - 1995
 PART B (cont.)

DESCRIPTION	CLASS	1990	CLASS	1991	CLASS	1992
<u>TITLE II NATIONAL HOUSING</u> (STRUCTURES) (2) (6)	4C	2.40%	4C	2.30%	4C	2.30%
<u>FARM HOME ADMINISTRATION</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES) (7)	4D	1.70%	4D	2.00%	4D	2.00%
<u>SECTION 8 (STRUCTURES)</u>	4C	2.40%	4C	2.30%	4C	2.30%
<u>MANUFACTURED HOME PARK LAND</u>			4C	3.00%	4C	2.30%
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS (3)						
BASE: AMOUNT-PERCENTAGE	3A	\$100,000- 3.30%	3A	\$100,000- 3.20%	3A	\$100,000- 3.10%
EXCESS: PERCENTAGE	3A	5.06%	3A	4.95%	3A	4.75%
MACHINERY (4)						
<u>EMPLOYMENT PROPERTY</u>	3B		3B		3B	
COMPETITIVE CITY OR ZONE						
BASE: AMOUNT-PERCENTAGE		\$50,000- 2.40%		\$50,000- 2.30%		\$50,000- 2.30%
EXCESS: PERCENTAGE		3.60%		3.60%		3.60%
BORDER CITY						
BASE: AMOUNT-PERCENTAGE		\$100,000- 3.30%		\$100,000- 3.20%		\$100,000- 3.10%
EXCESS: PERCENTAGE		5.06%		4.95%		4.75%
<u>VACANT LAND (11)</u>	5	5.06%	5	4.95%	5	4.75%
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS (3)						
BASE: AMOUNT-PERCENTAGE	3A	3.30%	3A	3.20%	3A	3.10%
EXCESS: PERCENTAGE	3A	5.06%	3A	4.95%	3A	4.75%
MACHINERY	5	5.06%	5	4.95%	5	4.75%
<u>PARKING RAMP (5)</u>		-		-		-
<u>REFINERY (5)</u>		-		-		-
<u>UNMINED IRON ORE</u>	5	5.06%	5	4.95%	5	4.75%
<u>"LOW RECOVERY" IRON ORE</u>	5	5.06%	5	4.95%	5	4.75%
<u>ALL OTHER PROPERTY NOT INCLUDED IN ANY OTHER CLASS</u>					5	4.75%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1995
PART B (cont.)

DESCRIPTION	CLASS	1993	1994 & 1995	
<u>TITLE II NATIONAL HOUSING</u> (STRUCTURES) (2) (6)	4C	2.30%	2.30%	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. 8) THE NUMBER OF DAYS CHANGED TO 225 EFFECTIVE WITH TAXES PAYABLE 1990, AND TO 250 EFFECTIVE WITH TAXES PAYABLE 1992. 9) REPEALED IN PAYABLE YEAR 1990, NOW ASSESSED AS CLASS 4A. 10) INCLUDED IN RESIDENTIAL NON-HSTD (3 OR LESS) EFFECTIVE IN PAYABLE YEAR 1993. 11) ELIMINATED EFFECTIVE IN PAYABLE YEAR 1993.
<u>FARM HOME ADMINISTRATION</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES) (7)	4D	2.00%	2.00%	
<u>SECTION 8 (STRUCTURES)</u>	4C	2.30%	2.30%	
<u>MANUFACTURED HOME PARK LAND</u>	4C	2.00%	2.00%	
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS (3)				
BASE: AMOUNT-PERCENTAGE	3A	\$100,000- 3.00%	\$100,000- 3.00%	
EXCESS: PERCENTAGE	3A	4.70%	4.60%	
MACHINERY (4)				
<u>EMPLOYMENT PROPERTY</u>	3B			
COMPETITIVE CITY OR ZONE				
BASE: AMOUNT-PERCENTAGE		\$50,000- 2.30%	\$50,000- 2.30%	
EXCESS: PERCENTAGE		3.60%	3.60%	
BORDER CITY				
BASE: AMOUNT-PERCENTAGE		\$100,000- 3.00%	\$100,000- 3.00%	
EXCESS: PERCENTAGE		4.70%	4.60%	
<u>VACANT LAND (11)</u>	5			
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS (3)				
BASE: AMOUNT-PERCENTAGE	3A	3.00%	3.00%	
EXCESS: PERCENTAGE	3A	4.70%	4.60%	
MACHINERY	5	4.70%	4.60%	
<u>PARKING RAMP (6)</u>		-	-	
<u>REFINERY (5)</u>		-	-	
<u>UNMINED IRON ORE</u>	5	4.70%	4.60%	
<u>"LOW RECOVERY" IRON ORE</u>	5	4.70%	4.60%	
<u>ALL OTHER PROPERTY NOT INCLUDED IN ANY OTHER CLASS</u>	5	4.70%	4.60%	

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 1995
PART A

Taxes Payable	COUNTY (3)		CITY (3)		TOWNSHIP	
	Debt	Non-Debt	Debt	Non-Debt	Debt	Non-Debt
1972	\$ 6,320,258	\$ 239,605,081	\$ 36,945,287	\$ 141,693,988	\$ 364,628	\$ 13,243,713
1973	8,581,945	244,664,934	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
1991	52,495,191	872,878,525	75,673,353	414,668,938	1,115,009	61,752,836
1992	61,104,542	928,117,161	71,099,641	440,770,146	959,878	63,397,647
1993	59,380,005	953,264,229	74,736,982	453,497,969	1,156,000	66,905,651
1994	58,737,547	989,957,867	87,716,020	461,533,208	1,185,366	68,033,440
1995	61,041,560	1,049,221,690	95,101,162	493,018,287	1,413,328	73,280,408

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 1995
PART B

Taxes Payable	SCHOOL DISTRICT (3)		SPECIAL TAXING DISTRICT		TOTAL LEVY		
	Debt	Non-Debt	Debt (1)	Non-Debt	Debt	Non-Debt	Total (2)
1972	\$ 101,660,794	\$ 395,042,845	\$ 7,589,427	\$ 14,907,962	\$ 152,880,394	\$ 804,493,589	\$ 957,373,983
1973	106,746,145	414,950,546	5,125,387	11,129,995	160,665,522	821,995,243	982,660,765
1974	114,956,480	453,600,979	6,002,351	15,837,792	174,766,409	906,718,795	1,081,485,204
1975	120,457,845	511,262,020	11,303,320	25,951,703	193,565,540	1,036,262,497	1,229,828,037
1976	118,931,545	538,123,815	10,059,502	20,955,079	197,627,605	1,078,706,422	1,276,334,027
1977	127,307,265	629,719,160	12,230,354	23,813,983	216,113,681	1,236,813,696	1,452,927,377
1978	128,346,534	649,606,091	10,970,219	25,538,843	219,658,678	1,295,962,378	1,515,621,056
1979	125,959,508	691,896,755	13,466,583	27,623,065	221,932,709	1,376,854,100	1,598,786,809
1980	121,554,044	733,720,663	18,888,337	30,806,358	220,478,848	1,502,088,138	1,722,566,986
1981	120,047,558	730,206,286	28,723,481	44,793,588	234,362,450	1,622,996,702	1,857,359,152
1982	109,915,030	989,773,018	41,287,498	52,539,002	244,298,228	1,995,391,288	2,239,689,516
1983	73,851,496	1,136,053,551	53,216,858	63,762,095	226,503,129	2,224,341,289	2,450,844,418
1984	106,235,878	1,223,321,749	64,184,132	67,392,261	275,615,116	2,400,781,794	2,676,396,910
1985	107,033,053	1,209,345,786	77,279,116	68,456,097	294,092,701	2,443,098,153	2,737,190,854
1986	109,228,913	1,280,521,747	100,014,395	69,844,509	329,974,481	2,612,382,489	2,942,356,970
1987	111,644,757	1,329,454,915	126,023,981	74,207,747	361,832,187	2,745,423,309	3,107,255,496
1988	129,079,597	1,380,644,412	162,865,504	85,138,425	407,876,993	2,921,062,989	3,328,939,982
1989	131,704,177	1,503,740,042	192,949,960	96,941,114	450,811,005	3,097,050,697	3,547,861,702
1990	114,421,004	1,114,357,949	199,268,390	78,795,496	421,959,028	2,447,522,663	2,869,481,691
1991	113,506,484	1,267,640,426	241,150,617	93,814,383	483,940,654	2,710,755,108	3,194,695,762
1992	111,802,855	1,348,428,164	270,144,225	77,077,031	515,111,141	2,857,790,149	3,372,901,290
1993	129,297,989	1,490,407,907	290,285,441	78,026,652	554,856,417	3,042,102,408	3,596,958,825
1994	166,343,689	1,501,691,228	281,578,430	80,318,723	595,561,052	3,101,534,466	3,697,095,518
1995	195,527,802	1,636,790,735	291,734,826	95,133,847	644,818,678	3,347,444,967	3,992,263,645

(1) Includes tax increment financing district levy. Does not include special assessments. The amounts of this levy can be found in Table 5, Page 38.

(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 35.

(3) Includes market value based levies.

TABLE 14
DISPARITY REDUCTION AID
BEFORE AND AFTER THE 90% LIMITATION
BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1989 - 1995

DISPARITY REDUCTION AID BEFORE 90% LIMITATION

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>* CITY/TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT *</u>	<u>TOTAL</u>
1989	\$ 22,632,755	\$ 22,580,816	\$ 19,733,226	\$ 407,644	\$ 65,354,441
1990	15,725,678	15,714,430	13,676,042	291,007	45,407,157
1991	15,505,251	15,516,175	13,489,239	277,215	44,787,880
1992	15,093,568	15,109,130	13,138,406	268,581	43,609,685
1993	14,817,130	14,831,587	12,895,528	262,600	42,806,845
1994	14,548,739	1,020,783	12,636,756	253,011	28,459,289
1995	14,801,750	1,020,783	12,636,756	0	28,459,289

DISPARITY REDUCTION AID AFTER 90% LIMITATION

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>* CITY/TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT *</u>	<u>TOTAL</u>
1989	\$ 21,713,120	\$ 22,082,792	\$ 18,847,028	\$ 398,364	\$ 63,041,304
1990	14,998,756	15,055,400	12,882,760	273,210	43,210,126
1991	14,905,795	15,075,139	12,942,908	271,892	43,195,734
1992	14,728,728	14,872,469	12,730,131	254,834	42,586,162
1993	14,653,365	14,764,480	12,792,747	254,546	42,465,138
1994	14,494,378	1,017,114	12,622,768	242,060	28,376,320
1995	14,627,504	1,019,160	12,614,782	0	28,261,446

* Beginning with Taxes Payable in 1994, City Disparity Reduction Aid amounts are included with Local Government Aid. Beginning with Taxes Payable in 1995, Special Taxing District Disparity Reduction Aid amounts are included with County Disparity Reduction Aid.

TABLE 15
CERTIFIED HOMESTEAD AND AGRICULTURAL
CREDIT AID (HACA) BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1990 - 1995

TAXES PAYABLE		COUNTY		CITY		TOWNSHIP
1990	\$	294,380,245	\$	143,523,412	\$	19,907,344
1991		176,365,417		158,504,917		21,617,844
1992		144,816,629		173,191,238		22,920,592
1993		176,747,590		189,181,030		24,413,781
1994		195,655,814		195,471,977		26,279,442
1995		194,687,983		197,070,502		26,175,055

TAXES PAYABLE		SCHOOL DISTRICT		SPECIAL TAXING DISTRICT		TOTAL
1990	\$	164,184,945	\$	28,277,162	\$	650,273,108
1991		149,885,409		28,741,932		535,115,519
1992		171,182,555		26,978,877		539,089,891
1993		192,484,218		29,915,180		612,741,799
1994		144,418,312		31,015,447		592,840,992
1995		145,688,644		31,716,453		595,338,637

TABLE 16
NUMBER OF AGRICULTURAL, NON-AGRICULTURAL AND TOTAL HOMESTEADS
TAXES PAYABLE 1975 - 1995

<u>TAXES PAYABLE</u>	<u>AGRICULTURAL HOMESTEADS</u>	<u>NON-AGRICULTURAL HOMESTEADS</u>	<u>TOTAL HOMESTEADS</u>
1975	139,106	776,267	915,373
1976	149,358	804,781	954,139
1977	148,724	823,575	972,299
1978	150,823	848,292	999,115
1979	138,135	873,983	1,012,118
1980	150,838	889,975	1,040,813
1981	134,932	895,496	1,030,428
1982	126,262	903,236	1,029,498
1983	120,864	910,235	1,031,099
1984	116,852	913,606	1,030,458
1985	114,824	926,075	1,040,899
1986	113,752	939,084	1,052,836
1987	114,965	953,125	1,068,090
1988	114,382	970,586	1,084,968
1989	114,750	993,933	1,108,683
1990	110,830	1,013,683	1,124,513
1991	110,575	1,045,433	1,156,008
1992	110,181	1,065,030	1,175,211
1993	109,501	1,094,301	1,203,802
1994	110,602	1,131,493	1,242,095
1995	110,554	1,163,367	1,273,921

TABLE 17
TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS
TAXES PAYABLE 1972 - 1995

Taxes Payable	Taconite Homestead Credit (1)		Percentages and Maximums	
	Taconite Credit Amount	Total Number Receiving	Percentages	Maximums
1972	\$ 2,814,419	—	21.0 or 27.0%	\$150.00 or \$190.00
1973	2,617,416	—	21.0 or 27.0%	\$150.00 or \$190.00
1974	3,250,178	46,753	21.0 or 27.0%	\$150.00 or \$190.00
1975	3,648,072	51,504	21.0 or 27.0%	\$150.00 or \$190.00
1976	9,263,039	53,828	52.0 or 60.0%	\$300.00 or \$350.00
1977(2)	9,066,923	55,951	49.7 or 57.3%	\$287.00 or \$334.00
1978(2)	9,524,963	59,919	48.9 or 56.7%	\$283.00 or \$331.00
1979	11,748,570	61,090	57.0 or 66.0%	\$345.00 or \$400.00
1980	13,006,426	60,794	57.0 or 66.0%	\$360.00 or \$415.00
1981	14,398,085	59,728	57.0 or 66.0%	\$375.00 or \$430.00
1982	16,412,340	53,218	57.0 or 66.0%	\$390.00 or \$445.00
1983	17,854,916	52,237	57.0 or 66.0%	\$405.00 or \$460.00
1984	19,416,876	50,321	57.0 or 66.0%	\$420.00 or \$475.00
1985	10,460,191	51,587	57.0 or 66.0%	\$435.00 or \$490.00
1986	10,777,180	51,361	57.0 or 66.0%	\$450.00 or \$505.00
1987	11,203,839	50,862	57.0 or 66.0%	\$465.00 or \$520.00
1988	11,125,532	50,698	57.0 or 66.0%	\$480.00 or \$535.00
1989	8,316,100	50,563	57.0 or 66.0%	\$495.00 or \$550.00
1990(3)	7,869,129	51,361	57.0 or 66.0%	\$234.60 or \$259.90
1991	8,173,914	51,817	57.0 or 66.0%	\$241.50 or \$266.80
1992	8,568,713	47,646	57.0 or 66.0%	\$248.40 or \$273.70
1993	9,271,575	52,878	57.0 or 66.0%	\$255.30 or \$280.60
1994	11,473,912	52,315	57.0 or 66.0%	\$262.20 or \$287.50
1995	12,091,519	54,977	57.0 or 66.0%	\$269.10 or \$294.40

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

1981...\$419,537	1985...\$311,485	1989...\$328,575	1993...\$380,291
1982... 465,160	1986... 336,928	1990... 310,054	1994... 415,872
1983... 504,017	1987... 344,826	1991... 342,031	1995... 454,808
1984... 588,618	1988... 347,560	1992... 339,307	

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

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

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

TABLE 18

**AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, REDUCED ASSESSMENT, SMALL BUSINESS, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 1995
PART A**

WETLANDS CREDIT AND REIMBURSEMENT (1)					NATIVE PRAIRIE CREDIT AND REIMBURSEMENT (1)				
Taxes Payable	Credit		Reimbursement		Taxes Payable	Credit		Reimbursement	
	Total Acres Receiving	Credit Amount	Total Acres Receiving	Amount		Receiving	Credit Amount	Total Acres Receiving	Amount
1981	584,188	\$2,307,258	NA	\$816,237	1981	13,284	\$83,104	NA	\$29,370
1982	702,462	2,798,921	NA	1,008,195	1982	10,384	102,267	NA	27,248
1983	518,792	2,791,508	895,289	991,309	1983	9,829	109,052	10,272	25,822
1984	67,289	313,355	127,405	150,612	1984	10,622	121,898	9,975	26,227
1985	90,811	421,758	202,539	177,249	1985	11,667	139,281	12,062	32,937
1986	94,913	395,940	203,979	307,136	1986	11,871	130,335	12,189	39,468
1987	90,069	302,067	202,504	336,358	1987	12,413	109,969	12,633	45,963
1988	94,282	256,037	173,583	352,508	1988	13,038	90,738	13,283	56,434

AGRICULTURAL PRESERVES CREDIT (3)						DISASTER CREDIT					
Taxes Payable	Number of Parcels	Number of Acres	Assessed (2) Value	Credit Amount	105% Avg. Twp. Rate	Taxes Payable	Number of Parcels	Market Value Difference	Assessed Value Diff (2)	Credit TIF	Credit Other
1983	1,085	52,380	\$11,191,088	\$125,054	77 Mills	1984	436	NA	\$571,658	\$-0-	\$58,582
1984	1,716	85,028	20,212,097	340,215	75 Mills	1985	389	NA	714,804	-0-	71,575
1985	2,546	136,682	34,789,901	390,855	80 Mills	1986	-0-	NA	-0-	-0-	-0-
1986	2,953	153,527	34,219,215	650,582	82 Mills	1987	-0-	NA	-0-	-0-	-0-
1987	3,332	176,433	30,522,466	483,676	90 Mills	1988	423	NA	436,207	-0-	52,975
1988	1,986	139,917	21,117,117	233,623	120 Mills	1989	-0-	NA	-0-	-0-	-0-
1989	1,954	129,794	2,622,229	43,684	92 %	1990	87	NA	1,497	-0-	1,416
1990	1,489	104,526	1,077,414	45,885	96 %	1991	-0-	NA	-0-	-0-	-0-
1991	1,144	69,221	703,514	52,851	99 %	1992	132	NA	3,482	-0-	4,044
1992	1,809	130,016	1,354,310	108,162	104 %	1993	590	1,700,100	31,002	-0-	38,094
1993	2,391	168,365	1,822,513	325,037	108 %	1994	-0-	NA	-0-	-0-	-0-
1994	2,426	169,638	1,400,119	288,808	117 %	1995	-0-	NA	-0-	-0-	-0-
1995	2,770	195,721	1,621,584	344,662	123 %						

(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.

(3) Effective with taxes payable in 1993, the program guarantees that all enrolled property will receive a credit of at least \$1.50 per acre of land.

TABLE 18
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, REDUCED ASSESSMENT, SMALL BUSINESS, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 1995
PART B

ENTERPRISE ZONE CREDIT				
Taxes Payable	Number of Parcels	Assessed Value (1)	Credit	
			TIF	Other
1984	323	\$23,362,005	\$159,020	\$492,876
1985	598	29,870,415	161,678	852,270
1986	649	31,519,756	188,447	889,484
1987	695	33,766,316	211,738	831,116
1988	829	33,598,307	194,596	869,097
1989	558	1,813,755	70,765	221,498
1990	86	520,757	48,695	73,518
1991	31	113,597	51,641	22,799
1992	20	47,554	6,103	22,937
1993	15	32,745	6,099	17,829
1994	15	42,325	4,710	19,278
1995	14	19,554	0	14,378

POWER LINE CREDIT					
Taxes Payable	Assessed Value (1)	Levy Amount	# of Parcels		Credit Amount
			Under Max.	At Max.	
1982	\$4,308,594	\$367,851	557	888	\$135,506
1983	4,624,901	407,699	664	1,038	151,957
1984	4,120,852	395,464	602	1,050	165,373
1985	4,237,851	404,262	716	1,069	163,997
1986	4,134,416	420,745	695	1,085	170,884
1987	4,023,824	429,381	700	1,085	168,707
1988	3,928,346	444,736	719	1,081	168,031
1989	464,902	448,243	690	1,139	169,649
1990	450,509	453,457	1,047	596	117,986
1991	437,096	466,141	1,169	591	127,495
1992	412,138	467,315	1,139	620	133,334
1993	406,931	488,633	1,244	644	144,326
1994	396,525	492,068	1,239	664	137,208
1995	396,446	496,570	1,228	660	143,289

REDUCED ASSESSMENT CREDIT (2)

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

SMALL BUSINESS CREDIT (3)

Taxes Payable	Number of Parcels	Credit TIF	Credit Other
1988	\$57,022	\$1,556,991	\$20,490,289

DISPARITY REDUCTION CREDIT

Taxes Payable	Number of Parcels	Tax Increment Financing	All Other
1989	1,087	\$255,392	\$1,911,475
1990	1,333	281,466	2,183,560
1991	1,300	268,871	2,064,459
1992	1,451	429,597	2,162,261
1993	1,554	609,811	3,402,059
1994	1,535	775,436	3,668,342
1995	1,526	894,142	4,254,618

COUNTY CONSERVATION CREDIT

Taxes Payable	Number of Parcels	Number of Acres	Credit Amount
1989	300	25,716	\$38,588
1990	501	40,583	60,625
1991	979	78,876	117,919
1992	1,024	82,803	123,959
1993	1,297	107,320	160,645
1994	1,550	127,985	191,334
1995	1,571	131,063	196,026

(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 19
AGRICULTURAL PRESERVE CREDIT TAX RATE DATA
TAXES PAYABLE 1982 - 1995

STATEWIDE AVERAGE TAX RATE IN TOWNS		AGRICULTURAL PRESERVE TAX RATE (1)	
TAXES PAYABLE	TAX RATE	TAXES PAYABLE	TAX RATE
1982	73 Mills	1983	77 Mills
1983	71 Mills	1984	75 Mills
1984	76 Mills	1985	80 Mills
1985	78 Mills	1986	82 Mills
1986	86 Mills	1987	90 Mills
1987	97 Mills	1988	102 Mills
1988	88 %	1989	92 %
1989	91 %	1990	96 %
1990	94 %	1991	99 %
1991	99 %	1992	104 %
1992	103 %	1993	108 %
1993	111 %	1994	117 %
1994	117 %	1995	123 %

METRO AREA AVERAGE TAX RATE IN TOWNS

COUNTY	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
	(Mills)	(Mills)	(Mills)	(Mills)	(Mills)	(Mills)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)
ANOKA	90.428	96.138	95.155	97.135	102.594	106.959	93.873	93.024	101.020	109.869	116.246	112.552	116.098
CARVER	86.715	91.755	91.015	102.797	101.926	111.297	86.679	99.168	100.913	114.065	128.830	136.993	142.871
DAKOTA	80.031	87.702	88.216	94.871	104.792	96.511	85.618	84.323	92.150	96.233	109.514	107.163	110.138
HENNEPIN	103.067	109.633	105.747	109.687	110.817	110.042	99.443	102.284	105.274	118.807	120.911	123.817	118.498
RAMSEY	97.280	101.290	104.029	106.743	109.167	109.363	92.182	103.476	118.562	121.834	121.604	134.260	135.105
SCOTT	94.880	93.269	96.812	100.107	114.191	108.891	95.800	91.002	102.929	111.061	114.150	125.842	132.526
WASHINGTON	90.044	93.979	92.613	97.819	100.335	103.539	87.462	86.750	98.536	102.904	112.201	112.717	115.341

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

TABLE 20
RESIDENTIAL AND FARM HOMESTEAD PROPERTY TAXES AND CREDITS
TAXES PAYABLE 1974 - 1995

	Taxes Payable	Gross Tax		Credits		Net Tax	
		Amount	Percent Change	Amount	Percent Change	Amount	Percent Change
Residential	1974	\$466,414,058		\$165,510,166		\$300,903,892	
Homesteads	1975	541,819,526	16.2	181,079,211	9.4	360,740,315	19.9
	1976	588,004,806	8.2	193,966,976	7.1	392,037,830	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	688,481,000	3.6	223,419,000	3.9	465,042,000	3.4
	1980	723,690,402	5.1	323,808,114	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
	1991	NA		NA		1,060,802,655	16.5
	1992	NA		NA		1,149,475,124	8.4
	1993	NA		NA		1,267,530,547	10.3
	1994	NA		NA		1,411,850,523	11.4
	1995	NA		NA		1,586,468,620	12.4
Farm	1974	\$95,751,696		\$33,786,128		\$61,965,568	
Homesteads	1975	106,405,352	11.1	35,744,605	5.8	70,660,747	14.0
	1976	115,999,918	9.0	42,138,663	17.9	73,861,255	4.5
	1977	133,936,323	15.5	46,395,105	10.1	87,541,218	18.5
	1978	145,493,544	8.6	51,491,552	11.0	94,001,992	7.4
	1979	164,631,939	13.2	57,677,562	12.0	106,954,377	13.8
	1980	183,119,831	17.3	82,337,051	42.8	110,782,780	3.6
	1981	200,122,946	3.6	105,763,936	28.5	94,359,010	-14.8
	1982	265,005,806	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
	1991	NA		NA		145,936,170	13.1
	1992	NA		NA		162,493,351	11.3
	1993	NA		NA		186,907,461	15.0
	1994	NA		NA		176,502,673	-5.6
	1995	NA		NA		189,076,710	7.1

TABLE 20 (CONTINUED)
RESIDENTIAL AND FARM HOMESTEAD PROPERTY TAXES AND CREDITS
TAXES PAYABLE 1974 - 1995

	Taxes Payable	Gross Tax		Credits		Net Tax	
		Amount	Percent Change	Amount	Percent Change	Amount	Percent Change
Total	1974	\$562,165,754		\$199,296,294		\$362,869,460	
Homesteads	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	564,231,800	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	696,586,035	2.1	866,740,542	3.6
	1988	1,596,204,832	2.8	688,054,795	0.2	908,150,037	4.8
	1989	1,730,964,835	8.4	726,731,501	5.6	1,004,233,334	10.6
	1990	NA		NA		1,039,468,849	3.5
	1991	NA		NA		1,206,738,825	16.1
	1992	NA		NA		1,311,968,475	8.7
	1993	NA		NA		1,454,438,008	10.9
	1994	NA		NA		1,588,153,196	9.2
	1995	NA		NA		1,775,545,330	11.8

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

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

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

In 1990, homestead and agricultural credit were replaced the Homestead and Agricultural Credit Aid (HACA). As a result of this change, the gross tax and credit amounts are no longer comparable to previous year's data. See explanation of HACA on page 16.

TABLE 21
CREDIT ADJUSTMENT AMOUNTS FOR PRIOR YEARS
FOR REAL PROPERTY
TAXES PAYABLE 1974 - 1995

<u>Taxes Payable</u>	<u>Homestead Credit (1)</u>		<u>Taconite Homestead Credit</u>	<u>Supplemental Homestead Credit</u>	<u>Agricultural Credit (3)</u>
	<u>Tax Increment Financing Districts (2)</u>	<u>Taxing Districts</u>			
1974	\$ ---	\$ 203,485	\$ 164,020	\$ ---	\$ ---
1975	---	74,344	11,440	---	---
1976	---	539,488	17,636	---	---
1977	---	790,092	16,516	---	1,636
1978	---	657,200	61,913	---	- 3,287
1979	---	650,112	38,757	---	35,991
1980	---	945,389	54,518	---	42,529
1981	(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	36,643	4,197	---
1991	78,527	967,640	26,570	2,548	---
1992	3,745	199,253	18,318	1,576	---
1993	---	156,195	18,729	730	---
1994	11,355	30,994	33,410	1,004	---
1995	18,195	(37,952)	39,224	2,318	---

(1) Adjustment amounts for homestead credit may include adjustment amounts for one or more of the following: reduced assessment credit (1982-1985), wetlands and native prairie credits and reimbursements (1982-1990), agricultural preserves credit (1984 - 1993), disaster and enterprise zone credits (1985-1993), small business credit (1989-1990), agricultural credit (1990-1992), disparity reduction credit (1990-1993), and county conservation credit (1990-1993).

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

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

TABLE 22
POWER LINE TAXES
TAXES PAYABLE 1960 - 1995 (1)

TAXES PAYABLE	TRANSMISSION	DISTRIBUTION
1960	\$ 2,036,566	\$ 57,567
1961	2,147,560	62,735
1962	2,370,430	65,514
1963	2,468,393	65,204
1964	2,598,398	77,847
1965	2,933,215	64,203
1966	3,089,664	67,819
1967	3,251,425	64,285
1968	3,746,606	70,579
1969	4,420,526	76,619
1970	5,641,188	89,864
1971	6,089,743	103,057
1972	5,487,328	111,349
1973	5,669,350	103,451
1974	5,970,012	102,866
1975	6,868,000	115,009
1976	6,402,774	112,066
1977	7,434,840	126,298
1978	9,462,371	136,304
1979	9,839,253	145,179
1980	12,365,732	154,745
1981	12,906,454	144,358
1982	5,279,233	170,842
1983	5,340,455	176,553
1984	5,923,187	239,937
1985	7,768,971	302,326
1986	6,733,530	249,069
1987	7,147,821	291,805
1988	7,571,217	329,694
1989	7,119,979	977,158
1990	7,251,852	1,024,445
1991	7,530,166	455,535
1992	7,815,716	612,918
1993	8,433,843 (2)	837,214 (2)
1994	8,813,044 (2)	1,017,902 (2)
1995	8,694,112 (2)	1,204,740 (2)

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

(2) Includes market value based tax.

TABLE 23
TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, AND CREDITS
TAXES PAYABLE 1974 - 1995

<u>TAXES PAYABLE</u>	<u>NUMBER OF CITIES TOWNS</u>		<u>TOTAL ASSESSED VALUE (1)</u>	<u>INCREMENT VALUE</u>	<u>PERCENT OF TIF TO TOTAL VALUE</u>	<u>INCREMENT TAX</u>	<u>HOMESTEAD CREDIT</u>	<u>REDUCED ASSESSMENT CREDIT</u>	<u>ENTERPRISE ZONE CREDIT</u>	<u>AGRI-CULTURAL CREDIT</u>	<u>DISPARITY REDUCTION CREDIT</u>	<u>TACONITE 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	5,308,640	115,891	-	-	-	-	-
1979	57	-	5,779,512,957	62,286,066	1.078	7,418,288	138,877	-	-	-	-	-
1980	81	-	7,177,174,340	102,280,208	1.425	11,305,114	455,846	-	-	-	-	-
1981	99	-	9,359,881,660	223,310,857	2.386	22,489,390	819,275	\$1,181,415	-	-	-	-
1982	122	-	11,004,551,716	332,367,840	3.020	35,141,374	1,316,225	1,392,016	-	-	-	-
1983	127	-	12,683,308,888	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	16,062,621,847	635,897,231	3.954	70,761,120	2,199,054	-	161,678	-	-	-
1986	217	7	17,748,842,074	800,406,816	4.510	92,355,076	2,927,431	-	188,447	-	-	-
1987	240	8	19,572,677,227	996,907,289	5.093	117,465,743	3,466,074	-	211,738	-	-	-
1988	253	9	21,445,564,357	1,246,503,585	5.812	154,372,728	4,109,386	-	194,596	-	-	-
1989(1)	271	12	2,870,394,117	182,846,710	6.370	183,983,207	5,194,723	-	70,765	49,014	255,392	-
1990	297	12	2,454,654,587	186,491,610	7.597	192,295,363	-	-	48,895	-	281,466	-
1991	315	14	2,562,905,046	204,893,672	7.994	230,125,125	-	-	51,641	-	268,871	-
1992	310	21	2,493,572,563	210,850,640	8.456	255,788,716	-	-	6,103	-	429,597	-
1993	314	21	2,443,331,143	215,122,620	8.804	278,915,518	-	-	6,099	-	609,811	6,509
1994	323	22	2,438,288,925	201,339,456	8.257	268,517,539	-	-	4,710	-	775,436	12,204
1995	332	25	2,527,380,312	203,291,153	8.044	276,845,444	-	-	0	-	894,142	17,107

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

TABLE 24
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1995 (1) PART A - VALUES

	TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	AREA-WIDE RATE
CONTRIBUTION VALUE	1975	\$14,535,551	\$2,091,994	\$18,302,659	\$69,043,702	\$22,026,639	\$6,361,914	\$4,869,576	\$137,232,035	121.490
	1976	19,185,888	3,138,286	25,030,443	90,380,843	35,167,639	8,712,389	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	6,257,135	200,652,761	115.000
	1979	29,010,983	4,157,179	37,271,499	121,570,186	44,546,394	11,376,598	10,215,477	258,148,296	114.385
	1980	34,509,539	5,721,304	47,858,835	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	56,985,263	8,793,042	81,157,224	336,516,015	156,084,811	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	13,686,076	114,132,368	679,094,041	312,728,995	23,963,514	38,165,029	1,263,517,278	108.743
	1986	83,458,971	13,420,109	123,323,016	781,028,978	262,021,137	26,786,011	42,656,871	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	45,175,780	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 %	
1991	16,555,189	2,689,981	31,856,129	177,523,529	47,730,412	4,458,053	9,712,404	290,505,697	104.970 %	
1992	17,305,985	3,436,282	35,356,448	174,411,338	47,674,251	4,436,184	10,147,590	292,768,058	116.127 %	
1993	19,033,330	3,934,120	35,551,500	168,000,608	47,186,135	4,657,497	10,751,193	289,093,101	123.488 %	
1994	18,341,321	3,851,566	35,851,723	159,342,343	44,840,187	3,850,905	11,140,832	277,018,677	133.229 %	
1995	18,691,339	4,107,776	36,037,960	125,481,769	41,461,103	4,565,714	10,964,995	241,310,656	134.799 %	
DISTRIBUTION VALUE	1975	\$15,857,092	\$2,326,874	\$11,588,757	\$62,310,179	\$34,547,771	\$2,597,723	\$7,953,828	\$137,182,224	
	1976	21,607,662	3,177,928	15,820,858	85,679,217	47,562,009	3,456,901	10,659,120	187,963,695	
	1977	20,048,704	2,965,249	15,079,352	79,135,139	44,457,723	3,291,876	9,771,007	174,769,050	
	1978	23,841,011	3,372,757	18,158,490	88,725,170	50,731,722	3,961,788	11,861,827	200,652,765	
	1979	32,486,548	4,581,157	23,558,630	112,288,021	63,869,022	5,072,376	16,291,212	258,146,966	
	1980	41,561,929	6,022,810	30,947,304	143,169,081	78,442,089	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	313,772,080	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		
1991	36,441,870	6,330,187	34,363,150	114,808,394	70,374,563	7,497,594	18,692,414	290,508,172		
1992	38,216,073	5,960,478	34,992,492	118,118,387	69,403,418	6,993,205	19,082,213	292,766,266		
1993	36,711,232	5,848,432	34,014,522	117,900,000	69,177,065	6,970,753	18,472,379	289,094,383		
1994	35,339,418	5,386,650	32,083,890	114,478,741	65,695,810	6,412,186	17,624,987	277,021,682		
1995	30,888,711	4,634,119	28,419,962	98,537,128	57,512,083	5,592,042	15,725,467	241,309,512		

(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 24
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1995 (1) PART B - TAX AMOUNTS

	<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>
CONTRIBUTION TAX	1975	\$1,765,924	\$254,151	\$2,223,597	\$8,388,119	\$2,676,016	\$773,105	\$591,605	\$16,672,517	121.490
	1976	2,142,102	350,383	2,794,649	10,091,021	3,926,467	972,736	709,081	20,966,439	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	114.385
	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	7,964,814	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	8,876,263	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	3,396,739	6,371,190	208,371,672	118.812
	1989	13,705,167	2,205,713	26,594,383	149,016,321	44,970,627	4,312,886	7,972,154	248,777,251	99.546 %
1990	15,601,214	2,384,247	29,435,938	171,090,272	46,708,566	3,017,400	8,871,762	277,109,399	104.578 %	
1991	17,377,976	2,802,681	33,439,923	186,346,453	50,102,568	4,679,805	10,195,129	304,944,335	104.970 %	
1992	20,096,923	3,990,454	41,058,418	202,538,655	55,362,628	5,151,559	11,784,105	339,982,742	116.127 %	
1993	23,503,901	4,858,164	43,901,845	207,460,950	58,240,291	5,753,657	13,276,445	356,995,253	123.488 %	
1994	24,435,962	5,131,400	47,498,425	212,290,214	59,740,074	5,130,524	14,842,573	369,069,172	133.229 %	
1995	25,197,796	5,537,239	48,578,840	169,148,165	55,889,082	6,154,538	14,780,728	325,286,388	134.799 %	
DISTRIBUTION TAX	1975	\$1,653,008	\$276,899	\$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	1,947,482	337,977	1,516,143	8,795,280	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	4,269,073	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	65,069,310	
	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	2,670,067	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	36,496,919	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	168,629,540	
	1988	25,261,547	4,354,708	23,503,471	86,213,285	51,382,766	5,839,034	12,752,695	209,307,506	
	1989	31,202,813	5,809,501	25,439,152	102,100,123	61,981,744	6,715,338	15,518,973	248,767,644	
1990	35,573,409	5,892,634	31,434,940	111,406,850	67,670,695	7,722,497	17,405,244	277,106,269		
1991	37,167,422	6,694,819	32,088,141	124,889,282	77,363,923	8,030,811	18,711,521	304,945,920		
1992	41,431,661	6,746,426	35,748,652	140,093,492	86,496,472	8,379,151	21,107,631	340,003,685		
1993	41,607,349	7,297,494	38,148,208	148,461,512	91,334,555	8,940,720	21,207,902	356,997,740		
1994	42,992,083	7,343,958	38,960,277	158,730,570	90,315,027	8,593,891	22,136,140	369,071,946		
1995	36,102,252	6,541,315	34,488,435	137,592,200	82,605,618	8,137,979	19,815,714	325,283,513		

(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 25
MANUFACTURED HOME PERSONAL PROPERTY
HOMESTEAD BASE VALUES AND CLASSIFICATION RATIOS
TAXES PAYABLE 1973-1995**

Taxes Payable	Homestead Base Value		Classification Ratios (2)	
	Farm (1)	Residential	Farm (2)	Residential
1973 - 1975	-	\$12,000	-	25%-40%
1976	-	\$13,000	-	25%-40%
1977	-	\$15,000	-	25%-40%
1978	-	\$17,000	-	22%-36%
1979	-	\$21,000	-	20%-33 1/3%
1980	-	\$25,000	-	18%-30%
1981	\$50,000	\$25,000-\$25,000-\$50,000	14%-19%	16%-22%-28%
1982, 1983	\$54,000	\$27,000-\$27,000-\$54,000	14%-19%	16%-22%-28%
1984	\$60,000	\$30,000-\$30,000-\$60,000	14%-19%	17%-19%-30%
1985	\$62,000	\$31,000-\$31,000-\$62,000	14%-19%	17%-19%-30%
1986	\$64,000	\$64,000	14%-18%	18%-29%
1987	\$65,000	\$65,000	14%-18%	18%-28%
1988	\$66,000	\$68,000	14%-18%	17%-27%
1989(3)	\$65,000	\$68,000-\$68,000-\$100,000	1.75%-2.20%	2.17%-2.50%-3.30%
1990(4)	\$68,000	\$68,000-\$68,000-\$100,000	1.00%-2.00%-3.00%	1.00%-2.00%-3.00%
1991	\$68,000	\$68,000-\$68,000-\$110,000	1.00%-2.00%-3.00%	1.00%-2.00%-3.00%
1992	\$72,000	\$72,000-\$72,000-\$115,000	1.00%-2.00%-2.50%	1.00%-2.00%-2.50%
1993-1994	\$72,000	\$72,000	1.00%-2.00%	1.00%-2.00%

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

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

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

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

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

TABLE 26
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 1994

Taxes Payable	Number of Assessments	Market Value	Total Tax Capacity			Total Taxes Levied			
			Homestead	Non-Homestead	Total	County	Clky	Town	School District
1973	40,094	\$ 201,131,839	\$ 42,243,202	\$ 11,110,651	\$ 53,353,853	\$ 1,395,056	\$ 600,130	\$ 140,090	\$ 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	59,585	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	287,708	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	491,300,043	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	288,098	5,294,834
1989 ⁽¹⁾	56,663	491,951,471	9,050,598	2,304,294	11,354,892	3,482,881	1,664,140	294,128	5,640,408
1990 ⁽²⁾	57,184	485,238,560	4,114,902	2,071,658	6,186,560	2,053,256	934,287	247,333	2,882,007
1991	56,402	474,254,325	4,013,030	2,023,570	6,036,600	2,211,497	899,881	221,306	3,048,029
1992	56,037	480,523,450	3,901,852	1,823,263	5,725,115	2,246,767	960,200	211,146	3,074,723
1993	55,631	462,242,771	3,905,550	1,868,607	5,574,157	2,272,328	972,929	217,977	3,336,446
1994	55,833	469,900,950	3,952,206	1,635,685	5,587,891	2,355,667	1,038,185	230,620	3,431,614

(1) In payable year 1989 gross tax capacity values replaced assessed values.
(2) In payable year 1990 net tax capacity values replaced gross tax capacity values.
(3) In payable year 1990, homestead credit and agricultural credit were replaced by Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 16.

TABLE 26
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 1994

Taxes Payable	Taxes Levied			Homestead Credit ⁽¹⁾		Taconite Homestead Credit	Agricultural Credit ⁽²⁾	Reduced Assessment Credit	Total Net Tax Payable
	Special District	Contribution Levy	Total	Number of Homesteads	Credit Amount				
1973	\$ 36,797	\$ -	\$ 5,001,087	\$ 37,608	\$ 1,157,675	\$ 56,493	\$ -	\$ -	\$ 3,786,919
1974	56,972	-	6,204,213	41,753	2,134,638	73,844	-	-	3,995,731
1975	94,154	-	7,671,545	44,296	2,650,657	101,057	-	-	4,919,831
1976	82,202	-	8,058,989	47,270	2,613,831	345,957	-	-	5,099,201
1977	102,853	-	8,947,580	50,033	2,927,777	366,420	-	-	5,653,383
1978	106,312	-	9,239,175	51,510	3,081,787	354,102	-	-	5,803,286
1979	107,193	-	9,392,380	52,697	3,053,991	398,959	-	-	5,939,430
1980	107,856	-	8,859,423	49,443	3,257,431	325,493	-	-	5,276,499
1981	246,811	469	6,791,721	47,071	3,143,845	194,509	43,708	7,386	3,402,273
1982	127,890	598	7,738,443	45,916	3,563,148	206,208	50,623	8,622	3,909,842
1983	133,729	726	7,859,051	46,396	3,675,853	204,304	53,042	8,794	3,917,058
1984	160,979	-	9,205,135	56,937	4,048,467	217,429	33,503	-	4,905,736
1985	167,480	-	9,402,056	44,164	4,230,766	94,135	43,368	-	5,033,787
1986	193,421	-	10,433,469	43,469	4,739,981	88,284	50,863	-	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⁾	220,852	-	11,302,209	40,781	4,926,397	57,415	407	-	6,375,561
1990 ⁽²⁾	115,977	-	6,232,860	-	-	57,655	-	-	6,175,205
1991	119,772	-	6,500,485	-	-	58,757	-	-	6,441,728
1992	119,375	-	6,612,211	-	-	63,159	-	-	6,549,052
1993	124,404	-	6,924,081	-	-	73,177	-	-	6,850,904
1994	118,564	-	7,174,650	-	-	82,328	-	-	7,092,322

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

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

(3) In payable year 1990, homestead credit and agricultural credit were replaced by Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 16.

TABLE 27
COMPARISON OF PAYABLE 1994 AND 1995 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY		
	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE
AITKIN	\$ 5,027,728	\$ 5,248,583	4.39 %	\$ 332,290	\$ 361,172	8.69 %	\$ 1,082,958	\$ 1,144,643	5.70 %
ANOKA	37,720,707	40,514,921	7.41 %	22,005,952	24,159,520	9.79 %	881,579	1,132,004	28.41 %
BECKER	7,809,633	8,272,069	5.92 %	1,099,061	1,226,152	11.56 %	1,123,608	1,218,388	8.44 %
BELTRAMI	7,365,798	8,168,759	10.90 %	970,320	1,015,327	4.64 %	960,252	1,010,472	5.23 %
BENTON	6,312,344	7,318,513	15.94 %	2,533,441	2,592,718	2.34 %	494,532	569,561	15.17 %
BIG STONE	1,456,574	1,676,208	15.08 %	459,895	484,224	5.29 %	154,974	202,591	30.73 %
BLUE EARTH	11,468,379	11,950,422	4.20 %	5,616,331	5,809,946	3.45 %	1,125,824	1,223,897	8.71 %
BROWN	4,319,008	4,663,140	7.97 %	2,203,340	2,410,405	9.40 %	395,862	428,171	8.16 %
CARLTON	7,964,880	8,486,529	6.55 %	2,299,151	2,413,747	4.98 %	1,080,412	1,215,863	12.54 %
CARVER	12,260,492	14,539,636	18.59 %	5,621,714	6,518,075	15.94 %	1,007,356	1,024,153	1.67 %
CASS	8,109,488	8,515,519	5.01 %	1,150,718	1,212,910	5.40 %	1,581,775	1,644,458	3.96 %
CHIPPEWA	3,224,644	3,353,706	4.00 %	1,286,807	1,368,786	6.37 %	364,673	400,547	9.84 %
CHISAGO	8,098,997	9,102,919	12.40 %	2,240,375	2,278,776	1.71 %	1,206,796	1,191,163	-1.30 %
CLAY	9,305,994	10,361,605	11.34 %	2,795,848	3,082,966	10.27 %	558,160	570,684	2.24 %
CLEARWATER	3,289,804	3,400,062	3.35 %	200,391	244,064	21.79 %	251,878	257,940	2.41 %
COOK	2,678,376	2,754,972	2.86 %	363,441	386,882	6.45 %	79,530	73,812	-7.19 %
COTTONWOOD	3,612,633	3,814,933	5.60 %	969,672	989,804	2.08 %	447,564	456,606	2.02 %
CROW WING	11,313,861	12,210,934	7.93 %	4,594,531	5,113,100	11.29 %	1,777,616	1,893,578	6.52 %
DAKOTA	54,232,336	58,870,785	8.55 %	44,069,975	48,287,789	9.57 %	1,051,810	1,180,661	12.25 %
DODGE	2,827,581	2,975,387	5.23 %	1,293,516	1,383,578	6.96 %	499,367	533,056	6.75 %
DOUGLAS	7,005,452	8,001,715	14.22 %	1,771,219	1,851,796	4.55 %	1,284,772	1,509,778	17.51 %
FARIBAULT	3,400,263	3,708,002	9.05 %	1,420,955	1,490,128	4.87 %	693,784	743,774	7.21 %
FILLMORE	3,165,450	3,330,342	5.21 %	1,747,936	1,868,660	6.91 %	860,493	906,960	5.40 %
FREEBORN	6,774,210	6,831,079	0.84 %	1,830,336	1,956,871	6.91 %	691,489	730,727	5.67 %
GOODHUE	10,158,715	10,907,177	7.37 %	10,751,541	10,978,220	2.11 %	1,476,523	1,590,847	7.74 %
GRANT	1,754,658	1,892,814	7.87 %	445,064	449,513	1.00 %	198,319	215,131	8.48 %
HENNEPIN	298,478,748	315,704,637	5.77 %	204,647,756	217,435,231	6.25 %	270,538	284,167	5.04 %
HOUSTON	3,015,144	3,165,277	4.98 %	1,098,145	1,278,597	16.43 %	547,903	597,430	9.04 %
HUBBARD	4,120,030	4,183,449	1.54 %	347,700	432,447	24.37 %	1,036,324	1,103,686	6.50 %
ISANTI	5,995,414	6,665,280	11.17 %	1,490,901	1,625,938	9.06 %	1,046,822	1,138,544	8.76 %

TABLE 27
COMPARISON OF PAYABLE 1994 AND 1995 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY		
	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE
ITASCA	\$ 15,231,153	\$ 16,001,877	5.06 %	\$ 3,272,257	\$ 4,271,009	30.52 %	\$ 1,920,274	\$ 2,097,868	9.25 %
JACKSON	3,735,335	4,035,542	8.04 %	704,042	732,347	4.02 %	650,758	658,063	1.12 %
KANABEC	3,032,564	3,176,284	4.74 %	225,631	234,981	4.14 %	313,443	322,013	2.73 %
KANDIYOHI	8,507,083	9,060,657	6.51 %	2,629,653	2,753,410	4.71 %	871,498	988,231	13.39 %
KITTSON	1,630,184	1,639,447	0.57 %	350,884	384,188	9.49 %	365,960	371,262	1.45 %
KOOCHICHING	2,580,920	2,815,870	9.10 %	1,415,737	1,400,959	-1.04 %	40,531	41,043	1.26 %
LAC QUI PARLE	1,719,318	1,907,092	10.92 %	629,334	630,348	0.16 %	324,552	331,864	2.19 %
LAKE	3,752,245	3,752,152	0.00 %	744,934	778,227	4.47 %	358,573	330,901	-7.72 %
LAKEWOODS	1,204,011	1,240,578	3.04 %	86,856	87,400	0.63 %	167,079	170,280	1.92 %
LE SUEUR	4,646,411	4,958,305	6.71 %	1,913,708	2,000,305	4.53 %	572,222	608,478	6.34 %
LINCOLN	2,084,197	2,155,390	3.42 %	261,865	281,102	7.35 %	206,703	223,065	7.92 %
LYON	5,234,203	5,449,042	4.10 %	2,276,917	2,663,016	16.96 %	352,266	374,062	6.19 %
MCLEOD	5,948,508	6,361,425	6.94 %	3,617,237	3,887,095	7.46 %	576,016	658,175	14.26 %
MAHNOMEN	2,078,707	2,300,155	10.65 %	202,877	247,399	21.95 %	136,801	154,599	13.18 %
MARSHALL	1,931,682	2,201,812	13.98 %	395,396	430,406	8.85 %	627,358	640,474	2.09 %
MARTIN	4,678,097	4,868,343	4.07 %	1,994,797	2,001,686	0.35 %	723,087	737,100	1.94 %
MEEKER	3,897,337	4,093,731	5.04 %	982,139	1,055,085	7.43 %	1,053,360	1,178,898	11.92 %
MILLE LACS	5,438,034	5,763,203	5.98 %	955,849	993,896	3.98 %	481,085	495,666	3.03 %
MORRISON	6,618,588	6,878,399	3.93 %	1,139,393	1,237,895	8.65 %	939,134	1,056,822	12.53 %
MOWER	7,646,404	7,756,182	1.44 %	2,576,537	2,602,488	1.01 %	997,490	1,134,405	13.73 %
MURRAY	2,503,449	2,770,201	10.66 %	398,745	450,793	13.05 %	423,218	498,682	17.83 %
NICOLLET	6,211,475	6,552,495	5.49 %	2,243,101	2,348,749	4.71 %	479,886	492,681	2.67 %
NOBLES	3,508,211	3,647,257	3.96 %	1,834,888	1,878,679	2.39 %	495,367	542,359	9.49 %
NORMAN	2,136,408	2,264,066	5.98 %	423,764	483,529	14.10 %	272,150	287,911	5.79 %
OLMSTED	26,588,494	27,636,579	3.94 %	13,639,701	15,030,946	10.20 %	1,611,474	1,841,548	14.28 %
OTTER TAIL	9,977,237	10,697,236	7.22 %	2,672,103	2,817,151	5.43 %	2,268,381	2,408,701	6.19 %
PENNINGTON	2,642,260	2,897,690	9.67 %	930,667	977,121	4.99 %	178,345	207,658	16.44 %
PINE	5,046,922	5,047,070	0.00 %	826,102	969,492	17.36 %	898,935	952,426	5.95 %
PIPESTONE	2,688,342	3,005,852	11.81 %	603,181	665,563	10.34 %	205,347	211,447	2.97 %
POLK	7,906,365	8,139,068	2.94 %	2,475,825	2,674,688	8.03 %	1,206,143	1,261,823	4.62 %

TABLE 27
COMPARISON OF PAYABLE 1994 AND 1995 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY		
	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE
POPE	\$ 2,334,515	\$ 2,515,933	7.77 %	\$ 749,749	\$ 793,246	5.80 %	\$ 376,720	\$ 398,907	5.89 %
RAMSEY	118,486,289	121,943,349	2.92 %	76,650,307	79,580,899	3.82 %	726,946	794,246	9.26 %
RED LAKE	937,218	925,162	-1.29 %	278,238	246,942	-11.25 %	149,118	168,104	12.73 %
REDWOOD	3,932,226	4,264,694	8.96 %	1,438,946	1,486,892	3.33 %	577,786	607,971	5.22 %
RENVILLE	3,826,269	3,972,321	3.82 %	1,681,209	1,824,478	8.52 %	744,069	757,199	1.76 %
RICE	7,527,525	7,806,234	3.70 %	3,798,184	3,977,472	4.72 %	910,152	964,027	5.92 %
ROCK	1,907,817	2,062,316	8.10 %	446,958	541,383	21.13 %	413,172	417,678	1.09 %
ROSEAU	2,115,301	2,371,829	12.13 %	1,055,640	1,114,791	5.60 %	336,027	378,745	12.71 %
ST. LOUIS	53,023,802	52,955,659	-0.13 %	15,678,758	16,983,902	8.32 %	3,832,583	4,243,665	10.73 %
SCOTT	16,531,766	19,121,283	15.66 %	7,987,561	8,763,577	9.72 %	991,980	1,302,064	31.26 %
SHERBURNE	11,210,656	12,121,138	8.12 %	7,509,932	8,275,252	10.19 %	1,155,333	1,193,527	3.31 %
SIBLEY	3,638,946	3,818,049	4.92 %	1,003,512	1,103,837	10.00 %	529,037	587,584	11.07 %
STEARNS	21,227,279	22,052,009	3.89 %	11,387,343	11,927,772	4.75 %	3,768,145	3,999,069	6.13 %
STEELE	5,351,483	5,857,831	9.46 %	2,597,857	2,670,407	2.79 %	477,810	505,449	5.78 %
STEVENS	2,156,670	2,245,370	4.11 %	636,860	675,371	6.05 %	207,115	222,257	7.31 %
SWIFT	2,835,847	2,835,547	-0.01 %	\$ 569,636	\$ 623,870	9.52 %	\$ 285,609	\$ 322,879	13.05 %
TODD	4,611,709	4,758,342	3.18 %	699,011	777,750	11.26 %	805,321	839,248	4.21 %
TRAVERSE	1,647,134	1,682,300	2.13 %	389,108	404,090	3.85 %	137,169	142,112	3.60 %
WABASHA	4,606,207	4,748,136	3.08 %	1,453,305	1,463,382	0.69 %	487,811	633,396	29.84 %
WADENA	3,007,235	3,226,112	7.28 %	677,665	732,142	8.04 %	240,033	271,252	13.01 %
WASECA	4,632,559	4,851,605	4.73 %	1,162,382	1,268,032	9.09 %	421,736	430,896	2.17 %
WASHINGTON	29,435,629	32,257,869	9.59 %	18,958,959	22,004,972	16.07 %	2,840,522	3,029,764	6.66 %
WATONWAN	3,023,934	3,175,261	5.00 %	789,665	746,041	-5.52 %	366,936	390,156	6.33 %
WILKIN	2,343,629	2,564,050	9.41 %	310,996	316,540	1.78 %	248,343	254,517	2.49 %
WINONA	7,212,747	7,553,807	4.73 %	4,544,257	4,686,717	3.13 %	781,266	818,647	4.78 %
WRIGHT	14,800,529	15,323,431	3.53 %	6,082,409	6,736,665	10.76 %	3,030,245	3,077,651	1.56 %
YELLOW MEDICINE	3,259,008	3,656,254	12.19 %	628,339	715,732	13.91 %	427,115	471,109	10.30 %
STATEWIDE TOTAL	\$ 1,048,695,414	1,110,348,285	5.88 %	\$ 549,249,228	\$ 588,119,449	7.08 %	\$ 69,218,806	\$ 74,693,736	7.91 %

* The City Levy and County Levy contain Market Value Levy for certain counties.

TABLE 27
COMPARISON OF PAYABLE 1994 AND 1995 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

	SCHOOL DISTRICT LEVY (1)			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY (2)		
	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE
AITKIN	\$ 5,023,011	\$ 5,260,724	4.73 %	\$ 47,991	\$ 62,167	29.54 %	\$ 11,513,976	\$ 12,077,289	4.89 %
ANOKA	70,310,142	79,360,440	12.87 %	18,072,456	19,960,594	10.45 %	173,428,796	190,325,275	9.74 %
BECKER	7,840,126	8,791,768	12.14 %	586,653	647,184	10.32 %	18,459,081	20,155,581	9.19 %
BELTRAMI	7,289,605	8,203,244	12.53 %	325,041	344,909	6.11 %	16,911,016	18,742,711	10.83 %
BENTON	8,711,481	9,113,377	4.61 %	1,796,380	1,978,141	10.12 %	19,860,040	21,584,740	8.68 %
BIG STONE	1,364,997	1,663,005	21.83 %	73,961	95,837	29.58 %	3,510,401	4,121,865	17.42 %
BLUE EARTH	17,481,585	18,561,321	6.18 %	2,321,233	2,156,756	-7.09 %	38,013,352	39,702,342	4.44 %
BROWN	6,690,306	7,075,207	5.75 %	680,855	792,795	16.44 %	14,289,371	15,369,718	7.56 %
CARLTON	7,603,087	8,820,211	16.01 %	731,564	1,033,629	41.29 %	19,715,703	22,007,058	11.62 %
CARVER	19,325,510	23,165,832	19.87 %	12,810,845	14,987,340	16.99 %	56,157,317	65,772,275	17.12 %
CASS	11,764,828	12,637,234	7.42 %	199,607	200,974	0.68 %	22,806,416	24,211,095	6.16 %
CHIPPEWA	4,474,970	5,209,044	16.40 %	162,315	175,164	7.92 %	9,513,409	10,507,247	10.45 %
CHISAGO	8,966,576	9,886,096	10.25 %	1,145,476	1,265,530	10.48 %	21,693,974	23,760,027	9.52 %
CLAY	11,700,016	13,681,230	16.93 %	2,252,338	2,351,971	4.42 %	26,612,356	30,048,456	12.91 %
CLEARWATER	2,858,678	3,091,480	8.14 %	125,010	137,827	10.25 %	6,725,761	7,131,373	6.03 %
COOK	2,074,563	2,398,796	15.63 %	397,028	428,738	7.99 %	5,592,938	6,043,200	8.05 %
COTTONWOOD	5,209,189	5,043,718	-3.18 %	130,793	106,808	-18.34 %	10,369,851	10,411,869	0.41 %
CROW WING	20,579,385	22,990,252	11.71 %	1,612,712	1,591,133	-1.34 %	39,878,105	43,798,997	9.83 %
DAKOTA	131,096,486	144,061,713	9.89 %	21,253,017	21,902,897	3.06 %	299,202,049	322,882,685	7.91 %
DODGE	3,585,149	4,044,778	12.82 %	286,553	445,138	55.34 %	8,492,166	9,381,937	10.48 %
DOUGLAS	10,320,547	10,919,334	5.80 %	369,137	478,026	29.50 %	20,751,127	22,760,649	9.68 %
FARIBAULT	6,195,554	6,493,027	4.80 %	297,324	321,071	7.99 %	12,007,880	12,756,002	6.23 %
FILLMORE	4,321,083	4,571,360	5.79 %	296,629	287,568	-3.05 %	10,391,591	10,964,890	5.52 %
FREEBORN	9,047,268	9,993,973	10.46 %	602,499	557,240	-7.51 %	18,945,802	20,069,890	5.93 %
GOODHUE	24,544,198	27,252,373	11.03 %	1,889,827	1,981,344	4.84 %	48,820,804	52,709,961	7.97 %
GRANT	2,475,931	2,713,422	9.59 %	17,890	18,205	1.76 %	4,909,582	5,306,670	8.09 %
HENNEPIN	531,143,004	585,546,642	10.24 %	168,344,422	184,690,530	9.71 %	1,415,210,725	1,472,846,835	4.07 %
HOUSTON	3,640,619	3,800,160	4.38 %	63,563	66,343	4.37 %	8,365,374	8,907,807	6.48 %
HUBBARD	6,553,311	7,221,637	10.20 %	60,791	60,647	-0.24 %	12,118,156	13,001,866	7.29 %
ISANTI	5,353,502	6,063,468	13.26 %	475,350	535,384	12.63 %	14,361,989	16,028,614	11.60 %

TABLE 27
COMPARISON OF PAYABLE 1994 AND 1995 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

	SCHOOL DISTRICT LEVY (1)			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY (2)		
	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE
ITASCA	17,892,505	18,488,009	4.50 %	1,394,672	1,619,104	16.09 %	39,545,064	42,510,925	7.50 %
JACKSON	5,688,762	5,609,388	-1.40 %	399,263	504,628	26.39 %	11,178,160	11,539,968	3.24 %
KANABEC	2,664,133	2,559,715	-3.92 %	191,581	180,871	-5.59 %	6,427,352	6,473,864	0.72 %
KANDIYOHI	12,726,357	14,640,707	15.04 %	722,601	831,168	15.02 %	25,461,616	28,278,884	11.06 %
KITTSON	4,451,015	4,763,149	7.01 %	96,916	103,497	6.79 %	6,894,959	7,261,543	5.32 %
KOOCHICHING	4,070,731	3,508,421	-13.81 %	3,320,925	2,556,728	-23.01 %	11,428,844	10,323,021	-9.68 %
LAC QUI PARLE	2,870,743	2,842,694	-0.98 %	138,096	102,925	-25.47 %	5,682,043	5,814,723	2.34 %
LAKE	2,566,750	3,166,054	23.35 %	378,690	486,662	28.51 %	7,801,192	8,513,996	9.14 %
LAKEWOODS	1,255,095	1,413,556	12.63 %	8,069	8,093	0.30 %	2,721,110	2,919,907	7.31 %
LE SUEUR	6,439,373	7,178,025	11.47 %	234,050	344,014	46.98 %	13,805,764	15,089,127	9.30 %
LINCOLN	2,403,506	2,123,621	-11.64 %	36,967	39,319	6.36 %	4,993,238	4,822,497	-3.42 %
LYON	6,923,202	7,411,479	7.05 %	1,458,431	1,557,328	6.78 %	16,245,019	17,454,927	7.45 %
MCLEOD	7,649,552	8,475,394	10.80 %	712,550	967,164	35.73 %	18,503,863	20,349,253	9.97 %
MAHNOMEN	976,046	1,297,227	32.91 %	101,831	142,897	40.33 %	3,496,062	4,142,277	18.48 %
MARSHALL	4,985,456	5,135,210	3.00 %	170,800	172,906	1.23 %	8,110,692	8,580,808	5.80 %
MARTIN	9,572,532	9,539,410	-0.35 %	372,580	396,153	6.33 %	17,341,093	17,542,692	1.16 %
MEEKER	5,669,106	6,169,417	8.83 %	180,015	111,763	-37.91 %	11,801,647	12,628,894	7.01 %
MILLE LACS	4,503,703	4,696,270	4.28 %	679,630	792,422	16.60 %	12,065,495	12,748,283	5.66 %
MORRISON	6,816,498	6,535,712	-4.12 %	583,104	627,186	7.56 %	16,096,717	16,336,014	1.49 %
MOWER	10,284,841	10,526,560	2.35 %	842,794	797,167	-5.41 %	22,348,066	22,816,802	2.10 %
MURRAY	3,619,530	4,018,591	11.03 %	31,243	35,625	14.03 %	6,976,185	7,773,892	11.43 %
NICOLLET	7,558,834	8,461,867	11.95 %	727,379	679,060	-6.64 %	17,220,675	18,534,852	7.63 %
NOBLES	6,414,884	6,822,251	6.35 %	680,952	810,560	19.03 %	12,934,302	13,701,106	5.93 %
NORMAN	3,251,036	3,683,794	13.31 %	215,621	211,049	-2.12 %	6,298,979	6,930,349	10.02 %
OLMSTED	45,378,881	47,213,967	4.04 %	4,073,683	4,043,276	-0.75 %	91,292,233	95,766,316	4.90 %
OTTER TAIL	14,767,706	16,364,122	10.81 %	1,171,870	1,234,559	5.35 %	30,857,297	33,521,769	8.63 %
PENNINGTON	3,127,437	3,203,899	2.44 %	70,985	82,304	15.95 %	6,949,694	7,368,672	6.03 %
PINE	5,853,116	6,518,130	11.36 %	614,844	800,819	30.25 %	13,288,448	14,336,485	7.89 %
PIPESTONE	2,327,529	2,459,368	5.66 %	246,147	255,667	3.87 %	6,070,546	6,597,897	8.69 %
POLK	9,767,434	11,265,177	15.33 %	875,063	956,978	9.36 %	22,230,830	24,297,734	9.30 %

TABLE 27
COMPARISON OF PAYABLE 1994 AND 1995 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

	SCHOOL DISTRICT LEVY (1)			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY (2)		
	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE
POPE	3,434,287	3,610,914	5.14 %	379,583	383,149	0.94 %	7,298,727	7,728,469	5.86 %
RAMSEY	180,044,411	194,419,554	7.98 %	53,969,691	51,930,937	-3.78 %	489,617,718	504,558,087	3.05 %
RED LAKE	1,096,288	1,202,508	9.69 %	43,571	49,568	13.76 %	2,504,433	2,592,284	3.51 %
REDWOOD	7,043,580	6,516,757	-7.48 %	353,463	347,225	-1.76 %	13,346,001	13,243,539	-0.77 %
RENVILLE	7,003,411	6,694,560	-4.41 %	343,992	383,420	11.46 %	13,598,950	13,631,978	0.24 %
RICE	13,748,956	16,288,230	18.47 %	1,769,234	1,839,864	3.99 %	27,754,051	30,875,827	11.25 %
ROCK	3,291,822	3,424,214	4.02 %	119,776	137,848	15.09 %	6,179,545	6,583,439	6.54 %
ROSEAU	4,477,080	4,759,579	6.31 %	161,159	235,614	46.20 %	8,161,812	8,878,927	8.79 %
ST. LOUIS	39,766,456	45,075,285	13.35 %	11,859,519	11,312,443	-4.61 %	124,258,190	130,668,357	5.16 %
SCOTT	22,680,566	27,009,583	19.09 %	6,045,477	6,711,822	11.02 %	59,367,874	69,062,867	16.33 %
SHERBURNE	22,523,260	24,717,733	9.74 %	1,411,993	2,157,185	52.78 %	43,828,088	48,483,226	10.62 %
SIBLEY	3,893,973	4,167,775	7.03 %	418,313	455,526	8.90 %	9,483,781	10,132,771	6.84 %
STEARNS	32,432,198	37,061,679	14.27 %	6,024,629	6,405,731	6.33 %	74,866,544	81,473,999	8.83 %
STEELE	8,924,757	9,863,091	10.51 %	1,344,974	1,361,936	1.26 %	18,696,881	20,258,714	8.35 %
STEVENS	3,185,575	3,148,837	-1.15 %	128,938	126,615	-1.80 %	6,317,257	6,420,507	1.63 %
SWIFT	2,948,205	3,365,532	14.16 %	372,508	373,759	0.34 %	7,011,805	7,521,587	7.27 %
TODD	4,072,230	4,308,429	5.80 %	342,133	343,379	0.36 %	10,530,404	11,027,148	4.72 %
TRAVERSE	2,082,841	2,436,521	16.98 %	54,103	57,573	6.41 %	4,318,446	4,731,514	9.54 %
WABASHA	4,816,185	5,377,454	11.65 %	521,731	651,598	24.89 %	11,885,239	12,873,966	8.32 %
WADENA	2,595,502	2,943,894	13.42 %	85,396	97,317	13.96 %	6,605,831	7,270,717	10.07 %
WASECA	5,478,891	5,857,625	6.91 %	92,762	51,870	-44.08 %	11,788,330	12,460,028	5.70 %
WASHINGTON	64,222,141	73,624,781	14.64 %	12,402,123	14,461,045	16.60 %	142,726,475	160,184,105	12.23 %
WATONWAN	3,585,732	3,420,670	-4.60 %	348,678	335,842	-3.68 %	8,114,945	8,067,970	-0.58 %
WILKIN	2,877,521	2,978,334	3.50 %	61,788	101,863	64.86 %	5,842,277	6,215,304	6.38 %
WINONA	9,459,210	10,528,564	11.30 %	1,449,723	1,501,925	3.60 %	23,447,203	25,089,660	7.00 %
WRIGHT	28,618,054	31,715,294	10.82 %	3,449,298	3,732,969	8.22 %	56,001,983	60,607,214	8.22 %
YELLOW MEDICINE	3,910,805	4,075,090	4.20 %	182,682	207,379	13.52 %	8,407,949	9,125,564	8.53 %
STATEWIDE TOTAL	1,668,034,917	1,832,318,537	9.85 %	361,897,849	366,869,184	6.90 %	4,066,657,014	4,318,132,149	6.18 %

(1) School District Levy includes Net Tax Levy and School District Market Value Based Levy.

(2) The total levy for the seven metropolitan counties includes the fiscal disparity contribution levy. Fiscal disparity contribution levies can be found in Table 52.

The special taxing district levy and the total levy amounts include tax increment financing (TIF) levies for those counties containing a TIF district. TIF values and levies can be found in Table 28.

The total levy amount also includes any power line levy amounts. Power line levy amounts can be found in Table 54.

TABLE 27
COMPARISON OF PAYABLE 1994 AND 1995 TAX DATA BY COUNTY
PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE *		
	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE
AITKIN	\$ 10,851,976	\$ 11,392,681	4.98	\$ 8,818,528	\$ 9,307,087	5.54	130.576	129.775	-0.61
ANOKA	173,422,196	190,320,656	9.74	146,471,565	154,934,726	5.78	117.622	122.162	3.86
BECKER	18,459,081	20,155,581	9.19	13,890,948	14,450,959	4.03	130.968	137.725	5.16
BELTRAMI	16,911,016	18,742,711	10.83	12,395,803	13,049,477	5.27	129.914	138.328	6.48
BENTON	19,856,646	21,581,203	8.69	15,360,218	16,046,275	4.47	129.295	133.951	3.60
BIG STONE	3,510,401	4,121,865	17.42	2,978,867	3,077,898	3.32	117.844	133.918	13.64
BLUE EARTH	38,013,352	39,702,342	4.44	31,754,355	33,182,355	4.50	118.215	118.184	-0.03
BROWN	14,289,371	15,369,718	7.56	12,588,949	13,511,352	7.33	111.456	112.740	1.15
CARLTON	19,714,885	22,006,353	11.62	13,632,532	14,574,261	6.91	144.622	148.440	2.64
CARVER	56,018,039	65,580,077	17.07	40,257,984	44,352,817	10.17	139.471	148.244	6.29
CASS	22,806,416	24,211,095	6.16	20,016,636	21,986,804	9.84	113.876	110.009	-3.40
CHIPPEWA	9,513,409	10,507,247	10.45	7,502,456	7,780,240	3.70	126.798	135.046	6.50
CHISAGO	21,682,915	23,749,036	9.53	15,928,467	17,261,765	8.37	134.661	136.107	1.07
CLAY	23,145,016	25,822,249	11.57	20,567,888	21,761,387	5.80	129.388	136.399	5.42
CLEARWATER	6,725,761	7,131,373	6.03	4,978,352	5,606,596	12.62	135.100	127.196	-5.85
COOK	5,246,917	5,685,304	8.36	5,240,343	5,914,343	12.86	106.729	102.179	-4.26
COTTONWOOD	10,369,851	10,411,869	0.41	8,236,629	8,633,241	4.82	125.899	120.602	-4.21
CROW WING	39,083,542	42,958,577	9.91	36,963,908	39,969,468	8.13	107.884	109.581	1.57
DAKOTA	299,110,347	322,788,335	7.92	243,542,181	256,910,031	5.49	121.787	124.525	2.25
DODGE	8,492,166	9,381,937	10.48	7,340,371	7,884,804	7.42	115.684	123.852	7.06
DOUGLAS	20,751,127	22,760,649	9.68	17,224,648	18,249,202	5.95	122.069	123.873	1.48
FARIBAULT	12,007,860	12,756,002	6.23	10,913,139	10,844,009	-0.63	110.031	114.368	3.94
FILLMORE	10,391,591	10,964,890	5.52	7,576,485	8,063,882	6.43	137.062	135.680	-1.01
FREEBORN	18,945,802	20,069,890	5.93	16,253,431	16,560,244	1.89	114.894	117.819	2.55
GOODHUE	48,820,804	52,709,961	7.97	45,571,120	47,522,059	4.28	106.802	110.567	3.53
GRANT	4,895,160	5,291,935	8.11	3,855,448	4,161,060	7.93	122.533	122.792	0.21
HENNEPIN	1,415,176,383	1,472,811,142	4.07	1,063,202,827	1,083,653,617	1.92	132.703	135.488	2.10
HOUSTON	8,365,374	8,907,807	6.48	6,003,555	6,464,937	7.69	137.942	136.294	-1.19
HUBBARD	12,118,156	13,001,866	7.29	10,904,599	11,589,562	6.28	111.128	112.186	0.95
ISANTI	14,361,989	16,028,614	11.60	10,242,192	10,891,345	6.34	139.470	146.248	4.86

TABLE 27
COMPARISON OF PAYABLE 1994 AND 1995 TAX DATA BY COUNTY
PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE*		
	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE
ITASCA	\$ 36,631,367	\$ 39,396,319	7.55	\$ 33,875,329	\$ 36,171,470	6.78	116.957	116.959	0.00
JACKSON	11,178,100	11,539,968	3.24	9,825,366	10,125,073	3.05	113.768	113.520	-0.22
KANABEC	6,427,352	6,473,864	0.72	4,303,281	4,415,024	2.60	153.584	146.790	-4.42
KANDIYOHI	25,460,483	28,277,640	11.06	20,885,105	22,094,878	5.79	124.860	128.952	3.28
KITTSON	6,894,959	7,261,543	5.32	6,215,096	6,629,976	6.68	110.939	109.526	-1.27
KOOCHICHING	11,421,638	10,315,197	-9.69	8,787,765	8,421,928	-4.16	130.052	119.905	-7.80
LAC QUI PARLE	5,682,043	5,814,723	2.34	5,036,616	5,246,368	4.16	113.418	109.976	-3.03
LAKE	6,874,238	7,538,723	9.67	4,632,346	4,956,769	7.00	164.530	166.299	1.08
LAKE/WOODS	2,719,146	2,917,833	7.31	1,992,987	2,084,653	4.60	136.007	139.463	2.54
LE SUEUR	13,805,764	15,089,127	9.30	10,298,684	11,140,009	8.17	135.913	135.449	-0.34
LINCOLN	4,993,238	4,822,497	-3.42	3,641,315	3,743,539	2.81	137.127	128.822	-6.06
LYON	16,245,019	17,454,927	7.45	14,907,373	15,467,827	3.76	108.796	112.235	3.16
MCLEOD	18,503,863	20,349,253	9.97	13,485,616	14,634,186	8.52	143.448	138.990	-3.11
MAHNOMEN	3,496,062	4,142,277	18.48	2,202,653	2,544,822	15.53	158.084	162.355	2.70
MARSHALL	8,110,692	8,580,808	5.80	8,126,397	8,477,448	4.32	98.370	99.772	1.43
MARTIN	17,341,093	17,542,692	1.16	17,036,111	16,215,065	-4.82	101.667	107.095	5.34
MEEKER	11,791,231	12,618,305	7.01	9,282,039	9,715,598	4.67	127.143	128.953	1.42
MILLE LACS	12,062,418	12,745,199	5.66	7,087,609	7,515,378	6.04	164.280	168.566	2.61
MORRISON	16,096,717	16,336,014	1.49	11,642,128	12,243,002	5.16	137.531	130.913	-4.81
MOWER	22,348,066	22,816,802	2.10	16,555,893	16,953,367	2.40	134.411	134.853	0.33
MURRAY	6,976,185	7,773,892	11.43	6,850,468	7,095,914	3.58	101.820	109.555	7.60
NICOLLET	17,220,675	18,534,852	7.63	12,712,099	13,896,522	9.32	131.936	130.410	-1.16
NOBLES	12,934,302	13,701,106	5.93	11,855,902	12,360,647	4.26	110.519	107.487	-2.74
NORMAN	6,298,979	6,930,349	10.02	5,352,367	5,611,038	4.83	118.159	123.932	4.89
OLMSTED	91,292,233	95,766,316	4.90	71,504,078	74,853,846	4.68	127.614	127.850	0.18
OTTER TAIL	30,857,297	33,521,769	8.63	25,404,679	27,430,104	7.97	120.928	121.654	0.60
PENNINGTON	6,949,694	7,368,672	6.03	4,316,367	4,557,571	5.59	161.007	161.680	0.42
PINE	13,278,712	14,326,038	7.89	10,157,227	10,912,097	7.43	130.828	130.733	-0.07
PIPESTONE	6,070,546	6,597,897	8.69	4,539,032	4,896,693	7.88	133.740	134.742	0.75
POLK	21,318,354	23,463,355	10.06	17,777,593	19,046,598	7.14	124.590	126.407	1.46

TABLE 27
COMPARISON OF PAYABLE 1994 AND 1995 TAX DATA BY COUNTY
PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE*		
	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE
POPE	\$ 7,289,050	\$ 7,716,656	5.87	\$ 5,192,568	\$ 5,289,217	1.86	140.375	145.894	3.93
RAMSEY	489,617,718	504,037,106	2.95	348,487,757	349,864,823	0.40	140.499	144.102	2.56
RED LAKE	2,504,433	2,592,284	3.51	1,938,215	1,986,916	2.51	125.930	126.089	0.13
REDWOOD	13,346,001	13,243,539	-0.77	11,373,546	11,442,118	0.60	116.701	115.034	-1.43
RENVILLE	13,598,950	13,631,978	0.24	13,401,333	13,131,106	-2.02	101.475	103.814	2.31
RICE	27,754,051	30,875,827	11.25	22,011,534	23,413,703	6.37	126.089	129.560	2.75
ROCK	6,179,545	6,583,439	6.54	5,787,755	5,970,148	3.15	106.635	110.122	3.27
ROSEAU	8,158,402	8,875,034	8.78	6,772,096	7,033,516	3.86	116.686	123.341	5.70
ST. LOUIS	118,461,342	124,549,385	5.14	84,123,998	89,893,631	6.86	144.765	142.927	-1.27
SCOTT	59,354,598	69,048,961	16.33	40,983,792	45,718,224	11.55	143.258	149.445	4.32
SHERBURNE	43,824,590	48,478,239	10.62	52,487,010	56,299,643	7.26	82.660	84.982	2.81
SIBLEY	9,483,781	10,132,771	6.84	7,053,795	7,215,837	2.30	133.763	139.742	4.47
STEARNS	74,853,231	81,460,032	8.83	58,955,603	62,753,331	6.44	126.630	127.453	0.65
STEELE	18,696,881	20,258,714	8.35	16,997,002	17,614,132	3.63	110.001	115.014	4.56
STEVENS	6,316,339	6,419,587	1.63	4,839,731	5,025,445	3.84	130.511	127.742	-2.12
SWIFT	7,011,805	7,521,587	7.27	5,365,704	5,619,142	4.72	129.310	132.467	2.44
TODD	10,530,404	11,027,148	4.72	6,643,900	6,843,661	3.01	157.163	159.280	1.35
TRAVERSE	4,312,509	4,724,354	9.55	3,763,722	4,077,392	8.33	114.581	115.867	1.12
WABASHA	11,885,239	12,873,966	8.32	8,369,816	8,992,060	7.43	141.973	142.812	0.59
WADENA	6,605,831	7,270,717	10.07	3,892,382	4,033,082	3.61	168.828	177.816	5.32
WASECA	11,664,451	12,335,460	5.75	9,077,608	9,485,928	4.50	129.949	131.632	1.30
WASHINGTON	142,695,494	160,152,776	12.23	113,864,999	123,640,255	8.58	124.962	128.193	2.59
WATONWAN	8,114,945	8,067,970	-0.58	6,260,126	6,445,584	2.96	127.381	122.544	-3.80
WILKIN	5,754,327	6,112,752	6.23	5,295,521	5,356,163	1.15	110.325	115.648	4.82
WINONA	23,394,975	25,034,649	7.01	19,307,302	20,477,900	6.06	121.404	122.502	0.90
WRIGHT	55,977,484	60,581,137	8.22	48,638,744	52,246,308	7.42	113.214	113.761	0.48
YELLOW MEDICINE	8,407,949	9,125,564	8.53	6,594,359	6,609,263	0.23	124.806	137.257	9.98
STATEWIDE TOTAL	\$ 4,050,132,400	\$ 4,299,672,554	6.16 %	3,157,983,863	\$ 3,284,131,741	3.99 %	128.175	130.675	1.95 %

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

**TABLE 28
COMPARISON OF PAYABLE 1994 AND 1995
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1994	1995	1994	1995			1994	1995	1994	1995
AITKIN	AITKIN TWP	2,791	3,146	1,373	2,980	BLUE	JUDSON TWP	35,783	35,783	40,245	36,522
	AITKIN	20,941	33,394	29,130	42,180	EARTH	RAPIDAN TWP	74,760	74,760	93,284	84,687
	TOTAL	23,732	36,540	30,503	45,149		AMBOY	866	866	1,365	1,324
ANOKA	ANOKA	820,876	807,636	950,624	991,434		GOOD THUNDER	6,275	4,244	11,204	7,378
	ANDOVER	642,164	670,396	706,196	776,854		LAKE CRYSTAL	25,813	37,243	37,410	50,092
	CENTERVILLE	158,283	167,890	218,157	233,995		MADISON LAKE	10,433	10,427	13,701	13,508
	COLUMBIA HGHTS	1,034,989	1,034,134	1,346,696	1,444,273		MANKATO	1,691,858	1,530,820	2,050,599	1,873,264
	CIRCLE PINES	71,925	58,543	92,695	76,401		MAPLETON	6,965	9,202	8,226	11,000
	FRIDLEY	2,581,487	2,642,692	2,890,839	3,063,650		ST CLAIR	362	8,116	501	12,302
	LEXINGTON	39,117	0	48,158	0		VERNON CENTER	39	39	63	63
	COON RAPIDS	2,523,753	2,821,211	2,798,385	3,296,525		TOTAL	1,853,154	1,711,500	2,256,598	2,090,140
	RAMSEY	912,231	1,100,506	999,743	1,264,824	BROWN	HANSKA	3,850	3,850	4,710	4,720
	LINO LAKES	256,841	259,980	339,171	349,462		NEW ULM	422,595	476,608	505,348	578,707
	HILLTOP	44,091	44,091	75,117	74,845		SLEEPY EYE	45,720	46,538	49,192	51,938
	BLAINE	2,295,345	2,232,727	2,642,825	2,647,263		SPRINGFIELD	45,722	45,722	72,360	81,030
	SPRING LAKE PK	1,462	98,019	1,682	118,857		TOTAL	517,887	572,718	631,610	716,395
	TOTAL	11,382,564	11,937,807	13,110,288	14,338,383	CARLTON	BARNUM	8,609	8,609	16,086	16,009
BECKER	DETROIT LAKES	330,293	353,762	446,890	495,334		CLOQUET	368,000	547,014	536,312	826,883
	LAKE PARK	13,105	20,833	17,778	29,927		MOOSE LAKE	18,739	18,739	27,761	28,431
	TOTAL	343,398	374,595	464,668	525,261		TOTAL	395,348	574,362	580,159	871,323
BELTRAMI	BEMIDJI	146,176	156,384	202,084	227,868	CARVER	CARVER	13,594	16,724	19,938	29,473
	BLACKDUCK	31,738	25,551	49,169	42,356		CHASKA	3,965,273	4,160,480	5,054,309	5,788,414
	TOTAL	177,914	181,935	251,253	270,225		NEW GERMANY	28,785	0	44,174	0
BENTON	FOLEY	69,589	68,330	105,207	109,554		NORWOOD	35,335	34,991	52,657	60,039
	RICE	71,415	82,953	103,736	121,183		VICTORIA	17,107	16,337	24,315	25,407
	SAUK RAPIDS	921,057	1,007,314	1,241,633	1,380,836		WACONIA	437,340	450,004	732,798	750,566
	SARTELL	131,789	130,717	168,450	169,513		WATERTOWN	71,243	72,802	95,714	106,206
	ST CLOUD	41,032	62,874	54,427	87,516		YOUNG AMERICA	93,798	232,732	146,139	410,286
TOTAL	1,234,882	1,352,188	1,673,453	1,868,602		CHANHASSEN	4,166,216	4,340,074	5,744,434	6,499,744	
BIG STONE	ORTONVILLE	0	12,977	0	18,616		TOTAL	8,828,691	9,324,144	11,914,478	13,670,135
	TOTAL	0	12,977	0	18,616	CASS	PIKE BAY TWP	10,517	10,517	13,585	13,010
							POWERS TWP	12,776	12,776	14,610	13,937
							WILSON TWP	21,545	21,545	22,844	21,870
							CASS LAKE	10,656	10,661	17,103	16,623
							PINE RIVER	0	7,659	0	9,458
							WALKER	75,618	73,336	101,293	95,751
							TOTAL	131,112	136,494	169,435	170,649

TABLE 28
COMPARISON OF PAYABLE 1994 AND 1995
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1994	1995	1994	1995			1994	1995	1994	1995
CHIPPEWA	MAYNARD	18,374	18,348	25,734	28,865	DAKOTA	FARMINGTON	265,940	283,950	356,368	386,264
	MONTEVIDEO	57,030	58,172	89,346	95,322		INVER GROVE HTS	606,738	647,402	707,684	771,508
	GRANITE FALLS	11,830	12,169	14,453	17,000		LAKEVILLE	1,273,796	1,288,809	1,519,931	1,511,274
	TOTAL	87,234	88,689	129,533	141,187		ROSEMOUNT	454,114	411,876	570,678	538,826
CHISAGO	BRANCH	196,713	242,266	257,877	314,154	SOUTH ST PAUL	1,419,309	1,424,892	1,674,914	1,971,082	
	CHISAGO CITY	242,535	243,583	341,028	351,921	WEST ST PAUL	284,233	279,131	339,932	335,388	
	LINDSTROM	12,238	12,238	17,279	17,495	MENDOTA HGHTS	1,085,703	1,164,792	1,286,461	1,370,900	
	NORTH BRANCH	133,923	133,292	190,994	187,506	BURNSVILLE	1,743,524	1,693,005	2,241,186	2,274,614	
	RUSH CITY	134,533	163,860	230,011	283,556	APPLE VALLEY	1,980,503	2,022,099	2,313,786	2,438,753	
	WYOMING	57,548	57,548	78,951	81,245	EAGAN	645,008	593,573	780,940	703,030	
	TOTAL	777,490	852,787	1,116,140	1,235,877	HASTINGS	238,418	241,043	289,312	313,834	
CLAY	DILWORTH	190,730	217,580	277,348	335,754	TOTAL	9,979,286	10,050,572	12,061,192	12,615,473	
	MOORHEAD	1,235,263	1,190,549	1,622,469	1,649,125	DODGE	0	6,467	0	7,607	
	TOTAL	1,425,993	1,408,129	1,899,817	1,984,879	CLAREMONT	0	6,467	0	7,607	
CLEAR-WATER	BAGLEY	21,319	23,226	34,017	36,989	DODGE CENTER	147,777	192,172	214,851	291,779	
	TOTAL	21,319	23,226	34,017	36,989	HAYFIELD	11,173	35,285	17,823	56,786	
COOK	TOFTE TWP	0	11,472	0	11,622	KASSON	46,986	72,593	54,079	88,966	
	LUTSEN TWP	36,198	52,609	36,605	50,788	TOTAL	205,936	306,497	286,553	445,138	
	TOTAL	36,198	64,081	36,605	62,410	DOUGLAS	38,672	38,672	43,556	45,116	
COTTON-WOOD	WINDOM	73,839	61,122	112,071	88,975	CARLOS TWP	0	26,704	0	34,149	
	TOTAL	73,839	61,122	112,071	88,975	HUDSON TWP	0	26,704	0	34,149	
CROW WING	IRONDALE TWP	496,567	496,804	589,016	576,034	ALEXANDRIA	156,679	171,362	199,165	222,754	
	BAXTER	304,876	137,443	355,550	170,282	BRANDON	1,641	1,641	2,060	2,264	
	BRAINERD	213,101	226,403	253,850	287,636	EVANSVILLE	11,183	11,183	13,586	14,671	
	CROSBY	78	33,927	123	53,585	OSAKIS	16,898	10,742	23,584	16,140	
	DEERWOOD	32,788	32,788	48,348	46,150	TOTAL	225,073	260,304	281,951	335,094	
	MANHATTAN BCH	2,937	4,357	2,707	3,911	FARIBAULT	129,586	126,478	173,377	178,000	
	NISSWA	62,592	96,515	68,630	113,820	BLUE EARTH	14,569	14,569	19,004	19,141	
	PEQUOT LAKES	4,224	4,224	4,907	4,765	BRICELYN	0	2,044	0	4,040	
	CROSSLAKE	34,459	62,317	32,771	56,454	FROST	61,444	69,021	75,624	86,467	
	TOTAL	1,153,622	1,096,778	1,355,902	1,312,637	WELLS	3,172	6,674	4,327	9,511	
FILLMORE	PEQUOT LAKES	4,224	4,224	4,907	4,765	WINNEBAGO	208,771	218,786	272,332	297,159	
	CROSSLAKE	34,459	62,317	32,771	56,454	TOTAL	208,771	218,786	272,332	297,159	
	TOTAL	1,153,622	1,096,778	1,355,902	1,312,637	FILLMORE	46,437	41,884	77,789	65,858	
	IRONDALE TWP	496,567	496,804	589,016	576,034	HARMONY	46,437	41,884	77,789	65,858	
	BAXTER	304,876	137,443	355,550	170,282	LANESBORO	0	44	0	71	
	BRAINERD	213,101	226,403	253,850	287,636	PRESTON	2,355	2,355	3,938	3,998	
	CROSBY	78	33,927	123	53,585	RUSHFORD	122,444	118,552	166,981	164,597	
	DEERWOOD	32,788	32,788	48,348	46,150	RUSHFORD	122,444	118,552	166,981	164,597	
	MANHATTAN BCH	2,937	4,357	2,707	3,911	SPRING VALLEY	18,659	22,245	27,392	33,203	
	NISSWA	62,592	96,515	68,630	113,820	WYKOFF	890	1,113	1,251	1,598	
PEQUOT LAKES	4,224	4,224	4,907	4,765	CHATFIELD	11,885	11,894	19,278	18,243		
CROSSLAKE	34,459	62,317	32,771	56,454	TOTAL	202,670	196,067	296,629	287,568		

TABLE 28
COMPARISON OF PAYABLE 1994 AND 1995
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1994	1995	1994	1995			1994	1995	1994	1995
FREEBORN	ALBERT LEA	483,018	441,595	592,184	546,765	HOUSTON	CALEDONIA	10,713	11,762	15,101	16,443
	HOLLANDALE	4,264	4,264	5,435	5,586		HOUSTON	8,422	8,422	12,596	13,389
	TOTAL	497,282	445,859	597,619	552,351		LACRESCENT	17,177	17,177	24,938	24,764
GOODHUE	CANNON FALLS	266,358	303,988	336,999	373,729	TOTAL	36,312	37,361	52,635	54,596	
	KENYON	48,912	49,450	76,642	73,433	HUBBARD	PARK RAPIDS	14,456	14,456	16,361	16,774
	RED WING	901,604	919,222	946,096	1,011,926		TOTAL	14,456	14,456	16,361	16,774
	ZUMBROTA	128,831	130,954	141,491	140,731	ISANTI	CAMBRIDGE	203,412	214,541	306,074	342,360
	PINE ISLAND	109,642	109,642	168,034	159,207		ISANTI	33,371	34,045	47,765	51,540
	TOTAL	1,455,347	1,513,256	1,669,264	1,759,026		BRAHAM	56,877	60,764	102,252	112,911
HENNEPIN	BROOKLYN CTR	1,184,326	1,165,933	1,524,242	1,769,455	TOTAL	293,660	309,350	456,091	506,811	
	CHAMPLIN	494,839	641,163	610,092	824,504	ITASCA	ITASCA UNOR	0	77,352	0	83,182
	CRYSTAL	986,258	974,307	1,330,413	1,343,277		GRAND RAPIDS	696,905	697,550	913,118	909,095
	DEEPHAVEN	117,602	118,560	159,858	160,341		LAPRAIRIE	27,597	56,261	35,825	86,234
	EDINA	6,207,276	5,162,771	7,812,988	6,428,734		NASHWAUK	372	2,995	335	3,320
	GOLDEN VALLEY	3,071,336	2,892,193	4,218,934	4,150,423		TOTAL	724,874	834,158	949,278	1,081,831
	HOPKINS	1,004,834	1,021,176	1,404,748	1,496,758		JACKSON	DES MOINES TWP	221,909	218,721	226,540
	LONG LAKE	222,324	219,979	309,502	312,716	JACKSON		95,885	150,629	126,441	207,781
	MAPLE PLAIN	155,114	96,927	216,555	134,433	TOTAL		317,794	369,350	352,981	444,654
	MOUND	187,641	187,641	249,690	250,456	KANABEC	MORA	112,194	108,056	170,064	160,163
	OSSEO	108,706	130,568	147,175	181,223		OGILVIE	6,166	6,166	9,173	8,709
	RICHFIELD	2,260,038	2,219,234	3,100,522	3,121,229		TOTAL	118,360	114,222	179,237	168,872
	ROBBINSDALE	1,244,767	1,223,301	1,631,031	1,620,837	KANDIYOHI	NEW LONDON	52,244	56,847	74,689	80,448
	ROGERS	224,067	492,672	285,358	596,931		SPICER	75,030	101,593	108,268	142,209
	ST LOUIS PARK	2,179,946	2,929,643	2,905,715	3,994,656		WILLMAR	361,980	385,049	446,369	506,277
	SPRING PARK	188,293	189,292	259,163	262,357	TOTAL	489,234	543,489	629,326	728,934	
	WAYZATA	740,412	736,541	929,106	937,683	KOOCHI-CHING	INT'L FALLS	2,448,435	2,032,433	3,290,062	2,524,443
	BLOOMINGTON	15,175,249	14,858,999	19,227,344	18,866,152		TOTAL	2,448,435	2,032,433	3,290,062	2,524,443
	NEW HOPE	1,326,623	1,294,802	1,754,254	1,740,603	LAC QUI PARLE	DAWSON	24,343	23,723	30,555	28,638
	MAPLE GROVE	1,811,705	2,232,946	2,461,310	3,066,825		MADISON	2,443	2,443	3,382	3,426
	MEDINA	477,315	267,936	572,143	312,138		TOTAL	26,786	26,166	33,937	32,064
	PLYMOUTH	3,844,131	4,673,782	4,801,868	5,961,276						
	BROOKLYN PARK	3,658,529	3,966,377	4,974,203	5,696,496						
	MINNETONKA	872,645	887,330	1,086,932	1,097,068						
	SHOREWOOD	317	22,195	447	30,778						
	CORCORAN	101,666	111,306	124,281	139,049						
	EDEN PRAIRIE	138,972	144,875	183,246	196,827						
DAYTON	113,902	115,189	146,602	152,913							
MINNEAPOLIS	41,431,555	40,424,769	58,656,921	59,113,495							
ST ANTHONY	401,773	351,362	548,928	476,685							
TOTAL	89,932,163	89,773,769	121,633,371	124,456,320							

TABLE 28
COMPARISON OF PAYABLE 1994 AND 1995
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1994	1995	1994	1995			1994	1995	1994	1995
LAKE	SILVER CR TWP	198,965	221,857	318,527	358,080	MILLE	KATHIO TWP	29,482	53,684	50,569	90,068
	TWO HARBORS	1,839	40,908	3,088	69,664	LACS	SO HARBOR TWP	33,520	77,139	56,673	126,978
	SILVER BAY	1,310	836	2,514	1,652	ISLE	MILACA	6,860	8,074	13,407	16,531
	TOTAL	202,114	263,601	324,109	429,396	ONAMIA	0	2,784	0	5,131	
LE SUEUR	LECENTER	23,129	30,585	32,527	41,948	PRINCETON	210,892	206,108	374,497	368,554	
	LESUEUR	105,597	169,174	159,918	255,060	TOTAL	376,814	444,534	665,949	773,133	
	ELYSIAN	994	1,060	1,970	1,931	MORRISON	PIERZ TWP	21,894	21,894	29,540	27,970
	NEW PRAGUE	12,066	14,253	17,798	22,349	LITTLE FALLS	297,988	342,214	444,690	483,036	
TOTAL	141,786	215,072	212,213	321,288	PIERZ	15,657	15,426	22,451	20,891		
LYON	COTTONWOOD	15,885	15,966	20,436	20,770	ROYALTON	11,842	11,842	19,197	18,136	
	MARSHALL	1,256,489	1,280,943	1,392,730	1,488,366	UPSALA	4,918	4,799	6,434	6,703	
	TOTAL	1,272,374	1,296,909	1,413,166	1,509,136	MOTLEY	0	7,186	0	10,155	
MCLEOD	GLENCOE	220,716	330,385	312,355	459,718	TOTAL	352,299	403,361	522,312	566,893	
	HUTCHINSON	203,405	260,830	299,473	386,743	MOWER	AUSTIN	504,676	471,831	708,309	645,629
	PLATO	12,570	16,284	17,199	21,684	DEXTER	11,509	12,060	14,675	16,365	
	WINSTED	22,060	27,124	28,272	39,242	GRAND MEADOW	428	1,964	506	2,348	
	TOTAL	458,751	634,623	657,299	907,387	TOTAL	516,613	485,875	723,490	664,342	
MAHNO-MEN	MAHNOMEN	13,246	23,338	21,622	39,720	MURRAY	SLAYTON	10,628	10,628	11,856	12,614
	WAUBUN	10,169	12,062	20,859	24,989	TOTAL	10,628	10,628	11,856	12,614	
	TOTAL	23,415	35,400	42,481	64,709	NICOLLET	LAFAYETTE	15,417	15,417	28,411	27,848
MARTIN	DUNNELL	3,802	7,332	5,982	13,032	NICOLLET	7,861	11,068	10,547	15,085	
	FAIRMONT	196,448	209,462	231,434	257,978	NO MANKATO	359,378	334,765	477,886	438,311	
	TRUMAN	17,852	17,852	20,450	19,564	ST PETER	124,383	116,482	184,486	170,777	
	WELCOME	44,087	44,187	62,837	68,129	TOTAL	507,039	477,732	701,330	651,821	
	TRIMONT	10,246	0	14,958	0	NOBLES	ADRIAN	12,935	12,873	18,344	18,330
TOTAL	272,235	278,833	335,661	358,703	WORTHINGTON	452,006	513,568	528,478	613,572		
MEEKER	DASSEL	34,137	23,166	54,131	32,131	TOTAL	464,941	526,471	546,822	631,902	
	LITCHFIELD	23,140	26,070	29,935	34,628	NORMAN	ADA	16,414	16,606	23,192	25,252
	WATKINS	21,007	1,431	35,201	2,310	HALSTAD	5,037	2,379	8,507	4,069	
	EDEN VALLEY	21,309	6,471	29,570	9,081	TOTAL	21,451	18,985	31,699	29,321	
	TOTAL	99,593	57,138	148,837	78,150						

**TABLE 28
COMPARISON OF PAYABLE 1994 AND 1995
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1994	1995	1994	1995			1994	1995	1994	1995
OLMSTED	BYRON	97,857	104,082	158,252	154,788	RAMSEY (cont.)	VADNAIS HGHTS	1,402,157	1,355,779	1,894,757	1,852,388
	ROCHESTER	2,923,961	2,892,573	3,770,217	3,745,306		MOUNDS VIEW	1,573,060	1,564,191	2,224,338	2,214,439
	STEWARTVILLE	111,449	112,749	145,214	143,182		ST PAUL	12,788,901	10,388,009	18,863,079	15,793,964
	TOTAL	3,133,267	3,109,404	4,073,683	4,043,276		ST ANTHONY	222,610	234,860	317,508	332,787
OTTER TAIL	FERGUS FALLS	379,890	395,380	470,444	503,044	WHITE BEAR LK	1,495,027	1,368,798	2,087,600	1,907,727	
	HENNING	20,623	23,212	37,682	40,896	TOTAL	26,746,702	24,903,019	38,039,979	35,979,546	
	NEW YORK MILLS	11,185	11,390	15,586	15,104	RED LAKE	8,246	8,246	13,581	13,102	
	PELICAN RAPIDS	89,879	67,995	96,142	83,314	TOTAL	8,246	8,246	13,581	13,102	
	PERHAM	123,176	146,289	169,539	201,828	REDWOOD	3,828	3,828	5,651	5,356	
	TOTAL	604,753	644,246	789,393	854,186	MORGAN	211,486	208,922	309,829	303,585	
PINE	HINCKLEY	151,747	238,261	208,025	331,647	REDWOOD FALLS	10,249	10,249	13,202	13,826	
	PINE CITY	108,356	110,448	140,034	142,540	WABASSO	225,563	222,999	328,682	322,767	
	SANDSTONE	0	12	0	21	TOTAL	42,132	41,394	44,494	44,294	
	TOTAL	260,103	348,721	348,059	474,208	FAIRFAX	1,173	1,173	1,300	1,400	
PIPESTONE	EDGERTON	16,288	22,010	23,108	29,642	HECTOR	4,360	4,360	7,221	7,399	
	PIPESTONE	151,497	151,580	213,577	216,484	MORTON	16,325	18,325	28,909	27,815	
	TOTAL	167,763	173,590	236,683	246,126	OLIVIA	161,337	185,918	192,115	225,846	
POLK	CROOKSTON	114,009	108,052	149,880	165,479	RENVILLE	8,444	12,345	14,734	23,069	
	E GRAND FORKS	108,064	126,191	144,448	162,963	TOTAL	233,771	261,515	288,773	329,823	
	FOSSTON	44,378	67,441	62,496	96,147	RICE	43,246	43,340	41,438	43,138	
	GULLY	3,434	3,434	4,254	4,436	WALCOTT TWP	130,845	128,618	163,242	157,837	
	TOTAL	269,883	305,118	361,058	429,025	DUNDAS	607,682	566,155	811,280	837,926	
POPE	GLENWOOD	35,659	34,059	62,723	62,962	FARIBAULT	2,720	2,859	3,704	4,037	
	STARBUCK	43,587	38,132	76,738	67,128	MORRISTOWN	479,080	525,293	600,330	640,490	
	TOTAL	79,246	72,191	139,461	130,090	NORTHFIELD	1,263,573	1,266,265	1,619,994	1,683,428	
RAMSEY	WHITE BEAR TWP	593,289	824,326	795,639	1,111,722	ROCK	3,378	4,434	3,783	5,720	
	NEW BRIGHTON	1,508,267	1,784,355	2,001,312	2,364,352	HILLS	90,230	96,644	100,587	116,757	
	NORTH ST PAUL	125,718	139,670	158,904	199,305	LIVERNE	93,608	103,078	104,370	122,477	
	ROSEVILLE	4,836,223	4,793,226	6,691,679	6,878,742	TOTAL	46,455	87,732	54,069	115,004	
	FALCON HEIGHTS	182,555	181,395	252,581	254,035	ROSEAU	46,455	87,732	54,069	115,004	
	LAUDERDALE	149,882	151,880	221,468	227,698	TOTAL	24,091	29,414	21,951	29,013	
	ARDEN HILLS	80,354	43,011	79,806	56,939	ST. LOUIS	17,633	35,701	28,331	64,650	
	LITTLE CANADA	300,085	433,525	438,741	636,053	AURORA	15	15	24	26	
	MAPLEWOOD	950,918	1,043,576	1,287,852	1,551,664	ELY	33,549	33,368	48,784	48,453	
	SHOREVIEW	557,676	596,418	744,737	797,751	EVELETH	12	52,079	19	77,498	
					HERMANTOWN						

TABLE 28
COMPARISON OF PAYABLE 1994 AND 1995
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		
		1994	1995	1994	1995			1994	1995	1994	1995	
ST. LOUIS (cont.)	HIBBING	179,561	158,654	253,019	225,195	STEARNS (cont.)	SARTELL	21,004	21,004	25,191	25,419	
	MT IRON	91,686	94,380	122,482	117,080		ST CLOUD	2,736,101	2,684,976	3,476,759	3,432,937	
	PROCTOR	18,171	18,205	28,215	26,806		TOTAL	4,071,888	4,390,299	5,282,905	5,754,562	
		VIRGINIA	428,777	451,793	543,933	631,823	STEELE	OWATONNA	1,142,184	1,138,550	1,294,855	1,311,104
		HOYT LAKES	2,756	2,756	4,533	4,397		BLOOMING PRAIRI	12,620	12,626	16,631	17,290
		DULUTH	6,879,059	6,425,663	9,860,925	9,040,246		TOTAL	1,154,804	1,151,176	1,311,486	1,328,394
		TOTAL	7,675,310	7,302,028	10,912,216	10,265,187						
SCOTT	BELLE PLAINE	0	7,262	0	11,823	STEVENS	MORRIS TWP	23,439	23,439	27,484	26,607	
	JORDAN	38,800	197,603	62,561	326,681		CHOKIO	2,904	2,904	4,208	4,069	
	PRIOR LAKE	26,413	27,966	39,557	43,757		MORRIS	67,828	67,876	91,798	90,778	
	SAVAGE	945,174	1,039,536	1,479,623	1,692,580		TOTAL	94,171	94,219	123,490	121,454	
		SHAKOPEE	1,919,058	1,730,526	2,806,807	2,641,681	SWIFT	APPLETON	75,376	77,537	118,963	134,227
		NEW PRAGUE	42,320	43,433	64,221	71,850		BENSON	159,815	146,713	227,536	212,342
		TOTAL	2,971,765	3,046,348	4,452,769	4,788,372		TOTAL	235,191	224,250	346,499	346,569
SHER- BURNE	BECKER	87,773	1,181,727	59,938	856,610	TODD	BROWERVILLE	11,174	12,238	21,068	24,229	
	BIG LAKE	210,632	215,314	237,344	240,454		LONG PRAIRIE	178,854	178,854	281,146	278,955	
	ELK RIVER	621,742	571,376	672,818	595,642		STAPLES	13,685	13,471	25,561	26,088	
	ZIMMERMAN	50,914	51,966	68,005	65,416		TOTAL	203,713	204,563	327,775	329,272	
		TOTAL	971,061	2,020,383	1,038,105	1,758,122						
SIBLEY	ARLINGTON	36,226	36,470	68,106	68,964	TRAVERSE	BROWNS VALLEY	12,785	12,785	23,315	25,902	
	GAYLORD	189,949	193,940	285,030	296,480		TOTAL	12,785	12,785	23,315	25,902	
	GIBBON	0	12,771	0	20,985	WABASHA	MAZEPPA	0	1,927	0	2,507	
	HENDERSON	4,709	4,769	7,963	8,422		PLAINVIEW	88,511	145,125	154,388	241,141	
	WINTHROP	8,723	8,723	12,840	15,237		WABASHA	40,973	47,309	65,579	75,949	
	TOTAL	239,607	256,673	373,939	410,088		LAKE CITY	177,126	204,250	245,282	273,840	
					TOTAL	306,610	398,611	465,249	593,437			
STEARNS	ST CLOUD TWP	36,216	36,216	39,597	40,314	WADENA	MENAHGA	6,697	6,795	13,247	13,553	
	ALBANY	90,685	117,979	126,173	177,050		WADENA	37,305	40,244	62,155	70,347	
	AVON	108,515	120,646	142,131	171,426		TOTAL	44,002	47,039	75,402	83,900	
	BROOTEN	5,810	10,281	8,644	19,490	WASECA	WALDORF	2,029	2,439	2,590	2,978	
	COLD SPRING	66,618	78,708	88,910	108,157		WASECA	49,593	19,587	69,254	28,734	
	KIMBALL	7,764	7,914	12,852	12,181		TOTAL	51,622	22,026	71,844	31,712	
	MELROSE	25,930	55,389	33,458	67,544	WASHINGTON	MAY TWP	244,056	261,392	292,588	323,868	
	PAYNESVILLE	46,278	72,674	81,050	127,087		NEW SCANDIA TW	190,246	211,770	227,543	256,924	
	SAUK CENTRE	87,414	103,567	142,944	172,928		STILLWATER TWP	48,934	54,580	56,712	65,307	
	WAITE PARK	839,553	1,080,945	1,105,196	1,400,029	AFTON	0	5,005	0	5,757		

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COMPARISON OF PAYABLE 1994 AND 1995
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1994	1995	1994	1995			1994	1995	1994	1995
		483,235						483,235			
WASHING- TON (cont.)	BAYPORT	8,180	173,102	11,502	249,005	YELLOW	CANBY	5,039	5,039	7,252	7,790
	FOREST LAKE	720,236	674,559	815,774	770,955	MEDICINE	CLARKFIELD	4,346	5,561	8,362	10,416
	MAHTOMEDI	81,624	86,535	103,135	113,370		GRANITE FALLS	83,762	84,895	107,642	129,412
	NEWPORT	441,477	439,902	575,055	608,767		TOTAL	93,167	95,495	123,256	147,618
	ST PAUL PARK	262,414	269,807	335,954	339,777	STATEWIDE TOTAL		201,339,456	203,291,153	268,517,539	276,845,444
	STILLWATER	940,335	1,177,177	1,198,596	1,556,788						
	OAK PARK HTS	179,570	167,668	218,564	212,685						
	COTTAGE GROVE	437,253	513,823	591,009	688,992						
	WOODBURY	1,211,423	1,495,910	1,606,779	1,945,148						
	OAKDALE	1,209,260	1,001,348	1,486,089	1,379,024						
	TOTAL	5,975,008	6,532,578	7,519,300	8,516,347						
WATON- WAN	MADELIA	61,268	61,547	108,047	104,217						
	ST JAMES	171,562	171,705	226,467	218,143						
	TOTAL	232,830	233,252	334,514	322,360						
WILKIN	BRECKENRIDGE	26,346	26,367	31,556	32,177						
	TOTAL	26,346	26,367	31,556	32,177						
WINONA	GOODVIEW	246,589	289,941	319,828	376,996						
	LEWISTON	33,793	34,792	48,107	48,640						
	ST CHARLES	59,731	57,250	77,089	75,140						
	WINONA	645,614	640,574	797,624	800,026						
	TOTAL	985,727	1,022,557	1,242,648	1,300,802						
WRIGHT	ALBERTVILLE	101,572	103,614	126,998	130,047						
	ANNANDALE	263,411	266,774	334,026	337,077						
	BUFFALO	1,105,534	1,198,997	1,246,357	1,431,183						
	COKATO	140,567	158,860	175,052	180,565						
	DELANO	166,308	141,137	180,193	146,750						
	HOWARD LAKE	93,160	95,029	105,604	114,173						
	MAPLE LAKE	62,726	83,019	82,006	111,602						
	MONTICELLO	449,460	515,812	507,319	576,621						
	MONTROSE	10,903	10,903	13,840	14,730						
	ST MICHAEL	58,781	69,086	64,871	79,439						
	HANOVER	14,607	17,676	15,991	21,120						
	ROCKFORD	35,020	38,124	48,656	49,069						
	TOTAL	2,500,047	2,699,031	2,900,913	3,192,376						

SECTION III

**Current Year Tax Capacity
And Market Valuation Data:
1994 Assessment**

**TABLE 29
1994 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY**

COUNTY	REAL PROPERTY MARKET VALUATION						TAXABLE MARKET VALUE TOTALS			
	FARM			ALL OTHER			REAL	PERSONAL	REAL & PERSONAL	
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS				TOTAL
AITKIN	288,280	55,604,425	42,449,000	98,053,425	215,050,075	265,813,000	480,863,075	578,916,500	6,945,300	585,861,800
ANOKA	94,527	75,816,750	78,894,200	154,710,950	2,115,141,550	6,109,420,500	8,224,562,050	8,379,273,000	138,856,900	8,518,129,900
BECKER	514,948	165,343,100	76,109,400	241,452,500	210,182,400	451,478,100	661,660,500	903,113,000	9,131,400	912,244,400
BELTRAMI	351,477	59,510,300	40,224,200	99,734,500	173,641,400	427,294,800	600,936,200	700,670,700	27,975,900	728,646,600
BENTON	225,390	103,702,800	72,920,100	176,622,900	158,684,600	479,784,300	638,468,900	815,091,800	21,497,300	836,589,100
BIG STONE	298,331	151,298,900	16,771,300	168,070,200	14,197,700	51,015,500	65,213,200	233,283,400	2,955,400	236,238,800
BLUE EARTH	447,399	554,588,100	92,760,400	647,348,500	216,108,700	944,098,100	1,160,206,800	1,807,555,300	29,467,500	1,837,022,800
BROWN	373,745	442,030,400	62,094,100	504,124,500	91,054,900	384,549,300	475,604,200	979,728,700	4,158,500	983,887,200
CARLTON	185,494	36,581,700	36,270,300	72,852,000	125,247,500	499,023,200	624,270,700	697,122,700	41,202,700	738,325,400
CARVER	188,383	214,568,400	96,699,600	311,268,000	525,233,000	1,526,354,300	2,051,587,300	2,362,855,300	27,366,700	2,390,222,000
CASS	265,631	50,866,072	30,146,189	81,012,261	487,924,128	582,395,211	1,070,319,339	1,151,331,600	51,932,400	1,203,264,000
CHIPPEWA	351,467	340,802,503	33,030,923	373,833,426	25,661,397	150,379,677	176,041,074	549,874,500	7,092,500	556,967,000
CHISAGO	208,139	99,270,100	124,679,900	223,950,000	211,636,700	657,819,400	869,456,100	1,093,406,100	22,036,600	1,115,442,700
CLAY	614,754	389,896,500	60,077,700	449,974,200	151,459,300	739,040,700	890,500,000	1,340,474,200	13,762,000	1,354,236,200
CLEARWATER	308,895	54,532,200	33,423,100	87,955,300	20,217,100	96,040,600	116,257,700	204,213,000	38,173,000	242,386,000
COOK	1,458	593,400	704,400	1,297,800	134,708,700	167,008,400	301,717,100	303,014,900	7,358,300	310,373,200
COTTONWOOD	393,522	410,160,200	43,580,000	453,740,200	19,064,600	117,752,000	136,816,600	590,556,800	25,801,500	616,358,300
CROW WING	185,683	45,899,257	43,612,900	89,512,157	747,666,835	1,297,905,212	2,045,572,047	2,135,084,204	19,569,800	2,154,654,004
DAKOTA	235,325	247,558,300	123,818,200	371,376,500	2,894,967,700	9,051,539,400	11,946,507,100	12,317,883,600	201,836,600	12,519,720,200
DODGE	268,749	266,247,700	67,650,000	333,897,700	54,392,700	218,226,600	272,619,300	606,517,000	7,759,700	614,276,700
DOUGLAS	349,085	124,507,200	61,381,000	185,888,200	274,504,000	601,897,600	876,401,600	1,062,289,800	9,138,900	1,071,428,700
FARIBAULT	441,806	576,201,800	48,339,000	624,540,800	26,627,000	165,959,000	192,586,000	817,126,800	6,707,800	823,834,600
FILLMORE	528,979	310,848,900	85,461,800	396,310,700	40,969,000	203,001,300	243,970,300	640,281,000	10,135,900	650,416,900
FREEBORN	425,131	462,699,400	87,631,300	550,330,700	109,198,700	446,000,900	555,199,600	1,105,530,300	27,068,000	1,132,598,300
GOODHUE	435,688	418,217,100	143,881,900	562,099,000	241,061,900	1,268,615,900	1,509,677,800	2,071,776,800	22,058,900	2,093,835,700
GRANT	328,011	219,780,000	25,334,000	245,114,000	15,696,400	52,062,700	67,759,100	312,873,100	7,032,100	319,905,200
HENNEPIN	88,495	170,987,900	88,383,100	259,371,000	12,793,850,060	33,622,588,670	46,416,438,730	46,675,809,730	747,480,978	47,423,290,708
HOUSTON	322,659	153,308,800	59,824,300	213,133,100	66,725,700	235,887,100	302,612,800	515,745,900	7,607,200	523,353,100
HUBBARD	166,029	42,890,600	31,397,800	74,288,400	218,468,400	330,206,800	548,675,200	622,963,600	22,730,000	645,693,600
ISANTI	233,129	102,855,500	120,927,600	223,783,100	125,612,900	416,003,100	541,616,000	765,399,100	9,156,900	774,556,000
ITASCA	115,642	24,691,595	25,575,345	50,266,940	359,280,222	1,021,235,355	1,380,515,577	1,430,782,517	82,687,000	1,513,469,517

**TABLE 29
1994 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY**

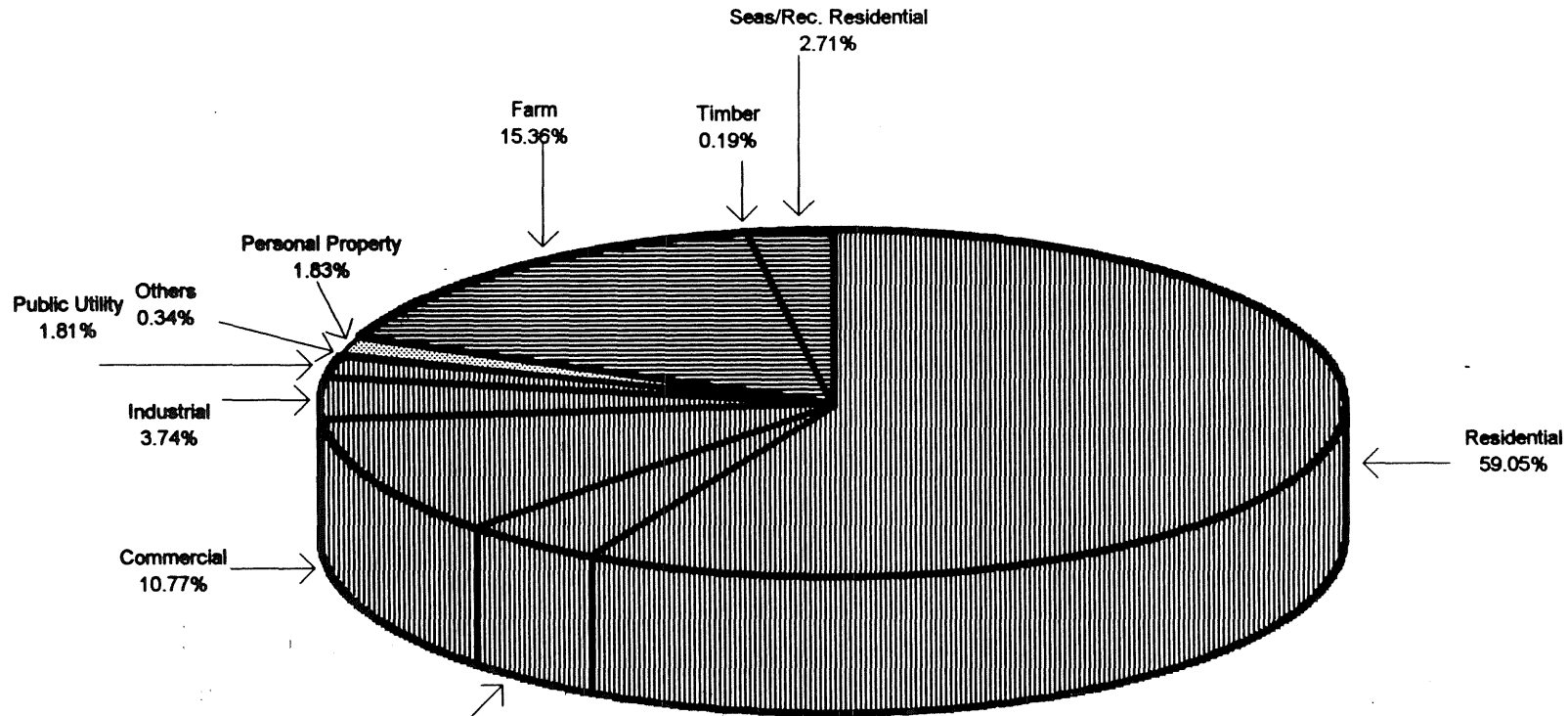
COUNTY	REAL PROPERTY MARKET VALUATION							TAXABLE MARKET VALUE TOTALS		
	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
JACKSON	430,078	554,135,800	51,958,500	606,094,300	21,925,600	113,959,800	135,885,400	741,979,700	13,485,000	755,464,700
KANABEC	227,859	55,695,200	56,931,600	112,626,800	50,549,500	158,747,400	209,296,900	321,923,700	1,925,100	323,848,800
KANDIYOHI	441,221	361,988,200	74,184,200	436,172,400	277,202,800	665,102,700	942,305,500	1,378,477,900	12,323,000	1,390,800,900
KITTSOON	601,351	253,603,100	28,660,800	282,263,900	7,586,300	66,040,100	73,626,400	355,890,300	28,551,400	384,441,700
KOOCHICHING	142,150	19,336,600	15,912,500	35,249,100	79,532,800	273,830,300	353,363,100	388,612,200	7,235,000	395,847,200
LAC QUI PARLE	455,120	302,490,874	31,499,258	333,990,132	12,043,726	65,924,442	77,968,168	411,958,300	4,926,700	416,885,000
LAKE	1,894	276,800	486,900	763,700	78,040,200	216,137,550	294,177,750	294,941,450	5,710,100	300,651,550
LAKE/WOODS	148,855	23,225,400	11,740,200	34,965,600	34,681,000	63,056,500	97,737,500	132,703,100	1,995,900	134,699,000
LE SUEUR	262,328	232,664,800	62,171,100	294,835,900	104,440,700	396,073,200	500,513,900	795,349,800	11,018,100	806,367,900
LINCOLN	324,703	152,539,000	27,020,900	179,559,900	9,226,500	52,435,500	61,662,000	241,221,900	21,009,700	262,231,600
LYON	426,576	343,977,200	50,574,300	394,551,500	72,611,800	404,620,700	477,232,500	871,784,000	27,046,700	898,830,700
MCLEOD	292,818	263,163,600	70,604,000	333,767,600	130,181,900	539,342,300	669,524,200	1,003,291,800	5,542,900	1,008,834,700
MAHNOMEN	241,638	79,124,900	16,058,100	95,183,000	14,347,800	51,367,600	65,715,400	160,898,400	3,512,600	164,411,000
MARSHALL	932,451	345,339,300	49,896,400	395,235,700	14,654,100	85,650,300	100,304,400	495,540,100	42,962,700	538,502,800
MARTIN	437,926	570,193,500	67,948,800	638,142,300	52,781,700	322,623,200	375,404,900	1,013,547,200	34,663,800	1,048,211,000
MEEKER	354,852	228,908,500	74,709,400	303,617,900	110,953,400	272,929,500	383,882,900	687,500,800	12,183,100	699,683,900
MILLE LACS	199,253	64,331,300	54,938,700	119,270,000	97,956,300	276,953,600	374,909,900	494,179,900	7,084,900	501,264,800
MORRISON	566,717	151,111,000	141,532,700	292,643,700	138,934,600	380,457,000	519,391,600	812,035,300	21,172,100	833,207,400
MOWER	434,522	413,324,300	76,513,500	489,837,800	112,418,400	537,928,400	650,346,800	1,140,184,600	13,866,000	1,154,050,600
MURRAY	435,220	376,850,900	44,232,800	421,083,700	23,858,600	92,132,500	115,991,100	537,074,800	13,025,000	550,099,800
NICOLLET	262,691	324,413,800	53,643,500	378,057,300	115,793,500	464,995,700	580,789,200	958,846,500	8,798,700	967,645,200
NOBLES	440,925	451,788,600	49,614,100	501,402,700	65,603,900	278,486,000	344,089,900	845,492,600	4,712,300	850,204,900
NORMAN	540,822	318,187,800	30,771,600	348,959,400	11,200,600	62,090,600	73,291,200	422,250,600	4,373,700	426,624,300
OLMSTED	373,733	290,419,100	167,116,000	457,535,100	652,824,300	2,800,540,800	3,453,365,100	3,910,900,200	29,837,989	3,940,738,189
OTTER TAIL	1,135,829	343,932,800	155,541,500	499,474,300	378,229,300	856,383,800	1,234,613,100	1,734,087,400	21,707,400	1,755,794,800
PENNINGTON	372,244	90,619,000	25,229,400	115,848,400	24,225,700	137,153,100	161,378,800	277,227,200	15,748,600	292,975,800
PINE	386,425	100,343,300	80,892,000	181,235,300	180,546,900	286,893,600	467,440,500	648,675,800	19,564,600	668,240,400
PIPESTONE	288,502	196,189,000	29,509,800	225,698,800	21,433,800	105,414,000	126,847,800	352,546,600	6,617,100	359,163,700
POLK	1,189,088	660,017,900	87,653,500	747,671,400	85,853,700	392,003,900	477,857,600	1,225,529,000	31,102,000	1,256,631,000
POPE	386,829	156,198,500	40,450,500	196,649,000	41,957,200	136,893,300	178,850,500	375,499,500	11,170,000	386,669,500
RAMSEY	1,607	3,374,600	2,968,200	6,342,800	2,597,130,700	13,353,918,500	15,951,049,200	15,957,392,000	399,176,600	16,356,568,600

**TABLE 29
1994 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY**

COUNTY	REAL PROPERTY MARKET VALUATION							TAXABLE MARKET VALUE TOTALS		
	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
RED LAKE	262,519	64,058,400	17,312,500	81,370,900	3,839,400	29,086,900	32,926,300	114,297,200	12,258,300	126,555,500
REDWOOD	543,717	588,115,200	60,392,900	648,508,100	31,415,800	189,773,700	221,189,500	869,697,600	4,624,300	874,321,900
RENVILLE	609,041	694,854,700	77,397,300	772,252,000	35,066,500	180,129,800	215,196,300	987,448,300	9,040,100	996,488,400
RICE	290,562	294,839,000	123,658,300	418,497,300	223,207,800	843,725,000	1,066,932,800	1,485,430,100	23,969,000	1,509,399,100
ROCK	299,815	289,031,700	35,904,700	324,936,400	18,900,000	112,371,400	131,271,400	456,207,800	2,210,600	458,418,400
ROSEAU	710,507	160,012,200	57,391,700	217,403,900	36,053,400	177,916,500	213,969,900	431,373,800	9,443,500	440,817,300
ST. LOUIS	169,173	23,429,999	34,460,501	57,890,500	949,934,331	3,628,705,069	4,578,639,400	4,636,529,900	174,638,500	4,811,168,400
SCOTT	166,133	188,562,400	144,152,000	332,714,400	605,364,100	1,621,642,200	2,227,006,300	2,559,720,700	29,406,000	2,589,126,700
SHERBURNE	195,915	111,452,652	150,054,750	261,507,402	331,331,531	1,555,817,050	1,887,148,581	2,148,655,983	29,985,100	2,178,641,083
SIBLEY	362,638	366,713,300	65,357,600	432,070,900	31,181,800	146,724,600	177,906,400	609,977,300	4,591,100	614,568,400
STEARNS	761,894	354,518,500	226,332,200	580,850,700	667,981,100	2,140,895,100	2,808,876,200	3,389,726,900	47,692,800	3,437,419,700
STEELE	258,123	275,123,300	72,845,500	347,968,800	143,195,100	590,183,200	733,378,300	1,081,347,100	15,256,500	1,096,603,600
STEVENS	337,690	200,376,200	27,549,100	227,925,300	22,787,200	97,799,300	120,586,500	348,511,800	8,407,400	356,919,200
SWIFT	450,866	268,989,900	27,682,100	296,672,000	16,800,900	94,396,000	111,196,900	407,868,900	9,964,200	417,833,100
TODD	533,977	130,983,300	83,838,600	214,821,900	80,109,900	210,864,400	290,974,300	505,796,200	9,898,700	515,694,900
TRAVERSE	354,493	241,654,100	17,541,000	259,195,100	5,725,100	35,483,900	41,209,000	300,404,100	4,765,300	305,169,400
WABASHA	299,825	198,440,600	72,083,900	270,524,500	93,385,600	303,358,300	396,743,900	667,268,400	7,588,300	674,856,700
WADENA	243,822	47,802,500	31,378,100	79,180,600	30,058,800	129,979,900	160,038,700	239,219,300	14,625,200	253,844,500
WASECA	256,285	325,585,900	49,117,000	374,702,900	63,485,500	252,005,800	315,491,300	690,194,200	9,733,800	699,928,000
WASHINGTON	127,588	166,976,200	127,860,800	294,837,000	1,815,094,700	4,617,193,900	6,432,288,600	6,727,125,600	111,714,900	6,838,840,500
WATONWAN	269,621	298,353,500	37,194,400	335,547,900	22,581,400	117,105,600	139,687,000	475,234,900	6,652,200	481,887,100
WILKIN	458,540	289,443,900	25,050,100	314,494,000	11,897,300	64,929,400	76,826,700	391,320,700	5,514,100	396,834,800
WINONA	326,749	185,273,300	81,481,200	266,754,500	196,721,300	769,553,600	966,274,900	1,233,029,400	16,305,800	1,249,335,200
WRIGHT	360,378	271,732,100	210,811,100	482,543,200	533,179,400	1,678,842,400	2,212,021,800	2,694,565,000	31,054,800	2,725,619,800
YELLOW MEDICINE	465,589	365,475,700	44,068,800	409,544,500	15,570,000	100,825,000	116,395,000	525,939,500	6,438,600	532,378,100
STATEWIDE TOTAL	31,087,938	20,501,423,127	5,585,933,966	26,087,357,093	34,467,830,555	106,179,790,636	140,647,621,191	166,734,978,284	3,104,511,567	169,839,489,851



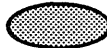
FIGURE 1

Total Taxable Market Value of Real and Personal Property By Use Class For Assessment 1994



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REAL PROPERTY

	Agricultural	\$ 31,004,703,535
	Non-Agricultural	\$135,734,938,888
	Personal Property	\$ 3,104,511,567

TOTAL TAXABLE MARKET VALUE \$169,844,153,990

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

TABLE 30 PART A
1994 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
AITKIN								
CITY	405,910	47,866	40,333	5,383,140	25,307,177	3,235,130	4,215,382	219,087
TOWN	81,774,274	15,895,392	25,451,928	227,800,040	157,067,007	5,221,259	354,700	4,620,757
TOTAL	82,180,184	15,943,258	25,492,261	233,183,180	182,374,184	8,456,389	4,570,082	4,839,844
ANOKA								
CITY	84,932,553	22,610,336	218,134	7,800,360	6,077,533,506	261,292,957	386,717,036	75,522
TOWN	42,353,222	4,821,066	77,533	7,978,220	282,476,300	13,692,956	768,700	0
TOTAL	127,285,775	27,431,402	295,667	15,778,580	6,360,009,806	274,985,913	387,485,736	75,522
BECKER								
CITY	567,544	773,400	0	13,807,740	129,667,461	18,943,260	12,598,315	583,257
TOWN	190,960,226	49,182,733	10,518,864	154,140,020	215,763,156	12,222,261	672,697	12,184,457
TOTAL	191,527,770	49,956,133	10,518,864	167,947,760	345,430,617	31,165,521	13,271,012	12,767,714
BELTRAMI								
CITY	1,053,466	304,533	335,733	1,806,420	100,481,644	17,376,696	19,496,620	280,304
TOWN	83,315,997	15,132,067	11,671,331	68,288,040	254,012,412	16,708,560	2,937,988	8,945,400
TOTAL	84,369,463	15,436,600	12,007,064	70,094,460	354,494,056	34,085,256	22,434,608	9,225,704
BENTON								
CITY	1,687,433	684,600	127,800	27,500	234,113,706	14,820,912	73,396,066	0
TOWN	158,355,543	15,961,132	1,728,734	6,995,720	145,255,144	7,812,435	885,624	172,522
TOTAL	160,042,976	16,645,732	1,856,534	7,023,220	379,368,850	22,633,347	74,281,690	172,522
BIG STONE								
CITY	938,153	396,133	0	460,800	35,084,872	2,201,478	1,654,147	44,609
TOWN	99,978,233	66,793,467	0	6,612,320	7,074,278	1,545,999	13,391	0
TOTAL	100,916,386	67,189,600	0	7,073,120	42,159,150	3,747,477	1,667,538	44,609
BLUE EARTH								
CITY	1,951,708	1,580,666	0	211,000	512,908,133	44,383,174	89,236,780	137,000
TOWN	448,474,999	195,507,871	0	3,016,720	195,582,100	16,958,260	1,436,671	193,609
TOTAL	450,426,707	197,088,537	0	3,227,720	708,490,233	61,341,434	90,673,451	330,609
BROWN								
CITY	2,151,433	1,291,399	0	0	313,718,567	16,276,435	11,495,766	0
TOWN	375,702,821	125,136,329	0	0	34,913,244	5,205,652	130,413	0
TOTAL	377,854,254	126,427,728	0	0	348,631,811	21,482,087	11,626,179	0
CARLTON								
CITY	2,157,199	339,866	703,001	725,600	215,765,766	13,580,259	10,509,395	109,321
TOWN	64,544,354	5,839,202	11,730,263	23,095,720	196,043,655	6,590,088	182,288	446,821
TOTAL	66,701,553	6,179,068	12,433,264	23,821,320	411,809,421	20,170,347	10,691,683	556,142
CARYER								
CITY	14,176,677	19,657,598	0	4,408,600	1,356,765,300	69,457,131	71,042,654	0
TOWN	245,339,381	32,163,400	0	1,864,240	201,232,200	15,919,955	51,100	169,000
TOTAL	259,516,058	51,820,998	0	6,272,840	1,557,997,500	85,377,086	71,093,754	169,000
CASS								
CITY	1,663,076	121,266	650,533	117,740,820	117,306,338	7,409,262	4,412,120	17,566,069
TOWN	68,774,280	10,507,534	15,987,400	385,723,560	296,622,072	13,147,303	666,728	35,120,479
TOTAL	70,437,356	10,628,800	16,637,933	503,464,380	413,928,410	20,556,565	5,078,848	52,686,548
CHIPPewa								
CITY	1,116,567	1,149,732	0	2,300	96,829,778	5,742,652	6,217,456	0
TOWN	241,656,786	130,003,199	0	0	19,508,611	3,338,085	20,000	0
TOTAL	242,773,353	131,152,931	0	2,300	116,338,389	9,100,737	6,237,456	0
CHISAGO								
CITY	24,879,078	5,843,865	56,666	5,797,660	337,281,600	18,989,868	27,164,779	186,348
TOWN	174,943,930	18,337,601	127,200	33,713,520	327,784,194	22,223,828	1,658,101	1,688,748
TOTAL	199,823,008	24,181,466	183,866	39,511,180	665,065,794	41,213,696	28,822,880	1,875,096
CLAY								
CITY	1,635,379	3,761,333	0	0	540,031,772	28,671,608	63,237,982	0
TOWN	285,286,953	159,388,066	121,200	2,022,320	96,915,511	7,206,613	13,200	74,500
TOTAL	286,922,332	163,149,399	121,200	2,022,320	636,947,283	35,878,221	63,251,182	74,500
CLEARWATER								
CITY	376,956	191,133	3,867	13,800	14,842,611	1,814,392	3,012,234	0
TOWN	74,787,600	12,627,601	4,660,266	9,922,940	27,039,016	2,692,042	0	129,609
TOTAL	75,164,556	12,818,734	4,664,133	9,936,740	41,881,627	4,506,434	3,012,234	129,609

**TABLE 30 PART A
1994 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP**

COUNTY	FARM				RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	
COOK								
CITY	0	0	0	1,486,040	22,906,730	2,215,783	1,626,502	349,609
TOWN	1,281,412	17,133	2,874,133	163,261,860	78,539,900	3,493,217	193,088	7,391,715
TOTAL	1,281,412	17,133	2,874,133	164,747,900	101,446,100	5,709,000	1,819,590	7,741,324
COTTONWOOD								
CITY	1,041,754	842,133	0	162,520	81,921,766	6,219,784	4,572,176	0
TOWN	287,685,423	164,265,999	0	88,400	11,466,650	3,777,087	12,400	0
TOTAL	288,727,177	165,108,132	0	250,920	93,388,416	9,996,871	4,584,576	0
CROW WING								
CITY	3,920,543	827,199	6,219,134	306,894,360	456,541,789	40,959,522	31,449,753	22,677,321
TOWN	77,753,899	6,701,734	22,809,133	446,148,170	462,588,911	18,466,867	1,685,406	25,272,469
TOTAL	81,674,442	7,528,933	29,028,267	753,042,530	919,130,700	59,426,389	33,135,159	47,949,790
DAKOTA								
CITY	48,608,475	51,214,732	0	2,230,840	8,362,817,528	394,646,301	672,213,736	0
TOWN	223,530,565	48,156,067	101,267	921,220	292,985,100	21,899,913	1,250,000	0
TOTAL	272,139,040	99,370,799	101,267	3,152,060	8,655,802,628	416,546,214	673,463,736	0
DODGE								
CITY	2,360,821	668,200	0	0	146,796,022	5,952,304	7,522,256	0
TOWN	250,860,064	80,072,333	0	0	74,933,539	8,406,653	57,588	239,913
TOTAL	253,220,885	80,740,533	0	0	221,729,561	14,358,957	7,579,844	239,913
DOUGLAS								
CITY	2,057,344	921,066	0	3,038,080	142,247,333	18,014,262	24,449,248	515,596
TOWN	153,938,645	29,021,334	66,266	175,254,040	359,697,500	18,372,216	1,378,985	12,102,957
TOTAL	155,995,989	29,942,400	66,266	178,292,120	501,944,833	36,386,478	25,828,233	12,618,553
FARIBAULT								
CITY	3,306,476	1,786,334	0	0	110,852,355	8,444,610	4,579,872	0
TOWN	372,781,280	246,783,933	0	950,200	18,462,300	6,335,127	0	0
TOTAL	376,087,756	248,570,267	0	950,200	129,314,655	14,779,737	4,579,872	0
FILLMORE								
CITY	12,587,343	2,869,133	0	282,000	148,206,711	12,132,304	9,255,194	0
TOWN	302,272,844	78,695,331	1,733	1,529,800	22,487,394	11,245,827	1,000	91,000
TOTAL	314,860,187	81,564,464	1,733	1,811,800	170,694,105	23,378,131	9,256,194	91,000
FREEBORN								
CITY	1,137,345	2,261,132	0	600	319,287,227	19,398,567	17,504,105	0
TOWN	393,277,316	153,407,867	0	255,200	84,795,811	7,176,086	22,804	18,913
TOTAL	394,414,661	155,668,999	0	255,800	404,083,038	26,574,653	17,526,909	18,913
GOODHUE								
CITY	10,953,806	5,179,200	158,667	2,251,620	524,591,312	39,759,436	42,092,033	845,043
TOWN	451,742,166	94,375,803	1,347,796	7,775,640	200,764,350	19,988,956	819,213	1,106,935
TOTAL	462,695,972	99,555,003	1,506,463	10,027,260	725,355,662	59,748,392	42,911,246	1,951,978
GRANT								
CITY	2,321,477	1,097,333	0	255,300	28,140,533	2,099,957	1,662,445	0
TOWN	159,062,432	82,697,597	0	8,325,440	14,972,400	1,964,697	16,413	190,296
TOTAL	161,383,909	83,794,930	0	8,580,740	43,112,933	4,064,654	1,678,858	190,296
HENNEPIN								
CITY	147,223,876	94,984,664	130,333	72,934,120	30,424,079,567	2,028,879,175	2,950,276,111	0
TOWN	13,804,155	3,010,733	0	27,800	69,012,300	2,066,696	0	0
TOTAL	161,028,031	97,995,397	130,333	72,961,920	30,493,091,867	2,030,945,871	2,950,276,111	0
HOUSTON								
CITY	2,392,399	511,133	0	898,600	178,165,589	8,607,608	8,977,820	0
TOWN	186,961,600	23,333,335	22,267	1,107,100	69,074,800	8,737,785	181,804	249,348
TOTAL	189,353,999	23,844,468	22,267	2,005,700	247,240,389	17,345,393	9,159,624	249,348
HUBBARD								
CITY	660,467	697,867	92,534	2,249,800	38,679,450	6,248,304	6,193,542	439,700
TOWN	59,487,142	13,475,199	11,478,334	194,139,380	201,673,817	12,145,174	342,400	17,584,417
TOTAL	60,147,609	14,173,066	11,570,868	196,389,180	240,353,267	18,393,478	6,535,942	18,024,117
ISANTI								
CITY	630,279	595,800	0	2,000	119,017,306	8,302,044	18,511,326	0
TOWN	202,464,674	19,688,400	996,200	21,356,660	296,834,773	16,051,782	356,894	868,000
TOTAL	203,094,953	20,284,200	996,200	21,358,660	415,852,079	24,353,826	18,868,220	868,000

TABLE 30 PART A
1994 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM		TIMBER	SEASONAL RECREATIONAL	RESIDENTIAL		APARTMENT	SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD			HOMESTEAD	NON HOMESTEAD		
ITASCA								
CITY	754,443	604,667	1,794,865	10,396,260	225,162,489	16,011,738	22,764,956	339,513
TOWN	46,272,341	2,667,199	33,202,729	188,966,100	430,518,639	11,272,473	691,703	13,695,554
TOTAL	47,026,784	3,271,266	34,997,594	199,362,360	655,681,128	27,284,211	23,456,659	14,035,067
JACKSON								
CITY	1,133,299	1,219,400	0	0	69,190,439	5,142,696	4,379,453	115,696
TOWN	355,191,214	248,618,334	0	2,455,720	14,770,700	7,710,823	0	0
TOTAL	356,324,513	249,837,734	0	2,455,720	83,961,139	12,853,519	4,379,453	115,696
KANABEC								
CITY	1,300,311	236,200	0	39,600	39,494,567	4,273,435	6,783,591	0
TOWN	100,529,984	10,779,601	6,953,534	24,798,280	90,428,666	8,857,170	241,388	659,217
TOTAL	101,830,295	11,015,801	6,953,534	24,837,880	129,923,233	13,130,605	7,024,979	659,217
KANDIYOHI								
CITY	2,472,966	2,965,533	0	5,556,980	352,118,311	26,944,435	36,820,105	298,587
TOWN	303,523,882	127,172,532	647,466	100,618,420	256,110,461	17,418,953	488,418	2,993,091
TOTAL	305,996,848	130,138,065	647,466	106,175,400	608,228,772	44,363,388	37,308,523	3,291,678
KITSON								
CITY	1,538,245	726,066	7,267	75,500	27,618,056	2,455,174	2,127,969	0
TOWN	149,560,006	130,516,332	1,656,998	1,310,200	5,233,600	1,938,913	0	34,783
TOTAL	151,098,251	131,242,398	1,664,265	1,385,700	32,851,656	4,394,087	2,127,969	34,783
KOOCHICING								
CITY	559,322	114,000	188,600	283,300	103,191,467	8,322,782	5,402,775	201,087
TOWN	29,397,133	5,197,397	6,242,735	27,944,420	89,517,501	3,813,653	61,588	1,442,661
TOTAL	29,956,455	5,311,397	6,431,335	28,227,720	192,708,968	12,136,435	5,464,363	1,643,748
LACQUAPARLE								
CITY	399,300	362,001	0	17,200	41,247,611	2,463,306	2,405,001	0
TOWN	221,008,085	112,317,331	0	91,800	9,424,700	3,046,477	4,400	0
TOTAL	221,407,385	112,679,332	0	109,000	50,672,311	5,509,783	2,409,401	0
LAKE								
CITY	0	0	43,400	3,440,020	74,887,128	5,785,391	2,661,810	0
TOWN	735,244	28,533	24,611,000	50,167,240	97,392,384	6,512,782	49,588	3,873,679
TOTAL	735,244	28,533	24,654,400	53,607,260	172,279,512	12,298,173	2,711,398	3,873,679
LAKEWOODS								
CITY	269,111	335,467	6,400	179,600	12,409,317	1,106,044	718,906	0
TOWN	26,187,630	8,188,202	6,057,801	26,170,280	31,880,650	1,846,870	712,200	6,143,200
TOTAL	26,456,741	8,523,669	6,064,201	26,349,880	44,289,967	2,952,914	1,431,106	6,143,200
LE SUEUR								
CITY	1,206,887	968,400	0	3,362,620	214,497,161	12,186,218	9,075,227	178,195
TOWN	236,484,386	56,243,732	0	34,287,140	158,520,255	8,508,217	368,400	2,285,197
TOTAL	237,691,273	57,212,132	0	37,649,760	373,017,416	20,694,435	9,443,627	2,463,392
LINCOLN								
CITY	1,383,623	428,066	0	55,200	34,345,672	2,540,783	1,609,994	46,913
TOWN	122,305,101	55,462,798	0	4,135,200	6,498,300	2,610,435	55,412	0
TOTAL	123,688,724	55,890,864	0	4,190,400	40,843,972	5,151,218	1,665,406	46,913
LYON								
CITY	1,425,768	1,800,532	0	131,220	259,803,934	16,879,393	36,851,725	0
TOWN	256,087,277	135,325,401	0	120,800	36,397,650	6,549,432	0	0
TOTAL	257,513,045	137,125,933	0	252,020	296,201,584	23,428,825	36,851,725	0
MCLEOD								
CITY	887,187	1,056,799	0	80,520	398,945,367	15,260,303	26,395,868	0
TOWN	270,724,417	61,156,331	0	548,300	111,340,911	7,529,045	34,600	0
TOTAL	271,611,604	62,213,130	0	628,820	510,286,278	22,789,348	26,430,468	0
MAHONOMIEN								
CITY	268,533	298,266	0	0	16,693,300	998,000	1,777,996	0
TOWN	67,410,076	27,270,402	2,500,733	9,259,200	13,765,278	1,687,304	0	584,683
TOTAL	67,678,609	27,528,668	2,500,733	9,259,200	30,458,578	2,685,304	1,777,996	584,683
MARSHALL								
CITY	762,612	910,533	0	188,100	45,973,678	3,544,695	2,697,782	0
TOWN	222,738,021	170,936,666	2,603,930	1,043,100	12,535,950	2,788,084	8,100	0
TOTAL	223,500,633	171,847,199	2,603,930	1,231,200	58,509,628	6,332,779	2,705,882	0

TABLE 30 PART A
1994 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM			SEASONAL RECREATIONAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
MARTIN								
CITY	4,917,288	5,397,266	0	438,020	220,107,299	15,454,173	10,660,326	0
TOWN	361,544,575	266,411,330	0	693,000	23,002,050	8,981,085	11,700	56,217
TOTAL	366,461,863	271,808,596	0	1,131,020	243,109,349	24,435,258	10,672,026	56,217
MEEKER								
CITY	1,367,464	1,154,399	0	0	128,138,667	9,911,435	8,830,617	0
TOWN	234,730,165	66,363,867	0	50,122,820	128,943,933	9,617,391	0	244,504
TOTAL	236,097,629	67,518,266	0	50,122,820	257,082,600	19,528,826	8,830,617	244,504
MILLE LACS								
CITY	1,407,788	194,200	15,733	7,810,540	102,573,722	9,777,783	12,080,741	1,232,035
TOWN	107,315,136	10,383,067	692,065	61,454,380	121,578,243	8,822,694	239,618	2,126,601
TOTAL	108,722,924	10,577,267	707,798	69,264,920	224,151,965	18,600,477	12,320,359	3,358,636
MORRISON								
CITY	10,322,292	576,398	0	217,700	136,831,884	12,546,740	15,602,446	0
TOWN	255,588,049	26,254,800	682,399	82,249,820	182,698,122	12,414,211	238,517	2,122,305
TOTAL	265,910,341	26,831,198	682,399	82,467,520	319,530,006	24,960,951	15,840,963	2,122,305
MOWER								
CITY	4,065,488	1,605,468	0	187,400	412,231,133	17,278,087	17,134,212	0
TOWN	353,426,382	130,844,863	0	10,500	76,804,000	5,241,825	346,400	361,218
TOTAL	357,492,070	132,450,331	0	197,900	489,035,133	22,519,912	17,480,612	361,218
MURRAY								
CITY	1,296,578	775,866	0	1,200	53,683,567	3,351,913	3,668,685	0
TOWN	258,105,595	160,964,334	0	15,218,620	20,489,384	4,056,652	0	0
TOTAL	259,402,173	161,740,200	0	15,219,820	74,172,951	7,408,565	3,668,685	0
NICOLLET								
CITY	2,352,979	1,472,134	0	0	382,942,233	20,421,825	25,629,717	0
TOWN	300,807,595	73,506,736	449,602	1,026,300	70,733,900	5,638,258	0	0
TOTAL	303,160,574	74,978,870	449,602	1,026,300	453,676,133	26,060,083	25,629,717	0
NOBLES								
CITY	2,078,031	1,912,001	0	108,200	207,509,628	16,227,476	18,839,812	0
TOWN	294,911,336	202,605,402	0	0	20,016,200	4,974,176	5,130	0
TOTAL	296,989,367	204,517,403	0	108,200	227,525,828	21,201,652	18,844,942	0
NORMAN								
CITY	322,166	327,999	0	0	38,849,011	2,560,044	2,872,620	0
TOWN	189,329,511	159,054,131	141,134	0	11,991,361	3,100,309	0	0
TOTAL	189,651,677	159,382,130	141,134	0	50,840,372	5,660,353	2,872,620	0
OLMSTED								
CITY	4,212,401	6,819,531	0	1,540,120	1,925,175,656	133,675,911	152,101,769	646,565
TOWN	370,786,657	75,839,202	0	1,156,920	518,706,000	31,903,828	1,852,889	5,783
TOTAL	374,999,058	82,658,733	0	2,697,040	2,443,881,656	165,579,739	153,954,658	652,348
OTTERTAIL								
CITY	6,026,533	1,406,799	26,733	9,146,960	274,230,291	23,285,172	27,868,117	370,730
TOWN	399,306,398	92,864,264	7,438,464	333,674,320	374,614,000	19,260,386	1,492,100	15,933,659
TOTAL	405,332,931	94,271,063	7,465,197	342,821,280	648,844,291	42,545,558	29,360,217	16,304,389
PENNINGTON								
CITY	81,910	156,400	0	60,200	81,711,978	5,988,087	7,544,188	0
TOWN	84,742,339	30,909,401	0	58,500	33,083,400	2,425,651	60,000	0
TOTAL	84,824,249	31,065,801	0	118,700	114,795,378	8,413,738	7,604,188	0
PINE								
CITY	15,094,478	2,319,598	188,533	3,192,820	85,485,705	9,458,303	11,475,801	1,819,848
TOWN	146,273,688	17,903,198	3,226,200	125,592,220	146,783,123	15,516,130	669,418	1,831,626
TOTAL	161,368,166	20,222,796	3,414,733	128,785,040	232,268,828	24,974,433	12,145,219	3,651,474
PIPESTONE								
CITY	3,503,300	1,180,600	0	17,700	79,193,628	5,919,391	2,959,833	17,217
TOWN	137,024,606	84,047,001	0	32,900	10,049,800	2,483,913	0	0
TOTAL	140,527,906	85,227,601	0	50,600	89,243,428	8,403,304	2,959,833	17,217
FOLK								
CITY	1,900,545	5,445,532	0	17,100	247,110,531	15,383,262	21,148,942	0
TOWN	390,544,455	349,956,934	0	32,351,460	62,605,234	6,909,436	8,800	0
TOTAL	392,445,000	355,402,466	0	32,368,560	309,715,765	22,292,698	21,157,742	0

TABLE 30 PART A
1994 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
POPE								
CITY	550,610	166,734	0	1,546,940	53,352,522	4,937,435	4,972,765	624,135
TOWN	147,664,142	48,315,869	292,000	36,988,500	50,874,850	5,249,216	4,100	735,108
TOTAL	148,214,752	48,482,603	292,000	38,535,440	104,227,372	10,186,651	4,976,865	1,359,243
RAMSEY								
CITY	2,248,433	3,744,534	0	6,386,380	10,613,555,472	580,253,695	1,124,898,966	1,677,044
TOWN	127,311	224,467	0	1,076,080	383,599,700	11,541,044	0	0
TOTAL	2,375,744	3,969,001	0	7,462,460	11,001,155,172	591,794,739	1,124,898,966	1,677,044
RED LAKE								
CITY	1,122,422	639,999	0	0	15,853,200	648,087	1,546,918	3,087
TOWN	54,246,459	25,388,798	179,933	0	4,969,267	987,696	0	33,609
TOTAL	55,368,881	26,028,797	179,933	0	20,822,467	1,635,783	1,546,918	36,696
REDWOOD								
CITY	3,089,068	2,106,466	0	0	133,368,090	7,166,348	9,371,905	0
TOWN	390,120,078	253,334,268	0	20,000	18,451,500	5,799,565	0	0
TOTAL	393,209,146	255,440,734	0	20,000	151,819,590	12,965,913	9,371,905	0
RENVILLE								
CITY	2,896,455	2,206,534	0	0	115,991,034	5,753,390	9,534,543	0
TOWN	517,588,641	249,724,669	0	951,800	19,830,800	6,671,302	26,000	0
TOTAL	520,485,096	251,931,203	0	951,800	135,821,834	12,424,692	9,560,543	0
RICE								
CITY	4,641,467	3,230,733	0	0	586,913,761	27,828,130	48,013,403	0
TOWN	343,875,697	66,840,068	0	21,426,940	213,121,751	17,901,395	194,600	1,059,917
TOTAL	348,517,164	70,070,801	0	21,426,940	800,035,512	45,729,525	48,208,003	1,059,917
ROCK								
CITY	3,088,489	1,310,199	0	77,600	85,883,889	4,149,434	3,971,750	0
TOWN	183,329,715	137,283,667	0	0	10,577,700	3,229,696	0	0
TOTAL	186,418,204	138,593,866	0	77,600	96,461,589	7,379,130	3,971,750	0
ROSEAU								
CITY	442,423	272,999	0	143,100	62,947,327	3,620,262	7,947,515	6,783
TOWN	169,039,796	47,737,603	2,980,333	6,638,060	60,401,372	6,042,390	1,118,476	448,483
TOTAL	169,482,219	48,010,602	2,980,333	6,781,160	123,348,699	9,662,652	9,065,991	455,266
ST. LOUIS								
CITY	4,453,645	604,732	12,808,603	6,992,460	2,194,315,580	152,714,088	158,648,759	882,827
TOWN	49,849,902	3,023,127	68,181,467	348,471,100	874,074,391	22,599,956	784,312	20,243,603
TOTAL	54,303,547	3,627,859	80,990,070	355,463,560	3,068,389,971	175,314,044	159,433,071	21,126,430
SCOTT								
CITY	24,781,579	17,293,733	0	7,743,860	1,316,773,750	59,970,783	51,228,071	303,826
TOWN	255,777,689	35,006,267	0	3,295,700	419,847,350	30,349,522	2,310,336	1,060,478
TOTAL	280,559,268	52,300,000	0	11,039,560	1,736,621,100	90,320,305	53,538,407	1,364,304
SHERBURNE								
CITY	31,353,134	7,245,267	0	5,156,980	463,567,850	30,114,131	99,727,991	1,641,957
TOWN	194,033,690	28,942,000	70,667	32,699,720	423,904,000	29,056,086	461,882	1,034,074
TOTAL	225,386,824	36,187,267	70,667	37,856,700	887,471,850	59,170,217	60,189,873	2,676,031
SIBLEY								
CITY	318,422	1,355,066	0	0	94,223,851	5,248,435	3,973,759	33,217
TOWN	319,610,295	110,895,268	0	15,900	43,834,000	6,703,523	317,412	133,478
TOTAL	319,928,717	112,250,334	0	15,900	138,057,851	11,951,958	4,291,171	166,695
STEARNS								
CITY	6,964,012	3,601,466	0	1,450,380	987,544,406	66,496,959	173,366,566	237,044
TOWN	505,150,989	65,304,995	0	104,069,420	834,861,633	35,603,126	5,343,290	4,771,661
TOTAL	512,115,001	68,906,461	0	105,519,800	1,822,406,039	102,100,085	178,709,856	5,008,705
STEELE								
CITY	2,531,687	1,702,800	0	0	469,879,566	23,168,565	27,651,517	0
TOWN	271,911,484	71,710,400	0	2,249,400	58,116,078	6,686,348	211,476	133,392
TOTAL	274,443,171	73,413,200	0	2,249,400	527,995,644	29,854,913	27,862,993	133,392
STEVENS								
CITY	1,321,822	421,466	0	0	61,671,611	7,136,304	5,314,658	1,913
TOWN	148,481,921	77,754,399	0	662,200	18,192,100	2,194,957	0	43,044
TOTAL	149,803,743	78,175,865	0	662,200	79,863,711	9,331,261	5,314,658	44,957

TABLE 30 PART A
1994 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM			SEASONAL RECREATIONAL	RESIDENTIAL		APARTMENT	SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD		
SWIFT								
CITY	1,355,477	1,130,466	0	0	62,522,489	4,501,086	4,291,075	0
TOWN	192,656,385	101,562,933	0	138,000	13,463,800	2,699,133	97,706	0
TOTAL	194,011,862	102,693,399	0	138,000	75,986,289	7,200,219	4,388,781	0
TODD								
CITY	1,045,656	215,133	0	190,600	76,838,511	7,098,914	6,567,319	286,600
TOWN	191,043,862	22,541,732	230,266	61,524,440	94,531,510	7,634,694	0	2,460,753
TOTAL	192,089,518	22,756,865	230,266	61,715,040	171,370,021	14,733,608	6,567,319	2,747,353
TRAVERSE								
CITY	783,943	320,400	0	0	22,355,578	1,664,175	1,743,837	0
TOWN	132,998,336	125,157,866	0	2,765,200	3,824,522	1,101,432	0	1,000
TOTAL	133,782,279	125,478,266	0	2,765,200	26,180,100	2,765,607	1,743,837	1,000
WARASHA								
CITY	3,764,143	1,483,466	9,400	3,620,600	200,220,878	12,381,347	8,917,307	114,478
TOWN	230,605,853	34,349,133	269,732	14,747,480	96,924,600	10,729,132	164,316	943,870
TOTAL	234,369,996	35,832,599	279,132	18,368,080	297,145,478	23,110,479	9,081,623	1,058,348
WADENA								
CITY	1,173,000	226,000	0	374,800	70,343,878	6,968,783	5,032,321	0
TOWN	66,757,855	11,321,066	451,133	7,937,900	34,488,600	4,452,479	21,100	110,400
TOTAL	67,930,855	11,547,066	451,133	8,312,700	104,832,478	11,421,262	5,053,421	110,400
WASECA								
CITY	700,145	358,933	0	0	167,040,334	10,249,608	12,702,125	28,300
TOWN	278,860,124	94,850,732	0	2,351,820	69,086,550	6,893,782	92,706	84,187
TOTAL	279,560,269	95,209,665	0	2,351,820	236,126,884	17,143,390	12,794,831	112,487
WASHINGTON								
CITY	84,723,413	57,827,733	830,266	19,245,500	4,238,119,750	222,850,567	155,941,166	0
TOWN	128,032,828	24,127,800	1,450,400	32,645,240	972,134,650	57,663,042	358,600	1,649,382
TOTAL	212,756,241	81,955,533	2,280,666	51,890,740	5,210,254,400	280,513,609	156,299,766	1,649,382
WATONWAN								
CITY	1,076,120	330,666	0	0	78,731,455	5,613,348	5,358,388	0
TOWN	231,339,518	102,860,133	0	1,362,540	12,329,156	2,997,870	0	0
TOTAL	232,415,638	103,210,799	0	1,362,540	91,060,611	8,611,218	5,358,388	0
WILKIN								
CITY	1,412,234	1,862,600	0	0	49,592,367	2,949,043	2,778,063	0
TOWN	159,843,705	151,390,866	0	0	8,397,500	358,566	0	0
TOTAL	161,255,939	153,253,466	0	0	57,989,867	3,307,609	2,778,063	0
WINONA								
CITY	4,654,154	859,667	0	824,320	526,467,433	37,602,651	45,012,167	0
TOWN	232,300,567	28,862,801	325,065	3,883,180	162,697,300	18,926,609	1,034,726	352,913
TOTAL	236,954,721	29,722,468	325,065	4,707,500	689,164,733	56,529,260	46,046,893	352,913
WRIGHT								
CITY	30,171,212	6,672,000	0	9,093,500	719,837,428	55,685,000	71,113,616	695,574
TOWN	394,328,132	51,481,869	0	120,933,960	662,813,744	36,780,299	2,283,982	1,700,626
TOTAL	424,499,344	58,153,869	0	130,027,460	1,382,651,172	92,465,299	73,397,598	2,396,200
YELLOW MEDICINE								
CITY	2,518,908	790,133	0	0	64,995,823	4,797,567	3,952,550	0
TOWN	267,681,745	138,638,266	0	0	17,126,200	3,864,129	20,000	0
TOTAL	270,200,653	139,428,399	0	0	82,122,023	8,661,696	3,972,550	0
STATE TOTAL								
CITY	675,388,458	383,939,098	24,656,535	660,262,720	81,040,150,182	4,902,797,305	7,099,762,855	55,831,957
TOWN	18,123,000,419	6,909,419,841	293,309,634	3,934,726,830	13,466,487,464	888,786,944	38,594,985	220,255,821
TOTAL	18,798,388,877	7,293,358,939	317,966,169	4,594,989,550	94,506,637,646	5,791,584,249	7,138,357,840	276,087,778

**TABLE 30 PART B
1994 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP**

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
AITKIN									
CITY	10,938,978	1,922,508	3,696	0	291,500	0	52,010,707	1,109,700	53,120,407
TOWN	4,374,957	395,604	2,073,287	0	2,028,108	0	527,057,313	5,835,600	532,892,913
TOTAL	15,313,935	2,318,112	2,076,983	0	2,319,608	0	579,068,020	6,945,300	586,013,320
ANOKA									
CITY	716,000,305	420,426,100	21,409,871	0	17,100,035	0	8,016,116,715	133,416,600	8,149,533,315
TOWN	8,883,491	188,900	1,706,217	0	0	0	362,946,605	5,440,300	368,386,905
TOTAL	724,883,796	420,615,000	23,116,088	0	17,100,035	0	8,379,063,320	138,856,900	8,517,920,220
BECKER									
CITY	55,286,240	9,121,308	513,888	0	1,253,195	0	243,115,608	3,505,700	246,621,308
TOWN	7,104,954	1,328,470	3,070,413	0	2,939,412	0	660,087,663	5,625,700	665,713,363
TOTAL	62,391,194	10,449,778	3,584,301	0	4,192,607	0	903,203,271	9,131,400	912,334,671
BELTRAMI									
CITY	68,967,431	3,097,965	2,616,674	0	1,106,848	0	216,924,334	8,462,600	225,386,934
TOWN	12,886,692	3,571,674	5,524,825	0	850,826	0	483,845,812	19,513,300	503,359,112
TOTAL	81,854,123	6,669,639	8,141,499	0	1,957,674	0	700,770,146	27,975,900	728,746,046
BENTON									
CITY	59,148,771	58,669,425	7,213,695	0	3,203,218	0	453,093,126	8,356,400	461,449,526
TOWN	15,631,682	1,355,992	6,479,479	0	1,376,913	0	362,010,920	13,140,900	375,151,820
TOTAL	74,780,453	60,025,417	13,693,174	0	4,580,131	0	815,104,046	21,497,300	836,601,346
BIG STONE									
CITY	5,254,288	479,005	897,314	0	429,914	0	47,840,713	2,238,800	50,079,513
TOWN	489,713	175,500	1,312,508	0	1,494,109	0	185,489,518	716,600	186,206,118
TOTAL	5,744,001	654,505	2,209,822	0	1,924,023	0	233,330,231	2,955,400	236,285,631
BLUE EARTH									
CITY	191,314,138	41,927,961	27,211,391	0	635,001	0	911,496,952	16,508,200	928,005,152
TOWN	18,977,074	6,721,953	8,335,591	0	1,028,718	0	896,233,566	12,959,300	909,192,866
TOTAL	210,291,212	48,649,914	35,546,982	0	1,663,719	0	1,807,730,518	29,467,500	1,837,198,018
BROWN									
CITY	56,782,078	23,801,317	33,196	0	584,913	0	426,135,104	1,433,200	427,568,304
TOWN	5,811,631	4,582,383	1,152,265	0	1,092,302	0	553,727,040	2,725,300	556,452,340
TOTAL	62,593,709	28,383,700	1,185,461	0	1,677,215	0	979,862,144	4,158,500	984,020,644
CARLTON									
CITY	31,932,251	61,376,269	9,060,435	0	1,792,179	0	348,051,541	12,299,500	360,351,041
TOWN	3,586,443	459,145	33,266,715	0	3,272,391	0	349,057,085	28,903,200	377,960,285
TOTAL	35,518,694	61,835,414	42,327,150	0	5,064,570	0	697,108,626	41,202,700	738,311,326
CARVER									
CITY	138,696,979	168,806,506	795,195	0	379,826	5,108	1,844,191,574	22,605,100	1,866,796,674
TOWN	7,051,374	5,752,105	9,087,673	0	193,196	0	518,823,624	4,761,600	523,585,224
TOTAL	145,748,353	174,558,611	9,882,868	0	573,022	5,108	2,363,015,198	27,366,700	2,390,381,898
CASS									
CITY	28,252,325	96,200	432,474	0	447,022	24,999	296,122,504	4,612,400	300,734,904
TOWN	15,928,632	180,282	9,939,733	0	2,692,085	31,390	855,321,478	47,320,000	902,641,478
TOTAL	44,180,957	276,482	10,372,207	0	3,139,107	56,389	1,151,443,982	51,932,400	1,203,376,382
CHIPPEWA									
CITY	21,264,288	4,788,858	10,867,674	0	545,414	0	148,524,719	4,068,900	152,593,619
TOWN	2,928,857	2,083,008	399,870	0	1,489,500	0	401,447,916	3,023,600	404,471,516
TOTAL	24,193,145	6,871,866	11,267,544	0	2,034,914	0	549,972,635	7,092,500	557,065,135
CHISAGO									
CITY	51,426,531	13,279,056	4,299,912	0	798,696	140,826	490,144,885	11,381,300	501,526,185
TOWN	7,163,152	780,109	14,598,479	0	267,109	55,519	603,341,490	10,655,300	613,996,790
TOTAL	58,589,683	14,059,165	18,898,391	0	1,065,805	196,345	1,093,486,375	22,036,600	1,115,522,975
CLAY									
CITY	105,254,422	29,170,996	282,479	0	4,883,370	0	776,929,341	10,386,100	787,315,441
TOWN	6,022,159	530,995	734,888	0	5,379,958	0	563,696,363	3,375,900	567,072,263
TOTAL	111,276,581	29,701,991	1,017,367	0	10,263,328	0	1,340,625,704	13,762,000	1,354,387,704
CLEARWATER									
CITY	7,166,001	0	285,110	0	375,978	0	28,082,082	604,100	28,686,182
TOWN	1,045,917	0	42,523,016	0	742,284	0	176,170,291	37,568,900	213,739,191
TOTAL	8,211,918	0	42,808,126	0	1,118,262	0	204,252,373	38,173,000	242,425,373

TABLE 30 PART B
1994 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
COOK									
CITY	10,244,164	0	0	0	0	0	38,828,298	55,200	38,883,498
TOWN	6,307,551	0	503,987	0	335,891	0	264,199,887	7,303,100	271,502,987
TOTAL	16,551,715	0	503,987	0	335,891	0	303,028,185	7,358,300	310,386,485
COTTONWOOD									
CITY	16,312,701	7,252,322	0	0	161,000	0	118,486,156	1,416,600	119,902,756
TOWN	2,239,746	1,609,203	826,233	0	200,935	0	472,172,076	24,384,900	496,556,976
TOTAL	18,552,447	8,861,525	826,233	0	361,935	0	590,658,232	25,801,500	616,459,732
CROW WING									
CITY	144,826,976	9,707,451	2,945,436	23,195	3,070,891	0	1,030,063,570	11,485,000	1,041,548,570
TOWN	24,532,010	11,222,000	6,516,219	123,478	941,305	0	1,104,761,601	8,084,800	1,112,846,401
TOTAL	169,358,986	20,929,451	9,461,655	146,673	4,012,196	0	2,134,825,171	19,569,800	2,154,394,971
DAKOTA									
CITY	1,326,302,397	659,731,632	189,911,650	0	4,662,214	0	11,712,339,505	185,413,500	11,897,753,005
TOWN	10,736,265	4,173,027	1,527,826	0	447,673	0	605,728,923	16,423,100	622,152,023
TOTAL	1,337,038,662	663,904,659	191,439,476	0	5,109,887	0	12,318,068,428	201,836,600	12,519,905,028
DODGE									
CITY	17,904,284	7,179,121	335,031	0	139,804	0	188,857,843	3,660,900	192,518,743
TOWN	1,926,910	550,500	331,808	0	361,696	0	417,741,004	4,098,800	421,839,804
TOTAL	19,831,194	7,729,621	666,839	0	501,500	0	606,598,847	7,759,700	614,358,547
DOUGLAS									
CITY	81,218,009	11,764,774	4,404,891	0	225,414	0	288,856,017	5,473,300	294,329,317
TOWN	21,361,197	0	2,055,229	0	264,435	0	773,512,804	3,665,600	777,178,404
TOTAL	102,579,206	11,764,774	6,460,120	0	489,849	0	1,062,368,821	9,138,900	1,071,507,721
FARIBAULT									
CITY	19,315,120	16,728,408	571,087	0	392,522	0	165,976,784	2,914,300	168,891,084
TOWN	1,163,918	2,206,914	1,846,999	0	748,502	0	651,279,173	3,793,500	655,072,673
TOTAL	20,479,038	18,935,322	2,418,086	0	1,141,024	0	817,255,957	6,707,800	823,963,757
FILLMORE									
CITY	27,668,043	3,881,204	695,805	0	0	0	217,577,737	2,887,800	220,465,537
TOWN	4,008,564	65,196	2,427,175	0	0	0	422,825,864	7,248,100	430,073,964
TOTAL	31,676,607	3,946,400	3,122,980	0	0	0	640,403,601	10,135,900	650,539,501
FREEBORN									
CITY	57,414,111	36,095,396	2,100,782	0	377,827	0	455,577,092	8,653,500	464,230,592
TOWN	4,401,783	857,038	4,622,933	0	895,099	0	649,730,850	18,414,500	668,145,350
TOTAL	61,815,894	36,952,434	6,723,715	0	1,272,926	0	1,105,307,942	27,068,000	1,132,375,942
GOODHUE									
CITY	108,107,896	52,105,579	485,973,934	0	784,304	0	1,272,802,830	16,358,300	1,289,161,130
TOWN	18,560,568	1,541,982	943,671	0	205,696	0	799,172,776	5,700,600	804,873,376
TOTAL	126,668,464	53,647,561	486,917,605	0	990,000	0	2,071,975,606	22,058,900	2,094,034,506
GRANT									
CITY	7,419,470	0	92,696	0	407,085	0	43,496,296	2,736,900	46,233,196
TOWN	433,309	0	830,334	0	949,396	0	269,442,314	4,295,200	273,737,514
TOTAL	7,852,779	0	923,030	0	1,356,481	0	312,938,610	7,032,100	319,970,710
HENNEPIN									
CITY	8,124,769,337	2,478,165,787	205,569,654	0	45,736,717	0	46,572,749,341	745,997,378	47,318,746,719
TOWN	6,267,795	9,225,109	110,413	0	111,609	0	103,636,610	1,483,600	105,120,210
TOTAL	8,131,037,132	2,487,390,896	205,680,067	0	45,848,326	0	46,676,385,951	747,480,978	47,423,866,929
HOUSTON									
CITY	20,042,488	1,189,086	425,783	0	62,305	0	221,272,811	3,128,400	224,401,211
TOWN	3,724,720	133,000	829,696	0	204,109	0	294,559,564	4,478,800	299,038,364
TOTAL	23,767,208	1,322,086	1,255,479	0	266,414	0	515,832,375	7,607,200	523,439,575
HUBBARD									
CITY	28,025,184	742,313	574,501	0	0	0	84,603,662	3,515,900	88,119,562
TOWN	11,164,753	10,547,796	6,019,009	0	442,522	4,500	538,504,443	19,214,100	557,718,543
TOTAL	39,189,937	11,290,109	6,593,510	0	442,522	4,500	623,108,105	22,730,000	645,838,105
MAINT									
CITY	38,891,604	4,869,188	1,951,922	0	714,218	0	193,485,687	4,151,300	197,636,987
TOWN	7,620,492	888,392	3,716,113	0	803,413	0	571,645,793	5,005,600	576,651,393
TOTAL	46,512,096	5,757,580	5,668,035	0	1,517,631	0	765,131,480	9,156,900	774,288,380

TABLE 30 PART B
1994 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
ITASCA									
CITY	72,902,218	39,511,587	256,254,441	203,955	1,684,109	0	648,384,641	15,102,100	663,486,741
TOWN	9,699,549	8,824,289	33,604,038	236,652	2,887,174	0	782,538,440	67,584,900	850,123,340
TOTAL	82,601,767	48,335,876	289,858,479	440,607	4,571,283	0	1,430,923,081	82,687,000	1,513,610,081
JACKSON									
CITY	15,599,362	0	76,108	0	89,978	0	96,946,431	1,159,400	98,105,831
TOWN	2,383,678	9,426,230	4,297,760	0	298,499	0	645,152,958	12,325,600	657,478,558
TOTAL	17,983,040	9,426,230	4,373,868	0	388,477	0	742,099,389	13,485,000	755,584,389
KANABEC									
CITY	15,780,388	5,900,395	184,218	0	230,217	0	74,222,922	1,462,200	75,685,122
TOWN	3,598,604	316,796	106,821	0	473,305	0	247,743,366	462,900	248,206,266
TOTAL	19,378,992	6,217,191	291,039	0	703,522	0	321,966,288	1,925,100	323,891,388
KANDIYOHI									
CITY	95,055,476	22,272,561	1,216,187	0	2,848,195	0	548,569,336	6,168,300	554,737,636
TOWN	15,415,205	1,249,600	2,315,567	0	2,086,696	0	830,040,291	6,154,700	836,194,991
TOTAL	110,470,681	23,522,161	3,531,754	0	4,934,891	0	1,378,609,627	12,323,000	1,390,932,627
KITSON									
CITY	5,679,015	89,600	935,335	0	348,391	0	41,600,618	4,763,900	46,364,518
TOWN	1,351,588	0	20,677,218	0	1,994,216	0	314,273,854	23,787,500	338,061,354
TOTAL	7,030,603	89,600	21,612,553	0	2,342,607	0	355,874,472	28,551,400	384,425,872
KOOCHICUNG									
CITY	21,645,456	73,113,892	2,530,153	0	1,364,587	0	216,917,421	4,739,300	221,656,721
TOWN	2,075,553	355,421	2,085,741	0	3,605,979	0	171,739,782	2,495,700	174,235,482
TOTAL	23,721,009	73,469,313	4,615,894	0	4,970,566	0	388,657,203	7,235,000	395,892,203
LAC OUIL PARLE									
CITY	6,899,392	6,739,613	259,661	0	122,978	0	60,916,063	2,867,300	63,783,363
TOWN	1,365,522	2,337,900	949,566	0	595,500	0	351,141,281	2,059,400	353,200,681
TOTAL	8,264,914	9,077,513	1,209,227	0	718,478	0	412,057,344	4,926,700	416,984,044
LAKE									
CITY	10,205,347	406,735	1,342,682	0	274,718	0	99,047,231	1,924,000	100,971,231
TOWN	2,434,873	3,674,312	2,563,974	0	3,949,522	0	195,993,131	3,786,100	199,779,231
TOTAL	12,640,220	4,081,047	3,906,656	0	4,224,240	0	295,040,362	5,710,100	300,750,462
LAKEWOODS									
CITY	4,928,500	2,809,913	238,709	0	161,196	0	23,163,163	1,100,200	24,263,363
TOWN	1,133,150	454,796	336,569	0	464,500	0	109,575,848	895,700	110,471,548
TOTAL	6,061,650	3,264,709	575,278	0	625,696	0	132,739,011	1,995,900	134,734,911
LE SUEUR									
CITY	21,307,852	18,282,699	2,362,992	0	374,000	0	283,802,251	4,012,900	287,815,151
TOWN	5,051,465	8,341,699	1,067,263	0	474,109	0	511,631,863	7,005,200	518,637,063
TOTAL	26,359,317	26,624,398	3,430,255	0	848,109	0	795,434,114	11,018,100	806,452,214
LINCOLN									
CITY	3,069,793	1,437,840	692,387	0	77,587	0	47,687,858	724,500	48,412,358
TOWN	495,013	74,500	1,469,043	0	478,108	0	193,583,910	20,285,200	213,869,110
TOTAL	3,564,806	1,512,340	2,161,430	0	555,695	0	241,271,768	21,009,700	262,281,468
LYON									
CITY	65,613,723	43,522,915	890,000	0	995,609	0	427,914,819	5,915,900	433,830,719
TOWN	3,261,178	432,500	3,771,806	0	1,996,327	0	443,942,371	21,130,800	465,073,171
TOTAL	68,874,901	43,955,415	4,661,806	0	2,991,936	0	871,857,190	27,046,700	898,903,890
MCLEOD									
CITY	63,909,820	35,820,222	296,304	0	421,870	0	543,074,260	2,782,600	545,856,860
TOWN	6,263,300	1,504,509	944,721	0	248,936	0	460,295,070	2,760,300	463,055,370
TOTAL	70,173,120	37,324,731	1,241,025	0	670,806	0	1,003,369,330	5,542,900	1,008,912,230
MAHANOMEN									
CITY	11,908,700	0	138,000	0	57,891	0	32,100,686	2,555,500	34,656,186
TOWN	5,503,005	0	454,957	0	379,891	0	128,815,529	957,100	129,772,629
TOTAL	17,411,705	0	592,957	0	437,782	0	160,916,215	3,512,600	164,428,815
MARSHALL									
CITY	9,643,581	91,400	127,500	0	505,175	0	64,445,056	3,944,800	68,389,856
TOWN	2,164,754	0	13,968,464	0	2,423,781	0	431,210,850	39,017,900	470,228,750
TOTAL	11,808,335	91,400	14,095,964	0	2,928,956	0	495,655,906	42,962,700	538,618,606

**TABLE 30 PART B
1994 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP**

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
MARTIN									
CITY	47,363,160	15,345,844	269,501	0	446,109	0	320,398,986	3,888,000	324,286,986
TOWN	1,820,490	1,842,210	28,354,682	0	566,522	0	693,283,861	30,775,800	724,059,661
TOTAL	49,183,650	17,188,054	28,624,183	0	1,012,631	0	1,013,682,847	34,663,800	1,048,346,647
MEEKER									
CITY	25,927,019	10,965,687	207,956	0	657,674	0	187,160,918	5,006,600	192,167,518
TOWN	7,124,505	550,500	1,431,192	0	1,300,718	0	500,429,595	7,176,500	507,606,095
TOTAL	33,051,524	11,516,187	1,639,148	0	1,958,392	0	687,590,513	12,183,100	699,773,613
MILLE LACS									
CITY	26,136,263	6,857,304	1,013,673	0	0	0	169,099,782	3,933,800	173,033,582
TOWN	10,735,369	34,400	1,739,370	0	0	0	325,120,943	3,151,100	328,272,043
TOTAL	36,871,632	6,891,704	2,753,043	0	0	0	494,220,725	7,084,900	501,305,625
MORRISON									
CITY	38,515,461	6,767,654	3,221,977	0	1,680,847	0	226,283,399	6,507,900	232,791,299
TOWN	9,837,727	0	11,196,360	0	2,576,979	0	585,859,289	14,664,200	600,523,489
TOTAL	48,353,188	6,767,654	14,418,337	0	4,257,826	0	812,142,688	21,172,100	833,314,788
MOWER									
CITY	64,085,936	43,687,348	1,832,893	0	159,891	0	562,267,856	3,387,400	565,655,256
TOWN	7,293,908	148,000	3,300,444	0	249,596	0	578,027,336	10,478,600	588,505,936
TOTAL	71,379,844	43,835,348	5,133,337	0	409,487	0	1,140,295,192	13,866,000	1,154,161,192
MURRAY									
CITY	9,420,744	2,764,814	0	0	0	0	74,963,367	1,219,600	76,182,967
TOWN	1,995,413	707,705	956,999	0	0	0	462,494,702	11,805,400	474,300,102
TOTAL	11,416,157	3,472,519	956,999	0	0	0	537,458,069	13,025,000	550,483,069
NICOLLET									
CITY	37,976,731	31,370,967	554,413	0	0	0	502,720,999	5,487,000	508,207,999
TOWN	893,905	1,237,600	1,919,400	0	0	0	456,213,296	3,311,700	459,524,996
TOTAL	38,870,636	32,608,567	2,473,813	0	0	0	958,934,295	8,798,700	967,732,995
NOBLES									
CITY	50,880,963	19,396,813	168,886	0	269,022	0	317,390,832	3,002,000	320,392,832
TOWN	3,398,739	1,241,317	879,201	0	194,218	0	528,225,719	1,710,300	529,936,019
TOTAL	54,279,702	20,638,130	1,048,087	0	463,240	0	845,616,551	4,712,300	850,328,851
NORMAN									
CITY	7,978,127	0	267,109	0	264,608	0	53,441,684	2,505,900	55,947,584
TOWN	2,102,734	0	2,028,266	0	1,150,806	0	368,898,252	1,867,800	370,766,052
TOTAL	10,080,861	0	2,295,375	0	1,415,414	0	422,339,936	4,373,700	426,713,636
OLMSTED									
CITY	572,414,643	85,245,966	2,226,971	0	761,391	0	2,884,820,924	21,328,889	2,906,149,813
TOWN	13,856,639	2,126,422	9,356,379	0	621,367	0	1,026,212,086	8,509,100	1,034,721,186
TOTAL	586,271,282	87,372,388	11,583,350	0	1,382,758	0	3,911,033,010	29,837,989	3,940,870,999
OTTERTAIL									
CITY	78,128,751	12,755,939	34,579,339	0	1,046,418	0	468,871,782	14,771,200	483,642,982
TOWN	10,411,509	7,100	6,960,723	0	3,560,609	0	1,265,523,532	6,936,200	1,272,459,732
TOTAL	88,540,260	12,763,039	41,540,062	0	4,607,027	0	1,734,395,314	21,707,400	1,756,102,714
PENNINGTON									
CITY	21,019,090	4,423,100	0	0	353,978	0	121,338,931	3,665,400	125,004,331
TOWN	2,472,305	0	1,648,892	0	471,105	0	155,871,593	12,083,200	167,954,793
TOTAL	23,491,395	4,423,100	1,648,892	0	825,083	0	277,210,524	15,748,600	292,959,124
PINE									
CITY	43,483,074	2,354,197	1,460,588	0	1,481,847	0	177,814,792	7,070,600	184,885,392
TOWN	4,908,681	160,192	4,955,504	0	3,140,978	0	470,960,958	12,494,000	483,454,958
TOTAL	48,391,755	2,514,389	6,416,092	0	4,622,825	0	648,775,750	19,564,600	668,340,350
PIPESTONE									
CITY	12,781,712	6,726,497	1,059,001	0	522,217	0	113,881,096	4,967,700	118,848,796
TOWN	611,808	1,823,196	1,324,515	0	1,332,196	0	238,729,935	1,649,400	240,379,335
TOTAL	13,393,520	8,549,693	2,383,516	0	1,854,413	0	352,611,031	6,617,100	359,228,131
FOLK									
CITY	47,801,552	14,546,416	1,004,130	0	2,780,371	0	357,138,381	10,030,100	367,168,481
TOWN	5,537,793	5,797,696	6,473,619	0	8,232,110	0	868,417,537	21,071,900	889,489,437
TOTAL	53,339,345	20,344,112	7,477,749	0	11,012,481	0	1,225,555,918	31,102,000	1,256,657,918

**TABLE 30 PART B
1994 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP**

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
POPE									
CITY	11,560,778	1,512,286	477,164	0	185,500	0	79,886,869	5,098,600	84,985,469
TOWN	3,149,182	1,164,796	644,498	0	597,418	824	295,680,503	6,071,400	301,751,903
TOTAL	14,709,960	2,677,082	1,121,662	0	782,918	824	375,567,372	11,170,000	386,737,372
RAMSEY									
CITY	2,324,172,015	742,163,754	90,856,366	0	30,296,083	0	15,522,252,742	396,864,200	15,919,116,942
TOWN	21,296,986	10,143,109	1,485,522	0	876,044	0	432,370,263	2,312,400	434,682,663
TOTAL	2,345,469,001	752,306,863	92,341,888	0	31,172,127	0	15,954,623,005	399,176,600	16,353,799,605
RED LAKE									
CITY	2,590,527	258,496	460,000	0	75,218	0	23,197,954	2,783,000	25,980,954
TOWN	477,291	0	4,397,021	0	447,087	0	91,127,161	9,475,300	100,602,461
TOTAL	3,067,818	258,496	4,857,021	0	522,305	0	114,325,115	12,258,300	126,583,415
REDWOOD									
CITY	28,804,513	10,583,963	682,209	0	128,587	0	195,301,149	2,685,200	197,986,349
TOWN	3,785,900	1,750,091	827,313	0	461,804	0	674,550,519	1,939,100	676,489,619
TOTAL	32,590,413	12,334,054	1,509,522	0	590,391	0	869,851,668	4,624,300	874,475,968
RENVILLE									
CITY	18,233,005	13,711,747	1,553,238	0	215,218	0	170,095,164	3,129,200	173,224,364
TOWN	2,483,685	14,996,005	4,797,927	0	449,674	0	817,520,503	5,910,900	823,431,403
TOTAL	20,716,690	28,707,752	6,351,165	0	664,892	0	987,615,667	9,040,100	996,655,767
RICE									
CITY	112,842,725	23,932,861	2,053,021	0	746,108	0	810,202,209	12,618,700	822,820,909
TOWN	4,788,683	940,609	5,204,128	0	333,326	0	675,687,114	11,350,300	687,037,414
TOTAL	117,631,408	24,873,470	7,257,149	0	1,079,434	0	1,485,889,323	23,969,000	1,509,858,323
ROCK									
CITY	13,213,308	4,109,492	12,088	0	159,496	0	115,975,745	1,335,200	117,310,945
TOWN	1,349,413	2,287,891	1,337,804	0	913,609	0	340,309,495	875,400	341,184,895
TOTAL	14,562,721	6,397,383	1,349,892	0	1,073,105	0	456,285,240	2,210,600	458,495,840
ROSEAU									
CITY	22,051,539	19,841,856	833,940	0	665,978	0	118,773,722	3,562,000	122,335,722
TOWN	2,380,368	854,526	13,178,499	0	1,881,672	0	312,701,578	5,881,500	318,583,078
TOTAL	24,431,907	20,696,382	14,012,439	0	2,547,650	0	431,475,300	9,443,500	440,918,800
ST. LOUIS									
CITY	396,735,175	115,830,722	89,718,906	3,090,064	14,195,306	0	3,150,990,867	89,688,200	3,240,679,067
TOWN	19,916,170	12,352,468	38,835,707	1,054,696	26,505,457	0	1,485,892,356	84,950,300	1,570,842,656
TOTAL	416,651,345	128,183,190	128,554,613	4,144,760	40,700,763	0	4,636,883,223	174,638,500	4,811,521,723
SCOTT									
CITY	149,535,599	145,121,548	19,705,083	0	787,893	0	1,793,245,725	21,903,600	1,815,149,325
TOWN	11,715,569	2,682,810	3,964,682	0	586,500	0	766,596,903	7,502,400	774,099,303
TOTAL	161,251,168	147,804,358	23,669,765	0	1,374,393	0	2,559,842,628	29,406,000	2,589,248,628
SHERBURNE									
CITY	88,853,914	51,577,857	671,146,718	0	1,999,000	0	1,414,384,799	15,565,000	1,429,949,799
TOWN	18,170,515	402,304	3,548,875	0	2,023,306	1,000	734,348,119	14,420,100	748,768,219
TOTAL	107,024,429	51,980,161	674,695,593	0	4,022,306	1,000	2,148,732,918	29,985,100	2,178,718,018
SIBLEY									
CITY	10,006,334	7,266,728	771,501	0	0	0	123,197,313	1,936,200	125,133,513
TOWN	3,059,732	1,561,905	758,783	0	0	0	486,890,296	2,654,900	489,545,196
TOTAL	13,066,066	8,828,633	1,530,284	0	0	0	610,087,609	4,591,100	614,678,709
STEAKENS									
CITY	410,785,953	103,222,272	4,779,566	0	4,199,089	0	1,762,647,713	29,577,100	1,792,224,813
TOWN	54,374,588	10,973,985	4,899,953	0	1,718,976	0	1,627,072,616	18,115,700	1,645,188,316
TOTAL	465,160,541	114,196,257	9,679,519	0	5,918,065	0	3,389,720,329	47,692,800	3,437,413,129
STEELE									
CITY	68,843,232	50,238,878	3,921,609	0	478,591	0	648,416,445	1,270,200	649,686,645
TOWN	14,760,728	3,428,690	2,990,964	0	816,498	0	433,015,458	13,986,300	447,001,758
TOTAL	83,603,960	53,667,568	6,912,573	0	1,295,089	0	1,081,431,903	15,256,500	1,096,688,403

**TABLE 30 PART B
1994 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP**

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
STEVENS									
CITY	17,449,379	1,160,034	292,662	0	732,195	0	95,502,044	4,683,500	100,185,544
TOWN	3,178,508	0	814,775	0	1,749,717	0	253,071,621	3,723,900	256,795,521
TOTAL	20,627,887	1,160,034	1,107,437	0	2,481,912	0	348,573,665	8,407,400	356,981,065
SWIFT									
CITY	12,542,401	1,169,912	305,608	0	1,044,978	0	88,863,492	4,990,400	93,853,892
TOWN	1,510,013	681,696	4,279,368	0	2,004,587	0	319,093,621	4,973,800	324,067,421
TOTAL	14,052,414	1,851,608	4,584,976	0	3,049,565	0	407,957,113	9,964,200	417,921,313
TODD									
CITY	21,670,186	3,033,054	297,591	0	425,890	0	117,669,454	4,133,500	121,802,954
TOWN	3,192,205	74,004	2,495,682	0	2,481,803	0	388,210,951	5,765,200	393,976,151
TOTAL	24,862,391	3,107,058	2,793,273	0	2,907,693	0	505,880,405	9,898,700	515,779,105
TRAVERSE									
CITY	4,007,901	990,526	367,870	0	132,913	0	32,367,143	1,270,800	33,637,943
TOWN	672,104	0	1,277,778	0	304,999	0	268,103,237	3,494,500	271,597,737
TOTAL	4,680,005	990,526	1,645,648	0	437,912	0	300,470,380	4,765,300	305,235,680
WARASHA									
CITY	34,273,528	7,210,457	1,134,801	0	319,901	0	273,450,306	4,939,500	278,389,806
TOWN	3,054,817	0	1,336,116	0	377,478	0	393,502,527	2,648,800	396,151,327
TOTAL	37,328,345	7,210,457	2,470,917	0	697,379	0	666,952,833	7,588,300	674,541,133
WADENA									
CITY	19,206,680	2,506,870	1,028,304	0	827,304	0	107,687,940	4,227,900	111,915,840
TOWN	1,660,226	0	3,521,624	0	773,392	0	131,495,775	10,397,300	141,893,075
TOTAL	20,866,906	2,506,870	4,549,928	0	1,600,696	0	239,183,715	14,625,200	253,808,915
WASECA									
CITY	26,191,090	12,570,413	1,446,500	0	197,196	0	231,484,644	2,247,500	233,732,144
TOWN	1,988,161	2,049,500	1,914,984	0	622,477	0	458,795,023	7,486,300	466,281,323
TOTAL	28,179,251	14,619,913	3,361,484	0	819,673	0	690,279,667	9,733,800	700,013,467
WASHINGTON									
CITY	514,156,910	85,848,892	98,871,310	0	2,338,762	0	5,480,754,269	93,299,400	5,574,053,669
TOWN	26,496,825	312,783	528,992	0	1,021,392	0	1,246,421,934	18,415,500	1,264,837,434
TOTAL	540,653,735	86,161,675	99,400,302	0	3,360,154	0	6,727,176,203	111,714,900	6,838,891,103
WATONWAN									
CITY	15,666,083	12,765,787	42,609	0	294,608	0	119,899,064	1,587,300	121,486,364
TOWN	1,465,890	1,837,491	796,521	0	426,890	0	355,416,009	5,064,900	360,480,909
TOTAL	17,131,973	14,603,278	839,130	0	721,498	0	475,315,073	6,652,200	481,967,273
WILKIN									
CITY	7,669,480	0	61,587	0	696,066	0	67,021,440	2,759,500	69,780,940
TOWN	1,538,913	0	358,208	0	2,487,934	0	324,375,692	2,754,600	327,130,292
TOTAL	9,208,393	0	419,795	0	3,184,000	0	391,397,132	5,514,100	396,911,232
WINONA									
CITY	102,033,262	53,957,128	3,300,083	0	1,323,436	0	776,034,301	13,893,600	789,927,901
TOWN	5,346,569	1,192,425	1,368,725	0	817,109	0	457,107,989	2,412,200	459,520,189
TOTAL	107,379,831	55,149,553	4,668,808	0	2,140,545	0	1,233,142,290	16,305,800	1,249,448,090
WRIGHT									
CITY	140,483,732	32,280,828	271,813,108	0	1,690,393	0	1,339,536,391	17,137,400	1,356,673,791
TOWN	27,449,660	3,625,210	52,019,753	0	1,721,155	0	1,355,138,390	13,917,400	1,369,055,790
TOTAL	167,933,392	35,906,038	323,832,861	0	3,411,548	0	2,694,674,781	31,054,800	2,725,729,581
YELLOW MEDICINE									
CITY	10,452,809	5,022,584	370,260	0	245,391	0	93,146,025	3,299,500	96,445,525
TOWN	1,531,614	1,986,170	1,524,263	0	531,891	0	432,904,278	3,139,100	436,043,378
TOTAL	11,984,423	7,008,754	1,894,523	0	777,282	0	526,050,303	6,438,600	532,488,903
STATE TOTAL									
CITY	17,670,240,717	6,147,472,598	2,563,190,992	3,317,214	174,943,384	170,933	121,402,124,948	2,141,318,067	123,543,443,015
TOWN	628,328,586	199,093,635	503,560,123	1,414,826	130,445,134	93,233	45,337,517,475	963,193,500	46,300,710,975
TOTAL	18,298,569,303	6,346,566,233	3,066,751,115	4,732,040	305,388,518	264,166	166,739,642,423	3,104,511,567	169,844,153,990

**TABLE 31
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1995**

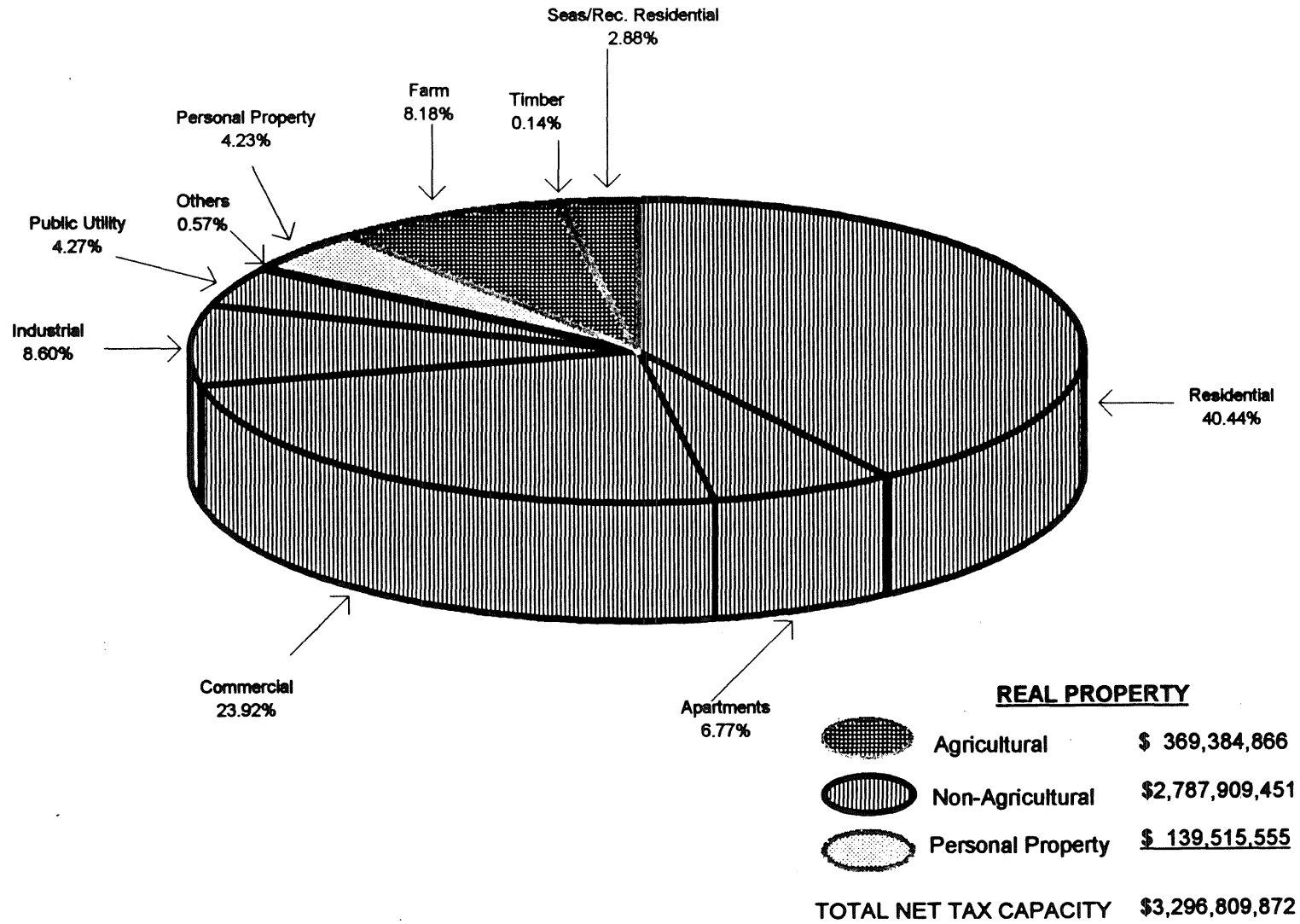
COUNTY	FARM LAND MARKET VALUE			
	NUMBER OF GREEN ACRES	BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
AITKIN	0	56,500,500	56,500,500	0
ANOKA	63,432	145,958,200	78,104,000	67,854,200
BECKER	3,402	166,603,104	165,459,404	1,143,700
BELTRAMI	0	60,452,175	60,452,175	0
BENTON	0	103,848,905	103,848,905	0
BIG STONE	0	151,458,490	151,458,490	0
BLUE EARTH	143	555,126,000	554,652,100	473,900
BROWN	0	430,818,000	430,818,000	0
CARLTON	0	36,928,700	36,928,700	0
CARVER	12,243	272,762,950	252,300,650	20,462,300
CASS	0	47,700,600	47,700,600	0
CHIPPEWA	0	339,990,200	339,990,200	0
CHISAGO	137,661	139,662,710	100,403,410	39,259,300
CLAY	758	390,703,500	390,305,700	397,800
CLEARWATER	0	52,040,200	52,040,200	0
COOK	0	599,400	599,400	0
COTTONWOOD	0	423,968,700	423,968,700	0
CROW WING	0	42,851,631	42,851,631	0
DAKOTA	125,790	344,650,200	246,745,900	97,904,300
DODGE	0	266,510,000	266,510,000	0
DOUGLAS	9	124,618,825	124,555,125	63,700
FARIBAULT	0	576,273,300	576,273,300	0
FILLMORE	0	284,886,745	284,886,745	0
FREEBORN	0	463,087,738	463,087,738	0
GOODHUE	0	420,390,525	420,390,525	0
GRANT	0	225,313,900	225,313,900	0
HENNEPIN	55,452	298,379,000	175,669,100	122,709,900
HOUSTON	0	155,832,420	155,832,420	0
HUBBARD	5,533	40,311,990	39,393,190	918,800
ISANTI	114,931	124,414,600	102,086,600	22,328,000
ITASCA	0	24,882,400	24,882,400	0
JACKSON	0	554,688,400	554,688,400	0
KANABEC	0	55,690,200	55,690,200	0
KANDIYOHI	939	362,612,830	362,529,030	83,800
KITTSOON	0	254,837,850	254,837,850	0
KOOCHICHING	0	19,068,500	19,068,500	0
LAC QUI PARLE	0	302,538,300	302,538,300	0
LAKE	0	272,400	272,400	0
LAKE OF WOOD	804	22,942,900	22,389,800	553,100
LE SUEUR	0	236,048,245	236,048,245	0
LINCOLN	0	152,548,675	152,548,675	0
LYON	2,775	353,031,937	344,180,037	8,851,900
MCLEOD	0	250,819,060	250,819,060	0
MAHNOMEN	0	79,370,209	79,370,209	0
MARSHALL	0	345,721,746	345,721,746	0
MARTIN	0	570,587,370	570,587,370	0

**TABLE 31
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1995**

COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
MEEKER	0	229,182,700	229,182,700	0
MILLE LACS	0	64,446,300	64,446,300	0
MORRISON	6,173	154,719,700	151,285,300	3,434,400
MOWER	0	412,543,800	412,543,800	0
MURRAY	0	377,018,360	377,018,360	0
NICOLLET	174	325,270,300	324,749,500	520,800
NOBLES	0	451,849,512	451,849,512	0
NORMAN	0	298,453,790	298,453,790	0
OLMSTED	0	282,761,900	282,761,900	0
OTTER TAIL	0	345,415,900	345,415,900	0
PENNINGTON	0	85,862,382	85,862,382	0
PINE	622	102,558,660	102,262,760	295,900
PIPESTONE	0	196,284,000	196,284,000	0
POLK	0	600,414,900	600,414,900	0
POPE	0	156,243,600	156,243,600	0
RAMSEY	297	8,122,500	3,552,100	4,570,400
RED LAKE	0	64,065,100	64,065,100	0
REDWOOD	0	588,110,225	588,110,225	0
RENVILLE	0	694,972,500	694,972,500	0
RICE	1,476	286,277,371	285,814,971	462,400
ROCK	0	289,318,300	289,318,300	0
ROSEAU	0	160,074,745	160,074,745	0
ST LOUIS	0	24,068,899	24,068,899	0
SCOTT	94,959	214,114,400	190,214,800	23,899,600
SHERBURNE	156,795	186,740,326	108,981,326	77,759,000
SIBLEY	0	366,878,200	366,878,200	0
STEARNS	166	356,403,544	356,007,744	395,800
STEELE	254	277,435,162	276,756,762	678,400
STEVENS	0	200,540,100	200,540,100	0
SWIFT	0	270,307,035	270,307,035	0
TODD	0	130,937,274	130,937,274	0
TRAVERSE	0	218,627,400	218,627,400	0
WABASHA	24	200,832,650	200,398,350	434,300
WADENA	0	48,756,400	48,756,400	0
WASECA	0	297,156,140	297,156,140	0
WASHINGTON	79,638	276,738,200	168,129,800	108,608,400
WATONWAN	0	301,360,000	301,360,000	0
WILKIN	0	289,779,000	289,779,000	0
WINONA	80	185,941,815	185,710,315	231,500
WRIGHT	344,090	399,357,700	268,332,600	131,025,100
YELLOW MED	0	365,621,517	365,621,517	0
STATEWIDE TOTAL	1,208,620	21,113,866,537	20,378,545,837	735,320,700

FIGURE 2

Total Net Tax Capacity Value of Real and Personal Property By Use Class For Assessment 1994



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

TABLE 32 PART A
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS

COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA				BLIND, PARA				
	VET/ DISABLED	TO 72K	72-115	OVER 115	VET/ DISABLED	TO 72K	TO 72K	72-115K	72-115K
	TO 832 K				TO 832 K	UP TO 320	OVER 320	UP TO 320	OVER 320
(0.45%)	(1.00%)	(2.00%)	(2.00%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	
				ACRES	ACRES	ACRES	ACRES	ACRES	
AITKIN									
CITY	0	2,173	150	0	0	680	51	0	84
TOWN	2,126	347,198	3,174	0	241	181,096	2,594	10,329	6,816
TOTAL	2,126	349,371	3,324	0	241	181,776	2,645	10,329	6,900
ANOKA									
CITY	360	420,589	162,524	59,900	155	99,560	0	13,557	0
TOWN	216	227,036	101,620	22,406	24	51,889	0	5,292	0
TOTAL	576	647,625	264,144	82,306	179	151,449	0	18,849	0
BECKER									
CITY	0	2,050	950	42	0	699	0	23	0
TOWN	694	544,917	21,376	5,887	410	342,107	1,531	64,771	9,187
TOTAL	694	546,967	22,326	5,929	410	342,806	1,531	64,794	9,187
BELTRAMI									
CITY	0	6,326	0	0	0	1,699	15	78	92
TOWN	326	349,681	6,798	192	115	174,006	9,407	4,706	14,885
TOTAL	326	356,007	6,798	192	115	175,705	9,422	4,784	14,977
BENTON									
CITY	0	3,229	370	0	0	1,871	0	571	0
TOWN	419	516,453	39,180	7,878	158	303,937	0	72,953	172
TOTAL	419	519,682	39,550	7,878	158	305,808	0	73,524	172
BIG STONE									
CITY	0	4,930	0	0	0	1,275	0	77	26
TOWN	0	101,306	410	42	0	145,796	114	67,956	1,270
TOTAL	0	106,236	410	42	0	147,071	114	68,033	1,296
BLUE EARTH									
CITY	0	7,233	600	0	0	1,848	0	395	0
TOWN	265	709,313	65,628	16,058	288	448,120	0	228,139	0
TOTAL	265	716,546	66,228	16,058	288	449,968	0	228,534	0
BROWN									
CITY	0	5,705	0	40	0	2,819	0	1,009	0
TOWN	695	427,353	16,378	4,720	26	396,474	0	212,460	0
TOTAL	695	433,058	16,378	4,760	26	399,293	0	213,469	0
CARLTON									
CITY	0	11,057	0	0	0	4,524	68	65	50
TOWN	488	344,635	4,590	860	247	119,258	2,204	5,784	2,703
TOTAL	488	355,692	4,590	860	247	123,782	2,272	5,849	2,753
CARVER									
CITY	0	43,614	25,668	47,622	0	15,340	0	4,336	0
TOWN	121	716,661	147,182	96,474	23	352,618	0	134,914	0
TOTAL	121	760,275	172,850	144,096	23	367,958	0	139,250	0
CASS									
CITY	0	8,433	672	0	0	2,824	37	32	331
TOWN	637	265,810	2,590	0	155	149,516	5,962	3,738	13,742
TOTAL	637	274,243	3,262	0	155	152,340	5,999	3,770	14,073

TABLE 32 PART A
1984 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS									
COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA				BLIND, PARA				
	VET/ DISABLED TO \$32 K (0.45%)	TO 72K (1.00%)	72-115 (2.00%)	OVER 115 (2.00%)	VET/ DISABLED TO \$32 K (0.45%)	TO 72K UP TO 320 ACRES (0.45%)	TO 72K OVER 320 ACRES (0.45%)	72-115K UP TO 320 ACRES (0.45%)	72-115K OVER 320 ACRES (0.45%)
CHIPPEWA									
CITY	0	1,677	0	0	0	1,982	0	532	0
TOWN	299	229,001	10,454	664	278	252,341	0	130,711	39
TOTAL	299	230,678	10,454	664	278	254,323	0	131,243	39
CHISAGO									
CITY	0	138,855	27,290	2,260	0	35,734	3	2,928	301
TOWN	348	928,291	226,942	52,804	12	254,968	0	32,051	264
TOTAL	348	1,067,146	254,232	55,064	12	290,702	3	34,979	565
CLAY									
CITY	0	5,776	0	0	0	2,312	0	584	1
TOWN	360	467,850	27,526	10,762	0	316,016	207	134,931	3,662
TOTAL	360	473,626	27,526	10,762	0	318,328	207	135,515	3,663
CLEARWATER									
CITY	0	1,998	0	0	0	745	0	0	0
TOWN	228	282,025	6,924	2,524	116	166,088	6,551	6,801	13,896
TOTAL	228	284,023	6,924	2,524	116	166,833	6,551	6,801	13,896
COOK									
CITY	0	0	0	0	0	0	0	0	0
TOWN	0	6,349	348	0	0	2,550	0	281	0
TOTAL	0	6,349	348	0	0	2,550	0	281	0
COTTONWOOD									
CITY	0	7,051	0	0	0	777	0	58	0
TOWN	144	257,505	5,052	130	0	283,214	0	148,158	44
TOTAL	144	264,556	5,052	130	0	283,991	0	148,216	44
CROW WING									
CITY	0	18,656	2,440	166	0	3,025	4,109	113	885
TOWN	540	344,118	19,384	2,942	494	48,643	110,510	862	18,181
TOTAL	540	362,774	21,824	3,108	494	51,668	114,619	975	19,066
DAKOTA									
CITY	144	173,663	108,904	61,042	0	51,338	0	13,254	0
TOWN	576	653,815	344,310	143,636	0	236,113	0	93,644	198
TOTAL	720	827,478	453,214	204,678	0	287,451	0	106,898	198
DODGE									
CITY	0	6,792	1,732	890	0	2,907	0	754	0
TOWN	0	511,518	61,248	11,340	0	275,006	0	119,587	0
TOTAL	0	518,310	62,980	12,230	0	277,913	0	120,341	0
DOUGLAS									
CITY	0	11,887	348	0	0	3,249	0	188	0
TOWN	521	498,940	23,046	3,138	576	316,836	130	67,120	2,371
TOTAL	521	510,827	23,394	3,138	576	320,085	130	67,308	2,371
FARIBAULT									
CITY	0	7,976	0	0	0	4,298	0	834	0
TOWN	93	320,875	4,006	770	114	352,670	0	189,267	0
TOTAL	93	328,851	4,006	770	114	356,968	0	190,101	0

TABLE 32 PART A
1984 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS

COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND					
	BLIND, PARA				BLIND, PARA					
	VET/				TO 72K		TO 72K		72-115K	
	DISABLED				UP TO 320		OVER 320		UP TO 320	
	TO \$32 K	TO 72K	72-115	OVER 115	TO \$32 K	ACRES	ACRES	ACRES	ACRES	
	(0.45%)	(1.00%)	(2.00%)	(2.00%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	
<u>FILLMORE</u>										
CITY	144	52,017	2,390	894	0	21,138	90	4,201	406	
TOWN	476	706,312	21,098	3,070	32	479,811	55	185,653	140	
TOTAL	620	758,329	23,488	3,964	32	500,949	145	189,854	546	
<u>FREEBORN</u>										
CITY	0	4,340	0	0	0	1,485	0	173	0	
TOWN	224	604,861	35,154	55,522	66	451,612	0	219,167	0	
TOTAL	224	609,201	35,154	55,522	66	453,097	0	219,340	0	
<u>GOODHUE</u>										
CITY	0	35,824	9,630	2,992	0	13,087	0	3,826	0	
TOWN	892	1,082,065	192,353	81,179	45	538,909	0	232,291	30	
TOTAL	892	1,117,889	201,983	84,171	45	551,996	0	236,117	30	
<u>GRANT</u>										
CITY	0	4,788	292	0	0	3,235	0	1,018	0	
TOWN	187	174,602	8,162	2,166	288	179,565	81	89,601	641	
TOTAL	187	179,390	8,454	2,166	288	182,800	81	90,619	641	
<u>HENNEPIN</u>										
CITY	432	501,151	290,284	224,576	0	210,193	0	49,315	0	
TOWN	0	45,283	16,958	10,004	0	22,207	0	5,955	0	
TOTAL	432	546,434	307,242	234,580	0	232,400	0	55,270	0	
<u>HOUSTON</u>										
CITY	0	8,266	1,610	1,416	0	2,819	0	940	0	
TOWN	262	509,534	18,462	672	29	305,584	388	110,194	1,758	
TOTAL	262	517,800	20,072	2,088	29	308,403	388	111,134	1,758	
<u>HUBBARD</u>										
CITY	0	4,468	0	0	0	804	0	21	0	
TOWN	377	258,188	12,324	7,202	130	113,968	1,629	8,501	4,868	
TOTAL	377	262,656	12,324	7,202	130	114,772	1,629	8,522	4,868	
<u>ISANTI</u>										
CITY	0	2,720	0	0	0	1,393	0	190	0	
TOWN	1,263	1,048,389	172,966	50,002	30	312,422	92	35,288	350	
TOTAL	1,263	1,051,109	172,966	50,002	30	313,815	92	35,478	350	
<u>ITASCA</u>										
CITY	0	2,961	0	0	0	1,453	0	236	128	
TOWN	432	211,921	2,580	0	0	99,289	2,653	3,342	3,642	
TOTAL	432	214,882	2,580	0	0	100,742	2,653	3,578	3,770	
<u>JACKSON</u>										
CITY	0	4,087	0	0	0	1,726	0	122	0	
TOWN	652	320,045	3,574	1,156	215	333,251	0	177,930	0	
TOTAL	652	324,132	3,574	1,156	215	334,977	0	178,052	0	
<u>KANABEC</u>										
CITY	0	7,062	300	0	0	2,525	0	81	0	
TOWN	1,160	446,795	11,386	1,350	66	201,041	1,167	20,530	4,932	
TOTAL	1,160	453,857	11,686	1,350	66	203,566	1,167	20,611	4,932	

TABLE 32 PART A
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS										
COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND					
	BLIND, PARA				BLIND, PARA					
	VET/				TO 72K		TO 72K		72-116K	
	DISABLED				UP TO 320		OVER 320		UP TO 320	
	TO \$32 K	TO 72K	72-115	OVER 115	TO \$32 K	ACRES	ACRES	ACRES	OVER 320	
	(0.45%)	(1.00%)	(2.00%)	(2.00%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	
<u>KANDIYOHI</u>										
CITY	144	6,242	860	890	142	3,011	0	1,365	0	
TOWN	480	483,548	25,706	9,520	404	406,029	70	171,740	1,055	
TOTAL	624	489,790	26,566	10,410	546	409,040	70	173,105	1,055	
<u>KITSON</u>										
CITY	0	8,559	0	0	0	2,414	0	4	5	
TOWN	0	149,012	2,586	48	0	160,348	4,221	59,046	15,322	
TOTAL	0	157,571	2,586	48	0	162,762	4,221	59,050	15,327	
<u>KOOCHICING</u>										
CITY	0	3,771	0	0	0	820	0	0	0	
TOWN	392	145,037	4,420	266	41	56,859	4,282	327	2,674	
TOTAL	392	148,808	4,420	266	41	57,679	4,282	327	2,674	
<u>LAC QUI PARLE</u>										
CITY	0	589	0	0	0	521	0	121	0	
TOWN	56	214,688	1,006	0	88	297,319	0	147,304	530	
TOTAL	56	215,277	1,006	0	88	297,840	0	147,425	530	
<u>LAKE</u>										
CITY	0	0	0	0	0	0	0	0	0	
TOWN	0	4,548	0	0	0	1,084	127	0	51	
TOTAL	0	4,548	0	0	0	1,084	127	0	51	
<u>LAKEWOODS</u>										
CITY	0	1,040	0	0	0	613	35	0	95	
TOWN	41	91,159	1,718	452	34	48,249	3,323	2,913	6,961	
TOTAL	41	92,199	1,718	452	34	48,862	3,358	2,913	7,056	
<u>LE SUEUR</u>										
CITY	0	5,142	344	0	0	1,804	0	45	0	
TOWN	0	511,557	22,804	5,440	0	341,368	0	134,607	0	
TOTAL	0	516,699	23,148	5,440	0	343,172	0	134,652	0	
<u>LINCOLN</u>										
CITY	0	4,799	78	0	0	2,596	0	276	0	
TOWN	90	174,581	2,734	0	144	219,076	0	88,184	513	
TOTAL	90	179,380	2,812	0	144	221,672	0	88,460	513	
<u>LYON</u>										
CITY	0	4,466	0	0	0	2,559	0	561	0	
TOWN	186	316,843	7,320	1,338	102	292,637	0	148,390	134	
TOTAL	186	321,309	7,320	1,338	102	295,196	0	148,951	134	
<u>MCLEOD</u>										
CITY	0	5,388	226	0	0	1,407	0	10	0	
TOWN	108	584,876	27,464	4,364	36	431,464	0	169,764	0	
TOTAL	108	590,264	27,690	4,364	36	432,871	0	169,774	0	
<u>MAHNOMEN</u>										
CITY	0	1,294	0	0	0	336	0	0	0	
TOWN	33	114,202	2,206	118	77	114,075	1,605	36,691	5,735	
TOTAL	33	115,496	2,206	118	77	114,411	1,605	36,691	5,735	

TABLE 32 PART A
1984 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS

COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND					
	BLIND, PARA				BLIND, PARA					
	VET/ DISABLED				VET/ DISABLED		TO 72K	TO 72K	72-115K	72-115K
	TO \$32 K	TO 72K	72-115	OVER 115	TO \$32 K	UP TO 320	OVER 320	UP TO 320	OVER 320	
(0.45%)	(1.00%)	(2.00%)	(2.00%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	
MARSHALL										
CITY	0	2,695	0	0	0	744	0	191	90	
TOWN	0	285,344	3,302	272	0	348,899	5,225	95,739	34,085	
TOTAL	0	288,039	3,302	272	0	349,643	5,225	95,930	34,175	
MARTIN										
CITY	0	10,403	716	0	0	6,395	0	1,922	0	
TOWN	0	332,986	2,264	2,864	0	356,801	0	189,231	0	
TOTAL	0	343,389	2,980	2,864	0	363,196	0	191,153	0	
MEEKER										
CITY	0	5,152	356	0	0	2,410	0	659	0	
TOWN	190	484,136	20,890	7,366	215	363,789	0	140,391	0	
TOTAL	190	489,288	21,246	7,366	215	366,199	0	141,050	0	
MILLE LACS										
CITY	0	8,073	1,194	694	0	2,100	0	145	0	
TOWN	635	508,585	18,634	1,790	602	212,701	680	19,069	2,017	
TOTAL	635	516,658	19,828	2,484	602	214,801	680	19,214	2,017	
MORRISON										
CITY	0	47,589	598	0	0	21,675	0	2,124	199	
TOWN	980	947,884	41,222	6,709	336	530,648	2,298	95,779	9,694	
TOTAL	980	995,473	41,820	6,709	336	552,323	2,298	97,903	9,893	
MOWER										
CITY	0	13,339	620	194	0	4,931	0	1,142	0	
TOWN	620	614,378	29,574	31,682	100	433,182	0	193,268	0	
TOTAL	620	627,717	30,194	31,876	100	438,113	0	194,410	0	
MURRAY										
CITY	0	3,159	0	948	0	1,740	0	497	0	
TOWN	213	284,800	6,951	854	291	304,462	0	158,038	0	
TOTAL	213	287,959	6,951	1,802	291	306,202	0	158,535	0	
NICOLLET										
CITY	0	2,803	860	2,164	0	2,036	0	1,116	0	
TOWN	247	366,806	12,140	698	114	286,038	0	150,695	0	
TOTAL	247	369,609	13,000	2,862	114	288,074	0	151,811	0	
NOBLES										
CITY	0	5,151	0	0	0	2,863	0	488	0	
TOWN	282	311,080	3,894	172	288	344,894	0	176,479	0	
TOTAL	282	316,231	3,894	172	288	347,757	0	176,967	0	
NORMAN										
CITY	0	1,012	0	0	0	264	0	0	0	
TOWN	68	188,860	4,556	544	216	214,703	126	93,934	3,114	
TOTAL	68	189,872	4,556	544	216	214,967	126	93,934	3,114	
OLMSTED										
CITY	0	19,635	11,562	9,232	0	3,404	0	502	0	
TOWN	674	1,239,810	484,473	313,863	111	455,024	0	151,953	0	
TOTAL	674	1,259,445	496,035	323,095	111	458,428	0	152,455	0	

TABLE 32 PART A
1984 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS									
	HOUSE, GARAGE AND ONE ACRE				LAND					
	BLIND, PARA				BLIND, PARA					
	VET/ DISABLED TO \$32 K (0.45%)	TO 72K (1.00%)	72-115 (2.00%)	OVER 115 (2.00%)	VET/ DISABLED TO \$32 K (0.45%)	TO 72K UP TO 320 ACRES (0.45%)	TO 72K OVER 320 ACRES (0.45%)	72-115K UP TO 320 ACRES (0.45%)	72-115K OVER 320 ACRES (0.45%)	
OTTER TAIL										
CITY	0	26,051	1,376	0	0	12,040	14	1,791	129	
TOWN	1,469	1,264,541	44,616	12,026	1,606	813,011	2,208	156,649	20,213	
TOTAL	1,469	1,290,592	45,992	12,026	1,606	825,051	2,222	158,440	20,342	
PENNINGTON										
CITY	0	574	0	0	0	89	0	0	0	
TOWN	54	191,177	2,512	620	91	165,825	2,246	29,938	18,190	
TOTAL	54	191,751	2,512	620	91	165,914	2,246	29,938	18,190	
PINE										
CITY	72	69,292	1,686	260	0	29,274	9	3,020	0	
TOWN	1,310	626,505	28,834	7,950	204	295,021	3,249	25,619	9,002	
TOTAL	1,382	695,797	30,520	8,210	204	324,295	3,258	28,639	9,002	
PIPESTONE										
CITY	0	11,549	590	0	0	4,959	0	1,392	0	
TOWN	64	199,461	6,849	1,672	81	195,637	0	86,303	321	
TOTAL	64	211,010	7,439	1,672	81	200,596	0	87,695	321	
POLK										
CITY	0	4,844	0	0	0	3,618	3	992	0	
TOWN	1,285	533,333	26,630	11,040	399	494,126	2,229	180,201	13,060	
TOTAL	1,285	538,177	26,630	11,040	399	497,744	2,232	181,193	13,060	
POPE										
CITY	0	1,328	0	0	0	906	0	392	42	
TOWN	211	267,953	3,636	0	307	262,708	111	94,077	3,047	
TOTAL	211	269,281	3,636	0	307	263,614	111	94,469	3,089	
RAMSEY										
CITY	0	8,714	13,694	0	0	205	0	1,673	0	
TOWN	0	720	444	0	0	0	0	149	0	
TOTAL	0	9,434	14,138	0	0	205	0	1,822	0	
RED LAKE										
CITY	0	6,373	0	0	0	1,742	0	194	0	
TOWN	0	111,904	156	0	0	116,042	1,237	23,183	11,471	
TOTAL	0	118,277	156	0	0	117,784	1,237	23,377	11,471	
REDWOOD										
CITY	144	6,341	1,720	694	0	3,831	0	1,347	0	
TOWN	196	361,772	4,850	46	288	387,591	0	206,969	47	
TOTAL	340	368,113	6,570	740	288	391,422	0	208,316	47	
RENVILLE										
CITY	0	6,670	1,602	354	0	2,668	0	1,122	0	
TOWN	216	506,324	13,350	5,174	288	474,352	11	259,584	614	
TOTAL	216	512,994	14,952	5,528	288	477,020	11	260,706	614	
RICE										
CITY	0	18,637	6,350	5,412	0	5,963	0	1,048	0	
TOWN	693	1,012,616	197,688	46,548	143	474,328	0	162,192	6	
TOTAL	693	1,031,253	204,038	51,960	143	480,291	0	163,240	6	

TABLE 32 PART A
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS

COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND					
	BLIND, PARA				BLIND, PARA					
	VET/ DISABLED				TO 72K		72-115K		72-115K	72-115K
	TO \$32 K	TO 72K	72-115	OVER 115	TO \$32 K	UP TO 320	OVER 320	UP TO 320	OVER 320	
(0.45%)	(1.00%)	(2.00%)	(2.00%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	
ROCK										
CITY	0	8,972	838	0	0	5,077	0	1,479	0	
TOWN	122	230,346	5,900	132	94	211,429	0	97,346	14	
TOTAL	122	239,318	6,738	132	94	216,506	0	98,825	14	
ROSEAU										
CITY	0	2,682	0	0	0	668	0	89	0	
TOWN	0	391,944	7,014	38	0	301,214	4,760	57,902	40,173	
TOTAL	0	394,626	7,014	38	0	301,882	4,760	57,991	40,173	
ST. LOUIS										
CITY	0	25,097	2,244	2,714	0	6,363	3	814	64	
TOWN	841	278,558	8,850	736	218	88,667	3,730	1,322	1,408	
TOTAL	841	303,655	11,094	3,450	218	95,030	3,733	2,136	1,472	
SCOTT										
CITY	144	90,735	62,218	41,117	0	27,316	0	5,108	0	
TOWN	288	968,036	498,927	190,011	0	315,716	0	88,064	0	
TOTAL	432	1,058,771	561,145	231,128	0	343,032	0	93,172	0	
SHERBURNE										
CITY	0	180,671	71,908	21,448	0	30,353	0	3,508	75	
TOWN	864	1,109,482	271,218	49,626	0	224,524	59	24,812	1,049	
TOTAL	864	1,290,153	343,126	71,074	0	254,877	59	28,320	1,124	
SIBLEY										
CITY	0	1,469	0	0	0	352	0	84	0	
TOWN	181	445,505	19,698	4,866	0	391,089	0	194,958	50	
TOTAL	181	446,974	19,698	4,866	0	391,441	0	195,042	50	
STEARNS										
CITY	144	31,100	1,480	0	0	12,251	0	1,938	0	
TOWN	555	1,309,334	71,859	22,182	96	957,200	0	331,852	705	
TOTAL	699	1,340,434	73,339	22,182	96	969,451	0	333,790	705	
STEELE										
CITY	122	7,898	2,058	254	69	3,566	0	1,245	0	
TOWN	281	601,323	62,298	18,439	484	331,803	0	150,945	0	
TOTAL	403	609,221	64,356	18,693	553	335,369	0	152,190	0	
STEVENS										
CITY	0	3,951	216	0	0	2,256	0	283	0	
TOWN	164	174,131	7,041	5,352	245	189,121	0	93,863	278	
TOTAL	164	178,082	7,257	5,352	245	191,377	0	94,146	278	
SWIFT										
CITY	0	4,640	1,056	36	0	1,137	0	467	0	
TOWN	140	162,293	960	679	432	264,092	58	124,897	384	
TOTAL	140	166,933	2,016	715	432	265,229	58	125,364	384	
TODD										
CITY	0	5,291	0	0	0	1,882	38	58	126	
TOWN	587	661,402	3,728	0	439	464,882	2,301	48,893	10,796	
TOTAL	587	666,693	3,728	0	439	466,764	2,339	48,951	10,922	

TABLE 32 PART A
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA				BLIND, PARA				
	VET/ DISABLED TO \$32 K (0.45%)	TO 72K (1.00%)	72-115 (2.00%)	OVER 115 (2.00%)	VET/ DISABLED TO \$32 K (0.45%)	TO 72K UP TO 320 ACRES (0.45%)	TO 72K OVER 320 ACRES (0.45%)	72-115K UP TO 320 ACRES (0.45%)	72-115K OVER 320 ACRES (0.45%)
TRAVERSE									
CITY	0	1,263	0	0	0	1,308	0	464	0
TOWN	227	99,466	2,808	426	288	132,994	0	72,780	81
TOTAL	227	100,729	2,808	426	288	134,302	0	73,244	81
WABASHA									
CITY	0	19,385	2,150	0	0	5,212	0	1,174	0
TOWN	288	537,588	36,734	13,386	0	317,597	0	141,660	185
TOTAL	288	556,973	38,884	13,386	0	322,809	0	142,834	185
WADENA									
CITY	0	6,680	0	0	0	2,138	0	62	50
TOWN	269	256,328	4,072	426	98	151,733	3,035	10,291	7,351
TOTAL	269	263,008	4,072	426	98	153,871	3,035	10,353	7,401
WASECA									
CITY	0	2,598	908	0	0	1,030	0	151	0
TOWN	144	411,462	25,146	9,174	0	273,940	0	142,986	0
TOTAL	144	414,060	26,054	9,174	0	274,970	0	143,137	0
WASHINGTON									
CITY	288	348,567	263,448	165,078	0	92,265	0	16,925	0
TOWN	0	526,021	381,927	231,074	0	145,524	75	25,211	0
TOTAL	288	874,588	645,375	396,152	0	237,789	75	42,136	0
WATONWAN									
CITY	0	4,017	962	1,074	0	1,770	0	178	0
TOWN	73	219,394	2,478	205	72	244,491	0	126,023	0
TOTAL	73	223,411	3,440	1,279	72	246,261	0	126,201	0
WILKIN									
CITY	71	2,209	0	0	8	1,488	0	785	0
TOWN	0	148,769	5,350	9,698	36	161,811	5	82,077	396
TOTAL	71	150,978	5,350	9,698	44	163,299	5	82,862	396
WINONA									
CITY	0	15,219	2,040	240	0	5,414	0	1,934	0
TOWN	315	615,054	60,714	30,422	47	332,664	144	123,938	1,460
TOTAL	315	630,273	62,754	30,662	47	338,078	144	125,872	1,460
WRIGHT									
CITY	216	119,812	27,000	31,588	172	45,814	0	10,125	0
TOWN	1,008	1,609,667	424,872	151,578	745	616,320	0	132,449	0
TOTAL	1,224	1,729,479	451,872	183,166	917	662,134	0	142,574	0
YELLOW MEDICINE									
CITY	0	4,463	860	162	0	3,824	0	1,257	0
TOWN	63	269,776	890	0	144	322,357	0	166,644	700
TOTAL	63	274,239	1,750	162	144	326,181	0	167,901	700
STATEWIDE TOTAL									
CITY	2,425	2,724,747	1,119,972	686,393	546	880,786	4,475	171,778	3,179
TOWN	32,224	38,915,550	4,591,096	1,807,436	14,222	24,544,379	192,690	8,710,226	326,677
TOTAL	34,649	41,640,297	5,711,068	2,493,829	14,768	25,425,165	197,165	8,882,004	329,856

TABLE 32 PART B
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON- HOMESTEAD (1.50%)	TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 118K TO 320 ACRES (1.00%)	OVER 118K OVER 320 ACRES (1.50%)			TO \$72K (2.00%)	OVER \$72K (2.50%)	
<u>AITKIN</u>							
CITY	0	0	718	605	102,034	7,036	113,531
TOWN	5,049	18,523	238,431	381,779	4,425,936	162,581	5,785,873
TOTAL	5,049	18,523	239,149	382,384	4,527,970	169,617	5,899,404
<u>ANOKA</u>							
CITY	65,009	0	339,155	3,272	143,268	15,924	1,323,273
TOWN	6,881	0	72,316	1,163	155,930	4,543	649,316
TOTAL	71,890	0	411,471	4,435	299,198	20,467	1,972,589
<u>BECKER</u>							
CITY	189	2,004	11,601	0	219,062	71,366	307,986
TOWN	136,642	425,951	737,741	157,783	2,913,258	211,928	5,574,183
TOTAL	136,831	427,955	749,342	157,783	3,132,320	283,294	5,882,169
<u>BELTRAMI</u>							
CITY	0	33	4,568	5,036	35,450	848	54,145
TOWN	1,088	40,194	226,981	175,070	1,264,276	126,856	2,394,581
TOTAL	1,088	40,227	231,549	180,106	1,299,726	127,704	2,448,726
<u>BENTON</u>							
CITY	615	11,128	10,269	1,917	550	0	30,520
TOWN	126,637	116,608	239,417	25,931	139,084	1,038	1,589,865
TOTAL	127,252	127,736	249,686	27,848	139,634	1,038	1,620,385
<u>BIG STONE</u>							
CITY	14	2,063	5,942	0	9,216	0	23,543
TOWN	179,939	360,347	1,001,902	0	131,192	1,318	1,991,592
TOTAL	179,953	362,410	1,007,844	0	140,408	1,318	2,015,135
<u>BLUE EARTH</u>							
CITY	4,397	3,904	23,710	0	4,220	0	46,307
TOWN	1,817,124	620,165	2,932,618	0	59,268	1,333	6,898,319
TOTAL	1,821,521	624,069	2,956,328	0	63,488	1,333	6,944,626
<u>BROWN</u>							
CITY	4,986	3,445	19,371	0	0	0	37,375
TOWN	1,650,176	471,242	1,877,045	0	0	0	5,056,569
TOTAL	1,655,162	474,687	1,896,416	0	0	0	5,093,944
<u>CARLTON</u>							
CITY	55	0	5,098	10,545	14,512	0	45,974
TOWN	3,996	5,518	87,588	175,954	452,100	12,268	1,218,193
TOTAL	4,051	5,518	92,686	186,499	466,612	12,268	1,264,167
<u>CARVER</u>							
CITY	14,992	4,187	294,864	0	33,592	68,225	552,440
TOWN	466,871	96,464	482,451	0	29,452	9,791	2,533,022
TOTAL	481,863	100,651	777,315	0	63,044	78,016	3,085,462
<u>CASS</u>							
CITY	0	1,046	1,819	9,758	1,357,758	1,246,323	2,629,033
TOWN	248	51,418	157,613	239,811	6,734,424	1,225,059	8,850,723
TOTAL	248	52,464	159,432	249,569	8,092,182	2,471,382	11,479,756

TABLE 32 PART B
1984 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON- HOMESTEAD (1.50%)	TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 118K TO 320 ACRES (1.00%)	OVER 118K OVER 320 ACRES (1.50%)			TO \$72K (2.00%)	OVER \$72K (2.50%)	
CHIPPEWA							
CITY	3,902	0	17,246	0	46	0	25,385
TOWN	856,599	709,220	1,950,048	0	0	0	4,139,654
TOTAL	860,501	709,220	1,967,294	0	46	0	4,165,039
CHISAGO							
CITY	1,431	10,708	87,658	850	106,410	11,929	426,357
TOWN	30,812	16,885	275,064	1,908	642,448	39,778	2,502,575
TOTAL	32,243	27,593	362,722	2,758	748,858	51,707	2,928,932
CLAY							
CITY	1,034	4,659	56,420	0	0	0	70,786
TOWN	627,436	1,090,406	2,390,821	1,818	40,372	93	5,112,260
TOTAL	628,470	1,095,065	2,447,241	1,818	40,372	93	5,183,046
CLEARWATER							
CITY	0	174	2,867	58	276	0	6,118
TOWN	511	45,324	189,414	69,904	197,806	816	988,928
TOTAL	511	45,498	192,281	69,962	198,082	816	995,046
COOK							
CITY	0	0	0	0	27,352	2,961	30,313
TOWN	0	0	257	43,112	2,457,678	1,009,449	3,520,024
TOTAL	0	0	257	43,112	2,485,030	1,012,410	3,550,337
COTTONWOOD							
CITY	1,241	405	12,632	0	2,028	1,528	25,720
TOWN	1,124,752	799,476	2,463,990	0	1,768	0	5,084,233
TOTAL	1,125,993	799,881	2,476,622	0	3,796	1,528	5,109,953
CROW WING							
CITY	0	1,763	12,408	93,287	4,817,108	1,650,974	6,604,934
TOWN	129	35,760	100,526	342,137	7,171,761	2,189,003	10,384,990
TOTAL	129	37,523	112,934	435,424	11,988,869	3,839,977	16,989,924
DAKOTA							
CITY	63,533	30,087	768,221	0	33,708	13,636	1,317,530
TOWN	439,155	245,774	722,341	1,519	17,550	1,093	2,899,724
TOTAL	502,688	275,861	1,490,562	1,519	51,258	14,729	4,217,254
DODGE							
CITY	4,733	3,955	10,023	0	0	0	31,786
TOWN	722,946	541,454	1,201,085	0	0	0	3,444,184
TOTAL	727,679	545,409	1,211,108	0	0	0	3,475,970
DOUGLAS							
CITY	162	1,069	13,816	0	59,152	2,012	91,883
TOWN	57,962	162,242	435,320	994	2,873,680	789,251	5,232,127
TOTAL	58,124	163,311	449,136	994	2,932,832	791,263	5,324,010
FARIBAULT							
CITY	11,001	4,025	26,795	0	0	0	54,929
TOWN	1,674,986	787,199	3,701,759	0	19,004	0	7,050,743
TOTAL	1,685,987	791,224	3,728,554	0	19,004	0	7,105,672

TABLE 32 PART B
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON- HOMESTEAD (1.50%)	TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 118K TO 320 ACRES (1.00%)	OVER 118K OVER 320 ACRES (1.50%)			TO \$72K (2.00%)	OVER \$72K (2.50%)	
FILLMORE							
CITY	5,300	13,775	43,037	0	5,640	0	149,032
TOWN	509,624	471,506	1,180,430	26	30,120	595	3,588,948
TOTAL	514,924	485,281	1,223,467	26	35,760	595	3,737,980
FREEBORN							
CITY	2,139	1,815	33,917	0	12	0	43,881
TOWN	1,448,319	514,486	2,301,118	0	5,104	0	5,635,633
TOTAL	1,450,458	516,301	2,335,035	0	5,116	0	5,679,514
GOODHUE							
CITY	17,256	18,844	77,688	2,380	43,738	1,618	226,883
TOWN	1,261,160	482,256	1,415,637	20,217	120,380	43,916	5,471,330
TOTAL	1,278,416	501,100	1,493,325	22,597	164,118	45,534	5,698,213
GRANT							
CITY	6,243	3,880	16,460	0	5,106	0	41,022
TOWN	372,595	656,185	1,240,464	0	163,520	3,736	2,891,793
TOTAL	378,838	660,065	1,256,924	0	168,626	3,736	2,932,815
HENNEPIN							
CITY	130,074	8,909	1,424,770	1,955	565,408	1,116,593	4,523,660
TOWN	16,516	269	45,161	0	556	0	162,909
TOTAL	146,590	9,178	1,469,931	1,955	565,964	1,116,593	4,686,569
HOUSTON							
CITY	5,303	733	7,667	0	17,512	575	46,841
TOWN	265,255	233,840	350,000	334	22,142	0	1,818,454
TOTAL	270,558	234,573	357,667	334	39,654	575	1,865,295
HUBBARD							
CITY	226	116	10,468	1,388	44,996	0	62,487
TOWN	10,206	43,495	202,128	172,175	3,498,374	480,517	4,814,082
TOTAL	10,432	43,611	212,596	173,563	3,543,370	480,517	4,876,569
ISANTI							
CITY	65	0	8,937	0	40	0	13,345
TOWN	47,074	61,733	295,326	14,943	409,134	22,499	2,471,511
TOTAL	47,139	61,733	304,263	14,943	409,174	22,499	2,484,856
ITASCA							
CITY	439	160	9,061	26,923	184,418	29,384	255,163
TOWN	486	9,013	40,008	498,041	3,533,834	306,860	4,712,101
TOTAL	925	9,173	49,069	524,964	3,718,252	336,244	4,967,264
JACKSON							
CITY	1,482	2,486	18,291	0	0	0	28,194
TOWN	1,589,263	753,532	3,729,275	0	48,396	898	6,958,187
TOTAL	1,590,745	756,018	3,747,566	0	48,396	898	6,986,381
KANABEC							
CITY	0	0	3,543	0	792	0	14,303
TOWN	20,537	34,413	161,694	104,303	493,760	2,757	1,505,891
TOTAL	20,537	34,413	165,237	104,303	494,552	2,757	1,520,194

TABLE 32 PART B
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON- HOMESTEAD (1.50%)	TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 118K TO 320 ACRES (1.00%)	OVER 115K OVER 320 ACRES (1.50%)			TO \$72K (2.00%)	OVER \$72K (2.50%)	
<u>KANDIYOHI</u>							
CITY	4,220	4,549	44,483	0	68,210	53,662	187,778
TOWN	873,935	557,621	1,907,588	9,712	1,654,746	447,028	6,549,182
TOTAL	878,155	562,170	1,952,071	9,712	1,722,956	500,690	6,736,960
<u>KITSON</u>							
CITY	107	1,998	10,891	109	1,510	0	25,597
TOWN	234,552	869,622	1,957,745	24,855	26,204	0	3,503,561
TOTAL	234,659	871,620	1,968,636	24,964	27,714	0	3,529,158
<u>KOOCHICHING</u>							
CITY	0	0	1,710	2,829	5,666	0	14,796
TOWN	0	4,637	77,961	93,641	490,134	85,943	966,614
TOTAL	0	4,637	79,671	96,470	495,800	85,943	981,410
<u>LAC OUI PARLE</u>							
CITY	762	1,823	5,430	0	344	0	9,590
TOWN	552,517	679,236	1,684,760	0	1,836	0	3,579,340
TOTAL	553,279	681,059	1,690,190	0	2,180	0	3,588,930
<u>LAKE</u>							
CITY	0	0	0	651	66,206	3,243	70,100
TOWN	0	0	428	369,165	815,696	234,561	1,425,660
TOTAL	0	0	428	369,816	881,902	237,804	1,495,760
<u>LAKEWOODS</u>							
CITY	0	0	5,032	96	3,592	0	10,503
TOWN	995	47,886	122,823	90,867	508,020	19,232	944,673
TOTAL	995	47,886	127,855	90,963	511,612	19,232	955,176
<u>LE SUEUR</u>							
CITY	2,646	0	14,526	0	65,310	2,428	92,245
TOWN	603,812	266,446	843,656	0	644,446	51,621	3,425,757
TOTAL	606,458	266,446	858,182	0	709,756	54,049	3,518,002
<u>LINCOLN</u>							
CITY	1,346	1,905	6,421	0	1,104	0	18,525
TOWN	158,985	305,487	831,942	0	82,704	0	1,864,440
TOTAL	160,331	307,392	838,363	0	83,808	0	1,882,965
<u>LYON</u>							
CITY	1,587	1,907	27,008	0	2,266	448	40,802
TOWN	840,193	627,765	2,029,881	0	1,740	845	4,267,374
TOTAL	841,780	629,672	2,056,889	0	4,006	1,293	4,308,176
<u>MCLEOD</u>							
CITY	222	0	15,852	0	1,440	213	24,758
TOWN	626,706	215,049	917,345	0	10,966	0	2,988,142
TOTAL	626,928	215,049	933,197	0	12,406	213	3,012,900
<u>MAHNOMEN</u>							
CITY	0	967	3,874	0	0	0	6,471
TOWN	44,949	243,295	409,056	37,511	184,972	265	1,194,790
TOTAL	44,949	244,262	412,930	37,511	184,972	265	1,201,261

TABLE 32 PART B
1984 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON- HOMESTEAD (1.50%)	TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 115K TO 320 ACRES (1.00%)	OVER 115K OVER 320 ACRES (1.50%)			TO 872K (2.00%)	OVER 872K (2.50%)	
MARSHALL							
CITY	870	2,675	13,658	0	3,762	0	24,685
TOWN	266,770	897,059	2,564,050	39,059	20,862	0	4,560,666
TOTAL	267,640	899,734	2,577,708	39,059	24,624	0	4,585,351
MARTIN							
CITY	16,111	5,728	80,959	0	6,114	3,308	131,656
TOWN	1,685,970	570,782	3,996,170	0	13,860	0	7,150,928
TOTAL	1,702,081	576,510	4,077,129	0	19,974	3,308	7,282,584
MEEKER							
CITY	1,176	523	17,316	0	0	0	27,592
TOWN	468,321	389,125	995,458	0	948,998	66,823	3,885,702
TOTAL	469,497	389,648	1,012,774	0	948,998	66,823	3,913,294
MILLE LACS							
CITY	46	39	2,913	236	149,622	8,236	173,298
TOWN	15,725	22,264	155,746	10,381	1,146,078	103,762	2,218,669
TOTAL	15,771	22,303	158,659	10,617	1,295,700	111,998	2,391,967
MORRISON							
CITY	1,120	1,329	8,646	0	4,354	0	87,634
TOWN	86,977	113,131	393,822	10,236	1,570,926	92,588	3,903,230
TOTAL	88,097	114,460	402,468	10,236	1,575,280	92,588	3,990,864
MOWER							
CITY	7,348	9,098	24,082	0	3,748	0	64,502
TOWN	1,037,892	686,485	1,962,673	0	210	0	4,990,064
TOTAL	1,045,240	695,583	1,986,755	0	3,958	0	5,054,566
MURRAY							
CITY	3,335	1,540	11,638	0	24	0	22,881
TOWN	941,241	483,322	2,414,465	0	296,650	9,653	4,900,940
TOTAL	944,576	484,862	2,426,103	0	296,674	9,653	4,923,821
NICOLLET							
CITY	11,125	1,628	22,082	0	0	0	43,814
TOWN	1,306,767	535,146	1,102,601	6,744	20,526	0	3,788,522
TOTAL	1,317,892	536,774	1,124,683	6,744	20,526	0	3,832,336
NOBLES							
CITY	3,470	7,069	28,680	0	2,164	0	49,885
TOWN	1,113,001	544,689	3,039,081	0	0	0	5,533,860
TOTAL	1,116,471	551,758	3,067,761	0	2,164	0	5,583,745
NORMAN							
CITY	79	2,316	4,920	0	0	0	8,591
TOWN	381,836	939,537	2,385,812	2,117	0	0	4,215,423
TOTAL	381,915	941,853	2,390,732	2,117	0	0	4,224,014
OLMSTED							
CITY	2,472	1,410	102,293	0	16,608	17,743	184,861
TOWN	517,545	301,142	1,137,588	0	20,892	2,808	4,625,883
TOTAL	520,017	302,552	1,239,881	0	37,500	20,551	4,810,744

TABLE 32 PART B
1984 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND			TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 115K TO 320 ACRES (1.00%)	OVER 115K OVER 320 ACRES (1.50%)	FARM NON- HOMESTEAD (1.50%)		TO 672K (2.00%)	OVER 672K (2.50%)	
<u>OTTERTAIL</u>							
CITY	1,489	1,476	21,102	401	170,088	16,064	252,021
TOWN	189,221	449,285	1,392,964	111,577	6,241,664	539,778	11,240,828
TOTAL	190,710	450,761	1,414,066	111,978	6,411,752	555,842	11,492,849
<u>PENNINGTON</u>							
CITY	0	71	2,346	0	1,204	0	4,284
TOWN	11,404	243,768	463,641	0	1,170	0	1,130,636
TOTAL	11,404	243,839	465,987	0	2,374	0	1,134,920
<u>PINE</u>							
CITY	5,602	4,700	34,794	2,828	61,702	2,693	215,932
TOWN	27,615	70,654	268,548	48,393	2,464,194	59,563	3,936,661
TOTAL	33,217	75,354	303,342	51,221	2,525,896	62,256	4,152,593
<u>PIPESTONE</u>							
CITY	6,557	3,778	17,709	0	354	0	46,888
TOWN	337,609	302,020	1,260,705	0	658	0	2,391,380
TOTAL	344,166	305,798	1,278,414	0	1,012	0	2,438,268
<u>POLK</u>							
CITY	2,813	1,646	81,683	0	342	0	95,941
TOWN	799,357	1,526,546	5,249,354	0	608,998	47,539	9,494,097
TOTAL	802,170	1,528,192	5,331,037	0	609,340	47,539	9,590,038
<u>POPE</u>							
CITY	191	1,514	2,501	0	30,430	636	37,940
TOWN	159,858	368,982	724,738	4,380	719,702	25,085	2,634,795
TOTAL	160,049	370,496	727,239	4,380	750,132	25,721	2,672,735
<u>RAMSEY</u>							
CITY	2,750	0	56,168	0	47,682	100,057	230,943
TOWN	0	0	3,367	0	12,692	11,037	28,409
TOTAL	2,750	0	59,535	0	60,374	111,094	259,352
<u>RED LAKE</u>							
CITY	95	681	9,600	0	0	0	18,685
TOWN	8,545	126,463	380,832	2,699	0	0	782,532
TOTAL	8,640	127,144	390,432	2,699	0	0	801,217
<u>REDWOOD</u>							
CITY	7,560	5,934	31,597	0	0	0	59,168
TOWN	1,663,011	827,318	3,800,014	0	400	0	7,252,502
TOTAL	1,670,571	833,252	3,831,611	0	400	0	7,311,670
<u>RENVILLE</u>							
CITY	3,987	13,361	33,098	0	0	0	62,862
TOWN	2,117,242	1,364,371	3,745,870	0	19,036	0	8,506,432
TOTAL	2,121,229	1,377,732	3,778,968	0	19,036	0	8,569,294
<u>RICE</u>							
CITY	5,678	958	48,461	0	0	0	92,507
TOWN	764,119	185,316	1,002,601	0	419,770	10,961	4,276,981
TOTAL	769,797	186,274	1,051,062	0	419,770	10,961	4,369,488

TABLE 32 PART B
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON- HOMESTEAD (1.50%)	TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 115K TO 320 ACRES (1.00%)	OVER 115K OVER 320 ACRES (1.50%)			TO \$72K (2.00%)	OVER \$72K (2.50%)	
ROCK							
CITY	4,559	3,549	19,653	0	1,440	140	45,707
TOWN	636,664	414,890	2,059,255	0	0	0	3,656,192
TOTAL	641,223	418,439	2,078,908	0	1,440	140	3,701,899
ROSEAU							
CITY	0	90	4,095	0	2,862	0	10,486
TOWN	23,960	559,622	716,064	44,705	131,590	1,464	2,280,450
TOTAL	23,960	559,712	720,159	44,705	134,452	1,464	2,290,936
ST. LOUIS							
CITY	632	346	9,071	192,129	121,026	23,529	384,032
TOWN	152	1,874	45,347	1,022,722	5,986,598	1,228,530	8,669,553
TOTAL	784	2,220	54,418	1,214,851	6,107,624	1,252,059	9,053,585
SCOTT							
CITY	26,684	9,534	259,406	0	120,954	42,404	685,620
TOWN	304,085	64,887	525,094	0	59,090	8,530	3,022,728
TOTAL	330,769	74,421	784,500	0	180,044	50,934	3,708,348
SHERBURNE							
CITY	9,805	1,446	108,679	0	91,258	14,852	534,003
TOWN	46,964	97,510	434,130	1,060	558,084	119,888	2,939,270
TOTAL	56,769	98,956	542,809	1,060	649,342	134,740	3,473,273
SIBLEY							
CITY	723	35	20,326	0	0	0	22,989
TOWN	1,116,578	478,347	1,663,429	0	318	0	4,315,019
TOTAL	1,117,301	478,382	1,683,755	0	318	0	4,338,008
STEARNS							
CITY	4,667	1,923	54,022	0	25,554	4,317	137,396
TOWN	641,636	278,919	979,575	0	1,980,386	126,253	6,700,552
TOTAL	646,303	280,842	1,033,597	0	2,005,940	130,570	6,837,948
STEELE							
CITY	4,764	575	25,542	0	0	0	46,093
TOWN	816,254	280,044	1,075,656	0	44,988	0	3,382,515
TOTAL	821,018	280,619	1,101,198	0	44,988	0	3,428,608
STEVENS							
CITY	1,361	3,234	6,322	0	0	0	17,623
TOWN	310,679	545,149	1,166,316	0	13,244	0	2,505,583
TOTAL	312,040	548,383	1,172,638	0	13,244	0	2,523,206
SWIFT							
CITY	1,457	5,021	16,957	0	0	0	30,771
TOWN	439,650	685,692	1,523,444	0	2,760	0	3,205,481
TOTAL	441,107	690,713	1,540,401	0	2,760	0	3,236,252
TODD							
CITY	212	417	3,227	0	3,812	0	15,063
TOWN	23,200	76,299	338,126	3,454	1,198,864	39,531	2,872,502
TOTAL	23,412	76,716	341,353	3,454	1,202,676	39,531	2,887,565

TABLE 32 PART B
1984 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND			TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 115K TO 320 ACRES (1.00%)	OVER 115K OVER 320 ACRES (1.50%)	FARM NON- HOMESTEAD (1.50%)		TO 872K (2.00%)	OVER 872K (2.50%)	
<u>TRAVERSE</u>							
CITY	1,276	2,044	4,806	0	0	0	11,161
TOWN	350,497	629,705	1,877,368	0	55,304	0	3,221,944
TOTAL	351,773	631,749	1,882,174	0	55,304	0	3,233,105
<u>WABASHA</u>							
CITY	1,631	2,039	22,252	141	56,392	20,025	130,401
TOWN	529,913	287,813	515,237	4,046	240,080	68,587	2,693,114
TOTAL	531,544	289,852	537,489	4,187	296,472	88,612	2,823,515
<u>WADENA</u>							
CITY	0	75	3,390	0	7,496	0	19,891
TOWN	9,848	22,807	169,816	6,767	158,758	0	801,599
TOTAL	9,848	22,882	173,206	6,767	166,254	0	821,490
<u>WASECA</u>							
CITY	1,017	462	5,384	0	0	0	11,550
TOWN	1,126,825	459,498	1,422,761	0	45,746	1,613	3,919,295
TOTAL	1,127,842	459,960	1,428,145	0	45,746	1,613	3,930,845
<u>WASHINGTON</u>							
CITY	39,387	2,599	867,416	12,454	187,722	246,485	2,242,634
TOWN	52,173	24,084	361,917	21,756	476,284	220,776	2,466,822
TOTAL	91,560	26,683	1,229,333	34,210	664,006	467,261	4,709,456
<u>WATONWAN</u>							
CITY	936	692	5,260	0	0	0	14,889
TOWN	932,561	504,618	1,542,902	0	27,074	221	3,600,112
TOTAL	933,497	505,310	1,548,162	0	27,074	221	3,615,001
<u>WILKIN</u>							
CITY	3,074	5,419	27,939	0	0	0	40,993
TOWN	331,635	851,347	2,270,863	0	0	0	3,861,987
TOTAL	334,709	856,766	2,298,802	0	0	0	3,902,980
<u>WINONA</u>							
CITY	10,825	4,543	12,895	0	11,728	5,948	70,786
TOWN	439,575	305,653	432,942	4,876	66,458	14,007	2,428,269
TOTAL	450,400	310,196	445,837	4,876	78,186	19,955	2,499,055
<u>WRIGHT</u>							
CITY	21,991	8,166	100,080	0	162,790	23,850	551,604
TOWN	291,498	129,097	772,228	0	2,121,008	372,089	6,622,559
TOTAL	313,489	137,263	872,308	0	2,283,798	395,939	7,174,163
<u>YELLOW MEDICINE</u>							
CITY	7,780	1,716	11,852	0	0	0	31,914
TOWN	873,812	666,150	2,079,574	0	0	0	4,380,110
TOTAL	881,592	667,866	2,091,426	0	0	0	4,412,024
<u>STATE TOTAL</u>							
CITY	583,366	269,921	5,759,087	369,848	9,340,284	4,831,213	26,748,020
TOWN	42,605,803	32,029,352	103,641,298	4,399,645	70,167,691	10,658,557	342,636,846
TOTAL	43,189,169	32,299,273	109,400,385	4,769,493	79,507,975	15,489,770	369,384,866

TABLE 32 PART C
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
				(0.45%)	(1.00%)	(2.00%)	(2.00%)	(2.30%)	(3.40%)
AITKIN									
CITY	798	21	6	1,052	246,239	7,900	1,090	74,408	77,455
TOWN	2,523	502	110	5,650	1,424,457	222,499	44,816	120,089	4,607
TOTAL	3,321	523	116	6,702	1,670,696	230,399	45,906	194,497	82,062
ANOKA									
CITY	21,147	42,046	8,824	24,217	47,550,594	20,838,865	5,502,986	6,009,738	8,942,943
TOWN	1,009	1,880	547	576	2,045,188	1,274,720	281,870	314,938	0
TOTAL	22,156	43,926	9,371	24,793	49,595,782	22,113,585	5,784,856	6,324,676	8,942,943
BECKER									
CITY	2,281	312	99	2,561	1,163,152	183,867	71,796	435,695	180,526
TOWN	3,313	700	138	2,860	1,948,338	338,689	67,187	281,112	8,422
TOTAL	5,594	1,012	237	5,421	3,111,490	522,556	138,983	716,807	188,948
BELTRAMI									
CITY	2,295	171	28	1,262	960,290	68,370	15,074	399,664	314,450
TOWN	3,232	876	268	1,382	2,185,605	512,613	190,283	384,297	49,898
TOTAL	5,527	1,047	296	2,644	3,145,895	580,983	205,357	783,961	364,348
BENTON									
CITY	2,837	903	92	2,374	2,157,818	312,495	43,592	340,881	2,133,272
TOWN	1,336	681	139	1,073	1,241,656	318,670	98,352	179,686	3,037
TOTAL	4,173	1,584	231	3,447	3,399,474	631,165	141,944	520,567	2,136,309
BIG STONE									
CITY	1,334	15	0	766	348,076	2,141	0	50,634	15,695
TOWN	178	15	0	116	68,718	3,534	0	35,558	0
TOTAL	1,512	30	0	882	416,794	5,675	0	86,192	15,695
BLUE EARTH									
CITY	5,472	2,185	457	6,630	4,443,290	1,055,960	286,156	1,020,813	2,401,802
TOWN	1,485	871	340	1,440	1,511,317	620,408	262,200	390,040	32,452
TOTAL	6,957	3,056	797	8,070	5,954,607	1,676,368	548,356	1,410,853	2,434,254
BROWN									
CITY	5,185	860	164	4,224	2,890,533	391,114	83,418	374,358	115,648
TOWN	541	151	19	11	312,372	64,252	9,220	119,730	0
TOTAL	5,726	1,011	183	4,235	3,202,905	455,366	92,638	494,088	115,648
CARLTON									
CITY	3,930	528	54	3,801	2,045,021	182,870	25,510	312,346	140,730
TOWN	2,757	770	86	2,518	1,775,744	312,564	45,630	151,572	5,681
TOTAL	6,687	1,298	140	6,319	3,820,765	495,434	71,140	463,918	146,411
CARVER									
CITY	2,518	4,861	4,395	3,384	8,060,259	5,733,263	5,266,485	1,597,514	1,401,856
TOWN	335	949	616	144	1,319,732	947,140	437,400	366,159	0
TOTAL	2,853	5,810	5,011	3,528	9,379,991	6,680,403	5,703,885	1,963,673	1,401,856
CASS									
CITY	1,376	267	279	1,489	848,859	321,100	320,691	170,413	60,691
TOWN	3,555	900	516	6,274	2,467,952	622,213	346,440	302,388	14,814
TOTAL	4,931	1,167	795	7,763	3,316,811	943,313	667,131	472,801	75,505

TABLE 32 PART C
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K (0.45%)	UP TO \$72 K (1.00%)	\$72 - \$115 K (2.00%)	OVER \$115 K (2.00%)	RESIDENTIAL 1,2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (3.40%)
CHIPPEWA									
CITY	2,504	165	20	1,160	934,016	55,066	8,342	132,081	79,110
TOWN	493	36	4	176	188,885	10,996	624	77,236	0
TOTAL	2,997	201	24	1,336	1,122,901	66,062	8,966	209,317	79,110
CHISAGO									
CITY	2,478	1,741	341	3,096	2,879,411	817,597	155,453	436,767	450,756
TOWN	1,107	2,003	612	1,595	2,462,677	1,276,965	346,276	511,148	11,291
TOTAL	3,585	3,744	953	4,691	5,342,088	2,094,562	501,729	947,915	462,047
CLAY									
CITY	7,206	1,760	297	5,329	4,938,964	744,498	154,525	659,447	1,771,318
TOWN	1,365	361	24	653	909,900	109,554	6,054	165,752	0
TOTAL	8,571	2,121	321	5,982	5,848,864	854,052	160,579	825,199	1,771,318
CLEARWATER									
CITY	662	5	0	104	147,618	1,154	0	41,731	32,686
TOWN	765	28	1	309	265,972	5,823	1,640	61,917	0
TOTAL	1,427	33	1	413	413,590	6,977	1,640	103,648	32,686
COOK									
CITY	286	79	21	288	211,670	27,218	6,286	50,963	4,512
TOWN	575	295	187	288	597,246	232,150	142,876	80,344	6,327
TOTAL	861	374	208	576	808,916	259,368	149,162	131,307	10,839
COTTONWOOD									
CITY	2,686	82	3	849	806,541	21,218	362	143,055	38,729
TOWN	416	15	1	0	111,975	4,599	784	86,873	0
TOTAL	3,102	97	4	849	918,516	25,817	1,146	229,928	38,729
CROW WING									
CITY	5,326	1,444	659	8,347	3,697,133	1,033,756	665,716	942,069	735,426
TOWN	4,177	1,729	737	4,901	3,709,765	1,205,763	604,703	424,738	43,952
TOTAL	9,503	3,173	1,396	13,248	7,406,898	2,239,519	1,270,419	1,366,807	779,378
DAKOTA									
CITY	15,831	41,072	23,175	23,390	54,792,078	36,823,356	20,744,883	9,076,865	16,970,187
TOWN	333	1,605	859	864	1,959,449	1,478,666	458,298	503,698	42,500
TOTAL	16,164	42,677	24,034	24,254	56,751,527	38,302,022	21,203,181	9,580,563	17,012,687
DODGE									
CITY	2,151	450	45	2,323	1,384,722	138,656	17,496	136,903	92,849
TOWN	605	321	125	535	601,901	217,512	74,979	193,353	1,958
TOTAL	2,756	771	170	2,858	1,986,623	356,168	92,475	330,256	94,807
DOUGLAS									
CITY	2,547	382	60	2,661	1,325,610	137,866	44,034	414,328	457,667
TOWN	2,395	1,415	755	2,808	2,733,276	1,073,469	641,449	422,561	24,864
TOTAL	4,942	1,797	815	5,469	4,058,886	1,211,335	685,483	836,889	482,531
FARIBAULT									
CITY	3,519	172	17	2,977	1,062,875	65,925	12,141	194,226	62,517
TOWN	594	22	1	0	182,613	3,418	602	145,708	0
TOTAL	4,113	194	18	2,977	1,245,488	69,343	12,743	339,934	62,517

TABLE 32 PART C
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
				(0.45%)	(1.00%)	(2.00%)	(2.00%)	(2.30%)	(3.40%)
<u>FILLMORE</u>									
CITY	3,394	244	19	2,426	1,432,641	77,961	10,109	279,043	69,773
TOWN	638	26	3	83	218,373	12,079	554	258,654	0
TOTAL	4,032	270	22	2,509	1,651,014	90,040	10,663	537,697	69,773
<u>FREEBORN</u>									
CITY	6,405	718	131	3,230	2,989,262	294,185	98,680	446,167	343,632
TOWN	1,391	243	49	221	776,235	109,540	32,924	165,050	595
TOTAL	7,796	961	180	3,451	3,765,497	403,725	131,604	611,217	344,227
<u>GOODHUE</u>									
CITY	4,700	2,353	528	5,585	4,470,862	1,192,188	333,092	914,467	752,382
TOWN	1,067	951	384	648	1,503,481	672,323	333,122	459,746	8,110
TOTAL	5,767	3,304	912	6,233	5,974,343	1,864,511	666,214	1,374,213	760,492
<u>GRANT</u>									
CITY	1,124	17	1	393	277,693	4,996	682	48,299	8,859
TOWN	301	48	9	144	137,107	17,112	7,482	45,188	0
TOTAL	1,425	65	10	537	414,800	22,108	8,164	93,487	8,859
<u>HENNEPIN</u>									
CITY	82,626	122,296	78,064	142,536	190,912,601	111,604,916	114,417,980	46,664,221	82,075,092
TOWN	41	314	252	144	427,175	371,144	154,112	47,534	0
TOTAL	82,667	122,610	78,316	142,680	191,339,776	111,976,060	114,572,092	46,711,755	82,075,092
<u>HOUSTON</u>									
CITY	2,611	666	54	2,650	1,656,093	224,255	15,093	197,975	184,103
TOWN	731	343	44	504	606,545	149,580	16,586	200,969	5,300
TOTAL	3,342	1,009	98	3,154	2,262,638	373,835	31,679	398,944	189,403
<u>HUBBARD</u>									
CITY	1,037	45	3	1,818	374,968	15,280	293	143,711	68,973
TOWN	2,711	703	191	3,297	1,749,508	394,773	125,034	279,339	0
TOTAL	3,748	748	194	5,115	2,124,476	410,053	125,327	423,050	68,973
<u>ISANTI</u>									
CITY	1,413	409	63	2,464	1,083,588	161,638	40,581	190,947	304,116
TOWN	2,420	1,644	182	2,557	2,615,406	623,268	71,251	369,191	2,356
TOTAL	3,833	2,053	245	5,021	3,698,994	784,906	111,832	560,138	306,472
<u>ITASCA</u>									
CITY	4,378	580	163	4,378	2,038,260	284,160	123,112	368,270	341,405
TOWN	5,786	1,417	457	6,709	3,778,239	763,601	260,476	259,267	5,607
TOTAL	10,164	1,997	620	11,087	5,816,499	1,047,761	383,588	627,537	347,012
<u>JACKSON</u>									
CITY	1,977	110	2	1,102	675,764	26,312	1,071	118,282	21,829
TOWN	437	13	3	288	143,766	4,176	2,426	177,349	0
TOTAL	2,414	123	5	1,390	819,530	30,488	3,497	295,631	21,829
<u>KANABEC</u>									
CITY	790	80	7	1,560	378,052	25,564	1,290	98,289	97,452
TOWN	1,760	228	7	1,803	869,594	58,916	2,456	203,715	2,502
TOTAL	2,550	308	14	3,363	1,247,646	84,480	3,746	302,004	99,954

TABLE 32 PART C
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K (0.45%)	UP TO \$72 K (1.00%)	\$72 - \$115 K (2.00%)	OVER \$115 K (2.00%)	RESIDENTIAL 1,2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (3.40%)
KANDIYOHI									
CITY	4,936	935	264	5,225	3,171,748	484,992	190,656	619,722	748,704
TOWN	2,061	1,052	455	1,607	1,975,832	738,606	424,797	400,636	7,824
TOTAL	6,997	1,987	719	6,832	5,147,580	1,223,598	615,453	1,020,358	756,528
KITSON									
CITY	1,042	26	0	592	271,725	6,280	0	56,469	15,657
TOWN	195	1	0	0	52,199	274	0	44,595	0
TOTAL	1,237	27	0	592	323,924	6,554	0	101,064	15,657
KOOCHECHING									
CITY	2,421	197	31	3,333	987,851	64,650	8,664	191,424	52,125
TOWN	1,265	290	103	1,998	771,725	186,326	51,694	87,714	2,094
TOTAL	3,686	487	134	5,331	1,759,576	250,976	60,358	279,138	54,219
LAC OUI PARLE									
CITY	1,491	27	1	554	408,213	4,924	1,140	56,656	22,226
TOWN	316	18	2	225	91,196	4,666	436	70,069	0
TOTAL	1,807	45	3	779	499,409	9,590	1,576	126,725	22,226
LAKE									
CITY	1,850	98	8	2,447	730,101	23,481	3,184	133,064	36,355
TOWN	1,354	330	91	1,104	867,762	162,358	45,059	149,794	1,686
TOTAL	3,204	428	99	3,551	1,597,863	185,839	48,243	282,858	38,041
LAKEWOODS									
CITY	389	14	2	111	120,444	5,417	1,388	25,439	3,920
TOWN	575	86	16	360	294,663	39,321	7,366	42,478	0
TOTAL	964	100	18	471	415,107	44,738	8,754	67,917	3,920
LE SUEUR									
CITY	3,304	690	59	3,641	2,009,438	228,128	26,757	280,283	111,269
TOWN	1,081	869	203	826	1,289,593	476,551	110,997	195,689	11,883
TOTAL	4,385	1,559	262	4,467	3,299,031	704,679	137,754	475,972	123,152
LINCOLN									
CITY	1,226	19	2	919	338,360	5,228	881	58,438	9,489
TOWN	221	9	0	0	63,979	2,008	0	60,040	1,884
TOTAL	1,447	28	2	919	402,339	7,236	881	118,478	11,373
LYON									
CITY	3,726	908	211	3,363	2,301,468	458,932	119,264	388,226	877,258
TOWN	622	125	11	216	339,437	45,673	2,446	150,637	0
TOTAL	4,348	1,033	222	3,579	2,640,905	504,605	121,710	538,863	877,258
MCLEOD									
CITY	4,337	1,681	247	1,929	3,581,206	683,657	124,265	350,987	521,455
TOWN	763	600	150	644	904,258	331,354	84,086	173,168	0
TOTAL	5,100	2,281	397	2,573	4,485,464	1,015,011	208,351	524,155	521,455
MAHNOMEN									
CITY	533	9	0	495	164,657	2,352	0	22,954	17,903
TOWN	396	15	1	98	135,250	4,260	110	38,808	0
TOTAL	929	24	1	593	299,907	6,612	110	61,762	17,903

TABLE 32 PART C
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
				(0.45%)	(1.00%)	(2.00%)	(2.00%)	(2.30%)	(3.40%)
MARSHALL									
CITY	1,496	27	5	314	452,088	9,546	4,356	81,528	22,153
TOWN	488	9	1	0	123,804	3,011	100	64,126	0
TOTAL	1,984	36	6	314	575,892	12,557	4,456	145,654	22,153
MARTIN									
CITY	4,576	508	97	2,385	2,051,238	241,768	47,302	355,446	108,696
TOWN	609	34	8	0	220,006	16,159	3,870	206,565	0
TOTAL	5,185	542	105	2,385	2,271,244	257,927	51,172	562,011	108,696
MEEKER									
CITY	2,580	254	29	1,605	1,231,263	80,896	12,218	227,963	118,310
TOWN	1,370	567	134	600	1,109,062	295,288	62,800	221,200	0
TOTAL	3,950	821	163	2,205	2,340,325	376,184	75,018	449,163	118,310
MILLE LACS									
CITY	1,882	204	27	1,054	990,088	57,528	9,086	224,889	141,637
TOWN	1,822	420	52	2,234	1,139,862	126,970	14,942	202,922	1,636
TOTAL	3,704	624	79	3,288	2,129,950	184,498	24,028	427,811	143,273
MORRISON									
CITY	3,133	170	6	5,163	1,335,717	40,717	1,540	288,575	232,223
TOWN	2,146	742	146	2,152	1,603,468	349,395	88,067	285,527	2,533
TOTAL	5,279	912	152	7,315	2,939,185	390,112	89,607	574,102	234,756
MOWER									
CITY	7,940	805	276	6,738	3,773,529	484,620	182,998	397,396	420,644
TOWN	1,200	230	41	576	700,973	104,470	27,104	120,562	7,140
TOTAL	9,140	1,035	317	7,314	4,474,502	589,090	210,102	517,958	427,784
MURRAY									
CITY	1,630	74	4	1,713	520,723	21,316	3,296	77,094	46,284
TOWN	399	68	9	285	187,189	30,150	3,993	93,303	0
TOTAL	2,029	142	13	1,998	707,912	51,466	7,289	170,397	46,284
NICOLLET									
CITY	3,029	1,730	480	4,029	3,149,705	1,002,530	338,998	469,702	502,128
TOWN	551	322	123	504	551,671	227,716	81,380	129,680	0
TOTAL	3,580	2,052	603	4,533	3,701,376	1,230,246	420,378	599,382	502,128
NOBLES									
CITY	3,451	628	170	2,753	1,844,509	343,495	105,444	373,232	321,208
TOWN	593	24	9	0	190,771	14,546	4,236	114,406	0
TOTAL	4,044	652	179	2,753	2,035,280	358,041	109,680	487,638	321,208
NORMAN									
CITY	1,342	37	5	743	381,307	10,422	642	58,881	26,395
TOWN	412	10	2	257	117,543	3,507	92	71,307	0
TOTAL	1,754	47	7	1,000	498,850	13,929	734	130,188	26,395
OLMSTED									
CITY	12,380	8,556	3,191	12,733	15,203,526	5,503,416	2,536,454	3,074,546	3,535,963
TOWN	1,799	1,505	1,681	432	3,231,352	2,005,808	1,903,688	733,788	13,042
TOTAL	14,179	10,061	4,872	13,165	18,434,878	7,509,224	4,440,142	3,808,334	3,549,005

TABLE 32 PART C
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	RESIDENTIAL 1, 2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
				(0.45%)	(1.00%)	(2.00%)	(2.00%)	(2.30%)	(3.40%)
OTTER TAIL									
CITY	5,645	614	84	3,190	2,596,360	232,916	44,792	535,559	533,871
TOWN	4,532	1,522	426	4,383	3,232,998	799,948	206,856	442,989	35,683
TOTAL	10,177	2,136	510	7,573	5,829,358	1,032,864	251,648	978,548	569,554
PENNINGTON									
CITY	2,134	82	6	1,142	800,474	26,410	1,806	137,726	118,887
TOWN	676	76	8	144	314,595	29,094	2,744	55,790	2,040
TOTAL	2,810	158	14	1,286	1,115,069	55,504	4,550	193,516	120,927
PINE									
CITY	1,875	157	15	2,068	817,051	59,800	6,621	217,541	117,163
TOWN	2,300	507	94	2,224	1,328,370	224,455	44,583	356,871	12,193
TOTAL	4,175	664	109	4,292	2,145,421	284,255	51,204	574,412	129,356
PIPESTONE									
CITY	2,157	132	9	1,313	764,137	47,326	2,437	136,146	55,836
TOWN	227	26	6	0	91,969	13,422	3,636	57,130	0
TOTAL	2,384	158	15	1,313	856,106	60,748	6,073	193,276	55,836
POLK									
CITY	5,070	547	74	4,830	2,338,852	204,479	38,561	353,815	503,160
TOWN	1,297	166	18	708	589,527	62,422	7,482	158,917	0
TOTAL	6,367	713	92	5,538	2,928,379	266,901	46,043	512,732	503,160
POPE									
CITY	1,441	76	9	928	518,478	23,372	2,598	113,561	96,307
TOWN	786	151	46	360	448,021	79,757	40,098	120,732	0
TOTAL	2,227	227	55	1,288	966,499	103,129	42,696	234,293	96,307
RAMSEY									
CITY	47,675	50,594	20,919	81,748	77,779,499	56,388,787	0	13,345,835	30,338,348
TOWN	562	1,771	1,174	1,944	2,441,865	2,819,624	0	265,444	0
TOTAL	48,237	52,365	22,093	83,692	80,221,364	59,208,411	0	13,611,279	30,338,348
RED LAKE									
CITY	688	4	0	144	157,947	530	0	14,906	18,592
TOWN	190	1	0	84	49,502	8	0	22,717	0
TOTAL	878	5	0	228	207,449	538	0	37,623	18,592
REDWOOD									
CITY	3,099	364	40	2,092	1,257,207	131,338	12,312	164,826	106,352
TOWN	479	36	15	90	171,069	21,518	4,974	133,390	0
TOTAL	3,578	400	55	2,182	1,428,276	152,856	17,286	298,216	106,352
RENVILLE									
CITY	3,237	165	9	2,427	1,132,275	41,902	2,582	132,328	165,299
TOWN	521	29	6	72	191,745	11,934	872	153,440	0
TOTAL	3,758	194	15	2,499	1,324,020	53,836	3,454	285,768	165,299
RICE									
CITY	4,737	3,027	519	8,933	5,006,213	1,381,113	305,034	640,047	801,162
TOWN	1,082	1,038	442	1,071	1,598,538	785,629	274,970	411,732	2,720
TOTAL	5,819	4,065	961	10,004	6,604,751	2,166,742	580,004	1,051,779	803,882

TABLE 32 PART C
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
				(0.45%)	(1.00%)	(2.00%)	(2.00%)	(2.30%)	(3.40%)
ROCK									
CITY	1,683	268	34	1,003	799,922	103,574	9,802	95,437	70,730
TOWN	287	21	6	0	99,913	8,618	3,110	74,283	0
TOTAL	1,970	289	40	1,003	899,835	112,192	12,912	169,720	70,730
ROSEAU									
CITY	1,289	134	9	791	606,965	38,793	2,708	83,266	164,863
TOWN	1,339	124	9	136	584,137	31,721	7,428	138,975	6,279
TOTAL	2,628	258	18	927	1,191,102	70,514	10,136	222,241	171,142
ST. LOUIS									
CITY	35,398	5,888	1,806	37,034	19,452,564	3,374,282	1,442,306	3,512,424	3,149,829
TOWN	12,119	3,020	646	8,860	7,629,527	1,669,872	513,184	519,799	18,289
TOTAL	47,517	8,908	2,452	45,894	27,082,091	5,044,154	1,955,490	4,032,223	3,168,118
SCOTT									
CITY	3,008	8,554	2,506	3,528	9,594,873	5,330,534	1,799,515	1,379,328	1,253,527
TOWN	278	1,517	1,692	792	2,449,796	2,179,529	1,314,306	698,039	37,731
TOTAL	3,286	10,071	4,198	4,320	12,044,669	7,510,063	3,113,821	2,077,367	1,291,258
SHERBURNE									
CITY	2,465	2,619	663	4,752	3,758,484	1,434,871	338,398	692,625	1,590,601
TOWN	1,857	2,615	642	2,304	3,374,443	1,377,277	341,677	668,290	12,848
TOTAL	4,322	5,234	1,305	7,056	7,132,927	2,812,148	680,075	1,360,915	1,603,449
SIBLEY									
CITY	2,272	132	4	1,692	920,472	33,107	2,906	120,714	49,059
TOWN	652	160	27	0	400,250	66,409	9,771	154,181	10,792
TOTAL	2,924	292	31	1,692	1,320,722	99,516	12,677	274,895	59,851
STEARNS									
CITY	12,687	3,064	718	9,133	8,868,475	1,444,649	528,698	1,529,430	4,860,689
TOWN	4,504	4,771	1,172	2,085	6,665,151	2,540,906	816,758	818,872	117,259
TOTAL	17,191	7,835	1,890	11,218	15,533,626	3,985,555	1,345,456	2,348,302	4,977,948
STEELE									
CITY	4,417	1,978	450	4,017	4,073,213	940,264	293,048	532,877	557,786
TOWN	700	238	31	494	528,168	88,940	14,850	153,786	4,307
TOTAL	5,117	2,216	481	4,511	4,601,381	1,029,204	307,898	686,663	562,093
STEVENS									
CITY	1,515	103	11	923	596,520	34,128	2,162	164,135	95,308
TOWN	298	72	10	0	164,982	29,002	4,876	50,484	0
TOTAL	1,813	175	21	923	761,502	63,130	7,038	214,619	95,308
SWIFT									
CITY	2,034	53	2	1,435	616,562	10,654	294	103,525	63,386
TOWN	425	14	4	279	130,123	4,434	3,356	62,080	3,322
TOTAL	2,459	67	6	1,714	746,685	15,088	3,650	165,605	66,708
TODD									
CITY	2,452	71	10	1,670	753,849	19,638	2,012	163,275	42,681
TOWN	1,970	218	40	2,084	894,388	78,856	13,736	175,598	0
TOTAL	4,422	289	50	3,754	1,648,237	98,494	15,748	338,873	42,681

TABLE 32 PART C
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K (0.45%)	UP TO \$72 K (1.00%)	\$72 - \$115 K (2.00%)	OVER \$115 K (2.00%)	RESIDENTIAL	APARTMENT 4
								1,2 OR 3 UNITS (2.30%)	OR MORE UNITS (3.40%)
TRAVERSE									
CITY	876	24	8	935	214,479	10,914	3,084	38,276	9,741
TOWN	139	2	0	199	37,628	350	0	25,333	0
TOTAL	1,015	26	8	1,134	252,107	11,264	3,084	63,609	9,741
WABASHA									
CITY	2,980	604	74	3,995	1,844,491	218,237	79,443	284,771	153,888
TOWN	892	479	101	1,008	820,881	245,270	46,980	246,770	252
TOTAL	3,872	1,083	175	5,003	2,665,372	463,507	126,423	531,541	154,140
WADENA									
CITY	2,030	59	4	1,961	689,867	17,378	1,050	160,282	72,321
TOWN	833	51	3	864	335,740	13,602	850	102,407	0
TOTAL	2,863	110	7	2,825	1,025,607	30,980	1,900	262,689	72,321
WASECA									
CITY	3,004	327	33	1,905	1,600,382	115,226	16,350	235,741	246,815
TOWN	659	297	93	144	570,470	176,279	63,872	158,557	3,152
TOTAL	3,663	624	126	2,049	2,170,852	291,505	80,222	394,298	249,967
WASHINGTON									
CITY	8,860	20,665	10,968	11,448	27,979,720	17,050,008	11,702,067	5,125,563	3,641,890
TOWN	348	2,552	4,160	3,744	5,027,586	4,761,064	4,609,817	1,326,250	7,446
TOTAL	9,208	23,217	15,128	15,192	33,007,306	21,811,072	16,311,884	6,451,813	3,649,336
WATONWAN									
CITY	2,313	96	4	1,411	769,255	29,004	844	129,107	18,642
TOWN	307	31	8	196	111,828	18,204	3,852	68,951	0
TOTAL	2,620	127	12	1,607	881,083	47,208	4,696	198,058	18,642
WILKIN									
CITY	1,217	108	13	633	471,287	38,648	7,812	67,828	49,444
TOWN	222	12	5	0	81,238	4,588	886	8,247	0
TOTAL	1,439	120	18	633	552,525	43,236	8,698	76,075	49,444
WINONA									
CITY	6,593	1,915	335	7,548	4,739,416	829,738	187,232	864,861	1,091,029
TOWN	1,380	679	224	432	1,330,924	399,543	190,635	435,312	7,395
TOTAL	7,973	2,594	559	7,980	6,070,340	1,229,281	377,867	1,300,173	1,098,424
WRIGHT									
CITY	4,041	4,749	631	5,516	6,043,249	1,980,289	305,446	1,280,755	1,180,138
TOWN	1,938	3,940	1,421	2,279	4,881,754	2,652,475	830,163	845,947	20,532
TOTAL	5,979	8,689	2,052	7,795	10,925,003	4,632,764	1,135,609	2,126,702	1,200,670
YELLOW MEDICINE									
CITY	2,079	63	2	1,810	637,331	16,846	364	110,344	28,812
TOWN	466	39	3	270	163,540	13,206	1,038	88,875	0
TOTAL	2,545	102	5	2,080	800,871	30,052	1,402	199,219	28,812
STATEWIDE TOTAL									
CITY	454,489	351,872	163,155	544,220	582,403,326	284,248,760	169,328,836	112,764,338	179,886,599
TOWN	114,875	55,556	23,436	101,939	105,552,428	40,409,102	17,362,729	20,442,101	626,235
TOTAL	569,364	407,428	186,591	646,159	687,955,754	324,657,862	186,691,565	133,206,439	180,512,834

TABLE 32 PART D
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	GOVERNMENT HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
ATKIN								
CITY	0	2,951	14,020	26,312	110	0	0	5,039
TOWN	0	0	0	0	4,384	8,518	18,490	44,159
TOTAL	0	2,951	14,020	26,312	4,494	8,518	18,490	49,198
ANOKA								
CITY	7,878	263,426	22,918	1,462,700	1,017,148	0	0	1,737
TOWN	0	0	0	0	15,374	0	0	0
TOTAL	7,878	263,426	22,918	1,462,700	1,032,522	0	0	1,737
BECKER								
CITY	0	10,277	70,580	64,475	13,084	960	1,633	7,451
TOWN	0	0	0	1,113	7,532	20,296	55,969	104,833
TOTAL	0	10,277	70,580	65,588	20,616	21,256	57,602	112,284
BELTRAMI								
CITY	0	10,931	23,840	174,671	22,804	0	0	6,447
TOWN	0	0	0	0	29,408	19,269	37,645	74,842
TOTAL	0	10,931	23,840	174,671	52,212	19,269	37,645	81,289
BENTON								
CITY	0	22,539	31,332	115,834	67,740	0	0	0
TOWN	0	0	0	0	15,926	0	0	3,968
TOTAL	0	22,539	31,332	115,834	83,666	0	0	3,968
BIG STONE								
CITY	0	1,527	22,428	603	0	0	0	1,026
TOWN	0	0	0	308	0	0	0	0
TOTAL	0	1,527	22,428	911	0	0	0	1,026
BLUE EARTH								
CITY	0	33,542	45,584	271,888	70,172	0	0	3,151
TOWN	0	0	0	0	9,644	0	0	4,453
TOTAL	0	33,542	45,584	271,888	79,816	0	0	7,604
BROWN								
CITY	0	26,584	22,422	124,365	15,684	0	0	0
TOWN	0	0	0	67	2,550	0	0	0
TOTAL	0	26,584	22,422	124,432	18,234	0	0	0
CARLTON								
CITY	0	14,335	15,310	107,048	10,578	310	8	1,783
TOWN	0	0	0	0	304	2,037	806	3,738
TOTAL	0	14,335	15,310	107,048	10,882	2,347	814	5,521
CARVER								
CITY	0	83,975	110,568	351,096	130,966	0	0	0
TOWN	0	0	0	0	1,022	0	0	3,887
TOTAL	0	83,975	110,568	351,096	131,988	0	0	3,887
CASS								
CITY	0	4,607	47,206	400	2,278	6,497	48,945	276,503
TOWN	0	0	0	1,438	3,370	47,646	194,144	251,654
TOTAL	0	4,607	47,206	1,838	5,648	54,143	243,089	528,157

TABLE 32 PART D
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	GOVERNMENT HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
CHIPPEWA								
CITY	0	8,372	34,804	37,006	5,906	0	0	0
TOWN	0	0	0	0	400	0	0	0
TOTAL	0	8,372	34,804	37,006	6,306	0	0	0
CHISAGO								
CITY	0	34,922	65,480	133,311	76,200	0	0	4,286
TOWN	0	0	0	44	26,482	3,040	7,254	15,165
TOTAL	0	34,922	65,480	133,355	102,682	3,040	7,254	19,451
CLAY								
CITY	0	24,833	25,260	162,700	41,462	0	0	0
TOWN	0	0	0	0	264	320	225	460
TOTAL	0	24,833	25,260	162,700	41,726	320	225	460
CLEARWATER								
CITY	0	1,492	26,924	13,731	1,276	0	0	0
TOWN	0	0	0	0	0	640	280	865
TOTAL	0	1,492	26,924	13,731	1,276	640	280	865
COOK								
CITY	0	3,400	16,442	13,149	0	0	0	8,041
TOWN	0	0	0	0	140	9,177	24,238	93,155
TOTAL	0	3,400	16,442	13,149	140	9,177	24,238	101,196
COTTONWOOD								
CITY	0	5,240	28,282	42,892	0	0	0	0
TOWN	0	0	0	0	248	0	0	0
TOTAL	0	5,240	28,282	42,892	248	0	0	0
CROW WING								
CITY	0	14,007	31,190	133,338	41,016	5,954	52,934	386,136
TOWN	0	0	0	0	7,854	14,452	148,644	206,146
TOTAL	0	14,007	31,190	133,338	48,870	20,406	201,578	592,282
DAKOTA								
CITY	0	473,787	9,510	2,519,608	982,640	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	473,787	9,510	2,519,608	982,640	0	0	0
DODGE								
CITY	0	8,552	19,072	68,843	11,862	0	0	0
TOWN	0	0	0	0	0	0	0	5,518
TOTAL	0	8,552	19,072	68,843	11,862	0	0	5,518
DOUGLAS								
CITY	354	19,105	56,384	144,386	26,286	1,290	2,379	3,420
TOWN	170	0	0	2,001	11,066	20,046	45,934	126,614
TOTAL	524	19,105	56,384	146,387	37,352	21,336	48,313	130,034
FARIBAULT								
CITY	0	3,513	25,914	28,771	1,824	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	3,513	25,914	28,771	1,824	0	0	0

TABLE 32 PART D
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	GOVERNMENT HOUSING (NON-AG)			COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)				
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
<u>FILLMORE</u>								
CITY	0	12,032	93,060	46,174	3,772	0	0	0
TOWN	0	0	0	23	0	0	0	2,093
TOTAL	0	12,032	93,060	46,197	3,772	0	0	2,093
<u>FREEBORN</u>								
CITY	0	30,490	32,266	97,893	12,620	0	0	0
TOWN	0	0	0	122	0	0	0	435
TOTAL	0	30,490	32,266	98,015	12,620	0	0	435
<u>GOODHUE</u>								
CITY	0	51,835	107,384	221,522	68,760	0	0	19,436
TOWN	0	0	0	731	10,978	320	375	23,861
TOTAL	0	51,835	107,384	222,253	79,738	320	375	43,297
<u>GRANT</u>								
CITY	0	2,409	25,512	240	900	0	0	0
TOWN	0	0	0	251	110	431	295	2,707
TOTAL	0	2,409	25,512	491	1,010	431	295	2,707
<u>HENNEPIN</u>								
CITY	8,351	2,424,056	25,268	10,401,326	222,980	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	8,351	2,424,056	25,268	10,401,326	222,980	0	0	0
<u>HOUSTON</u>								
CITY	0	4,838	4,800	55,663	15,212	0	0	0
TOWN	0	0	0	104	428	0	0	5,735
TOTAL	0	4,838	4,800	55,767	15,640	0	0	5,735
<u>HUBBARD</u>								
CITY	0	6,946	0	90,646	390	1,600	2,097	1,610
TOWN	0	0	0	0	6,848	25,740	89,922	138,419
TOTAL	0	6,946	0	90,646	7,238	27,340	92,019	140,029
<u>ISANTI</u>								
CITY	0	29,372	67,796	96,300	22,522	0	0	0
TOWN	0	0	0	0	5,752	1,600	6,050	2,369
TOTAL	0	29,372	67,796	96,300	28,274	1,600	6,050	2,369
<u>ITASCA</u>								
CITY	0	23,818	208,822	23,605	11,114	677	1,219	3,448
TOWN	0	0	0	699	9,928	24,418	39,921	167,018
TOTAL	0	23,818	208,822	24,304	21,042	25,095	41,140	170,466
<u>JACKSON</u>								
CITY	0	7,929	39,660	34,988	0	0	0	2,661
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	7,929	39,660	34,988	0	0	0	2,661
<u>KANABEC</u>								
CITY	0	6,665	14,064	49,952	16,926	0	0	0
TOWN	0	0	0	0	3,356	0	0	15,162
TOTAL	0	6,665	14,064	49,952	20,282	0	0	15,162

TABLE 32 PART D
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	GOVERNMENT HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
<u>KANDIYOHI</u>								
CITY	0	50,261	71,604	202,134	19,050	255	0	6,281
TOWN	0	0	0	0	5,166	8,431	16,756	10,911
TOTAL	0	50,261	71,604	202,134	24,216	8,686	16,756	17,192
<u>KITSON</u>								
CITY	0	1,429	19,688	13,587	1,006	0	0	0
TOWN	0	0	0	0	0	0	0	800
TOTAL	0	1,429	19,688	13,587	1,006	0	0	800
<u>KOOCHICHING</u>								
CITY	0	3,958	7,242	72,868	4,460	0	0	4,625
TOWN	0	0	0	0	0	2,022	1,782	24,432
TOTAL	0	3,958	7,242	72,868	4,460	2,022	1,782	29,057
<u>LAC OUIPARLE</u>								
CITY	0	3,601	5,528	30,838	564	0	0	0
TOWN	0	0	0	0	88	0	0	0
TOTAL	0	3,601	5,528	30,838	652	0	0	0
<u>LAKE</u>								
CITY	0	2,743	0	34,773	0	0	0	0
TOWN	0	0	0	0	0	7,372	9,420	50,473
TOTAL	0	2,743	0	34,773	0	7,372	9,420	50,473
<u>LAKEWOODS</u>								
CITY	0	320	0	13,294	324	0	0	0
TOWN	0	340	9,274	0	4,770	10,724	24,848	59,478
TOTAL	0	660	9,274	13,294	5,094	10,724	24,848	59,478
<u>LE SUEUR</u>								
CITY	0	10,441	61,296	49,232	5,804	320	595	1,994
TOWN	0	0	0	0	378	640	2,065	46,338
TOTAL	0	10,441	61,296	49,232	6,182	960	2,660	48,332
<u>LINCOLN</u>								
CITY	0	2,438	25,184	0	0	0	0	1,079
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	2,438	25,184	0	0	0	0	1,079
<u>LYON</u>								
CITY	488	20,036	31,878	176,470	23,460	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	488	20,036	31,878	176,470	23,460	0	0	0
<u>MCLEOD</u>								
CITY	0	29,925	30,840	168,512	26,204	0	0	0
TOWN	0	0	0	0	692	0	0	0
TOTAL	0	29,925	30,840	168,512	26,896	0	0	0
<u>MAHNOMEN</u>								
CITY	0	2,348	9,842	14,639	1,076	0	0	0
TOWN	0	0	0	0	0	1,326	2,143	5,469
TOTAL	0	2,348	9,842	14,639	1,076	1,326	2,143	5,469

TABLE 32 PART D
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	GOVERNMENT HOUSING (NON-AG)			COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)				
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
MARSHALL								
CITY	73	2,667	31,446	6,339	2,334	0	0	0
TOWN	0	0	0	0	162	0	0	0
TOTAL	73	2,667	31,446	6,339	2,496	0	0	0
MARTIN								
CITY	0	7,849	33,268	121,282	5,920	0	0	0
TOWN	0	0	0	0	234	0	0	1,293
TOTAL	0	7,849	33,268	121,282	6,154	0	0	1,293
MEEKER								
CITY	0	10,586	35,894	58,166	14,318	0	0	0
TOWN	0	0	0	0	0	890	562	2,284
TOTAL	0	10,586	35,894	58,166	14,318	890	562	2,284
MILLE LACS								
CITY	0	25,353	56,790	84,798	12,858	2,285	7,261	6,381
TOWN	0	0	0	0	3,830	2,178	118	43,631
TOTAL	0	25,353	56,790	84,798	16,688	4,463	7,379	50,012
MORRISON								
CITY	0	12,324	51,384	119,303	13,072	0	0	0
TOWN	0	0	0	1,523	1,956	4,272	7,798	21,052
TOTAL	0	12,324	51,384	120,826	15,028	4,272	7,798	21,052
MOWER								
CITY	0	9,598	14,982	68,481	15,070	0	0	0
TOWN	0	0	0	0	2,728	0	0	8,308
TOTAL	0	9,598	14,982	68,481	17,798	0	0	8,308
MURRAY								
CITY	0	4,114	39,980	4,310	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	4,114	39,980	4,310	0	0	0	0
NICOLLET								
CITY	0	25,098	26,808	162,285	34,536	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	25,098	26,808	162,285	34,536	0	0	0
NOBLES								
CITY	0	13,566	23,634	162,201	15,192	0	0	0
TOWN	0	0	0	118	0	0	0	0
TOTAL	0	13,566	23,634	162,319	15,192	0	0	0
NORMAN								
CITY	0	2,873	12,562	30,675	1,000	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	2,873	12,562	30,675	1,000	0	0	0
OLMSTED								
CITY	0	113,627	71,704	869,747	67,212	0	0	14,871
TOWN	0	0	0	0	29,386	0	0	133
TOTAL	0	113,627	71,704	869,747	96,598	0	0	15,004

TABLE 32 PART D
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	GOVERNMENT HOUSING (NON-AG)			COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)				
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
OTTERTAIL								
CITY	0	19,535	43,352	199,890	14,660	808	1,608	2,970
TOWN	0	0	0	0	8,852	38,522	62,212	134,786
TOTAL	0	19,535	43,352	199,890	23,512	39,330	63,820	137,756
PENNINGTON								
CITY	0	7,018	44,194	25,622	10,348	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	7,018	44,194	25,622	10,348	0	0	0
PINE								
CITY	0	25,730	55,808	91,783	9,842	640	835	38,464
TOWN	0	0	0	644	5,656	2,301	3,887	27,895
TOTAL	0	25,730	55,808	92,427	15,498	2,941	4,722	66,359
PIPESTONE								
CITY	0	3,444	22,320	881	1,240	0	0	396
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	3,444	22,320	881	1,240	0	0	396
POLK								
CITY	27	4,356	29,342	83,325	22,618	0	0	0
TOWN	0	0	0	0	176	0	0	0
TOTAL	27	4,356	29,342	83,325	22,794	0	0	0
POPE								
CITY	0	2,901	13,734	30,171	1,128	2,332	2,625	2,954
TOWN	0	0	0	0	82	3,114	2,181	4,729
TOTAL	0	2,901	13,734	30,171	1,210	5,446	4,806	7,683
RAMSEY								
CITY	2,977	1,200,600	0	3,847,806	597,150	0	0	38,572
TOWN	0	0	0	0	0	0	0	0
TOTAL	2,977	1,200,600	0	3,847,806	597,150	0	0	38,572
RED LAKE								
CITY	0	962	18,974	0	462	0	0	71
TOWN	0	0	0	0	0	0	0	773
TOTAL	0	962	18,974	0	462	0	0	844
REDWOOD								
CITY	0	7,591	47,118	84,289	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	7,591	47,118	84,289	0	0	0	0
RENVILLE								
CITY	0	16,557	61,974	17,405	6,608	0	0	0
TOWN	0	0	0	0	520	0	0	0
TOTAL	0	16,557	61,974	17,405	7,128	0	0	0
RICE								
CITY	0	69,498	18,652	432,491	53,384	0	0	0
TOWN	0	0	0	0	2,292	4,392	2,805	7,825
TOTAL	0	69,498	18,652	432,491	55,676	4,392	2,805	7,825

TABLE 32 PART D
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	GOVERNMENT HOUSING (NON-AG)			COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)				
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
ROCK								
CITY	0	2,436	34,860	635	984	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	2,436	34,860	635	984	0	0	0
ROSEAU								
CITY	285	4,732	11,434	40,812	12,018	0	0	156
TOWN	0	0	0	0	18,676	207	0	9,839
TOTAL	285	4,732	11,434	40,812	30,694	207	0	9,995
ST. LOUIS								
CITY	589	72,181	72,152	1,266,280	103,898	640	4,430	8,644
TOWN	0	102	3,696	0	1,172	35,545	93,728	168,275
TOTAL	589	72,283	75,848	1,266,280	105,070	36,185	98,158	176,919
SCOTT								
CITY	4,648	43,262	68,192	186,211	27,588	0	0	6,988
TOWN	0	0	0	0	24,012	0	0	24,391
TOTAL	4,648	43,262	68,192	186,211	51,600	0	0	31,379
SHERBURNE								
CITY	1,088	37,638	45,930	198,221	17,330	0	0	37,765
TOWN	0	0	0	0	1,680	39	0	23,694
TOTAL	1,088	37,638	45,930	198,221	19,210	39	0	61,459
SIBLEY								
CITY	0	7,654	13,802	34,848	2,010	0	0	764
TOWN	0	0	0	0	0	0	0	3,070
TOTAL	0	7,654	13,802	34,848	2,010	0	0	3,834
STEARNS								
CITY	0	123,153	209,846	308,648	57,424	0	0	5,452
TOWN	0	0	0	545	37,416	6,297	15,917	58,656
TOTAL	0	123,153	209,846	309,193	94,840	6,297	15,917	64,108
STEELE								
CITY	0	22,357	22,788	194,835	19,560	0	0	0
TOWN	0	0	0	0	1,696	0	0	3,068
TOTAL	0	22,357	22,788	194,835	21,256	0	0	3,068
STEVENS								
CITY	0	7,247	29,508	17,352	1,370	0	0	44
TOWN	0	0	0	0	0	0	0	990
TOTAL	0	7,247	29,508	17,352	1,370	0	0	1,034
SWIFT								
CITY	0	7,104	17,758	28,445	1,864	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	7,104	17,758	28,445	1,864	0	0	0
TODD								
CITY	0	9,245	56,206	51,285	0	960	1,906	0
TOWN	0	0	0	0	0	9,216	8,145	16,667
TOTAL	0	9,245	56,206	51,285	0	10,176	10,051	16,667

TABLE 32 PART D
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	GOVERNMENT HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
<u>TRAVERSE</u>								
CITY	0	453	8,688	22,768	394	0	0	0
TOWN	0	0	0	0	0	0	0	23
TOTAL	0	453	8,688	22,768	394	0	0	23
<u>WARASHA</u>								
CITY	0	6,881	18,478	49,188	22,526	0	0	2,633
TOWN	0	0	0	122	3,032	0	0	21,709
TOTAL	0	6,881	18,478	49,310	25,558	0	0	24,342
<u>WADENA</u>								
CITY	0	3,342	23,860	35,230	1,644	0	0	0
TOWN	0	0	0	0	422	24	0	2,484
TOTAL	0	3,342	23,860	35,230	2,066	24	0	2,484
<u>WASECA</u>								
CITY	0	11,627	42,786	56,727	9,904	283	0	0
TOWN	0	0	0	0	0	320	171	807
TOTAL	0	11,627	42,786	56,727	9,904	603	171	807
<u>WASHINGTON</u>								
CITY	0	171,650	34,974	704,180	228,260	0	0	0
TOWN	0	0	0	0	2,792	1,505	3,051	27,457
TOTAL	0	171,650	34,974	704,180	231,052	1,505	3,051	27,457
<u>WATONWAN</u>								
CITY	0	7,898	69,950	21,367	3,026	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	7,898	69,950	21,367	3,026	0	0	0
<u>WILKIN</u>								
CITY	0	3,951	8,202	18,343	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	3,951	8,202	18,343	0	0	0	0
<u>WINONA</u>								
CITY	0	42,044	65,666	162,251	26,976	0	0	0
TOWN	0	0	0	295	16,088	0	0	8,117
TOTAL	0	42,044	65,666	162,546	43,064	0	0	8,117
<u>WRIGHT</u>								
CITY	0	91,126	247,104	317,469	151,306	320	1,004	12,953
TOWN	0	0	0	0	33,602	2,172	2,506	28,355
TOTAL	0	91,126	247,104	317,469	184,908	2,492	3,510	41,308
<u>YELLOW MEDICINE</u>								
CITY	0	4,059	37,612	24,218	1,044	0	0	0
TOWN	0	0	0	0	400	0	0	0
TOTAL	0	4,059	37,612	24,218	1,444	0	0	0
<u>STATE TOTAL</u>								
CITY	26,758	6,065,694	3,540,920	28,132,346	4,584,458	26,131	129,479	926,232
TOWN	170	442	12,970	10,148	381,324	339,459	930,287	2,145,468
TOTAL	26,928	6,066,136	3,553,890	28,142,494	4,965,782	365,590	1,059,766	3,071,700

TABLE 32 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 (4.60%)	PUBLIC UTILITY LAND & MACHINERY		RAILROAD PROPERTY (3.0, 4.6%)	ALL OTHER CLASS 5 (4.60%)
	1ST \$100,000 MARKET VALUE (1)	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		BUILDINGS (3.0, 4.6%)	MACHINERY (4.60%)		
	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(2.3, 3.0, 3.6%)	(3.6, 4.6%)					
ATKIN									
CITY	245,655	126,522	30,267	42,026	0	170	0	13,409	0
TOWN	118,830	19,042	8,079	5,810	0	47,396	45,884	91,693	0
TOTAL	364,485	145,564	38,346	47,836	0	47,566	45,884	105,102	0
ANOKA									
CITY	4,085,550	26,671,504	1,132,158	17,603,625	0	230,049	753,205	784,696	0
TOWN	134,043	203,108	3,852	2,783	0	11,072	67,414	0	0
TOTAL	4,219,593	26,874,612	1,136,010	17,606,408	0	241,121	820,619	784,696	0
BECKER									
CITY	698,325	1,472,402	50,346	342,383	0	6,080	16,858	57,647	0
TOWN	156,729	86,510	19,833	30,699	0	15,632	120,980	135,213	0
TOTAL	855,054	1,558,912	70,179	373,082	0	21,712	137,838	192,860	0
BELTRAMI									
CITY	757,254	2,011,379	30,642	95,522	0	92,095	25,072	50,915	0
TOWN	265,164	186,203	3,000	159,697	0	59,329	190,309	39,138	0
TOTAL	1,022,418	2,197,582	33,642	255,219	0	151,424	215,381	90,053	0
BENTON									
CITY	700,212	1,647,185	243,873	2,324,855	0	35,431	294,799	147,348	0
TOWN	245,468	342,673	20,823	30,447	0	30,695	266,713	63,338	0
TOTAL	945,680	1,989,858	264,696	2,355,302	0	66,126	561,512	210,686	0
BIG STONE									
CITY	138,336	29,582	9,621	7,282	0	9,646	30,112	19,776	0
TOWN	13,374	2,020	5,265	0	0	15,445	43,452	68,729	0
TOTAL	151,710	31,602	14,886	7,282	0	25,091	73,564	88,505	0
BLUE EARTH									
CITY	1,439,667	6,592,961	127,071	1,733,844	0	82,825	1,168,899	29,210	0
TOWN	278,607	445,748	45,009	240,196	0	125,729	251,049	47,321	0
TOTAL	1,718,274	7,038,709	172,080	1,974,040	0	208,554	1,419,948	76,531	0
BROWN									
CITY	849,828	1,308,906	113,853	920,286	0	147	1,380	26,906	0
TOWN	85,305	136,534	32,013	161,703	0	12,025	40,056	50,246	0
TOTAL	935,133	1,445,440	145,866	1,081,989	0	12,172	41,436	77,152	0
CARLTON									
CITY	568,743	596,811	31,332	2,775,266	0	231,801	181,779	80,805	0
TOWN	71,472	55,386	5,088	13,319	0	642,138	883,299	150,530	0
TOTAL	640,215	652,197	36,420	2,788,585	0	873,939	1,065,078	231,335	0
CARVER									
CITY	979,566	4,878,060	381,117	7,180,720	0	6,064	30,515	17,472	235
TOWN	86,331	191,989	25,479	225,529	0	44,531	371,334	8,887	0
TOTAL	1,065,897	5,070,049	406,596	7,406,249	0	50,595	401,849	26,359	235
CASS									
CITY	552,885	451,850	2,886	0	0	15,489	3,256	20,563	1,150
TOWN	321,767	239,341	3,000	3,693	0	192,531	262,303	123,836	1,444
TOTAL	874,652	691,191	5,886	3,693	0	208,020	265,559	144,399	2,594

TABLE 32 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)		PUBLIC UTILITY			RAILROAD PROPERTY (3.0, 4.6%)	ALL OTHER CLASS 5 (4.60%)
	1ST \$100,000 MARKET VALUE (1)	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	MINERAL (4.60%)	LAND & BUILDINGS (3.0, 4.6%)	MACHINERY (4.60%)		
	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(2.3, 3.0, 3.6%)	(3.6, 4.6%)		(3.0, 4.6%)	(4.60%)		
CHIPPEWA									
CITY	373,581	405,333	46,127	148,923	0	125,820	372,493	23,489	0
TOWN	57,867	45,998	18,237	67,855	0	8,240	10,154	68,517	0
TOTAL	431,448	451,331	64,364	216,778	0	134,060	382,647	92,006	0
CHISAGO									
CITY	768,747	1,186,875	85,893	479,134	0	80,697	114,643	36,740	6,478
TOWN	130,290	129,727	12,000	17,485	0	46,281	623,649	10,687	2,554
TOTAL	899,037	1,316,602	97,893	496,619	0	126,978	738,292	47,427	9,032
CLAY									
CITY	1,101,397	3,151,483	28,389	1,298,336	0	2,742	9,668	224,635	0
TOWN	112,707	104,202	5,409	16,132	0	6,034	27,398	247,478	0
TOTAL	1,214,104	3,255,685	33,798	1,314,468	0	8,776	37,066	472,113	0
CLEARWATER									
CITY	176,430	59,110	0	0	0	8,382	3,133	17,295	0
TOWN	27,456	6,013	0	0	0	296,520	1,653,950	34,145	0
TOTAL	203,886	65,123	0	0	0	304,902	1,657,083	51,440	0
COOK									
CITY	177,888	198,470	0	0	0	0	0	0	0
TOWN	91,152	150,381	0	0	0	6,979	13,974	15,451	0
TOTAL	269,040	348,851	0	0	0	6,979	13,974	15,451	0
COTTONWOOD									
CITY	330,396	243,777	60,894	240,236	0	0	0	7,406	0
TOWN	46,180	32,219	12,732	54,501	0	8,633	27,689	9,243	0
TOTAL	376,576	275,996	73,626	294,737	0	8,633	27,689	16,649	0
CROW WING									
CITY	1,544,932	4,293,145	26,600	405,756	1,067	42,038	91,852	141,261	0
TOWN	399,282	516,240	6,000	507,012	5,680	36,269	261,877	43,300	0
TOTAL	1,944,214	4,809,385	32,600	912,768	6,747	78,307	353,729	184,561	0
DAKOTA									
CITY	4,653,342	53,874,786	1,389,279	28,217,427	0	1,848,597	6,877,059	209,361	0
TOWN	201,231	185,314	49,611	115,889	0	17,226	53,054	20,593	0
TOTAL	4,854,573	54,060,100	1,438,890	28,333,316	0	1,865,823	6,930,113	229,954	0
DODGE									
CITY	330,630	316,631	19,383	300,519	0	775	14,574	6,431	0
TOWN	46,494	17,347	9,000	11,523	0	2,455	12,173	16,638	0
TOTAL	377,124	333,978	28,383	312,042	0	3,230	26,747	23,069	0
DOUGLAS									
CITY	942,732	2,290,506	45,138	471,968	0	67,864	133,161	10,369	0
TOWN	257,985	587,038	0	0	0	34,951	57,892	12,164	0
TOTAL	1,200,717	2,877,544	45,138	471,968	0	102,815	191,053	22,533	0
FARIBAULT									
CITY	384,513	298,909	106,809	605,733	0	6,914	18,428	18,056	0
TOWN	22,461	19,100	25,740	62,050	0	14,877	68,485	34,431	0
TOTAL	406,974	318,009	132,549	667,783	0	21,791	86,913	52,487	0

TABLE 32 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 (4.60%)	PUBLIC UTILITY		RAILROAD PROPERTY (3.0, 4.6%)	ALL OTHER CLASS 5 (4.60%)
	1ST \$100,000 MARKET VALUE (1)	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BUILDINGS (3.0, 4.6%)	MACHINERY (4.60%)		
	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(2.3, 3.0, 3.6%)	(3.6, 4.6%)					
FILLMORE									
CITY	596,775	357,675	29,952	132,609	0	3,238	28,769	0	0
TOWN	73,035	72,407	0	2,999	0	15,124	96,486	0	0
TOTAL	669,810	430,082	29,952	135,608	0	18,362	125,255	0	0
FREEBORN									
CITY	818,550	1,385,939	147,651	1,433,990	0	27,837	65,599	15,780	0
TOWN	91,905	61,561	10,809	22,850	0	41,315	165,887	38,045	0
TOTAL	910,455	1,447,500	158,460	1,456,840	0	69,152	231,486	53,825	0
GOODHUE									
CITY	1,320,696	2,947,896	148,338	2,169,405	0	4,532,650	17,820,551	36,078	0
TOWN	233,631	495,552	12,351	51,993	0	11,608	31,689	9,462	0
TOTAL	1,554,327	3,443,448	160,689	2,221,398	0	4,544,258	17,852,240	45,540	0
GRANT									
CITY	175,113	72,789	0	0	0	1,104	3,160	18,126	0
TOWN	11,346	2,535	0	0	0	7,633	28,484	41,045	0
TOTAL	186,459	75,324	0	0	0	8,737	31,644	59,171	0
HENNEPIN									
CITY	14,888,925	350,905,169	5,819,991	105,071,640	0	2,454,676	6,999,928	2,103,889	0
TOWN	58,518	198,591	86,790	291,277	0	1,598	3,481	5,134	0
TOTAL	14,947,443	351,103,760	5,906,781	105,362,917	0	2,456,274	7,003,409	2,109,023	0
HOUSTON									
CITY	450,882	230,602	9,000	40,898	0	4,127	15,459	2,866	0
TOWN	84,705	41,456	3,000	1,518	0	9,127	29,039	9,389	0
TOTAL	535,587	272,058	12,000	42,416	0	13,254	44,498	12,255	0
HUBBARD									
CITY	433,257	624,831	16,977	8,115	0	21,359	3,468	0	0
TOWN	190,368	221,681	4,308	478,593	0	34,289	240,451	20,356	207
TOTAL	623,625	846,512	21,285	486,708	0	55,648	243,919	20,356	207
ISANTI									
CITY	509,139	1,008,334	15,183	200,702	0	45,450	42,708	32,854	0
TOWN	145,983	126,702	6,000	31,666	0	19,745	150,825	35,357	0
TOTAL	655,122	1,135,036	21,183	232,368	0	65,195	193,533	68,211	0
ITASCA									
CITY	914,565	1,949,872	26,250	1,777,283	9,382	2,494,089	9,281,660	77,469	0
TOWN	219,216	110,048	22,491	371,431	10,886	255,838	1,283,210	132,810	0
TOTAL	1,133,781	2,059,920	48,741	2,148,714	20,268	2,749,927	10,564,870	210,279	0
JACKSON									
CITY	266,328	309,201	0	0	0	3,483	18	4,139	0
TOWN	59,211	18,859	18,228	405,657	0	39,258	155,175	13,731	0
TOTAL	325,539	328,060	18,228	405,657	0	42,741	155,193	17,870	0
KANABEC									
CITY	299,769	266,252	24,741	233,482	0	759	7,715	10,590	0
TOWN	86,814	32,421	6,783	4,172	0	998	3,543	21,772	0
TOTAL	386,583	298,673	31,524	237,654	0	1,757	11,258	32,362	0

TABLE 32 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 (4.60%)	PUBLIC UTILITY		RAILROAD PROPERTY (3.0, 4.6%)	ALL OTHER CLASS 5 (4.60%)
	1ST \$100,000 MARKET VALUE (1)	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BUILDINGS (3.0, 4.6%)	MACHINERY (4.60%)		
	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(2.3, 3.0, 3.6%)	(3.6, 4.6%)					
<u>KANDIYOHI</u>									
CITY	1,080,416	2,715,914	129,954	825,275	0	33,319	17,880	131,017	0
TOWN	257,637	314,056	24,303	20,217	0	25,044	79,736	95,988	0
TOTAL	1,338,053	3,029,970	154,257	845,492	0	58,363	97,616	227,005	0
<u>KITSON</u>									
CITY	139,610	47,166	2,688	0	0	11,371	31,024	16,026	0
TOWN	24,255	24,982	0	0	0	146,717	799,579	91,734	0
TOTAL	163,865	72,148	2,688	0	0	158,088	830,603	107,760	0
<u>KOOCHICHING</u>									
CITY	353,055	454,340	6,000	3,354,039	0	19,026	94,537	61,171	0
TOWN	50,832	17,533	4,617	9,270	0	7,076	87,268	165,875	0
TOTAL	403,887	471,873	10,617	3,363,309	0	26,102	181,805	227,046	0
<u>LAC QUI PARLE</u>									
CITY	172,440	52,964	29,196	265,255	0	1,889	10,017	5,657	0
TOWN	34,770	9,500	4,137	101,200	0	17,369	26,311	27,393	0
TOTAL	207,210	62,464	33,333	366,455	0	19,258	36,328	33,050	0
<u>LAKE</u>									
CITY	199,110	164,144	7,044	7,909	0	46,115	10,146	12,637	0
TOWN	48,201	38,096	25,467	129,969	0	44,116	71,326	178,478	0
TOTAL	247,311	202,240	32,511	137,878	0	90,231	81,472	191,115	0
<u>LAKEWOODS</u>									
CITY	116,100	48,691	6,000	120,056	0	1,039	9,748	7,415	0
TOWN	26,544	11,424	3,588	15,419	0	1,849	13,302	19,767	0
TOTAL	142,644	60,115	9,588	135,475	0	2,888	23,050	27,182	0
<u>LE SUEUR</u>									
CITY	486,621	234,009	73,371	728,502	0	11,146	97,422	17,204	0
TOWN	109,332	64,725	20,856	351,739	0	14,459	31,872	21,809	0
TOTAL	595,953	298,734	94,227	1,080,241	0	25,605	129,294	39,013	0
<u>LINCOLN</u>									
CITY	144,147	12,185	20,043	35,408	0	22,423	6,486	3,569	0
TOWN	14,088	1,169	2,235	0	0	38,729	28,847	20,393	0
TOTAL	158,235	13,354	22,278	35,408	0	61,152	35,333	23,962	0
<u>LYON</u>									
CITY	744,966	1,875,950	150,705	1,770,973	0	11,349	29,591	45,798	0
TOWN	63,126	53,221	3,000	15,295	0	48,702	120,561	91,831	0
TOTAL	808,092	1,929,171	153,705	1,786,268	0	60,051	150,152	137,629	0
<u>MCLEOD</u>									
CITY	897,663	1,563,435	114,981	1,471,426	0	10,061	1,969	19,406	0
TOWN	137,229	77,694	9,702	54,331	0	11,699	31,627	11,451	0
TOTAL	1,034,892	1,641,129	124,683	1,525,757	0	21,760	33,596	30,857	0
<u>MAHNOMEN</u>									
CITY	108,801	380,972	0	0	0	2,766	2,438	2,663	0
TOWN	21,591	220,032	0	0	0	4,194	16,734	17,475	0
TOTAL	130,392	601,004	0	0	0	6,960	19,172	20,138	0

TABLE 32 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 (4.60%)	PUBLIC UTILITY		RAILROAD PROPERTY (3.0, 4.6%)	ALL OTHER CLASS 5 (4.60%)
	1ST \$100,000 MARKET VALUE (1)	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BUILDINGS (3.0, 4.6%)	MACHINERY (4.60%)		
	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(2.3, 3.0, 3.6%)	(3.6, 4.6%)					
MARSHALL									
CITY	224,889	98,775	2,742	0	0	860	5,005	23,238	0
TOWN	39,948	38,325	0	0	0	57,156	582,110	111,494	0
TOTAL	264,837	137,100	2,742	0	0	58,016	587,115	134,732	0
MARTIN									
CITY	701,907	1,102,448	91,194	566,078	0	5,828	6,569	20,521	0
TOWN	38,283	25,042	13,983	63,301	0	156,878	1,144,039	26,060	0
TOTAL	740,190	1,127,490	105,177	629,379	0	162,706	1,150,608	46,581	0
MEEKER									
CITY	532,464	376,198	69,963	397,145	0	639	8,927	30,253	0
TOWN	130,821	127,135	6,000	16,123	0	12,158	53,160	59,833	0
TOTAL	663,285	503,333	75,963	413,268	0	12,797	62,087	90,086	0
MILLE LACS									
CITY	486,962	455,593	50,130	238,570	0	7,681	38,948	0	0
TOWN	168,870	234,893	747	437	0	17,714	60,625	0	0
TOTAL	655,832	690,486	50,877	239,007	0	25,395	99,573	0	0
MORRISON									
CITY	645,696	781,644	26,190	270,601	0	77,171	71,040	75,719	0
TOWN	238,287	87,162	0	0	0	197,823	313,064	118,541	0
TOTAL	883,983	868,806	26,190	270,601	0	274,994	384,104	194,260	0
MOWER									
CITY	930,585	1,521,056	18,000	1,982,018	0	4,435	78,278	6,779	0
TOWN	144,009	114,706	3,000	2,208	0	13,745	134,837	10,707	0
TOTAL	1,074,594	1,635,762	21,000	1,984,226	0	18,180	213,115	17,486	0
MURRAY									
CITY	209,211	112,564	29,232	82,359	0	0	0	0	0
TOWN	41,580	28,033	10,272	16,804	0	11,240	32,782	0	0
TOTAL	250,791	140,597	39,504	99,163	0	11,240	32,782	0	0
NICOLLET									
CITY	637,068	770,092	115,167	1,266,475	0	11,235	14,268	0	0
TOWN	24,153	4,085	15,528	33,120	0	14,073	73,965	0	0
TOTAL	661,221	774,177	130,695	1,299,595	0	25,308	88,233	0	0
NOBLES									
CITY	661,947	1,325,539	82,752	765,367	0	1,616	6,012	12,375	0
TOWN	46,215	85,479	15,438	33,429	0	7,885	31,123	8,934	0
TOTAL	708,162	1,411,018	98,190	798,796	0	9,501	37,135	21,309	0
NORMAN									
CITY	186,054	81,711	0	0	0	10,687	0	12,172	0
TOWN	35,499	42,294	0	0	0	23,214	68,459	52,937	0
TOTAL	221,553	124,005	0	0	0	33,901	68,459	65,109	0
OLMSTED									
CITY	2,331,213	22,756,547	132,372	3,718,344	0	67,370	31,725	33,424	0
TOWN	247,782	257,473	18,747	69,070	0	55,932	368,479	28,583	0
TOTAL	2,578,995	23,014,020	151,119	3,787,414	0	123,302	400,204	62,007	0

TABLE 32 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 (4.60%)	PUBLIC UTILITY		RAILROAD PROPERTY (3.0, 4.6%)	ALL OTHER CLASS 5 (4.60%)
	1ST \$100,000 MARKET VALUE (1)	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BUILDINGS (3.0, 4.6%)	MACHINERY (4.60%)		
	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(2.3, 3.0, 3.6%)	(3.6, 4.6%)					
<u>OTTER TAIL</u>									
CITY	1,216,683	1,728,342	69,066	480,872	0	506,387	1,070,437	46,452	0
TOWN	229,752	126,643	213	0	0	85,180	231,386	163,788	0
TOTAL	1,446,435	1,854,985	69,279	480,872	0	591,567	1,301,823	210,240	0
<u>PENNINGTON</u>									
CITY	369,411	400,448	15,003	180,458	0	0	0	16,283	0
TOWN	62,415	18,023	0	0	0	11,651	62,614	20,314	0
TOTAL	431,826	418,471	15,003	180,458	0	11,651	62,614	36,597	0
<u>PINE</u>									
CITY	557,007	1,146,144	25,485	69,216	0	8,654	56,933	68,165	0
TOWN	100,416	71,828	1,629	4,871	0	25,269	202,545	144,485	0
TOTAL	657,423	1,217,972	27,114	74,087	0	33,923	259,478	212,650	0
<u>PIPESTONE</u>									
CITY	305,214	119,964	41,844	245,258	0	11,712	35,402	24,022	0
TOWN	15,966	3,662	3,450	78,577	0	6,450	54,425	61,281	0
TOTAL	321,180	123,626	45,294	323,835	0	18,162	89,827	85,303	0
<u>POLK</u>									
CITY	811,908	951,500	40,536	606,980	0	5,549	40,641	127,897	0
TOWN	75,492	138,984	3,000	262,094	0	45,052	248,637	378,677	0
TOTAL	887,400	1,090,484	43,536	869,074	0	50,601	289,278	506,574	0
<u>POPE</u>									
CITY	267,294	121,945	15,471	45,843	0	1,693	20,207	8,373	0
TOWN	46,287	73,889	7,308	42,375	0	5,739	21,252	27,254	38
TOTAL	313,581	195,834	22,779	88,218	0	7,432	41,459	35,627	38
<u>RAMSEY</u>									
CITY	8,506,203	93,868,963	1,067,988	32,501,951	0	1,000,089	3,174,504	1,390,420	0
TOWN	68,022	875,361	23,130	431,117	0	8,393	58,485	40,298	0
TOTAL	8,574,225	94,744,324	1,091,118	32,933,068	0	1,008,482	3,232,989	1,430,718	0
<u>RED LAKE</u>									
CITY	72,801	7,536	4,209	5,437	0	13,483	6,077	3,460	0
TOWN	11,292	4,641	0	0	0	25,641	174,966	20,566	0
TOTAL	84,093	12,177	4,209	5,437	0	39,124	181,043	24,026	0
<u>REDWOOD</u>									
CITY	456,933	624,377	107,541	321,966	0	12,218	17,530	5,915	0
TOWN	80,712	50,393	10,776	63,981	0	12,212	25,774	21,243	0
TOTAL	537,645	674,770	118,317	385,947	0	24,430	43,304	27,158	0
<u>RENVILLE</u>									
CITY	442,716	159,887	109,212	463,282	0	34,375	29,794	9,900	0
TOWN	56,268	27,972	17,511	662,966	0	57,580	156,363	20,685	0
TOTAL	498,984	187,859	126,723	1,126,248	0	91,955	186,157	30,585	0
<u>RICE</u>									
CITY	1,228,947	3,306,380	88,548	965,138	0	12,132	80,707	34,321	0
TOWN	103,032	62,297	0	43,268	0	26,021	210,169	15,333	0
TOTAL	1,331,979	3,368,677	88,548	1,008,406	0	38,153	290,876	49,654	0

TABLE 32 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 (4.60%)	PUBLIC UTILITY LAND & BUILDINGS MACHINERY		RAILROAD PROPERTY (3.0, 4.6%)	ALL OTHER CLASS 5 (4.60%)
	1ST \$100,000 MARKET VALUE (1)	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BUILDINGS (3.0, 4.6%)	MACHINERY (4.60%)		
	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(2.3, 3.0, 3.6%)	(3.6, 4.6%)					
ROCK									
CITY	278,901	180,164	37,218	131,969	0	124	432	6,276	0
TOWN	30,045	16,004	9,000	91,443	0	8,992	52,547	42,026	0
TOTAL	308,946	196,168	46,218	223,412	0	9,116	52,979	48,302	0
ROSEAU									
CITY	367,524	450,834	10,242	897,021	0	14,588	21,874	30,635	0
TOWN	53,025	28,192	7,446	27,891	0	22,415	582,100	86,557	0
TOTAL	420,549	479,026	17,688	924,912	0	37,003	603,974	117,192	0
ST. LOUIS									
CITY	4,108,444	11,950,193	406,206	4,705,364	142,143	1,010,248	3,111,817	649,784	0
TOWN	386,469	323,558	45,432	498,551	48,516	343,767	1,439,010	1,219,251	0
TOTAL	4,494,913	12,273,751	451,638	5,203,915	190,659	1,354,015	4,550,827	1,869,035	0
SCOTT									
CITY	1,357,707	4,796,820	226,551	6,328,213	0	62,101	844,288	36,243	0
TOWN	193,446	242,299	36,366	67,648	0	38,194	142,319	26,979	0
TOTAL	1,551,153	5,039,119	262,917	6,395,861	0	100,295	986,607	63,222	0
SHERBURNE									
CITY	893,580	2,717,124	135,042	2,165,517	0	6,934,072	23,930,677	90,354	0
TOWN	325,059	337,420	10,785	1,969	0	115,974	44,015	93,072	46
TOTAL	1,218,639	3,054,544	145,827	2,167,486	0	7,050,046	23,974,692	183,426	46
SIBLEY									
CITY	254,142	70,607	44,778	265,610	0	9,113	24,808	0	0
TOWN	74,673	26,249	22,668	37,090	0	3,384	30,632	0	0
TOTAL	328,815	96,856	67,446	302,700	0	12,497	55,440	0	0
STEARNS									
CITY	3,126,900	14,101,574	322,413	4,253,858	0	29,728	190,132	193,158	0
TOWN	815,389	1,250,968	58,272	415,453	0	43,644	181,445	79,073	0
TOTAL	3,942,289	15,352,542	380,685	4,669,311	0	73,372	371,577	272,231	0
STEELE									
CITY	850,550	1,862,612	91,377	2,170,877	0	48,693	128,501	19,236	0
TOWN	149,067	450,424	24,804	119,687	0	26,533	108,477	35,959	0
TOTAL	999,617	2,313,036	116,181	2,290,564	0	75,226	236,978	55,195	0
STEVENS									
CITY	326,502	302,035	8,988	39,580	0	2,879	10,353	33,681	0
TOWN	54,732	62,289	0	0	0	8,559	26,375	80,487	0
TOTAL	381,234	364,324	8,988	39,580	0	11,438	36,728	114,168	0
SWIFT									
CITY	271,662	160,402	13,635	32,909	0	5,098	8,960	48,069	0
TOWN	33,648	17,867	3,000	26,758	0	51,819	139,043	92,211	0
TOTAL	305,310	178,269	16,635	59,667	0	56,917	148,003	140,280	0
TODD									
CITY	401,311	381,485	26,487	98,907	0	2,090	11,540	19,591	0
TOWN	89,352	9,835	2,031	290	0	18,955	92,736	114,163	0
TOTAL	490,663	391,320	28,518	99,197	0	21,045	104,276	133,754	0

TABLE 32 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 (4.60%)	PUBLIC UTILITY		RAILROAD PROPERTY (3.0, 4.6%)	ALL OTHER CLASS 5 (4.60%)
	1ST \$100,000 MARKET VALUE (1)	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BUILDINGS (3.0, 4.6%)	MACHINERY (4.60%)		
	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(2.3, 3.0, 3.6%)	(3.6, 4.6%)					
TRAVERSE									
CITY	107,292	19,849	11,556	27,845	0	11,863	3,459	6,034	0
TOWN	19,239	1,417	0	0	0	15,861	41,616	14,030	0
TOTAL	126,531	21,266	11,556	27,845	0	27,724	45,075	20,064	0
WARASHA									
CITY	588,786	673,777	15,000	308,681	0	6,274	43,434	13,197	0
TOWN	76,053	23,907	0	0	0	12,270	46,921	16,284	0
TOTAL	664,839	697,684	15,000	308,681	0	18,544	90,355	29,481	0
WADENA									
CITY	380,811	299,597	18,165	87,463	0	3,128	44,174	38,056	0
TOWN	36,612	20,232	0	0	0	27,855	132,186	35,576	0
TOTAL	417,423	319,829	18,165	87,463	0	30,983	176,360	73,632	0
WASECA									
CITY	468,831	485,916	35,925	523,154	0	8,175	56,548	7,471	0
TOWN	41,922	27,175	12,690	74,819	0	17,461	70,209	28,634	0
TOTAL	510,753	513,091	48,615	597,973	0	25,636	126,757	36,105	0
WASHINGTON									
CITY	2,626,554	19,623,835	48,000	3,875,449	0	759,576	3,788,117	107,583	0
TOWN	289,485	774,977	0	14,388	0	4,593	18,427	45,384	0
TOTAL	2,916,039	20,398,812	48,000	3,889,837	0	764,169	3,806,544	152,967	0
WATONWAN									
CITY	342,834	194,961	54,201	504,118	0	322	1,638	13,552	0
TOWN	24,375	30,056	12,108	65,959	0	10,017	26,199	19,637	0
TOTAL	367,209	225,017	66,309	570,077	0	10,339	27,837	33,189	0
WILKIN									
CITY	162,661	103,207	0	0	0	947	1,886	29,363	0
TOWN	18,765	42,017	0	0	0	5,468	9,536	112,845	0
TOTAL	181,426	145,224	0	0	0	6,415	11,422	142,208	0
WINONA									
CITY	1,352,565	2,619,597	228,744	2,131,287	0	81,102	70,393	60,878	0
TOWN	85,671	114,580	19,998	24,188	0	16,045	45,022	37,587	0
TOTAL	1,438,236	2,734,177	248,742	2,155,475	0	97,147	115,415	98,465	0
WRIGHT									
CITY	1,919,484	3,519,043	194,280	1,187,022	0	23,962	12,475,857	77,758	0
TOWN	424,152	612,318	42,408	101,734	0	10,548	2,381,919	79,173	0
TOTAL	2,343,636	4,131,361	236,688	1,288,756	0	34,510	14,857,776	156,931	0
YELLOW MEDICINE									
CITY	262,116	78,918	36,129	175,641	0	7,534	9,498	11,288	0
TOWN	36,006	15,245	13,869	70,098	0	19,471	50,565	24,467	0
TOTAL	298,122	94,163	49,998	245,739	0	27,005	60,063	35,755	0
STATE TOTAL									
CITY	89,149,807	676,124,720	14,907,325	259,924,651	152,592	23,468,333	94,292,569	8,010,040	7,863
TOWN	10,474,818	12,841,727	1,050,444	7,547,626	65,082	4,170,306	18,819,079	5,975,281	4,289
TOTAL	99,624,625	688,966,447	15,957,769	267,472,277	217,674	27,638,639	113,111,648	13,985,321	12,152

TABLE 32 PART F
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.60%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.5, 2.3%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
AITKIN								
CITY	914,625	1,028,156	0	216	0	0	216	207
TOWN	2,234,403	8,020,276	0	0	2,114	1,330	3,444	3,996
TOTAL	3,149,028	9,048,432	0	216	2,114	1,330	3,660	4,203
ANOKA								
CITY	142,905,937	144,229,210	0	171,184	0	0	171,184	0
TOWN	4,354,938	5,004,254	0	0	0	0	0	0
TOTAL	147,260,875	149,233,464	0	171,184	0	0	171,184	0
BECKER								
CITY	4,850,098	5,158,084	130	0	435	0	435	4,754
TOWN	3,401,947	8,976,130	593	0	3,704	2,603	6,307	201
TOTAL	8,252,045	14,134,214	723	0	4,139	2,603	6,742	4,955
BELTRAMI								
CITY	5,060,682	5,114,827	17	2,972	0	0	2,972	3,516
TOWN	4,388,082	6,782,663	379	47,863	23,636	1,647	73,146	1,090
TOTAL	9,448,764	11,897,490	396	50,835	23,636	1,647	76,118	4,606
BENTON								
CITY	10,621,580	10,652,100	34	0	0	0	0	0
TOWN	2,862,525	4,452,390	0	73,627	0	0	73,627	2,185
TOTAL	13,484,105	15,104,490	34	73,627	0	0	73,627	2,185
BIG STONE								
CITY	687,251	710,794	0	621	0	0	621	972
TOWN	256,519	2,248,111	0	2,741	0	0	2,741	0
TOTAL	943,770	2,958,905	0	3,362	0	0	3,362	972
BLUE EARTH								
CITY	20,813,465	20,859,772	0	41,441	0	0	41,441	8,047
TOWN	4,265,613	11,163,932	0	16,221	0	0	16,221	23,763
TOTAL	25,079,078	32,023,704	0	57,662	0	0	57,662	31,810
BROWN								
CITY	7,269,656	7,307,031	0	3,560	447	5,479	9,486	734
TOWN	1,026,084	6,082,653	0	16,755	420	4,938	22,113	31,198
TOTAL	8,295,740	13,389,684	0	20,315	867	10,417	31,599	31,932
CARLTON								
CITY	7,326,187	7,372,161	0	36,009	0	0	36,009	3,712
TOWN	4,121,826	5,340,019	0	4,701	916	0	5,617	577
TOTAL	11,448,013	12,712,180	0	40,710	916	0	41,626	4,289
CARVER								
CITY	36,213,115	36,765,555	0	43,029	0	0	43,029	221
TOWN	4,029,564	6,562,586	0	10,410	0	0	10,410	129
TOTAL	40,242,679	43,328,141	0	53,439	0	0	53,439	350
CASS								
CITY	3,157,758	5,786,791	0	0	146	0	146	230
TOWN	5,406,248	14,256,971	9,130	8,595	167,140	507	176,242	0
TOTAL	8,564,006	20,043,762	9,130	8,595	167,286	507	176,388	230

**TABLE 32 PART F
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP**

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.68%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.5, 2.3%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
CHIPPewa								
CITY	2,791,629	2,817,014	0	0	0	0	0	2,605
TOWN	555,185	4,694,839	1,722	13,551	0	0	13,551	9
TOTAL	3,346,814	7,511,853	1,722	13,551	0	0	13,551	2,614
CHISAGO								
CITY	7,816,486	8,242,843	0	1,315	0	488	1,803	0
TOWN	5,634,610	8,137,185	3,574	13,248	0	0	13,248	4,071
TOTAL	13,451,096	16,380,028	3,574	14,563	0	488	15,051	4,071
CLAY								
CITY	14,344,986	14,415,772	78	3,142	0	3,015	6,157	70,174
TOWN	1,712,542	6,824,802	0	5,635	0	2,476	8,111	0
TOTAL	16,057,528	21,240,574	78	8,777	0	5,491	14,268	70,174
CLEARWATER								
CITY	531,066	537,184	201	0	0	398	398	0
TOWN	2,355,530	3,344,458	517	16,532	4,594	491	21,617	0
TOTAL	2,886,596	3,881,642	718	16,532	4,594	889	22,015	0
COOK								
CITY	718,327	748,640	0	1,089	522	0	1,611	0
TOWN	1,463,878	4,983,902	6,900	73,110	72,198	2,130	147,438	0
TOTAL	2,182,205	5,732,542	6,900	74,199	72,720	2,130	149,049	0
COTTONWOOD								
CITY	1,969,877	1,995,597	0	336	0	60	396	5
TOWN	395,676	5,479,909	0	2,986	0	669	3,655	1,186
TOTAL	2,365,553	7,475,506	0	3,322	0	729	4,051	1,191
CROW WING								
CITY	14,293,673	20,898,607	423	649	1,638	1,707	3,994	4,025
TOWN	8,146,578	18,531,568	5	9,909	7,830	0	17,739	276
TOTAL	22,440,251	39,430,175	428	10,558	9,468	1,707	21,733	4,301
DAKOTA								
CITY	239,486,155	240,803,685	3,185	156,600	899	7,239	164,738	80,917
TOWN	5,086,393	7,986,117	781	2,720	0	19,609	22,329	10,756
TOTAL	244,572,548	248,789,802	3,966	159,320	899	26,848	187,067	91,673
DODGE								
CITY	2,870,221	2,902,007	0	0	0	1,079	1,079	0
TOWN	1,211,386	4,655,570	684	686	0	976	1,662	0
TOTAL	4,081,607	7,557,577	684	686	0	2,055	2,741	0
DOUGLAS								
CITY	6,597,508	6,689,391	0	0	0	0	0	31,794
TOWN	6,054,288	11,286,415	0	41,060	0	0	41,060	3,993
TOTAL	12,651,796	17,975,806	0	41,060	0	0	41,060	35,787
FARIBAULT								
CITY	2,900,045	2,954,974	0	8,436	0	75	8,511	1,444
TOWN	579,485	7,630,228	0	2,778	0	72	2,850	2,825
TOTAL	3,479,530	10,585,202	0	11,214	0	147	11,361	4,269

TABLE 32 PART F
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.66%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.5, 2.3%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
<u>FILLMORE</u>								
CITY	3,176,009	3,325,041	0	9,869	549	0	10,418	2,346
TOWN	751,910	4,340,858	0	6,404	1,128	23	7,555	87
TOTAL	3,927,919	7,665,899	0	16,273	1,677	23	17,973	2,433
<u>FREEBORN</u>								
CITY	8,243,771	8,287,652	0	6,344	0	0	6,344	754
TOWN	1,517,494	7,153,127	380	20,232	0	0	20,232	1,578
TOTAL	9,761,265	15,440,779	380	26,576	0	0	26,576	2,332
<u>GOODHUE</u>								
CITY	37,113,127	37,340,010	548	611	0	419	1,030	22,052
TOWN	3,859,981	9,331,311	0	9,899	51	2,894	12,844	25,038
TOTAL	40,973,108	46,671,321	548	10,510	51	3,313	13,874	47,090
<u>GRANT</u>								
CITY	640,275	681,297	0	18	147	30	195	555
TOWN	301,870	3,193,663	500	3,529	70	1,172	4,771	0
TOTAL	942,145	3,874,960	500	3,547	217	1,202	4,966	555
<u>HENNEPIN</u>								
CITY	1,047,143,545	1,051,667,205	0	381,761	0	0	381,761	8,556,261
TOWN	1,645,498	1,808,407	0	0	0	0	0	0
TOTAL	1,048,789,043	1,053,475,612	0	381,761	0	0	381,761	8,556,261
<u>HOUSTON</u>								
CITY	3,114,516	3,161,357	0	5,207	0	0	5,207	1,953
TOWN	1,163,985	2,982,439	0	1,177	20	4,210	5,407	329
TOTAL	4,278,501	6,143,796	0	6,384	20	4,210	10,614	2,282
<u>HUBBARD</u>								
CITY	1,816,339	1,878,826	0	1,693	48	0	1,741	5,817
TOWN	4,003,133	8,817,215	467	28,576	9,926	474	38,976	4,034
TOTAL	5,819,472	10,696,041	467	30,269	9,974	474	40,717	9,851
<u>ISANTI</u>								
CITY	3,853,694	3,867,039	0	0	0	0	0	0
TOWN	4,216,078	6,687,589	0	607	0	0	607	0
TOTAL	8,069,772	10,554,628	0	607	0	0	607	0
<u>ITASCA</u>								
CITY	19,962,858	20,218,021	0	13,127	8,711	0	21,838	18
TOWN	7,721,813	12,433,914	7,675	5,914	96,104	619	102,637	143
TOTAL	27,684,671	32,651,935	7,675	19,041	104,815	619	124,475	161
<u>JACKSON</u>								
CITY	1,512,767	1,540,961	0	0	0	0	0	0
TOWN	1,038,124	7,996,311	0	10,055	36	0	10,091	0
TOTAL	2,550,891	9,537,272	0	10,055	36	0	10,091	0
<u>KANABEC</u>								
CITY	1,533,122	1,547,425	0	37,779	0	0	37,779	9,249
TOWN	1,314,007	2,819,898	0	21,106	0	32	21,138	0
TOTAL	2,847,129	4,367,323	0	58,885	0	32	58,917	9,249

TABLE 32 PART F
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 31	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.60%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.5, 2.3%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
<u>KANDIYOHI</u>								
CITY	10,504,407	10,692,185	0	1,844	818	0	2,662	7,051
TOWN	4,407,547	10,956,729	850	1,242	0	987	2,229	0
TOTAL	14,911,954	21,648,914	850	3,086	818	987	4,891	7,051
<u>KITTSON</u>								
CITY	634,318	659,915	4,244	478	0	1,245	1,723	591
TOWN	1,185,135	4,688,696	2,279	4,324	0	1,241	5,565	695
TOTAL	1,819,453	5,348,611	6,523	4,802	0	2,486	7,288	1,286
<u>KOOCHICING</u>								
CITY	5,743,368	5,758,164	3	0	225	0	225	174
TOWN	1,472,258	2,438,872	1,443	70,853	14,716	9	85,578	693
TOTAL	7,215,626	8,197,036	1,446	70,853	14,941	9	85,803	867
<u>LAC QUI PARLE</u>								
CITY	1,071,662	1,081,252	0	0	360	0	360	202
TOWN	387,360	3,966,700	0	0	60	0	60	0
TOTAL	1,459,022	5,047,952	0	0	420	0	420	202
<u>LAKE</u>								
CITY	1,413,253	1,483,353	0	17,580	1,139	274	18,993	405
TOWN	1,830,681	3,256,341	98	5,620	36,260	1,585	43,465	345
TOTAL	3,243,934	4,739,694	98	23,200	37,399	1,859	62,458	750
<u>LAKEWOODS</u>								
CITY	479,706	490,209	0	0	0	2,776	2,776	6,355
TOWN	585,515	1,530,188	530	32	242	1,612	1,886	0
TOTAL	1,065,221	2,020,397	530	32	242	4,388	4,662	6,355
<u>LE SUEUR</u>								
CITY	4,437,473	4,529,718	0	759	0	0	759	8,605
TOWN	2,749,752	6,175,509	0	10,681	0	0	10,681	0
TOTAL	7,187,225	10,705,227	0	11,440	0	0	11,440	8,605
<u>LINCOLN</u>								
CITY	686,277	704,802	0	0	0	0	0	419
TOWN	233,372	2,097,812	0	215,787	216	0	216,003	0
TOTAL	919,649	2,802,614	0	215,787	216	0	216,003	419
<u>LYON</u>								
CITY	9,030,175	9,070,977	0	5,364	12	435	5,811	14,623
TOWN	934,145	5,201,519	0	17,212	0	1,442	18,654	0
TOTAL	9,964,320	14,272,496	0	22,576	12	1,877	24,465	14,623
<u>MCLEOD</u>								
CITY	9,597,921	9,622,679	0	4,628	0	0	4,628	0
TOWN	1,827,935	4,816,077	0	4,426	0	0	4,426	0
TOTAL	11,425,856	14,438,756	0	9,054	0	0	9,054	0
<u>MAHNOMEN</u>								
CITY	733,906	740,377	0	0	0	0	0	0
TOWN	467,490	1,662,280	74	612	5,575	0	6,187	0
TOTAL	1,201,396	2,402,657	74	612	5,575	0	6,187	0

TABLE 32 PART F
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 30	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.60%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.5, 2.3%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
MARSHALL								
CITY	968,353	993,038	78	1,113	1,879	7,004	9,996	1,217
TOWN	1,020,236	5,580,902	2,201	7,154	164	1,762	9,080	143
TOTAL	1,988,589	6,573,940	2,279	8,267	2,043	8,766	19,076	1,360
MARTIN								
CITY	5,469,699	5,601,355	0	27,751	0	0	27,751	0
TOWN	1,915,713	9,066,641	0	7,451	0	0	7,451	0
TOTAL	7,385,412	14,667,996	0	35,202	0	0	35,202	0
MEEKER								
CITY	3,206,808	3,234,400	0	1,559	0	0	1,559	0
TOWN	2,097,916	5,983,618	0	13,887	0	0	13,887	8,739
TOTAL	5,304,724	9,218,018	0	15,446	0	0	15,446	8,739
MILLE LACS								
CITY	2,897,892	3,071,190	0	38,102	6,241	0	44,343	9,404
TOWN	2,021,609	4,240,278	6	7,062	888	0	7,950	0
TOTAL	4,919,501	7,311,468	6	45,164	7,129	0	52,293	9,404
MORRISON								
CITY	4,048,079	4,135,713	56	4,347	0	0	4,347	258
TOWN	3,322,620	7,225,850	0	7,378	0	170	7,548	719
TOTAL	7,370,699	11,361,563	56	11,725	0	170	11,895	977
MOWER								
CITY	9,915,207	9,979,709	0	1,739	225	0	1,964	53,186
TOWN	1,395,073	6,385,137	0	26,321	0	0	26,321	0
TOTAL	11,310,280	16,364,846	0	28,060	225	0	28,285	53,186
MURRAY								
CITY	1,152,196	1,175,077	0	1,233	0	0	1,233	0
TOWN	455,631	5,356,571	0	3,851	231	0	4,082	0
TOTAL	1,607,827	6,531,648	0	5,084	231	0	5,315	0
NICOLLET								
CITY	8,530,124	8,573,938	0	1,200	0	0	1,200	0
TOWN	1,155,875	4,944,397	0	18,312	0	0	18,312	0
TOTAL	9,685,999	13,518,335	0	19,512	0	0	19,512	0
NOBLES								
CITY	6,060,842	6,110,727	0	464	9,197	3,080	12,741	0
TOWN	552,580	6,086,440	0	8,232	18,646	0	26,878	0
TOTAL	6,613,422	12,197,167	0	8,696	27,843	3,080	39,619	0
NORMAN								
CITY	816,124	824,715	0	0	0	2,954	2,954	0
TOWN	415,109	4,630,532	0	0	0	43	43	0
TOTAL	1,231,233	5,455,247	0	0	0	2,997	2,997	0
OLMSTED								
CITY	60,074,794	60,259,655	0	23,838	0	0	23,838	22,031
TOWN	8,963,695	13,589,578	0	1,624	0	0	1,624	6,978
TOTAL	69,038,489	73,849,233	0	25,462	0	0	25,462	29,009

TABLE 32 PART F
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.60%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.5, 2.3%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
OTTERTAIL								
CITY	9,347,750	9,599,771	375	42,416	9,061	0	51,477	2,583
TOWN	5,804,191	17,045,019	420	21,836	510	0	22,346	8,918
TOTAL	15,151,941	26,644,790	795	64,252	9,571	0	73,823	11,501
PENNINGTON								
CITY	2,155,230	2,159,514	0	19,279	0	0	19,279	0
TOWN	579,424	1,710,060	0	511	0	0	511	0
TOTAL	2,734,654	3,869,574	0	19,790	0	0	19,790	0
PINE								
CITY	3,374,950	3,590,882	42	1,771	4,035	0	5,806	276
TOWN	2,560,122	6,496,783	44	3,271	1,457	150	4,878	0
TOTAL	5,935,072	10,087,665	86	5,042	5,492	150	10,684	276
PIPESTONE								
CITY	1,818,892	1,865,780	0	156	681	6,303	7,140	0
TOWN	389,968	2,781,348	0	106	0	39	145	0
TOTAL	2,208,860	4,647,128	0	262	681	6,342	7,285	0
POLK								
CITY	6,168,376	6,264,317	0	5,025	0	1,564	6,589	3,498
TOWN	1,971,168	11,465,265	0	9,365	1,250	182	10,797	0
TOTAL	8,139,544	17,729,582	0	14,390	1,250	1,746	17,386	3,498
POPE								
CITY	1,291,915	1,329,855	14,895	1,601	0	0	1,601	1,359
TOWN	923,216	3,558,011	0	6,793	0	0	6,793	1,971
TOTAL	2,215,131	4,887,866	14,895	8,394	0	0	8,394	3,330
RAMSEY								
CITY	325,131,440	325,362,383	0	62,372	0	0	62,372	237,911
TOWN	7,033,683	7,062,092	0	0	0	0	0	0
TOTAL	332,165,123	332,424,475	0	62,372	0	0	62,372	237,911
RED LAKE								
CITY	325,591	344,276	0	0	0	0	0	0
TOWN	310,190	1,092,722	187	0	1,059	0	1,059	0
TOTAL	635,781	1,436,998	187	0	1,059	0	1,059	0
REDWOOD								
CITY	3,359,605	3,418,773	0	3,224	0	0	3,224	2,274
TOWN	596,132	7,848,634	0	4,718	525	0	5,243	0
TOTAL	3,955,737	11,267,407	0	7,942	525	0	8,467	2,274
RENVILLE								
CITY	2,828,523	2,891,385	0	276	1,565	998	2,839	0
TOWN	1,357,928	9,864,360	0	15,470	69	0	15,539	0
TOTAL	4,186,451	12,755,745	0	15,746	1,634	998	18,378	0
RICE								
CITY	14,432,700	14,525,207	0	55	0	921	976	1,758
TOWN	3,552,094	7,829,075	0	49,901	0	0	49,901	0
TOTAL	17,984,794	22,354,282	0	49,956	0	921	50,877	1,758

TABLE 32 PART F
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 30	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.60%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.5, 2.3%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
ROCK								
CITY	1,754,467	1,800,174	0	0	0	2,152	2,152	0
TOWN	435,981	4,092,173	0	0	141	1,115	1,256	0
TOTAL	2,190,448	5,892,347	0	0	141	3,267	3,408	0
ROSEAU								
CITY	2,759,541	2,770,027	0	0	704	671	1,375	33,609
TOWN	1,605,024	3,885,474	1,825	6,909	2,426	0	9,335	0
TOTAL	4,364,565	6,655,501	1,825	6,909	3,130	671	10,710	33,609
ST. LOUIS								
CITY	58,581,452	58,965,484	3,144	563,194	10,024	0	573,218	110,589
TOWN	14,966,603	23,636,156	3,541	1,108,514	159,516	0	1,268,030	27,167
TOTAL	73,548,055	82,601,640	6,685	1,671,708	169,540	0	1,841,248	137,756
SCOTT								
CITY	33,350,117	34,035,737	0	2,668	0	0	2,668	5,901
TOWN	7,475,847	10,498,575	0	5,796	0	56	5,852	4,264
TOTAL	40,825,964	44,534,312	0	8,464	0	56	8,520	10,165
SHERBURNE								
CITY	45,024,269	45,558,272	470	17,874	123	6,026	24,023	929
TOWN	6,730,592	9,669,862	253	13,753	10,349	3,753	27,855	1,960
TOTAL	51,754,861	55,228,134	723	31,627	10,472	9,779	51,878	2,889
SIBLEY								
CITY	1,856,086	1,879,075	0	0	0	0	0	0
TOWN	839,169	5,154,188	0	2,124	20	0	2,144	0
TOTAL	2,695,255	7,033,263	0	2,124	20	0	2,144	0
STEARNS								
CITY	40,163,360	40,300,756	177	692,111	2,334	53	694,498	3,091
TOWN	13,924,106	20,624,658	999	47,251	49,795	0	97,046	30
TOTAL	54,087,466	60,925,414	1,176	739,362	52,129	53	791,544	3,121
STEELE								
CITY	11,832,591	11,878,684	0	1,701	2,457	1,444	5,602	570
TOWN	1,710,260	5,092,775	0	6,017	4,388	896	11,301	0
TOTAL	13,542,851	16,971,459	0	7,718	6,845	2,340	16,903	570
STEVENS								
CITY	1,672,715	1,690,338	0	791	0	0	791	0
TOWN	482,776	2,988,359	0	20,051	0	0	20,051	0
TOTAL	2,155,491	4,678,697	0	20,842	0	0	20,842	0
SWIFT								
CITY	1,391,762	1,422,533	0	74	0	0	74	0
TOWN	567,940	3,773,421	0	50,714	176	0	50,890	0
TOTAL	1,959,702	5,195,954	0	50,788	176	0	50,964	0
TODD								
CITY	2,044,138	2,059,201	0	0	165	0	165	0
TOWN	1,526,052	4,398,554	0	21,820	0	0	21,820	398
TOTAL	3,570,190	6,457,755	0	21,820	165	0	21,985	398

TABLE 32 PART F
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 31	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.60%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.5, 2.3%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
TRAVERSE								
CITY	497,630	508,791	159	46	861	813	1,720	0
TOWN	155,696	3,377,640	585	0	2,433	494	2,927	0
TOTAL	653,326	3,886,431	744	46	3,294	1,307	4,647	0
WARASHA								
CITY	4,333,680	4,464,081	0	0	21,973	0	21,973	0
TOWN	1,561,459	4,254,573	0	244	492	3,581	4,317	0
TOTAL	5,895,139	8,718,654	0	244	22,465	3,581	26,290	0
WADENA								
CITY	1,878,329	1,898,220	32	1,532	0	0	1,532	0
TOWN	708,854	1,510,453	0	34,560	276	0	34,836	0
TOTAL	2,587,183	3,408,673	32	36,092	276	0	36,368	0
WASECA								
CITY	3,923,766	3,935,316	0	1,499	11,965	0	13,464	1,614
TOWN	1,246,682	5,165,977	0	6,473	110	0	6,583	3,069
TOTAL	5,170,448	9,101,293	0	7,972	12,075	0	20,047	4,683
WASHINGTON								
CITY	97,478,874	99,721,508	0	11,616	0	0	11,616	46,850
TOWN	16,917,966	19,384,788	0	0	0	3,038	3,038	65,089
TOTAL	114,396,840	119,106,296	0	11,616	0	3,038	14,654	111,939
WATONWAN								
CITY	2,162,130	2,177,019	0	2,797	0	0	2,797	382
TOWN	391,382	3,991,494	0	7,691	0	0	7,691	6,316
TOTAL	2,553,512	6,168,513	0	10,488	0	0	10,488	6,698
WILKIN								
CITY	964,212	1,005,205	0	0	0	560	560	0
TOWN	283,590	4,145,577	0	1,251	0	2,562	3,813	0
TOTAL	1,247,802	5,150,782	0	1,251	0	3,122	4,373	0
WINONA								
CITY	14,561,327	14,632,113	0	745	81,417	932	83,094	2,531
TOWN	2,731,832	5,160,101	319	6,659	736	711	8,106	0
TOTAL	17,293,159	19,792,214	319	7,404	82,153	1,643	91,200	2,531
WRIGHT								
CITY	31,014,081	31,565,685	0	3,717	0	0	3,717	19,255
TOWN	12,952,037	19,574,596	0	31,491	0	0	31,491	6,288
TOTAL	43,966,118	51,140,281	0	35,208	0	0	35,208	25,543
YELLOW MEDICINE								
CITY	1,443,564	1,475,478	0	0	0	0	0	472
TOWN	497,050	4,877,160	0	0	15	0	15	0
TOTAL	1,940,614	6,352,638	0	0	15	0	15	472
STATE TOTAL								
CITY	2,538,645,997	2,565,394,017	28,291	2,495,547	181,003	60,194	2,736,744	9,412,335
TOWN	249,263,454	591,900,300	48,961	2,385,977	702,628	72,300	3,160,905	261,246
TOTAL	2,787,909,451	3,157,294,317	77,252	4,881,524	883,631	132,494	5,897,649	9,673,581

TABLE 32 PART G
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			TOTAL CLASS 3A CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS (3.0, 4.6%)	ALL OTHER LEASED REAL ESTATE (3.0, 4.6%)	ELECTRIC UTILITIES (4.60%)	GAS UTILITIES (4.60%)	WATER UTILITIES (4.60%)			
<u>ATKIN</u>								
CITY	1,812	9,923	11,582	22,467	0	0	45,991	1,074,363
TOWN	5,223	700	130,944	114,397	0	0	255,260	8,278,980
TOTAL	7,035	10,623	142,526	136,864	0	0	301,251	9,353,343
<u>ANOKA</u>								
CITY	11,364	138,889	3,489,688	1,867,735	0	371,815	5,879,491	150,279,885
TOWN	0	0	21,023	226,031	0	0	247,054	5,251,308
TOTAL	11,364	138,889	3,510,711	2,093,766	0	371,815	6,126,545	155,531,193
<u>BECKER</u>								
CITY	34,414	0	47,953	60,702	0	588	148,411	5,307,060
TOWN	0	375	198,713	35,343	0	0	234,632	9,217,662
TOTAL	34,414	375	246,666	96,045	0	588	383,043	14,524,722
<u>BELTRAMI</u>								
CITY	10,397	0	270,594	99,521	0	0	384,028	5,501,844
TOWN	303	0	135,010	652,203	0	0	788,606	7,644,794
TOTAL	10,700	0	405,604	751,724	0	0	1,172,634	13,146,638
<u>BENTON</u>								
CITY	19,299	281	239,458	116,126	0	0	375,164	11,027,298
TOWN	0	0	174,840	348,905	0	0	525,930	5,051,947
TOTAL	19,299	281	414,298	465,031	0	0	901,094	16,079,245
<u>BIG STONE</u>								
CITY	31,080	0	30,941	31,354	0	0	94,347	805,762
TOWN	0	0	28,488	1,734	0	0	30,222	2,281,074
TOTAL	31,080	0	59,429	33,088	0	0	124,569	3,086,836
<u>BLUE EARTH</u>								
CITY	0	615	488,236	217,513	0	0	714,411	21,615,624
TOWN	0	12	211,969	337,757	0	0	573,501	11,753,654
TOTAL	0	627	700,205	555,270	0	0	1,287,912	33,369,278
<u>BROWN</u>								
CITY	0	222	15,554	25,030	0	0	41,540	7,358,057
TOWN	0	0	28,638	30,277	0	0	90,113	6,194,879
TOTAL	0	222	44,192	55,307	0	0	131,653	13,552,936
<u>CARLTON</u>								
CITY	2,992	19,781	311,531	187,764	0	957	526,737	7,934,907
TOWN	0	0	372,663	947,568	0	0	1,320,808	6,666,444
TOTAL	2,992	19,781	684,194	1,135,332	0	957	1,847,545	14,601,351
<u>CARVER</u>								
CITY	0	0	649,915	327,864	0	15,208	993,208	37,801,792
TOWN	0	0	105,405	103,088	0	0	208,622	6,781,618
TOTAL	0	0	755,320	430,952	0	15,208	1,201,830	44,583,410
<u>CASS</u>								
CITY	1,928	0	190,353	13,257	0	576	206,344	5,993,281
TOWN	0	0	300,777	1,426,429	0	0	1,727,206	16,169,549
TOTAL	1,928	0	491,130	1,439,686	0	576	1,933,550	22,162,830

TABLE 32 PART G
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3A CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.0, 4.6%)	(3.0, 4.6%)	(4.60%)	(4.60%)	(4.60%)	(4.60%)			
CHIPPEWA									
CITY	41,771	0	97,103	30,682	0	876	173,037	173,037	2,990,051
TOWN	681	0	82,536	29,536	0	682	113,444	128,717	4,823,556
TOTAL	42,452	0	179,639	60,218	0	1,558	286,481	301,754	7,813,607
CHISAGO									
CITY	24,209	0	292,944	198,087	0	0	515,240	517,043	8,759,886
TOWN	0	0	298,940	164,009	0	0	467,020	483,842	8,621,027
TOTAL	24,209	0	591,884	362,096	0	0	982,260	1,000,885	17,380,913
CLAY									
CITY	111,716	0	65,544	171,994	0	1,564	420,992	427,227	14,842,999
TOWN	18,092	0	53,230	63,861	0	0	135,183	143,294	6,968,096
TOTAL	129,808	0	118,774	235,855	0	1,564	556,175	570,521	21,811,095
CLEARWATER									
CITY	4,096	444	15,750	1,458	0	0	21,748	22,347	559,531
TOWN	0	0	90,775	1,606,418	0	0	1,697,193	1,719,327	5,063,785
TOTAL	4,096	444	106,525	1,607,876	0	0	1,718,941	1,741,674	5,623,316
COOK									
CITY	0	36	387	0	0	0	423	2,034	750,674
TOWN	0	1,969	45,948	0	0	0	47,917	202,255	5,186,157
TOTAL	0	2,005	46,335	0	0	0	48,340	204,289	5,936,831
COTTONWOOD									
CITY	234	11,559	10,158	36,014	0	0	57,970	58,366	2,053,963
TOWN	0	0	43,406	1,071,155	0	112	1,115,859	1,119,514	6,599,423
TOTAL	234	11,559	53,564	1,107,169	0	112	1,173,829	1,177,880	8,653,386
CROW WING									
CITY	85,855	4,789	265,139	129,285	0	0	489,093	493,510	21,392,117
TOWN	0	12,412	285,967	37,366	0	0	336,021	353,765	18,885,333
TOTAL	85,855	17,201	551,106	166,651	0	0	825,114	847,275	40,277,450
DAKOTA									
CITY	1,164	114,588	5,287,170	2,810,589	0	0	8,294,428	8,462,351	249,266,036
TOWN	0	69,870	135,663	448,008	0	0	664,297	687,407	8,673,524
TOTAL	1,164	184,458	5,422,833	3,258,597	0	0	8,958,725	9,149,758	257,939,560
DODGE									
CITY	234	0	128,741	29,621	0	3,173	161,769	162,848	3,064,855
TOWN	0	981	136,901	41,169	0	365	179,416	181,762	4,837,332
TOTAL	234	981	265,642	70,790	0	3,538	341,185	344,610	7,902,187
DOUGLAS									
CITY	62,154	456	42,041	66,549	0	15,827	218,821	218,821	6,908,212
TOWN	129	0	20,704	100,156	0	0	124,982	166,042	11,452,457
TOTAL	62,283	456	62,745	166,705	0	15,827	343,803	384,863	18,360,669
FARIBAUTI									
CITY	24	231	60,886	56,499	0	0	119,084	127,595	3,082,569
TOWN	15	120	123,444	42,727	0	0	169,131	171,981	7,802,209
TOTAL	39	351	184,330	99,226	0	0	288,215	299,576	10,884,778

TABLE 32 PART G
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3A CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.0, 4.6%)	(3.0, 4.6%)	(4.60%)	(4.60%)	(4.60%)	(4.60%)			
FILLMORE									
CITY	184	0	41,083	75,312	0	0	118,925	129,343	3,454,384
TOWN	0	0	237,018	84,904	0	0	322,009	329,564	4,670,422
TOTAL	184	0	278,101	160,216	0	0	440,934	458,907	8,124,806
FREEBORN									
CITY	3,762	317	226,375	155,358	0	0	386,566	392,910	8,680,562
TOWN	9,034	348	164,232	646,509	0	0	821,701	842,313	7,995,440
TOTAL	12,796	665	390,607	801,867	0	0	1,208,267	1,235,223	16,676,002
GOODHUE									
CITY	0	12,730	523,784	178,471	0	0	737,037	738,615	38,078,625
TOWN	0	0	148,288	69,606	0	273	243,205	256,049	9,587,360
TOTAL	0	12,730	672,072	248,077	0	273	980,242	994,664	47,665,985
GRANT									
CITY	62,451	3,255	39,795	0	0	0	106,056	106,251	787,548
TOWN	0	0	177,855	5,975	0	520	184,350	189,621	3,383,284
TOTAL	62,451	3,255	217,650	5,975	0	520	290,406	295,872	4,170,832
HENNEPIN									
CITY	31,336	2,760,784	15,461,012	6,917,816	0	6,283	33,733,492	34,115,253	1,085,782,458
TOWN	0	0	34,422	33,824	0	0	68,246	68,246	1,876,653
TOTAL	31,336	2,760,784	15,495,434	6,951,640	0	6,283	33,801,738	34,183,499	1,087,659,111
HOUSTON									
CITY	0	0	84,444	46,870	0	408	133,675	138,882	3,300,239
TOWN	0	579	137,363	50,109	0	0	188,380	193,787	3,176,226
TOTAL	0	579	221,807	96,979	0	408	322,055	332,669	6,476,465
HUBBARD									
CITY	0	326	112,289	35,895	0	0	154,327	156,068	2,034,894
TOWN	0	33	132,493	685,309	0	18	821,887	861,330	9,678,545
TOTAL	0	359	244,782	721,204	0	18	976,214	1,017,398	11,713,439
ISANTI									
CITY	28,037	0	106,333	49,817	0	0	184,187	184,187	4,051,226
TOWN	363	120	31,362	182,039	0	11,508	225,392	225,999	6,913,588
TOTAL	28,400	120	137,695	231,856	0	11,508	409,579	410,186	10,964,814
ITASCA									
CITY	24,115	9,360	197,724	424,381	0	363	655,961	677,799	20,895,820
TOWN	1,780	534	614,872	2,223,943	0	276	2,841,548	2,951,860	15,385,774
TOTAL	25,895	9,894	812,596	2,648,324	0	639	3,497,509	3,629,659	36,281,594
JACKSON									
CITY	508	0	14,265	36,378	0	270	51,421	51,421	1,592,382
TOWN	822	0	201,200	329,042	0	19,837	550,901	560,992	8,557,303
TOTAL	1,330	0	215,465	365,420	0	20,107	602,322	612,413	10,149,685
KANABEC									
CITY	13,448	0	0	1,188	0	0	23,885	61,664	1,609,089
TOWN	0	92	0	0	0	0	92	21,230	2,841,128
TOTAL	13,448	92	0	1,188	0	0	23,977	82,894	4,450,217

TABLE 32 PART G
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3A CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.0, 4.6%)	(3.0, 4.6%)	(4.60%)	(4.60%)	(4.60%)	(4.60%)			
<u>KANDIYOHI</u>									
CITY	40,308	0	74,363	139,146	0	0	260,868	263,530	10,955,715
TOWN	3,639	0	98,643	167,514	0	0	269,796	272,875	11,229,604
TOTAL	43,947	0	173,006	306,660	0	0	530,664	536,405	22,185,319
<u>KITSON</u>									
CITY	106,289	0	72,860	0	0	0	179,740	185,707	845,622
TOWN	8,265	0	25,198	1,040,789	0	0	1,074,947	1,082,791	5,771,487
TOTAL	114,554	0	98,058	1,040,789	0	0	1,254,687	1,268,498	6,617,109
<u>KOOCHICHING</u>									
CITY	1,869	0	113,581	86,112	0	15,405	217,141	217,369	5,975,533
TOWN	0	0	4,660	0	0	0	5,353	92,374	2,531,246
TOTAL	1,869	0	118,241	86,112	0	15,405	222,494	309,743	8,506,779
<u>LAC OUIPARLE</u>									
CITY	40,156	0	63,651	17,615	0	0	121,624	121,984	1,203,236
TOWN	0	0	71,786	20,116	0	38	91,940	92,000	4,058,700
TOTAL	40,156	0	135,437	37,731	0	38	213,564	213,984	5,261,936
<u>LAKE</u>									
CITY	405	0	51,460	16,697	0	0	68,967	87,960	1,571,313
TOWN	897	0	64,528	39,551	0	0	105,321	148,884	3,405,225
TOTAL	1,302	0	115,988	56,248	0	0	174,288	236,844	4,976,538
<u>LAKEWOODS</u>									
CITY	8,500	616	6,997	14,565	0	0	37,033	39,809	530,018
TOWN	0	36	162	31,414	0	0	31,612	34,028	1,564,216
TOTAL	8,500	652	7,159	45,979	0	0	68,645	73,837	2,094,234
<u>LE SUEUR</u>									
CITY	580	0	85,455	81,265	0	0	175,905	176,664	4,706,382
TOWN	297	0	166,744	143,476	0	0	310,517	321,198	6,496,707
TOTAL	877	0	252,199	224,741	0	0	486,422	497,862	11,203,089
<u>LINCOLN</u>									
CITY	0	0	17,499	12,210	0	0	30,128	30,128	734,930
TOWN	0	9	78,347	627,418	0	0	705,774	921,777	3,019,589
TOTAL	0	9	95,846	639,628	0	0	735,902	951,905	3,754,519
<u>LYON</u>									
CITY	97,185	30	85,510	54,673	0	450	252,471	258,282	9,329,259
TOWN	1,313	0	93,342	852,475	0	0	947,130	965,784	6,167,303
TOTAL	98,498	30	178,852	907,148	0	450	1,199,601	1,224,066	15,496,562
<u>MCLEOD</u>									
CITY	10,360	0	62,211	44,963	0	0	117,534	122,162	9,744,841
TOWN	2,420	0	60,448	52,997	0	2,178	118,043	122,469	4,938,546
TOTAL	12,780	0	122,659	97,960	0	2,178	235,577	244,631	14,683,387
<u>MAHNOMEN</u>									
CITY	57,588	0	54,372	0	0	0	111,960	111,960	852,337
TOWN	773	0	28,939	0	0	0	29,712	35,973	1,698,253
TOTAL	58,361	0	83,311	0	0	0	141,672	147,933	2,550,590

TABLE 32 PART G
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3A CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.0, 4.6%)	(3.0, 4.6%)	(4.60%)	(4.60%)	(4.60%)	(4.60%)			
MARSHALL									
CITY	94,477	1,308	28,247	0	0	2,190	127,439	137,513	1,130,551
TOWN	10,116	477	69,674	1,686,164	0	0	1,766,574	1,777,855	7,358,757
TOTAL	104,593	1,785	97,921	1,686,164	0	2,190	1,894,013	1,915,368	8,489,308
MARTIN									
CITY	4,018	0	42,124	101,662	0	0	147,804	175,555	5,776,910
TOWN	0	0	86,931	1,315,398	0	0	1,402,329	1,409,780	10,476,421
TOTAL	4,018	0	129,055	1,417,060	0	0	1,550,133	1,585,335	16,253,331
MEEKER									
CITY	110,536	0	44,571	52,332	0	0	207,439	208,998	3,443,398
TOWN	3,648	0	230,810	67,418	0	267	310,882	324,769	6,308,387
TOTAL	114,184	0	275,381	119,750	0	267	518,321	533,767	9,751,785
MILLE LACS									
CITY	7,364	308	74,749	33,922	0	0	125,747	170,090	3,241,280
TOWN	0	0	92,077	41,700	0	0	133,777	141,733	4,382,011
TOTAL	7,364	308	166,826	75,622	0	0	259,524	311,823	7,623,291
MORRISON									
CITY	28,740	0	189,606	60,791	0	0	279,395	283,798	4,419,511
TOWN	3,230	0	64,300	594,376	0	0	662,625	670,173	7,896,023
TOTAL	31,970	0	253,906	655,167	0	0	942,020	953,971	12,315,534
MOWER									
CITY	5,305	23	63,552	23,713	0	0	145,779	147,743	10,127,452
TOWN	420	0	377,937	77,115	0	0	455,472	481,793	6,866,930
TOTAL	5,725	23	441,489	100,828	0	0	601,251	629,536	16,994,382
MURRAY									
CITY	0	574	52,488	0	0	0	53,062	54,295	1,229,372
TOWN	0	0	36,229	501,188	0	0	537,417	541,499	5,898,070
TOTAL	0	574	88,717	501,188	0	0	590,479	595,794	7,127,442
NICOLLET									
CITY	0	0	135,131	110,590	0	444	246,165	247,365	8,821,303
TOWN	0	0	68,041	64,612	0	0	132,653	150,965	5,095,362
TOTAL	0	0	203,172	175,202	0	444	378,818	398,330	13,916,665
NOBLES									
CITY	1,041	0	15,980	96,237	0	0	113,258	125,999	6,236,726
TOWN	0	0	43,371	6,822	0	0	50,193	77,071	6,163,511
TOTAL	1,041	0	59,351	103,059	0	0	163,451	203,070	12,400,237
NORMAN									
CITY	58,223	0	21,009	9,186	0	0	88,418	91,372	916,087
TOWN	20,632	0	28,916	33,040	0	0	82,588	82,631	4,713,163
TOTAL	78,855	0	49,925	42,226	0	0	171,006	174,003	5,629,250
OLMSTED									
CITY	0	0	214,251	515,264	65,527	133,331	950,404	974,242	61,233,897
TOWN	0	0	175,867	204,508	0	72	387,425	389,049	13,978,627
TOTAL	0	0	390,118	719,772	65,527	133,403	1,337,829	1,363,291	75,212,524

TABLE 32 PART G
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3A CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS (3.0, 4.6%)	ALL OTHER LEASED REAL ESTATE (3.0, 4.6%)	ELECTRIC UTILITIES (4.60%)	GAS UTILITIES (4.60%)	WATER UTILITIES (4.60%)	ALL OTHER PERSONAL PROPERTY (4.60%)			
OTTER TAIL									
CITY	47,970	0	481,279	63,779	0	0	595,611	647,463	10,247,234
TOWN	6,999	0	151,235	121,424	0	0	288,576	311,342	17,356,361
TOTAL	54,969	0	632,514	185,203	0	0	884,187	958,805	27,603,595
PENNINGTON									
CITY	70,027	1,881	67,915	0	0	276	140,099	159,378	2,318,892
TOWN	6,063	0	23,433	525,821	0	0	555,317	555,828	2,265,888
TOTAL	76,090	1,881	91,348	525,821	0	276	695,416	715,206	4,584,780
PINE									
CITY	13,079	0	231,334	67,379	0	18	312,086	317,934	3,908,816
TOWN	0	0	421,090	143,072	0	82	564,244	569,166	7,065,949
TOTAL	13,079	0	652,424	210,451	0	100	876,330	887,100	10,974,765
PIPESTONE									
CITY	55,210	11,496	99,988	24,495	0	0	191,189	198,329	2,064,109
TOWN	0	0	54,269	19,779	0	0	74,048	74,193	2,855,541
TOTAL	55,210	11,496	154,257	44,274	0	0	265,237	272,522	4,919,650
POLK									
CITY	115,142	0	188,091	111,677	0	5,514	423,922	430,511	6,694,828
TOWN	33,820	0	206,461	699,533	0	3,928	943,742	954,539	12,419,804
TOTAL	148,962	0	394,552	811,210	0	9,442	1,367,664	1,385,050	19,114,632
POPE									
CITY	37,582	5,528	79,797	26,638	0	0	150,904	167,400	1,497,255
TOWN	0	0	210,515	55,749	0	0	268,235	275,028	3,833,039
TOTAL	37,582	5,528	290,312	82,387	0	0	419,139	442,428	5,330,294
RAMSEY									
CITY	0	7,876,848	5,504,778	4,194,486	0	0	17,814,023	17,876,395	343,238,778
TOWN	0	0	20,177	86,195	0	0	106,372	106,372	7,168,464
TOTAL	0	7,876,848	5,524,955	4,280,681	0	0	17,920,395	17,982,767	350,407,242
RED LAKE									
CITY	32,726	0	38,011	45,522	0	0	116,259	116,259	460,535
TOWN	336	0	30,227	402,639	0	0	433,202	434,448	1,527,170
TOTAL	33,062	0	68,238	448,161	0	0	549,461	550,707	1,987,705
REDWOOD									
CITY	230	368	74,598	34,343	0	0	111,813	115,037	3,533,810
TOWN	0	0	63,028	17,446	0	0	80,474	85,717	7,934,351
TOTAL	230	368	137,626	51,789	0	0	192,287	200,754	11,468,161
RENVILLE									
CITY	55	348	88,100	42,365	0	699	131,567	134,406	3,025,791
TOWN	6,422	0	141,315	103,791	0	0	251,528	267,067	10,131,427
TOTAL	6,477	348	229,415	146,156	0	699	383,095	401,473	13,157,218
RICE									
CITY	0	0	375,620	195,964	0	0	573,342	574,318	15,099,525
TOWN	0	0	106,888	356,612	2,085	0	465,585	515,486	8,344,561
TOTAL	0	0	482,508	552,576	2,085	0	1,038,927	1,089,804	23,444,086

TABLE 32 PART G
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3A CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.0, 4.6%)	(3.0, 4.6%)	(4.60%)	(4.60%)	(4.60%)	(4.60%)			
ROCK									
CITY	16,160	0	17,283	17,265	0	0	50,708	52,860	1,853,034
TOWN	0	0	27,251	5,015	0	0	32,266	33,522	4,125,695
TOTAL	16,160	0	44,534	22,280	0	0	82,974	86,382	5,978,729
ROSEAU									
CITY	41,490	0	29,103	40,026	0	0	144,228	145,603	2,915,630
TOWN	6,087	36	207,126	34,386	0	0	247,635	258,795	4,144,269
TOTAL	47,577	36	236,229	74,412	0	0	391,863	404,398	7,059,899
ST. LOUIS									
CITY	31,938	9,015	3,019,314	313,057	1,044	0	3,484,957	4,061,319	63,026,803
TOWN	0	2,838	1,425,009	951,190	0	0	2,406,204	3,677,775	27,313,931
TOTAL	31,938	11,853	4,444,323	1,264,247	1,044	0	5,891,161	7,739,094	90,340,734
SCOTT									
CITY	235	816	655,221	333,258	0	0	995,431	998,099	35,033,836
TOWN	0	186	173,934	157,677	0	0	336,061	341,913	10,840,488
TOTAL	235	1,002	829,155	490,935	0	0	1,331,492	1,340,012	45,874,324
SHERBURNE									
CITY	5,633	22,867	412,312	224,389	0	0	666,130	690,623	46,248,895
TOWN	0	460	329,849	287,849	0	0	620,118	648,226	10,318,088
TOTAL	5,633	23,327	742,161	512,238	0	0	1,286,248	1,338,849	56,566,983
SIBLEY									
CITY	0	0	54,699	30,618	0	319	85,636	85,636	1,964,711
TOWN	0	0	31,122	82,549	0	795	114,466	116,610	5,270,798
TOTAL	0	0	85,821	113,167	0	1,114	200,102	202,246	7,235,509
STEARNS									
CITY	110,573	0	368,267	161,861	0	414	644,206	1,338,881	41,639,637
TOWN	685	0	454,367	271,973	0	102	727,157	825,202	21,449,860
TOTAL	111,258	0	822,634	433,834	0	516	1,371,363	2,164,083	63,089,497
STEELE									
CITY	0	0	30,688	13,773	0	0	45,031	50,633	11,929,317
TOWN	345	4,720	163,216	454,631	0	119	623,031	634,332	5,727,107
TOTAL	345	4,720	193,904	468,404	0	119	668,062	684,965	17,656,424
STEVENS									
CITY	58,011	0	108,037	31,249	0	273	197,570	198,361	1,888,699
TOWN	0	0	36,223	110,678	0	360	147,261	167,312	3,155,671
TOTAL	58,011	0	144,260	141,927	0	633	344,831	365,673	5,044,370
SWIFT									
CITY	96,860	17,465	65,431	25,743	0	225	205,724	205,798	1,628,331
TOWN	348	0	78,806	97,431	0	588	177,173	228,063	4,001,484
TOTAL	97,208	17,465	144,237	123,174	0	813	382,897	433,861	5,629,815
TODD									
CITY	2,145	0	144,269	40,531	0	381	187,326	187,491	2,246,692
TOWN	1,626	0	45,741	183,342	0	266	231,373	253,193	4,651,747
TOTAL	3,771	0	190,010	223,873	0	647	418,699	440,684	6,898,439

TABLE 32 PART G
1994 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3A CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.0, 4.6%)	(3.0, 4.6%)	(4.60%)	(4.60%)	(4.60%)	(4.60%)			
TRAVERSE									
CITY	7,221	0	42,335	0	0	216	49,772	51,651	560,442
TOWN	2,040	0	82,401	62,832	0	23	147,296	150,808	3,528,448
TOTAL	9,261	0	124,736	62,832	0	239	197,068	202,459	4,088,890
WARASHA									
CITY	0	0	144,880	35,254	0	0	180,134	202,107	4,666,188
TOWN	0	355	84,554	23,044	0	0	107,953	112,270	4,366,843
TOTAL	0	355	229,434	58,298	0	0	288,087	314,377	9,033,031
WADENA									
CITY	34,097	0	88,642	55,209	0	1,552	179,500	181,064	2,079,284
TOWN	0	0	36,256	402,729	0	846	439,831	474,667	1,985,120
TOTAL	34,097	0	124,898	457,938	0	2,398	619,331	655,731	4,064,404
WASECA									
CITY	534	0	36,055	47,601	0	55	85,859	99,323	4,034,639
TOWN	14	0	42,747	291,618	0	198	337,646	344,229	5,510,206
TOTAL	548	0	78,802	339,219	0	253	423,505	443,552	9,544,845
WASHINGTON									
CITY	8,834	3,082	2,516,982	1,701,236	0	0	4,276,984	4,288,600	104,010,108
TOWN	0	110	267,339	475,784	0	0	808,322	811,360	20,196,148
TOTAL	8,834	3,192	2,784,321	2,177,020	0	0	5,085,306	5,099,960	124,206,256
WATONWAN									
CITY	37	0	18,710	46,162	0	84	65,375	68,172	2,245,191
TOWN	0	168	161,105	53,829	0	1,889	223,307	230,998	4,222,492
TOTAL	37	168	179,815	99,991	0	1,973	288,682	299,170	6,467,683
WILKIN									
CITY	77,277	1,161	15,599	12,158	0	0	106,195	106,755	1,111,960
TOWN	9,776	336	81,065	18,934	0	168	110,279	114,092	4,259,669
TOTAL	87,053	1,497	96,664	31,092	0	168	216,474	220,847	5,371,629
WINONA									
CITY	957	0	325,103	208,741	0	0	537,332	620,426	15,252,539
TOWN	0	258	37,695	61,097	0	15	99,065	107,490	5,267,591
TOTAL	957	258	362,798	269,838	0	15	636,397	727,916	20,520,130
WRIGHT									
CITY	26,770	133	431,177	293,287	0	4,398	775,020	778,737	32,344,422
TOWN	0	0	488,798	113,622	0	0	608,708	640,199	20,214,795
TOTAL	26,770	133	919,975	406,909	0	4,398	1,383,728	1,418,936	52,559,217
YELLOW MEDICINE									
CITY	22,918	0	72,741	44,640	0	0	140,771	140,771	1,616,249
TOWN	0	0	89,741	51,436	0	0	141,177	141,192	5,018,352
TOTAL	22,918	0	162,482	96,076	0	0	281,948	281,963	6,634,601
STATE TOTAL									
CITY	2,195,239	11,042,453	46,214,798	24,375,246	66,571	584,152	93,890,794	96,655,829	2,662,049,846
TOWN	166,653	98,134	12,645,022	26,431,195	2,085	45,525	39,649,860	42,859,726	634,760,026
TOTAL	2,361,892	11,140,587	58,859,820	50,806,441	68,656	629,677	133,540,654	139,515,555	3,296,809,872

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1995

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Cap. Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Cap. Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Aitkin	9,307,087	36,540	0	0	9,270,547	0	9,270,547
Anoka	154,934,728	11,937,807	18,691,339	0	124,305,580	30,888,711	155,194,291
Becker	14,450,959	374,595	0	0	14,076,364	0	14,076,364
Beltrami	13,049,477	181,935	0	0	12,867,542	0	12,867,542
Benton	16,046,275	1,352,188	0	10,028	14,684,059	0	14,684,059
Big Stone	3,077,898	12,977	0	0	3,064,921	0	3,064,921
Blue Earth	33,182,355	1,711,500	0	0	31,470,855	0	31,470,855
Brown	13,511,352	572,718	0	0	12,938,634	0	12,938,634
Carlton	14,574,261	574,362	0	24,155	13,975,744	0	13,975,744
Carver	44,352,817	9,324,144	4,107,776	0	30,920,897	4,634,119	35,555,016
Cass	21,986,804	136,494	0	0	21,850,310	0	21,850,310
Chippewa	7,780,240	88,689	0	0	7,691,551	0	7,691,551
Chisago	17,281,765	852,787	0	27,416	16,381,562	0	16,381,562
Clay	21,781,387	1,408,129	0	0	20,353,258	0	20,353,258
Clearwater	5,806,596	23,226	0	0	5,583,370	0	5,583,370
Cook	5,914,343	64,081	0	0	5,850,262	0	5,850,262
Cottonwood	8,633,241	61,122	0	0	8,572,119	0	8,572,119
Crow Wing	39,989,468	1,096,778	0	0	38,872,690	0	38,872,690
Dakota	256,910,031	10,050,572	36,037,980	0	210,821,499	28,419,962	239,241,461
Dodge	7,884,804	306,497	0	0	7,578,307	0	7,578,307
Douglas	18,249,202	260,304	0	0	17,988,898	0	17,988,898
Faribault	10,844,009	218,786	0	0	10,625,223	0	10,625,223
Fillmore	8,063,882	196,087	0	0	7,867,795	0	7,867,795
Freeborn	16,560,244	445,859	0	0	16,114,385	0	16,114,385

**TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1995**

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Cap. Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Cap. Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Goodhue	47,522,059	1,513,256	0	0	46,008,803	0	46,008,803
Grant	4,161,060	0	0	15,757	4,145,303	0	4,145,303
Hennepin	1,083,653,617	89,773,769	125,481,769	27,711	868,370,368	98,537,128	966,907,496
Houston	6,464,937	37,361	0	0	6,427,576	0	6,427,576
Hubbard	11,589,562	14,456	0	0	11,575,106	0	11,575,106
Isanti	10,891,345	309,350	0	0	10,581,995	0	10,581,995
Itasca	36,171,470	834,158	0	27,963	35,309,349	0	35,309,349
Jackson	10,125,073	369,350	0	0	9,755,723	0	9,755,723
Kanabec	4,415,024	114,222	0	0	4,300,802	0	4,300,802
Kandiyohi	22,094,878	543,489	0	3,688	21,547,701	0	21,547,701
Kittson	6,629,976	0	0	0	6,629,976	0	6,629,976
Koochiching	8,421,928	2,032,433	0	0	6,389,495	0	6,389,495
Lac Qui Parle	5,246,368	26,166	0	0	5,220,202	0	5,220,202
Lake	4,956,769	263,601	0	0	4,693,168	0	4,693,168
Lake of the Wood	2,084,653	0	0	0	2,084,653	0	2,084,653
Le Sueur	11,140,009	215,072	0	0	10,924,937	0	10,924,937
Lincoln	3,743,539	0	0	0	3,743,539	0	3,743,539
Lyon	15,467,827	1,296,909	0	0	14,170,918	0	14,170,918
McLeod	14,634,186	634,623	0	0	13,999,563	0	13,999,563
Mahnomen	2,544,822	35,400	0	0	2,509,422	0	2,509,422
Marshall	8,477,448	0	0	0	8,477,448	0	8,477,448
Martin	16,215,065	278,833	0	0	15,936,232	0	15,936,232
Meeker	9,715,598	57,138	0	15,764	9,642,696	0	9,642,696
Mille Lacs	7,515,378	444,534	0	4,429	7,066,415	0	7,066,415

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1995

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Cap. Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Cap. Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Morrison	12,243,002	403,361	0	0	11,839,641	0	11,839,641
Mower	16,953,367	485,875	0	0	16,467,492	0	16,467,492
Murray	7,085,914	10,628	0	0	7,085,286	0	7,085,286
Nicollet	13,896,522	477,732	0	0	13,418,790	0	13,418,790
Nobles	12,360,647	526,471	0	0	11,834,176	0	11,834,176
Norman	5,611,038	18,985	0	0	5,592,053	0	5,592,053
Olmsted	74,853,846	3,109,404	0	0	71,744,442	0	71,744,442
Ottertail	27,430,104	644,246	0	0	26,785,858	0	26,785,858
Pennington	4,557,571	0	0	0	4,557,571	0	4,557,571
Pine	10,912,097	348,721	0	37,873	10,525,503	0	10,525,503
Pipestone	4,896,693	173,590	0	0	4,723,103	0	4,723,103
Polk	19,046,598	305,118	0	0	18,741,480	0	18,741,480
Pope	5,289,217	72,191	0	18,334	5,198,692	0	5,198,692
Ramsey	349,864,823	24,903,019	41,461,103	0	283,500,701	57,512,083	341,012,784
Red Lake	1,986,916	8,246	0	0	1,978,670	0	1,978,670
Redwood	11,442,118	222,999	0	0	11,219,119	0	11,219,119
Renville	13,131,106	261,515	0	0	12,869,591	0	12,869,591
Rice	23,413,703	1,266,265	0	0	22,147,438	0	22,147,438
Rock	5,970,148	103,078	0	0	5,867,070	0	5,867,070
Roseau	7,033,516	87,732	0	17,200	6,928,584	0	6,928,584
St Louis	89,893,631	7,302,028	0	69,077	82,522,526	0	82,522,526
Scott	45,718,224	3,046,348	4,565,714	0	38,106,162	5,592,042	43,698,204
Sherburne	56,299,643	2,020,383	0	23,457	54,255,803	0	54,255,803
Sibley	7,215,837	256,673	0	0	6,959,164	0	6,959,164

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1995

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Cap. Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Cap. Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Stearns	62,753,331	4,390,299	0	21,930	58,341,102	0	58,341,102
Steele	17,614,132	1,151,176	0	0	16,462,956	0	16,462,956
Stevens	5,025,445	94,219	0	1,658	4,929,568	0	4,929,568
Swift	5,619,142	224,250	0	0	5,394,892	0	5,394,892
Todd	6,843,661	204,563	0	0	6,639,098	0	6,639,098
Traverse	4,077,392	12,785	0	8,240	4,056,367	0	4,056,367
Wabasha	8,992,060	398,611	0	0	8,593,449	0	8,593,449
Wadena	4,033,082	47,039	0	0	3,986,043	0	3,986,043
Waseca	9,485,928	22,026	0	0	9,463,902	0	9,463,902
Washington	123,640,255	6,532,578	10,964,995	21,417	106,121,265	15,725,467	121,846,732
Watowan	6,445,584	233,252	0	0	6,212,332	0	6,212,332
Wilken	5,356,163	26,367	0	0	5,329,796	0	5,329,796
Winona	20,477,900	1,022,557	0	0	19,455,343	0	19,455,343
Wright	52,246,308	2,699,031	0	20,349	49,526,928	0	49,526,928
Yellow Medicine	6,609,263	95,495	0	0	6,513,768	0	6,513,768
State Total	3,284,131,741	203,291,153	241,310,656	396,446	2,839,133,486	241,309,512	3,080,442,998

SECTION IV

Current Year Taxes - Payable 1995

Part A: By Taxing District

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1995

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>	<u>BLUE EARTH</u>
<u>Tax Base Value</u>							
Taxable Market Value	\$ 585,817,500	\$ 8,515,449,700	\$ 911,578,600	\$ 728,825,600	\$ 836,610,800	\$ 236,229,500	\$ 1,834,548,300
SD Referendum Market Value	559,724,978	8,491,234,955	859,341,006	702,808,621	789,442,034	209,571,442	1,750,138,135
Net Tax Capacity ⁽¹⁾	9,307,087	154,934,726	14,450,959	13,049,477	16,046,275	3,077,898	33,182,355
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00188	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
SD Referendum Market Value Rate	0.00014	0.01241	0.02943	0.00013	0.01147	0.00390	0.02778
Net Tax Capacity Rate	129.638	122.162	137.726	143.621	133.951	133.653	118.184
<u>Market Value Levy</u> ⁽²⁾							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	10,999	0	0	0	0	0	0
School District	766	1,053,413	252,897	914	90,562	8,163	486,140
TOTAL	\$ 11,765	\$ 1,053,413	\$ 252,897	\$ 914	\$ 90,562	\$ 8,163	\$ 486,140
<u>Net Tax Capacity Levy</u> ⁽³⁾							
County	\$ 5,248,583	\$ 40,514,921	\$ 8,272,089	\$ 8,168,759	\$ 7,318,513	\$ 1,676,208	\$ 11,950,422
City	350,173	24,159,520	1,226,152	1,015,327	2,592,718	484,224	5,809,946
Town	1,144,643	1,132,004	1,218,388	1,010,472	569,561	202,591	1,223,897
School District (4)	5,259,958	78,307,027	8,538,871	8,202,330	9,022,815	1,654,842	18,075,181
Special District (5)	17,018	5,622,211	121,923	74,684	109,539	77,221	66,616
Tax Increment Financing	45,149	14,338,383	525,261	270,225	1,868,602	18,616	2,090,140
Contribution	0	25,197,796	0	0	0	0	0
Power Line	0	0	0	0	12,430	0	0
TOTAL	\$ 12,065,524	\$ 189,271,862	\$ 19,902,684	\$ 18,741,797	\$ 21,494,178	\$ 4,113,702	\$ 39,216,202
Total Levy Before Credits	\$ 12,077,289	\$ 190,325,275	\$ 20,155,581	\$ 18,742,711	\$ 21,584,740	\$ 4,121,865	\$ 39,702,342
<u>Credits</u>							
Taconite Tax Credit (6)	\$ 684,608	\$ 0			\$ 0		
Disparity Red. Credit/Rent Equity ⁽⁷⁾	0	0			0		
Power Line Credit	0	0			3,537		
Agricultural Preserves Credit ⁽⁸⁾	0	4,619			0		
County Conservation Credit	0	0			0		
Enterprise Zone Credit	0	0			0		
Disaster Credit	0	0			0		
TOTAL	\$ 684,608	\$ 4,619			\$ 3,537		
<u>Net Tax Payable</u>							
Market Value Levy	\$ 11,765	\$ 1,053,413	\$ 252,897	\$ 914	\$ 90,562	\$ 8,163	\$ 486,140
Net Tax Capacity Levy	11,380,918	189,267,243	19,902,684	18,741,797	21,490,641	4,113,702	39,216,202
TOTAL	\$ 11,392,681	\$ 190,320,656	\$ 20,155,581	\$ 18,742,711	\$ 21,581,203	\$ 4,121,865	\$ 39,702,342

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1996

	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
<u>Tax Base Value</u>							
Taxable Market Value	\$ 983,540,900	\$ 738,170,700	\$ 2,388,278,800	\$ 1,201,619,100	\$ 556,954,800	\$ 1,114,425,100	\$ 1,354,194,000
SD Referendum Market Value	907,677,329	720,737,700	2,325,346,239	1,178,876,966	508,988,407	1,073,670,300	1,297,231,847
Net Tax Capacity (1)	13,511,352	14,574,261	44,352,817	21,986,804	7,780,240	17,261,765	21,761,387
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00000	0.00092	0.00000	0.00000	0.00000	0.00000
SD Referendum Market Value Rate	0.01510	0.05176	0.00000	0.00201	0.00007	0.02473	0.02823
Net Tax Capacity Rate	112.740	148.440	148.244	110.009	135.046	136.107	136.399
<u>Market Value Levy (2)</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	22,051	0	0	0	0
School District	137,044	373,052	0	23,738	369	265,499	366,247
TOTAL	\$ 137,044	\$ 373,052	\$ 22,051	\$ 23,738	\$ 369	\$ 265,499	\$ 366,247
<u>Net Tax Capacity Levy (3)</u>							
County	\$ 4,863,140	\$ 8,486,529	\$ 14,539,636	\$ 8,515,519	\$ 3,353,706	\$ 9,102,919	\$ 10,361,605
City	2,410,405	2,413,747	6,496,024	1,212,910	1,368,786	2,278,776	3,082,966
Town	428,171	1,215,863	1,024,153	1,644,458	400,547	1,191,163	570,684
School District (4)	6,938,163	8,447,159	23,165,832	12,613,496	5,208,675	9,620,597	13,314,983
Special District (5)	76,400	162,306	1,317,205	30,325	33,977	29,853	367,092
Tax Increment Financing	716,395	871,323	13,670,135	170,649	141,187	1,235,877	1,984,879
Contribution	0	0	5,537,239	0	0	0	0
Power Line	0	37,079	0	0	0	35,543	0
TOTAL	\$ 15,232,674	\$ 21,634,006	\$ 65,750,224	\$ 24,187,357	\$ 10,506,878	\$ 23,494,528	\$ 29,682,209
Total Levy Before Credits	\$ 15,369,718	\$ 22,007,058	\$ 65,772,275	\$ 24,211,095	\$ 10,507,247	\$ 23,760,027	\$ 30,048,456
<u>Credits</u>							
Taconite Tax Credit (6)		\$ 0	\$ 0			\$ 0	\$ 0
Disparity Red. Credit/Rent Equity ⁽⁷⁾		0	0			0	4,226,207
Power Line Credit		705	0			10,991	0
Agricultural Preserves Credit ⁽⁸⁾		0	192,198			0	0
County Conservation Credit		0	0			0	0
Enterprise Zone Credit		0	0			0	0
Disaster Credit		0	0			0	0
TOTAL		\$ 705	\$ 192,198			\$ 10,991	\$ 4,226,207
<u>Net Tax Payable</u>							
Market Value Levy	\$ 137,044	\$ 373,052	\$ 22,051	\$ 23,738	\$ 369	\$ 265,499	\$ 366,247
Net Tax Capacity Levy	15,232,674	21,633,301	65,558,026	24,187,357	10,506,878	23,483,537	25,456,002
TOTAL	\$ 15,369,718	\$ 22,006,353	\$ 65,580,077	\$ 24,211,095	\$ 10,507,247	\$ 23,749,036	\$ 25,822,249

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1995

	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>
<u>Tax Base Value</u>							
Taxable Market Value	\$ 242,321,300	\$ 310,487,500	\$ 616,363,500	\$ 2,154,326,149	\$ 12,511,139,900	\$ 614,304,500	\$ 1,071,512,600
SD Referendum Market Value	218,314,978	310,053,880	563,273,759	2,129,485,364	12,459,033,043	565,307,625	1,022,644,922
Net Tax Capacity ⁽¹⁾	5,606,596	5,914,343	8,633,241	39,969,468	256,910,031	7,884,804	18,249,202
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.00226	0.00000	0.01327
SD Referendum Market Value Rate	0.00000	0.00000	0.02635	0.00000	0.02154	0.00000	0.00000
Net Tax Capacity Rate	127.196	102.179	118.883	109.581	124.525	118.988	123.942
<u>Market Value Levy ⁽²⁾</u>							
County			\$ 0	\$ 0	\$ 0		\$ 0
City			0	0	283,364		142,233
School District			148,440	67	2,683,094		0
TOTAL			\$ 148,440	\$ 67	\$ 2,966,458		\$ 142,233
<u>Net Tax Capacity Levy ⁽³⁾</u>							
County	\$ 3,400,062	\$ 2,754,972	\$ 3,814,933	\$ 12,210,934	\$ 58,870,785	\$ 2,975,387	\$ 8,001,715
City	244,064	386,882	989,804	5,113,100	48,004,425	1,383,578	1,709,563
Town	257,940	73,812	456,606	1,893,578	1,180,661	533,056	1,509,778
School District (4)	3,091,480	2,398,796	4,895,278	22,990,185	141,378,619	4,044,778	10,919,334
Special District (5)	100,838	366,328	17,833	278,496	9,287,424	0	142,932
Tax Increment Financing	36,989	62,410	88,975	1,312,637	12,615,473	445,138	335,094
Contribution	0	0	0	0	48,578,840	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 7,131,373	\$ 6,043,200	\$ 10,263,429	\$ 43,798,930	\$ 319,916,227	\$ 9,381,937	\$ 22,618,416
Total Levy Before Credits	\$ 7,131,373	\$ 6,043,200	\$ 10,411,869	\$ 43,798,997	\$ 322,882,685	\$ 9,381,937	\$ 22,760,649
<u>Credits</u>							
Taconite Tax Credit (6)		\$ 357,896		\$ 840,420	\$ 0		
Disparity Red. Credit/Rent Equity ⁽⁷⁾		0		0	0		
Power Line Credit		0		0	0		
Agricultural Preserves Credit ⁽⁸⁾		0		0	94,350		
County Conservation Credit		0		0	0		
Enterprise Zone Credit		0		0	0		
Disaster Credit		0		0	0		
TOTAL		\$ 357,896		\$ 840,420	\$ 94,350		
<u>Net Tax Payable</u>							
Market Value Levy	\$ 0	\$ 0	\$ 148,440	\$ 67	\$ 2,966,458	\$ 0	\$ 142,233
Net Tax Capacity Levy	7,131,373	5,685,304	10,263,429	42,958,510	319,821,877	9,381,937	22,618,416
TOTAL	\$ 7,131,373	\$ 5,685,304	\$ 10,411,869	\$ 42,958,577	\$ 322,788,335	\$ 9,381,937	\$ 22,760,649

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1995

	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
<u>Tax Base Value</u>							
Taxable Market Value	\$ 823,550,600	\$ 650,342,200	\$ 1,130,754,600	\$ 2,093,468,600	\$ 319,886,900	\$ 47,400,532,908	\$ 523,339,600
SD Referendum Market Value	755,976,132	584,895,052	1,047,684,367	1,996,047,221	286,101,523	47,347,148,199	471,331,183
Net Tax Capacity ⁽¹⁾	10,844,009	8,063,882	16,560,244	47,522,059	4,161,080	1,083,653,617	6,464,937
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00296	0.00000	0.00000	0.00000	0.00129	0.00000
SD Referendum Market Value Rate	0.04682	0.00080	0.05333	0.00834	0.06893	0.00848	0.02047
Net Tax Capacity Rate	114.368	135.680	117.819	110.567	122.792	135.488	136.294
<u>Market Value Levy ⁽²⁾</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	19,274	0	0	0	611,240	0
School District	353,965	4,524	558,727	166,419	197,203	4,012,957	96,499
TOTAL	\$ 353,965	\$ 23,798	\$ 558,727	\$ 166,419	\$ 197,203	\$ 4,624,197	\$ 96,499
<u>Net Tax Capacity Levy ⁽³⁾</u>							
County	\$ 3,708,002	\$ 3,330,342	\$ 6,831,079	\$ 10,907,177	\$ 1,892,814	\$ 315,704,637	\$ 3,165,277
City	1,490,128	1,849,386	1,956,871	10,978,220	449,513	216,823,991	1,278,597
Town	743,774	906,960	730,727	1,590,847	215,131	284,167	597,430
School District (4)	6,139,062	4,566,836	9,435,246	27,085,954	2,516,219	581,533,685	3,703,661
Special District (5)	23,912	0	4,889	222,318	18,205	60,234,210	11,747
Tax Increment Financing	297,159	287,568	552,351	1,759,026	0	124,456,320	54,596
Contribution	0	0	0	0	0	169,148,165	0
Power Line	0	0	0	0	17,585	37,463	0
TOTAL	\$ 12,402,037	\$ 10,941,092	\$ 19,511,163	\$ 52,543,542	\$ 5,109,467	\$ 1,468,222,638	\$ 8,811,308
Total Levy Before Credits	\$ 12,756,002	\$ 10,964,890	\$ 20,069,890	\$ 52,709,961	\$ 5,306,670	\$ 1,472,846,835	\$ 8,907,807
<u>Credits</u>							
Taconite Tax Credit (6)					\$ 0	\$ 0	
Disparity Red. Credit/Rent Equity ⁽⁷⁾					0	0	
Power Line Credit					14,735	13,489	
Agricultural Preserves Credit ⁽⁸⁾					0	22,204	
County Conservation Credit					0	0	
Enterprise Zone Credit					0	0	
Disaster Credit					0	0	
TOTAL					\$ 14,735	\$ 35,693	
<u>Net Tax Payable</u>							
Market Value Levy	\$ 353,965	\$ 23,798	\$ 558,727	\$ 166,419	\$ 197,203	\$ 4,624,197	\$ 96,499
Net Tax Capacity Levy	12,402,037	10,941,092	19,511,163	52,543,542	5,094,732	1,468,186,945	8,811,308
TOTAL	\$ 12,756,002	\$ 10,964,890	\$ 20,069,890	\$ 52,709,961	\$ 5,291,935	\$ 1,472,811,142	\$ 8,907,807

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1996

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSON</u>
Tax Base Value							
Taxable Market Value	\$ 645,914,500	\$ 773,940,300	\$ 1,513,418,117	\$ 755,455,900	\$ 323,886,600	\$ 1,390,738,600	\$ 384,973,900
SD Referendum Market Value	629,116,960	729,686,222	1,498,293,330	692,280,488	294,712,255	1,318,113,107	355,074,780
Net Tax Capacity ⁽¹⁾	11,589,562	10,891,345	36,171,470	10,125,073	4,415,024	22,094,878	6,629,976
Average Tax Rate Percentage							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
SD Referendum Market Value Rate	0.00000	0.01374	0.01369	0.00664	0.01401	0.03738	0.00036
Net Tax Capacity Rate	112.186	146.248	116.959	113.520	145.697	125.758	109.506
Market Value Levy ⁽²⁾							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	0	0
School District		100,294	205,169	45,943	41,287	492,737	1,293
TOTAL	\$ 100,294	\$ 205,169	\$ 45,943	\$ 41,287	\$ 492,737	\$ 1,293	
Net Tax Capacity Levy ⁽³⁾							
County	\$ 4,183,449	\$ 6,665,280	\$ 16,001,877	\$ 4,035,542	\$ 3,176,284	\$ 9,060,657	\$ 1,639,447
City	432,447	1,625,938	4,271,009	732,347	234,981	2,753,410	384,188
Town	1,103,686	1,138,544	2,097,868	658,063	322,013	988,231	371,262
School District (4)	7,221,637	5,963,174	18,282,840	5,563,445	2,518,428	14,147,970	4,761,856
Special District (5)	43,873	28,573	537,273	59,974	11,999	102,234	103,497
Tax Increment Financing	16,774	506,811	1,081,831	444,654	168,872	728,934	0
Contribution	0	0	0	0	0	0	0
Power Line	0	0	33,058	0	0	4,711	0
TOTAL	\$ 13,001,866	\$ 15,928,320	\$ 42,305,756	\$ 11,494,025	\$ 6,432,577	\$ 27,786,147	\$ 7,260,250
Total Levy Before Credits	\$ 13,001,866	\$ 16,028,614	\$ 42,510,925	\$ 11,539,968	\$ 6,473,864	\$ 28,278,884	\$ 7,261,543
Credits							
Taconite Tax Credit (6)			\$ 3,111,788			\$ 0	
Disparity Red. Credit/Rent Equity ⁽⁷⁾			0			0	
Power Line Credit			2,818			1,244	
Agricultural Preserves Credit ⁽⁸⁾			0			0	
County Conservation Credit			0			0	
Enterprise Zone Credit			0			0	
Disaster Credit			0			0	
TOTAL			\$ 3,114,606			\$ 1,244	
Net Tax Payable							
Market Value Levy	\$ 0	\$ 100,294	\$ 205,169	\$ 45,943	\$ 41,287	\$ 492,737	\$ 1,293
Net Tax Capacity Levy	13,001,866	15,928,320	39,191,150	11,494,025	6,432,577	27,784,903	7,260,250
TOTAL	\$ 13,001,866	\$ 16,028,614	\$ 39,396,319	\$ 11,539,968	\$ 6,473,864	\$ 28,277,640	\$ 7,261,543

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1996

	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE/WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
<u>Tax Base Value</u>							
Taxable Market Value	\$ 394,278,000	\$ 416,889,600	\$ 300,771,950	\$ 134,674,900	\$ 806,108,500	\$ 262,235,500	\$ 898,862,100
SD Referendum Market Value	385,491,149	362,027,994	300,121,740	126,909,207	746,574,762	224,011,909	844,053,813
Net Tax Capacity ⁽¹⁾	8,421,928	5,246,368	4,956,769	2,084,653	11,140,009	3,743,539	15,467,827
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
SD Referendum Market Value Rate	0.05829	0.01242	0.09027	0.00986	0.00778	0.01946	0.01120
Net Tax Capacity Rate	119.905	109.976	166.299	139.466	134.929	127.657	112.235
<u>Market Value Levy</u> ⁽²⁾							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	0	0
School District	224,709	44,961	270,915	12,519	58,049	43,602	94,574
TOTAL	\$ 224,709	\$ 44,961	\$ 270,915	\$ 12,519	\$ 58,049	\$ 43,602	\$ 94,574
<u>Net Tax Capacity Levy</u> ⁽³⁾							
County	\$ 2,815,870	\$ 1,907,092	\$ 3,752,152	\$ 1,240,578	\$ 4,958,305	\$ 2,155,390	\$ 5,449,042
City	1,400,959	630,348	778,227	87,400	2,000,305	281,102	2,663,016
Town	41,043	331,664	330,901	170,280	608,478	223,065	374,062
School District (4)	3,283,712	2,797,733	2,895,139	1,401,037	7,119,976	2,080,019	7,316,905
Special District (5)	32,285	70,861	57,266	8,093	22,726	39,319	48,192
Tax Increment Financing	2,524,443	32,064	429,396	0	321,288	0	1,509,136
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 10,098,312	\$ 5,769,762	\$ 8,243,081	\$ 2,907,388	\$ 15,031,078	\$ 4,778,895	\$ 17,360,353
Total Levy Before Credits	\$ 10,323,021	\$ 5,814,723	\$ 8,513,996	\$ 2,919,907	\$ 15,089,127	\$ 4,822,497	\$ 17,454,927
<u>Credits</u>							
Taconite Tax Credit (6)	\$ 6,089		\$ 975,273	\$ 0			
Disparity Red. Credit/Rent Equity ⁽⁷⁾	0		0	0			
Power Line Credit	1,735		0	2,074			
Agricultural Preserves Credit ⁽⁸⁾	0		0	0			
County Conservation Credit	0		0	0			
Enterprise Zone Credit	0		0	0			
Disaster Credit	0		0	0			
TOTAL	\$ 7,824		\$ 975,273	\$ 2,074			
<u>Net Tax Payable</u>							
Market Value Levy	\$ 224,709	\$ 44,961	\$ 270,915	\$ 12,519	\$ 58,049	\$ 43,602	\$ 94,574
Net Tax Capacity Levy	10,090,488	5,769,762	7,267,808	2,905,314	15,031,078	4,778,895	17,360,353
TOTAL	\$ 10,315,197	\$ 5,814,723	\$ 7,538,723	\$ 2,917,833	\$ 15,089,127	\$ 4,822,497	\$ 17,454,927

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1996

	<u>MCLEOD</u>	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
<u>Tax Base Value</u>							
Taxable Market Value	\$ 1,008,662,700	\$ 164,388,500	\$ 538,536,200	\$ 1,047,876,100	\$ 699,578,500	\$ 501,121,000	\$ 833,128,800
SD Referendum Market Value	934,076,214	144,905,328	478,808,361	979,653,585	637,204,047	471,162,897	750,537,092
Net Tax Capacity ⁽¹⁾	14,634,186	2,544,822	8,477,448	16,215,065	9,715,598	7,515,378	12,243,002
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
SD Referendum Market Value Rate	0.00098	0.00733	0.02563	0.01808	0.01574	0.01696	0.04108
Net Tax Capacity Rate	138.990	162.355	99.772	107.095	128.953	168.566	130.913
<u>Market Value Levy ⁽²⁾</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	0	0
School District	9,148	10,624	122,709	177,135	100,305	79,907	308,313
TOTAL	\$ 9,148	\$ 10,624	\$ 122,709	\$ 177,135	\$ 100,305	\$ 79,907	\$ 308,313
<u>Net Tax Capacity Levy ⁽³⁾</u>							
County	\$ 6,361,425	\$ 2,300,155	\$ 2,201,812	\$ 4,868,343	\$ 4,093,731	\$ 5,763,203	\$ 6,878,399
City	3,887,095	247,399	430,406	2,001,686	1,055,085	993,896	1,237,895
Town	658,175	154,599	640,474	737,100	1,178,898	495,666	1,056,822
School District ⁽⁴⁾	8,466,246	1,286,603	5,012,501	9,362,275	6,069,112	4,616,363	6,227,399
Special District ⁽⁵⁾	59,777	78,188	172,906	37,450	33,613	19,289	60,293
Tax Increment Financing	907,387	64,709	0	358,703	78,150	773,133	566,893
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	20,000	6,826	0
TOTAL	\$ 20,340,105	\$ 4,131,653	\$ 8,458,099	\$ 17,365,557	\$ 12,528,589	\$ 12,668,376	\$ 16,027,701
Total Levy Before Credits	\$ 20,349,253	\$ 4,142,277	\$ 8,580,808	\$ 17,542,692	\$ 12,628,894	\$ 12,748,283	\$ 16,336,014
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾					\$ 0	\$ 0	
Disparity Red. Credit/Rent Equity ⁽⁷⁾					0	0	
Power Line Credit					10,589	3,084	
Agricultural Preserves Credit ⁽⁸⁾					0	0	
County Conservation Credit					0	0	
Enterprise Zone Credit					0	0	
Disaster Credit					0	0	
TOTAL					\$ 10,589	\$ 3,084	
<u>Net Tax Payable</u>							
Market Value Levy	\$ 9,148	\$ 10,624	\$ 122,709	\$ 177,135	\$ 100,305	\$ 79,907	\$ 308,313
Net Tax Capacity Levy	20,340,105	4,131,653	8,458,099	17,365,557	12,518,000	12,665,292	16,027,701
TOTAL	\$ 20,349,253	\$ 4,142,277	\$ 8,580,808	\$ 17,542,692	\$ 12,618,305	\$ 12,745,199	\$ 16,336,014

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1996

	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
<u>Tax Base Value</u>							
Taxable Market Value	\$ 1,151,969,400	\$ 550,028,200	\$ 968,011,400	\$ 850,115,200	\$ 426,519,800	\$ 3,938,809,089	\$ 1,756,213,900
SD Referendum Market Value	1,073,825,710	492,766,824	913,416,280	785,276,655	387,936,521	3,861,533,144	1,630,931,800
Net Tax Capacity ⁽¹⁾	16,953,367	7,095,914	13,896,522	12,360,647	5,611,038	74,853,846	27,430,104
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000
SD Referendum Market Value Rate	0.00847	0.00957	0.04515	0.00000	0.00000	0.00134	0.00931
Net Tax Capacity Rate	134.049	108.890	130.410	110.845	123.513	127.850	121.654
<u>Market Value Levy</u> ⁽²⁾							
County	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0
City	0	0	0			13,732	0
School District	90,908	47,176	412,377			51,610	151,817
TOTAL	\$ 90,908	\$ 47,176	\$ 412,377			\$ 65,342	\$ 151,817
<u>Net Tax Capacity Levy</u> ⁽³⁾							
County	\$ 7,756,182	\$ 2,770,201	\$ 6,552,495	\$ 3,647,257	\$ 2,264,066	\$ 27,636,579	\$ 10,697,236
City	2,602,488	450,793	2,348,749	1,878,679	483,529	15,017,214	2,817,151
Town	1,134,405	498,682	492,681	542,359	287,911	1,841,548	2,408,701
School District (4)	10,435,652	3,971,415	8,049,490	6,822,251	3,683,794	47,162,357	16,212,305
Special District (5)	132,825	23,011	27,239	178,658	181,728	0	380,373
Tax Increment Financing	664,342	12,614	651,821	631,902	29,321	4,043,276	854,186
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 22,725,894	\$ 7,726,716	\$ 18,122,475	\$ 13,701,106	\$ 6,930,349	\$ 95,700,974	\$ 33,369,952
Total Levy Before Credits	\$ 22,816,802	\$ 7,773,892	\$ 18,534,852	\$ 13,701,106	\$ 6,930,349	\$ 95,766,316	\$ 33,521,769
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾							
Disparity Red. Credit/Rent Equity ⁽⁷⁾							
Power Line Credit							
Agricultural Preserves Credit ⁽⁸⁾							
County Conservation Credit							
Enterprise Zone Credit							
Disaster Credit							
TOTAL							
<u>Net Tax Payable</u>							
Market Value Levy	\$ 90,908	\$ 47,176	\$ 412,377	\$ 0	\$ 0	\$ 65,342	\$ 151,817
Net Tax Capacity Levy	22,725,894	7,726,716	18,122,475	13,701,106	6,930,349	95,700,974	33,369,952
TOTAL	\$ 22,816,802	\$ 7,773,892	\$ 18,534,852	\$ 13,701,106	\$ 6,930,349	\$ 95,766,316	\$ 33,521,769

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1996

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
Tax Base Value							
Taxable Market Value	\$ 292,682,300	\$ 668,169,800	\$ 359,104,700	\$ 1,256,063,300	\$ 386,241,000	\$ 16,352,470,750	\$ 146,470,010
SD Referendum Market Value	266,052,090	622,447,441	323,361,386	1,170,017,175	341,850,764	16,345,909,634	106,882,988
Net Tax Capacity ⁽¹⁾	4,557,571	10,912,097	4,896,693	19,046,598	5,289,217	349,864,823	1,986,916
Average Tax Rate Percentage							
Market Value Rate	0.00000	0.00000	0.02368	0.00000	0.00000	0.00265	0.00000
SD Referendum Market Value Rate	0.00379	0.01138	0.00000	0.01894	0.01184	0.00000	0.08141
Net Tax Capacity Rate	161.458	130.733	133.005	126.407	145.315	144.091	126.089
Market Value Levy ⁽²⁾							
County	\$ 0	\$ 0	\$ 85,035	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	432,729	0
School District	10,093	70,811	0	221,564	40,436	0	87,009
TOTAL	\$ 10,093	\$ 70,811	\$ 85,035	\$ 221,564	\$ 40,436	\$ 432,729	\$ 87,009
Net Tax Capacity Levy ⁽³⁾							
County	\$ 2,897,690	\$ 5,047,070	\$ 2,920,817	\$ 8,139,068	\$ 2,515,933	\$ 121,943,349	\$ 925,162
City	977,121	969,492	665,563	2,674,688	793,246	79,148,170	246,942
Town	207,658	952,426	211,447	1,261,823	398,907	794,246	168,104
School District (4)	3,193,806	6,447,319	2,459,368	11,043,613	3,570,478	194,419,554	1,115,499
Special District (5)	82,304	326,611	9,541	527,953	253,059	15,951,391	36,466
Tax Increment Financing	0	474,208	246,126	429,025	130,090	35,979,546	13,102
Contribution	0	0	0	0	0	55,889,082	0
Power Line	0	48,548	0	0	24,320	0	0
TOTAL	\$ 7,358,579	\$ 14,265,674	\$ 6,512,862	\$ 24,076,170	\$ 7,686,033	\$ 504,125,338	\$ 2,505,275
Total Levy Before Credits	\$ 7,368,672	\$ 14,336,485	\$ 6,597,897	\$ 24,297,734	\$ 7,726,469	\$ 504,558,067	\$ 2,592,284
Credits							
Taconite Tax Credit (6)		\$ 0		\$ 0	\$ 0	0	
Disparity Red. Credit/Rent Equity ⁽⁷⁾		0		834,379	0	520,961	
Power Line Credit		10,447		0	9,813	0	
Agricultural Preserves Credit ⁽⁸⁾		0		0	0	0	
County Conservation Credit		0		0	0	0	
Enterprise Zone Credit		0		0	0	0	
Disaster Credit		0		0	0	0	
TOTAL		\$ 10,447		\$ 834,379	\$ 9,813	520,961	
Net Tax Payable							
Market Value Levy	\$ 10,093	\$ 70,811	\$ 85,035	\$ 221,564	\$ 40,436	\$ 432,729	\$ 87,009
Net Tax Capacity Levy	7,358,579	14,255,227	6,512,862	23,241,791	7,676,220	503,604,377	2,505,275
TOTAL	\$ 7,368,672	\$ 14,326,038	\$ 6,597,897	\$ 23,463,355	\$ 7,716,656	\$ 504,037,106	\$ 2,592,284

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1996

	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>ST. LOUIS</u>	<u>SCOTT</u>
<u>Tax Base Value</u>							
Taxable Market Value	\$ 874,241,600	\$ 996,631,500	\$ 1,509,812,900	\$ 458,450,700	\$ 440,811,400	\$ 4,806,552,900	\$ 2,590,068,100
SD Referendum Market Value	800,241,884	905,478,681	1,429,714,190	419,599,866	390,680,580	4,787,987,102	2,535,985,825
Net Tax Capacity ⁽¹⁾	11,442,118	13,131,106	23,413,703	5,970,148	7,033,516	89,893,631	45,718,224
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00638
SD Referendum Market Value Rate	0.01016	0.00038	0.03785	0.00000	0.05214	0.04565	0.02265
Net Tax Capacity Rate	115.033	103.788	129.560	110.273	123.341	142.927	149.444
<u>Market Value Levy ⁽²⁾</u>							
County	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0
City	0	0	0		0	0	165,139
School District	81,297	3,443	541,079		203,717	2,185,774	574,370
TOTAL	\$ 81,297	\$ 3,443	\$ 541,079		\$ 203,717	\$ 2,185,774	\$ 739,509
<u>Net Tax Capacity Levy ⁽³⁾</u>							
County	\$ 4,284,694	\$ 3,972,321	\$ 7,806,234	\$ 2,062,316	\$ 2,371,829	\$ 52,955,659	\$ 19,121,283
City	1,486,892	1,824,478	3,977,472	541,383	1,114,791	16,983,902	8,598,438
Town	607,971	757,199	964,027	417,678	378,745	4,243,665	1,302,064
School District (4)	6,435,460	6,891,117	15,747,151	3,424,214	4,555,862	42,889,511	26,435,213
Special District (5)	24,458	53,597	156,436	15,371	120,610	1,047,256	1,923,450
Tax Increment Financing Contribution	322,767	329,823	1,683,428	122,477	115,004	10,265,187	4,788,372
Power Line	0	0	0	0	0	0	6,154,538
Power Line	0	0	0	0	18,369	97,403	0
TOTAL	\$ 13,162,242	\$ 13,628,535	\$ 30,334,748	\$ 6,583,439	\$ 8,675,210	\$ 128,482,583	\$ 68,323,358
Total Levy Before Credits	\$ 13,243,539	\$ 13,631,978	\$ 30,875,827	\$ 6,583,439	\$ 8,878,927	\$ 130,668,357	\$ 69,062,867
<u>Credits</u>							
Taconite Tax Credit (6)					\$ 0	\$ 6,115,445	\$ 0
Disparity Red. Credit/Rent Equity ⁽⁷⁾					0	0	0
Power Line Credit					3,893	3,527	0
Agricultural Preserves Credit ⁽⁸⁾					0	0	13,906
County Conservation Credit					0	0	0
Enterprise Zone Credit					0	0	0
Disaster Credit					0	0	0
TOTAL					\$ 3,893	\$ 6,118,972	\$ 13,906
<u>Net Tax Payable</u>							
Market Value Levy	\$ 81,297	\$ 3,443	\$ 541,079	\$ 0	\$ 203,717	\$ 2,185,774	\$ 739,509
Net Tax Capacity Levy	13,162,242	13,628,535	30,334,748	6,583,439	8,671,317	122,363,611	68,309,452
TOTAL	\$ 13,243,539	\$ 13,631,978	\$ 30,875,827	\$ 6,583,439	\$ 8,875,034	\$ 124,549,385	\$ 69,048,961

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1996

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
<u>Tax Base Value</u>							
Taxable Market Value	\$ 2,177,438,036	\$ 614,535,500	\$ 3,434,030,700	\$ 1,096,495,600	\$ 356,893,200	\$ 417,820,200	\$ 515,555,200
SD Referendum Market Value	2,141,703,695	542,220,463	3,272,550,178	1,035,970,505	321,749,526	369,569,413	449,413,296
Net Tax Capacity ⁽¹⁾	56,299,643	7,215,837	62,753,331	17,614,132	5,025,445	5,619,142	6,843,661
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00344	0.00000
SD Referendum Market Value Rate	0.02978	0.00907	0.04563	0.05108	0.03644	0.01724	0.02816
Net Tax Capacity Rate	84.984	139.742	127.453	112.010	125.427	132.467	159.280
<u>Market Value Levy ⁽²⁾</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	14,382	0
School District	637,695	49,192	1,493,156	529,190	117,231	63,719	126,577
TOTAL	\$ 637,695	\$ 49,192	\$ 1,493,156	\$ 529,190	\$ 117,231	\$ 78,101	\$ 126,577
<u>Net Tax Capacity Levy ⁽³⁾</u>							
County	\$ 12,121,138	\$ 3,818,049	\$ 22,052,009	\$ 5,857,831	\$ 2,245,370	\$ 2,835,547	\$ 4,758,342
City	8,275,252	1,103,837	11,927,772	2,670,407	675,371	609,488	777,750
Town	1,193,527	587,584	3,999,089	505,449	222,257	322,879	839,248
School District (4)	24,080,038	4,118,583	35,568,523	9,333,901	3,031,606	3,301,813	4,181,852
Special District (5)	399,063	45,438	651,169	33,542	5,161	27,190	14,107
Tax Increment Financing	1,758,122	410,088	5,754,562	1,328,394	121,454	346,569	329,272
Contribution	0	0	0	0	0	0	0
Power Line	18,391	0	27,719	0	2,057	0	0
TOTAL	\$ 47,845,531	\$ 10,083,579	\$ 79,980,843	\$ 19,729,524	\$ 6,303,276	\$ 7,443,486	\$ 10,900,571
Total Levy Before Credits	\$ 48,483,226	\$ 10,132,771	\$ 81,473,999	\$ 20,258,714	\$ 6,420,507	\$ 7,521,587	\$ 11,027,148
<u>Credits</u>							
Taconite Tax Credit (6)	\$ 0		\$ 0		\$ 0		
Disparity Red. Credit/Rent Equity ⁽⁷⁾	0		0		0		
Power Line Credit	4,987		13,967		920		
Agricultural Preserves Credit ⁽⁸⁾	0		0		0		
County Conservation Credit	0		0		0		
Enterprise Zone Credit	0		0		0		
Disaster Credit	0		0		0		
TOTAL	\$ 4,987		\$ 13,967		\$ 920		
<u>Net Tax Payable</u>							
Market Value Levy	\$ 637,695	\$ 49,192	\$ 1,493,156	\$ 529,190	\$ 117,231	\$ 78,101	\$ 126,577
Net Tax Capacity Levy	47,840,544	10,083,579	79,966,876	19,729,524	6,302,356	7,443,486	10,900,571
TOTAL	\$ 48,478,239	\$ 10,132,771	\$ 81,460,032	\$ 20,258,714	\$ 6,419,587	\$ 7,521,587	\$ 11,027,148

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1995

	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
Tax Base Value							
Taxable Market Value	305,187,700	\$ 674,967,300	\$ 253,813,000	\$ 699,696,800	\$ 6,838,891,700	\$ 481,741,700	\$ 396,762,500
SD Referendum Market Value	279,309,476	616,658,245	231,936,167	647,931,615	6,802,308,395	435,785,559	368,153,683
Net Tax Capacity ⁽¹⁾	4,077,392	8,992,060	4,033,082	9,485,928	123,640,255	6,445,584	5,356,163
Average Tax Rate Percentage							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.01047	0.00000	0.00000
SD Referendum Market Value Rate	0.00956	0.00522	0.04279	0.00038	0.01427	0.03884	0.00732
Net Tax Capacity Rate	115.388	142.812	177.816	131.327	128.193	122.545	115.540
Market Value Levy ⁽⁴⁾							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	716,008	0	0
School District	26,711	32,215	99,253	2,467	970,463	169,241	26,818
TOTAL	\$ 26,711	\$ 32,215	\$ 99,253	\$ 2,467	\$ 1,686,471	\$ 169,241	\$ 26,818
Net Tax Capacity Levy ⁽³⁾							
County	\$ 1,682,300	\$ 4,748,136	\$ 3,226,112	\$ 4,851,605	\$ 32,257,869	\$ 3,175,261	\$ 2,564,050
City	404,090	1,463,382	732,142	1,268,032	21,288,964	746,041	316,540
Town	142,112	633,396	271,252	430,896	3,029,764	390,156	254,517
School District (4)	2,409,810	5,345,239	2,844,641	5,855,158	72,654,318	3,251,429	2,951,516
Special District (5)	31,671	58,161	13,417	20,158	5,944,698	13,482	69,686
Tax Increment Financing	25,902	593,437	83,900	31,712	8,516,347	322,360	32,177
Contribution	0	0	0	0	14,780,728	0	0
Power Line	8,918	0	0	0	24,946	0	0
TOTAL	\$ 4,704,803	\$ 12,841,751	\$ 7,171,464	\$ 12,457,561	\$ 158,497,634	\$ 7,898,729	\$ 6,188,486
Total Levy Before Credits	\$ 4,731,514	\$ 12,873,966	\$ 7,270,717	\$ 12,460,028	\$ 160,184,105	\$ 8,067,970	\$ 6,215,304
Credits							
Taconite Tax Credit (6)	\$ 0			\$ 0	\$ 0		\$ 0
Disparity Red. Credit/Rent Equity ⁽⁷⁾	0			0	0		88,174
Power Line Credit	7,160			0	13,944		0
Agricultural Preserves Credit ⁽⁸⁾	0			0	17,385		0
County Conservation Credit	0			124,568	0		0
Enterprise Zone Credit	0			0	0		14,378
Disaster Credit	0			0	0		0
TOTAL	\$ 7,160			\$ 124,568	\$ 31,329		\$ 102,552
Net Tax Payable							
Market Value Levy	\$ 26,711	\$ 32,215	\$ 99,253	\$ 2,467	\$ 1,686,471	\$ 169,241	\$ 26,818
Net Tax Capacity Levy	4,697,643	12,841,751	7,171,464	12,332,993	158,466,305	7,898,729	6,085,934
TOTAL	\$ 4,724,354	\$ 12,873,966	\$ 7,270,717	\$ 12,335,460	\$ 160,152,776	\$ 8,067,970	\$ 6,112,752

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1995

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>
Tax Base Value				
Taxable Market Value	1,249,481,000	\$ 2,726,544,750	\$ 532,362,000	\$ 169,795,668,959
SD Referendum Market Value	1,191,537,384	2,622,551,355	471,130,771	165,405,058,533
Net Tax Capacity ⁽¹⁾	20,477,900	52,246,308	6,609,263	3,284,131,741
Average Tax Rate Percentage				
Market Value Rate	0.00000	0.00000	0.00000	0.00148
SD Referendum Market Value Rate	0.00033	0.04466	0.01144	0.01455
Net Tax Capacity Rate	122.502	113.761	137.257	130.675
Market Value Levy ⁽²⁾				
County	\$ 0	\$ 0	\$ 0	\$ 85,035
City	0	0	0	2,431,151
School District	3,914	1,171,303	53,880	24,071,398
TOTAL	\$ 3,914	\$ 1,171,303	\$ 53,880	\$ 26,587,584
Net Tax Capacity Levy ⁽³⁾				
County	\$ 7,553,807	\$ 15,323,431	\$ 3,656,254	\$ 1,110,263,250
City	4,686,717	6,736,665	715,732	585,688,298
Town	818,647	3,077,651	471,109	74,693,736
School District ⁽⁴⁾	10,524,650	30,543,991	4,021,210	1,808,247,139
Special District ⁽⁵⁾	201,123	540,593	59,761	110,023,740
Tax Increment Financing Contribution	1,300,802	3,192,376	147,618	276,845,444
Power Line	0	0	0	325,286,388
	0	21,204	0	496,570
TOTAL	\$ 25,085,746	\$ 59,435,911	\$ 9,071,684	\$ 4,291,544,565
Total Levy Before Credits	\$ 25,089,660	\$ 60,607,214	\$ 9,125,564	\$ 4,318,132,149
Credits				
Taconite Tax Credit ⁽⁶⁾	\$ 0	0	0	\$ 12,091,519
Disparity Red. Credit/Rent Equity ⁽⁷⁾	0	0	0	5,669,721
Power Line Credit	0	9,630	0	143,289
Agricultural Preserves Credit ⁽⁸⁾	0	0	0	344,662
County Conservation Credit	55,011	16,447	0	196,026
Enterprise Zone Credit	0	0	0	14,378
Disaster Credit	0	0	0	0
TOTAL	\$ 55,011	26,077	0	\$ 18,459,595
Net Tax Payable				
Market Value Levy	\$ 3,914	\$ 1,171,303	\$ 53,880	\$ 26,587,584
Net Tax Capacity Levy	25,030,735	59,409,834	9,071,684	4,273,084,970
TOTAL	\$ 25,034,649	\$ 60,581,137	\$ 9,125,564	\$ 4,299,672,554

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

(2) County and city market value levies are based on taxable market values. School district market value levies are based on school district referendum market values.

(3) Excludes special assessments.

(4) Includes intermediate districts #916 and #917

(5) Includes:
 Economic Development Authorities, Hospital Districts, Housing and Re-development Authorities, Metropolitan Council Metropolitan Mosquito Control Commission, Regional Transit Board, Park Districts, Port Authorities, Regional Development Commissions, Regional Railroad Authorities, Regional Sanitary Sewer Districts, St. Cloud Metropolitan Transit Commission, Watershed Districts, Misc. Districts.

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

Aitkin	\$ 1,591
Itasca	322,361
St. Louis	<u>130,856</u>
	\$ 454,808

(7) Includes the following amount of Rental Tax Equity Credit:

\$520,961 Ramsey (St. Paul)

(8) Agricultural Preserves Credit is in seven - county metro area only.

Explanation of Categorical Division of County,

City/Township, School District, and

Special Taxing District Levies by Major Purpose

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

The following list is not a complete digest of all the levies. It is merely a general index to the nature of each category as found on the abstract. Tables 35 through 39 are patterned after the design of the abstract headings.

COUNTY LEVIES

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

Miscellaneous

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

County Special Assessments.....

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

CITY/TOWNSHIP LEVIES

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

SCHOOL DISTRICT LEVIES

Each of the following categories relate directly to the type of school property tax levy reported on the form entitled "Levy Limitation and Certification - 1994 Payable 1995".

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General	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.

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

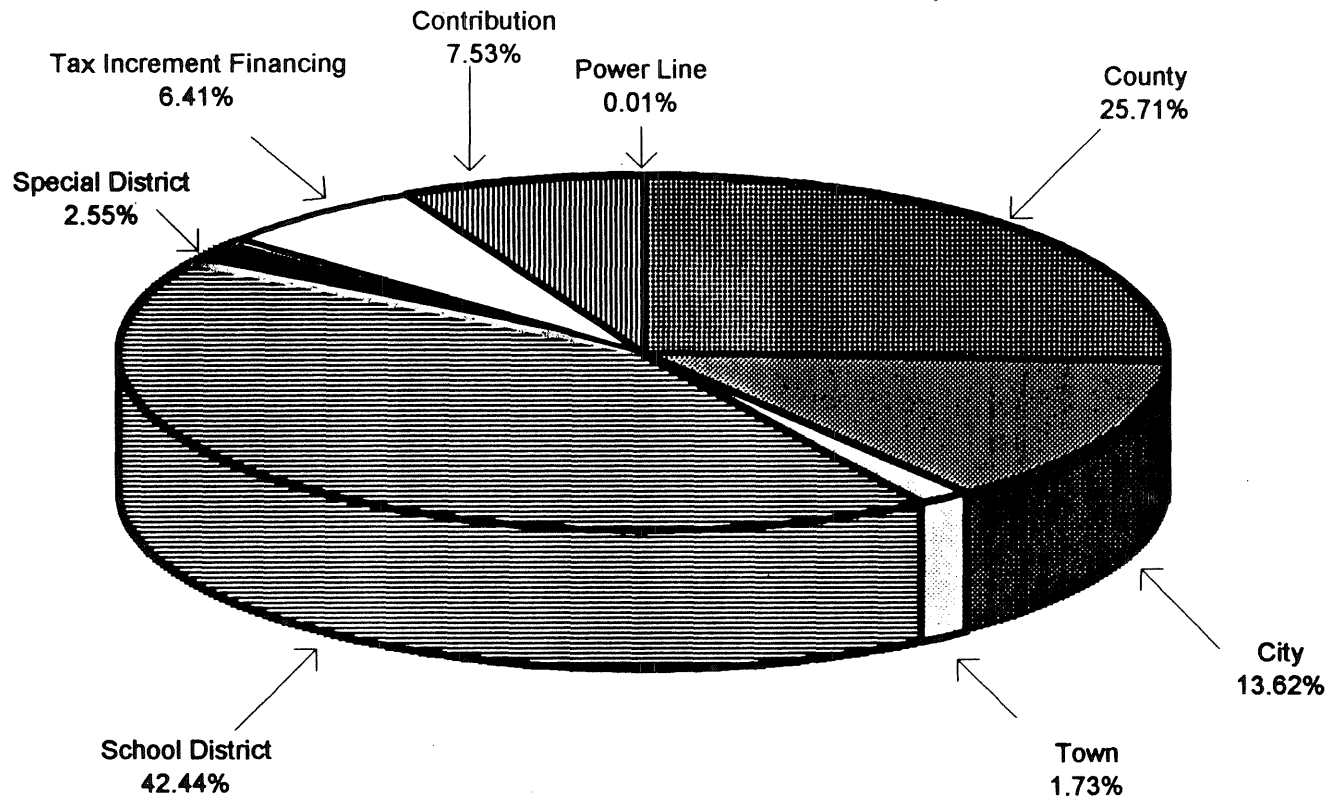
SPECIAL TAXING DISTRICT LEVIES

Although special taxing districts exist with great variance among the counties, general categories are established in this section of the abstract. If special taxing districts exist in a county, the levies are entered separately for all revenue, including tort liability, and debt. There are 18 main categories of special taxing districts as described in the 1994 Tax Levy Authorizations and Limitations manual and its 1995 Supplement as prepared and published by the Department of Revenue.

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

FIGURE 3

Total Real and Personal Property Tax By Taxing District For Payable Year 1995



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TOTAL GROSS TAX = \$4,318,132,149

(Includes Market Value Based and Net Tax Capacity Based Taxes)

TABLE 35
TOTAL COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995

COUNTY	COUNTY AND/OR REGIONAL LIBRARY					TOTAL COUNTY LEVY			
	GENERAL REVENUE	INDEBT-EDNESS	ROAD AND BRIDGE	WELFARE	MISCEL-LANEOUS	EXCLUDING SPECIAL ASSESSMENTS	COUNTY SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS	
AITKIN	\$ 2,580,479	\$ 194,049	\$ 1,047,924	\$ 1,340,804	\$ 85,327	\$ 0	\$ 5,248,583	\$ 0	\$ 5,248,583
ANOKA	14,102,416	3,577,497	5,256,857	12,052,615	3,290,533	2,235,003	40,514,921	4,005,751	44,520,672
BECKER	4,238,036	199,730	1,261,708	2,390,763	89,017	92,835	8,272,089	445,008	8,717,097
BELTRAMI	3,353,564	333,517	1,128,063	3,268,391	85,224	0	8,168,759	963,371	9,152,130
BENTON	3,618,970	759,274	850,317	1,773,788	262,361	53,803	7,318,513	18,262	7,336,775
BIG STONE	920,151	0	348,177	382,230	25,650	0	1,676,208	30,362	1,706,570
BLUE EARTH	3,955,543	706,687	3,112,220	3,001,528	231,366	943,078	11,950,422	899,882	12,850,304
BROWN	2,347,609	370,291	793,953	1,151,287	0	0	4,663,140	360,687	5,023,827
CARLTON	3,999,758	356,209	1,493,243	2,582,136	55,183	0	8,486,529	0	8,486,529
CARVER	7,048,328	1,383,388	2,887,024	3,220,896	0	0	14,539,636	735,902	15,275,538
CASS	4,222,819	501,933	1,141,579	2,504,885	144,303	0	8,515,519	966,678	9,482,197
CHIPPEWA	1,447,835	0	592,518	1,195,062	118,291	0	3,353,706	328,767	3,682,473
CHISAGO	4,969,960	682,598	1,212,304	2,090,843	147,214	0	9,102,919	459,190	9,562,109
CLAY	4,419,807	81,276	1,311,459	4,412,490	136,573	0	10,361,605	2,145,144	12,506,749
CLEARWATER	1,810,089	150,227	543,041	856,509	40,196	0	3,400,062	297,573	3,697,635
COOK	1,546,794	64,883	533,506	381,952	54,766	173,071	2,754,972	0	2,754,972
COTTONWOOD	2,196,067	0	674,822	901,139	42,885	0	3,814,933	145,513	3,960,446
CROW WING	6,297,782	41,103	1,803,351	3,846,098	222,600	0	12,210,934	457,288	12,668,222
DAKOTA	22,103,694	4,037,064	4,892,958	20,800,874	3,399,680	3,636,515	58,870,785	2,030	58,872,815
DODGE	1,665,003	0	732,034	543,817	34,533	0	2,975,387	81,361	3,056,748
DOUGLAS	3,800,851	897,203	1,147,336	1,964,392	187,579	4,354	8,001,715	38,487	8,040,202
FARIBAULT	1,777,708	212,887	929,818	676,393	111,196	0	3,708,002	479,662	4,187,664
FILLMORE	1,933,597	97,734	742,581	500,332	56,098	0	3,330,342	0	3,330,342
FREEBORN	2,739,048	27,396	899,467	2,975,886	89,894	99,388	6,831,079	1,017,267	7,848,346
GOODHUE	4,773,735	613,157	2,647,395	2,028,729	204,884	639,277	10,907,177	0	10,907,177
GRANT	1,102,625	0	399,342	390,847	0	0	1,892,814	101,864	1,994,678
HENNEPIN	146,395,315	17,542,101	0	131,474,892	20,292,329	0	315,704,637	0	315,704,637
HOUSTON	1,951,064	0	571,999	616,758	25,456	0	3,165,277	359	3,165,636
HUBBARD	2,071,763	0	1,051,400	977,434	82,852	0	4,183,449	1,032,554	5,216,003

TABLE 35
TOTAL COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995

COUNTY	GENERAL REVENUE	INDEBT-EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL	TOTAL COUNTY LEVY			
					LIBRARY	MISCEL-LANEOUS	EXCLUDING SPECIAL ASSESSMENTS	COUNTY SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS
ISANTI	2,958,912	669,634	932,387	1,998,094	106,253	0	6,065,280	0	6,665,280
ITASCA	5,130,688	1,378,585	4,401,013	4,866,113	225,478	0	16,001,877	21,177	16,023,054
JACKSON	2,043,926	148,638	692,737	1,068,940	81,301	0	4,035,542	209,344	4,244,886
KANABEC	1,479,521	0	802,987	893,776	0	0	3,176,284	151,358	3,327,642
KANDIYOHI	3,401,807	72,387	1,365,204	3,846,234	124,354	180,871	9,060,657	1,190,048	10,250,705
KITTSON	1,075,505	0	383,160	180,782	0	0	1,630,447	519,509	2,158,956
KOOCHICHING	1,213,318	225,352	342,715	1,034,485	0	0	2,815,870	224,141	3,040,011
LAC QUI PARLE	827,900	0	556,888	489,878	32,626	0	1,907,092	161,831	2,068,923
LAKE	1,484,727	246,968	755,107	1,220,771	44,579	0	3,752,152	1,025	3,753,177
LAKE OF WOOD	580,107	113,618	247,455	299,398	0	0	1,240,578	327,897	1,568,475
LE SUEUR	1,684,558	0	1,626,593	1,146,592	169,459	331,103	4,958,305	144,134	5,102,439
LINCOLN	973,388	0	577,141	584,926	19,935	0	2,155,390	370,026	2,525,416
LYON	2,501,895	0	1,114,867	1,687,357	144,923	0	5,449,042	469,620	5,918,662
MCLEOD	2,963,176	190,997	1,082,021	2,049,201	76,030	0	6,381,425	105,305	6,486,730
MAHNOMEN	1,575,371	175,808	215,221	321,545	12,210	0	2,300,155	197,552	2,497,707
MARSHALL	1,164,512	0	606,807	430,693	0	0	2,201,812	592,989	2,794,801
MARTIN	2,186,356	117,640	1,034,663	979,473	362,866	187,345	4,868,343	938,028	5,806,371
MEEKER	1,861,768	0	719,877	1,314,666	69,924	127,496	4,083,731	85,267	4,178,998
MILLE LACS	3,190,351	0	674,545	1,810,214	88,093	0	5,763,203	195,750	5,958,953
MORRISON	3,000,125	710,791	1,522,311	1,645,172	0	0	6,878,399	312,481	7,190,880
MOWER	3,796,818	0	1,435,665	2,381,961	141,738	0	7,756,182	296,820	8,053,002
MURRAY	1,550,362	86,541	386,063	710,534	36,701	0	2,770,201	430,469	3,200,670
NICOLLET	3,214,795	481,120	893,874	1,863,881	98,825	0	6,552,485	474,275	7,026,770
NOBLES	1,706,176	0	658,153	1,050,307	232,621	0	3,647,257	62,655	3,709,912
NORMAN	1,010,728	96,402	584,508	572,428	0	0	2,264,066	607,566	2,871,632
OLMSTED	13,552,741	759,926	4,176,731	8,661,737	485,444	0	27,636,579	0	27,636,579
OTTER TAIL	5,237,460	445,089	1,147,543	3,722,234	144,910	0	10,697,236	1,199,105	11,896,341
PENNINGTON	1,488,630	117,848	466,721	824,491	0	0	2,897,690	97,588	2,995,278
PINE	3,089,708	86,281	896,030	975,051	0	0	5,047,070	0	5,047,070

TABLE 35
TOTAL COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995

COUNTY	GENERAL REVENUE	INDEBT-EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCEL-LANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS	COUNTY SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS
PIPESTONE	1,428,561	305,371	438,793	726,054	22,038	0	2,920,817	122,580	3,043,397
POLK	4,089,871	0	1,531,323	2,347,925	169,949	0	8,139,068	1,403,662	9,542,730
POPE	1,367,451	94,664	419,610	602,205	32,003	0	2,515,933	151,564	2,667,497
RAMSEY	61,701,618	8,834,954	0	47,388,717	4,018,060	0	121,943,349	0	121,943,349
RED LAKE	534,558	0	260,436	130,168	0	0	925,162	32,501	957,663
REDWOOD	2,140,194	0	950,115	1,136,336	58,049	0	4,284,694	474,718	4,759,412
RENVILLE	1,752,968	0	825,057	1,334,375	59,921	0	3,972,321	484,589	4,456,910
RICE	3,368,791	0	1,325,430	2,723,686	167,201	221,126	7,806,234	336,918	8,143,152
ROCK	1,023,109	0	474,226	497,670	62,989	4,322	2,062,316	369,222	2,431,538
ROSEAU	1,358,215	0	539,537	474,077	0	0	2,371,829	753,727	3,125,556
ST LOUIS	21,466,320	2,183,824	10,478,038	18,580,251	247,226	0	52,955,659	1,980	52,957,639
SCOTT	9,920,657	767,255	4,794,697	3,163,466	475,208	0	19,121,263	36,037	19,157,320
SHERBURNE	7,345,204	221,777	1,628,890	2,444,425	480,842	0	12,121,138	8,271	12,129,409
SIBLEY	1,679,127	201,921	916,329	1,020,672	0	0	3,818,049	584,277	4,402,326
STEARNS	10,170,583	2,591,490	2,993,851	5,612,661	683,424	0	22,052,009	172,165	22,224,174
STEELE	3,088,683	276,042	797,647	1,428,306	267,153	0	5,857,831	888,200	6,746,031
STEVENS	1,121,697	0	460,581	625,912	37,180	0	2,245,370	198,026	2,443,396
SWIFT	1,133,681	0	520,889	1,004,780	34,420	141,777	2,835,547	563,898	3,399,445
TODD	2,053,481	146,092	1,081,990	1,336,303	140,476	0	4,758,342	210,426	4,968,768
TRAVERSE	850,543	0	477,208	343,616	0	10,933	1,682,300	66,363	1,748,663
WABASHA	2,713,669	0	817,958	1,216,509	0	0	4,748,136	619	4,748,755
WADENA	1,739,557	72,795	469,835	923,275	20,650	0	3,226,112	201,257	3,427,369
WASECA	2,577,416	174,138	920,833	1,049,714	129,504	0	4,851,605	276,923	5,128,528
WASHINGTON	16,058,054	4,511,956	2,253,985	7,356,220	2,077,654	0	32,257,869	2,122,227	34,380,096
WATONWAN	1,575,819	0	382,907	958,477	258,058	0	3,175,261	122,121	3,297,382
WILKIN	1,288,657	51,499	680,644	543,250	0	0	2,564,050	153,365	2,717,415
WINONA	4,636,097	147,813	1,742,488	1,027,409	0	0	7,553,807	0	7,553,807
WRIGHT	7,008,206	1,468,665	1,920,601	4,168,892	687,063	70,004	15,323,431	1,184,976	16,508,407
YELLOW MEDICINE	1,369,390	37,495	1,308,190	902,102	39,077	0	3,656,254	199,532	3,855,786
STATEWIDE TOTAL	515,987,756	61,041,560	111,717,271	370,001,957	42,382,405	9,132,301	1,110,263,250	35,539,068	1,145,802,316

TABLE 36
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995⁽¹⁾

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS					CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS		
	GENERAL	INDEBTEDNESS	ROAD & BRIDGE	MISCELLANEOUS	NET TAX CAPACITY BASED LEVY			MARKET VALUE BASED LEVY	TOTAL CITY LEVY
AITKIN	231,871	38,841	79,461	0	350,173	10,999	361,172	54,992	416,164
ANOKA	22,781,073	1,312,731	0	65,716	24,159,520	0	24,159,520	6,384,594	30,544,114
BECKER	258,095	230,140	12,310	725,607	1,226,152	0	1,226,152	478,251	1,704,403
BELTRAMI	915,707	96,732	2,888	0	1,015,327	0	1,015,327	272,851	1,288,178
BENTON	1,962,088	536,932	51,463	42,235	2,592,718	0	2,592,718	738,495	3,331,213
BIG STONE	397,783	69,463	9,668	7,310	484,224	0	484,224	65,558	549,782
BLUE EARTH	3,223,512	1,828,372	0	758,062	5,809,946	0	5,809,946	1,680,651	7,490,597
BROWN	1,364,010	919,395	117,004	9,996	2,410,405	0	2,410,405	432,098	2,842,503
CARLTON	1,593,375	502,064	0	318,308	2,413,747	0	2,413,747	63,757	2,477,504
CARVER	5,393,208	1,098,195	4,621	0	6,496,024	22,051	6,518,075	3,302,049	9,820,124
CASS	968,130	187,571	57,209	0	1,212,910	0	1,212,910	158,282	1,371,192
CHIPPewa	868,212	500,574	0	0	1,368,786	0	1,368,786	187,631	1,556,417
CHISAGO	1,751,844	427,120	12,000	87,812	2,278,776	0	2,278,776	718,851	2,997,627
CLAY	2,262,393	820,573	0	0	3,082,966	0	3,082,966	480,168	3,563,134
CLEARWATER	200,360	43,704	0	0	244,064	0	244,064	14,778	258,842
COOK	257,090	129,792	0	0	386,882	0	386,882	52,431	439,313
COTTONWOOD	668,463	246,362	74,979	0	989,804	0	989,804	228,002	1,217,806
CROW WING	3,623,160	1,129,701	61,377	298,862	5,113,100	0	5,113,100	933,962	6,047,062
DAKOTA	38,356,666	8,962,926	0	684,833	48,004,425	283,364	48,287,789	13,085,818	61,373,607
DODGE	1,202,696	180,682	0	0	1,383,578	0	1,383,578	182,232	1,565,810
DOUGLAS	1,403,278	240,910	7,640	57,735	1,709,563	142,233	1,851,796	153,669	2,005,465
FARIBAULT	947,970	381,409	0	160,749	1,490,128	0	1,490,128	355,531	1,845,659
FILLMORE	1,185,109	657,546	0	6,731	1,849,386	19,274	1,868,660	166,296	2,034,956
FREEBORN	1,795,560	152,884	2,178	6,249	1,956,871	0	1,956,871	353,466	2,310,337
GOODHUE	10,018,377	863,274	0	96,569	10,978,220	0	10,978,220	870,916	11,849,136
GRANT	407,492	23,159	0	18,862	449,513	0	449,513	57,412	506,925
HENNEPIN	192,923,747	23,764,099	0	136,145	216,823,991	611,240	217,435,231	33,435,467	250,870,698
HOUSTON	642,484	636,113	0	0	1,278,597	0	1,278,597	275,556	1,554,153
HUBBARD	320,224	96,918	15,305	0	432,447	0	432,447	172,369	604,816
ISANTI	1,456,447	169,491	0	0	1,625,938	0	1,625,938	326,112	1,952,050

TABLE 36
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995⁽¹⁾

COUNTY	GENERAL	INDEBTEDNESS	ROAD & BRIDGE	MISCEL-LANEOUS	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS			CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
					NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
ITASCA	3,488,503	425,939	258,791	97,776	4,271,009	0	4,271,009	428,004	4,699,013
JACKSON	430,708	181,546	44,788	75,305	732,347	0	732,347	114,676	847,023
KANABEC	171,812	62,458	0	711	234,981	0	234,981	25,050	260,031
KANDIYOHI	2,116,339	552,552	59,515	25,004	2,753,410	0	2,753,410	824,077	3,577,487
KITTSON	258,179	126,009	0	0	384,188	0	384,188	189,000	573,188
KOOCHICHING	913,829	37,499	0	449,631	1,400,959	0	1,400,959	58,781	1,459,740
LAC QUI PARLE	490,346	54,926	85,076	0	630,348	0	630,348	60,743	691,091
LAKE	551,124	119,742	0	107,361	778,227	0	778,227	21,987	800,214
LAKE OF WOOD	87,400	0	0	0	87,400	0	87,400	355	87,755
LE SUEUR	760,130	755,560	8,649	475,966	2,000,305	0	2,000,305	261,901	2,262,206
LINCOLN	253,164	27,938	0	0	281,102	0	281,102	0	281,102
LYON	1,891,251	317,745	0	454,020	2,663,016	0	2,663,016	442,084	3,105,100
MCLEOD	2,509,345	1,377,750	0	0	3,887,095	0	3,887,095	1,032,109	4,919,204
MAHNOMEN	125,047	121,680	672	0	247,399	0	247,399	86,402	333,801
MARSHALL	388,827	0	0	41,579	430,406	0	430,406	35,847	466,253
MARTIN	950,734	714,682	0	336,270	2,001,686	0	2,001,686	582,064	2,583,750
MEEKER	852,335	202,750	0	0	1,055,085	0	1,055,085	128,899	1,183,784
MILLE LACS	696,326	268,133	0	27,437	993,896	0	993,896	281,332	1,275,228
MORRISON	577,327	529,065	59,052	72,451	1,237,895	0	1,237,895	277,991	1,515,886
MOWER	1,933,282	634,769	25,916	8,521	2,602,488	0	2,602,488	312,437	2,914,925
MURRAY	380,635	54,196	9,304	6,656	450,793	0	450,793	35,349	486,142
NICOLLET	1,605,174	743,575	0	0	2,348,749	0	2,348,749	522,228	2,870,977
NOBLES	1,229,634	649,045	0	0	1,878,679	0	1,878,679	194,150	2,072,829
NORMAN	430,124	50,743	0	2,662	483,529	0	483,529	73,438	556,967
OLMSTED	14,600,185	417,029	0	0	15,017,214	13,732	15,030,946	948,903	15,979,849
OTTER TAIL	2,444,576	352,727	19,833	15	2,817,151	0	2,817,151	384,464	3,201,615
PENNINGTON	790,431	166,690	0	0	977,121	0	977,121	300,773	1,277,894
PINE	644,549	255,748	44,311	24,884	969,492	0	969,492	117,796	1,087,288
PIPESTONE	445,423	220,140	0	0	665,563	0	665,563	93,054	758,617
POLK	2,408,897	255,071	10,720	0	2,674,688	0	2,674,688	868,769	3,543,457

TABLE 36
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995⁽¹⁾

COUNTY	GENERAL	INDEBTEDNESS	ROAD & BRIDGE	MISCEL-LANEOUS	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS			CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
					NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
POPE	560,668	111,414	9,001	111,963	793,246	0	793,246	52,356	845,602
RAMSEY	57,723,266	19,662,584	0	1,762,320	79,148,170	432,729	79,580,899	24,184,051	103,764,950
RED LAKE	175,311	71,631	0	0	246,942	0	246,942	16,993	263,935
REDWOOD	1,074,936	411,956	0	0	1,486,892	0	1,486,892	164,717	1,651,609
RENVILLE	924,350	743,023	0	157,105	1,824,478	0	1,824,478	366,196	2,190,674
RICE	2,652,975	1,290,804	33,693	0	3,977,472	0	3,977,472	831,060	4,808,532
ROCK	285,218	226,179	29,986	0	541,383	0	541,383	124,402	665,785
ROSEAU	888,024	226,767	0	0	1,114,791	0	1,114,791	416,496	1,531,287
ST LOUIS	13,097,384	3,107,063	141,946	637,509	16,983,902	0	16,983,902	1,052,461	18,036,363
SCOTT	7,327,717	1,270,721	0	0	8,598,438	165,139	8,763,577	2,335,714	11,099,291
SHERBURNE	5,007,407	2,967,735	0	300,110	8,275,252	0	8,275,252	2,112,247	10,387,499
SIBLEY	611,383	492,454	0	0	1,103,837	0	1,103,837	168,909	1,272,746
STEARNS	10,024,295	1,487,771	43,653	372,053	11,927,772	0	11,927,772	2,368,857	14,296,629
STEELE	2,514,572	155,835	0	0	2,670,407	0	2,670,407	31,280	2,701,687
STEVENS	568,643	57,983	0	48,745	675,371	0	675,371	148,352	823,723
SWIFT	297,779	135,850	37,183	138,676	609,488	14,382	623,870	25,684	649,554
TODD	416,723	300,837	44,617	15,573	777,750	0	777,750	154,935	932,685
TRAVERSE	156,563	65,960	30,000	151,567	404,090	0	404,090	79,304	483,394
WABASHA	926,185	530,472	6,725	0	1,463,382	0	1,463,382	331,870	1,795,252
WADENA	529,631	170,289	24,895	7,327	732,142	0	732,142	101,958	834,100
WASECA	1,177,349	85,658	5,025	0	1,268,032	0	1,268,032	291,107	1,559,139
WASHINGTON	18,449,774	2,684,441	154,749	0	21,288,964	716,008	22,004,972	6,487,551	28,492,523
WATONWAN	564,552	181,469	0	0	746,041	0	746,041	122,400	868,441
WILKIN	220,431	89,109	0	7,000	316,540	0	316,540	256,346	572,886
WINONA	3,796,169	870,051	15,820	4,677	4,686,717	0	4,686,717	871,190	5,557,907
WRIGHT	4,958,056	1,438,199	340,410	0	6,736,665	0	6,736,665	1,273,380	8,010,045
YELLOW MEDICINE	394,227	321,505	0	0	715,732	0	715,732	113,029	828,761
STATEWIDE TOTAL	479,132,048	95,101,162	2,052,433	9,402,655	585,688,298	2,431,151	588,119,449	118,867,553	706,987,002

(1) See explanation on page 188.

TABLE 37
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995 (1)

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENT</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
AITKIN	0	463,851	0	680,792	0	1,144,643	5,413	1,150,056
ANOKA	0	1,081,388	50,616	0	0	1,132,004	132,621	1,264,625
BECKER	0	273,132	0	802,061	143,195	1,218,388	17,454	1,235,842
BELTRAMI	0	446,607	0	563,865	0	1,010,472	35,351	1,045,823
BENTON	0	233,621	27,815	308,125	0	569,561	3,828	573,389
BIG STONE	0	33,985	0	156,473	12,133	202,591	0	202,591
BLUE EARTH	0	81,404	0	1,076,682	65,811	1,223,897	151,298	1,375,195
BROWN	0	77,339	0	350,083	749	428,171	4,925	433,096
CARLTON	0	380,764	80,972	754,127	0	1,215,863	73,972	1,289,835
CARVER	0	543,127	17,718	446,127	17,181	1,024,153	125,747	1,149,900
CASS	393,259	306,013	0	945,186	0	1,644,458	34,575	1,679,033
CHIPPEWA	0	94,518	0	302,778	3,251	400,547	2,784	403,311
CHISAGO	0	491,464	0	699,699	0	1,191,163	133,219	1,324,382
CLAY	0	223,044	31,150	316,490	0	570,684	435,198	1,005,882
199 CLEARWATER	0	129,809	0	128,131	0	257,940	16,100	274,040
COOK	0	62,665	0	1,301	9,846	73,812	0	73,812
COTTONWOOD	0	103,300	6,133	347,173	0	456,606	3,704	460,310
CROW WING	0	732,252	0	1,161,326	0	1,893,578	45,446	1,939,024
DAKOTA	0	297,655	8,297	749,152	125,557	1,180,661	108,447	1,289,108
DODGE	0	104,455	0	428,601	0	533,056	10,579	543,635
DOUGLAS	0	621,152	150,191	737,794	641	1,509,778	644,277	2,154,055
FARIBAULT	0	88,987	0	654,787	0	743,774	251	744,025
FILLMORE	189,323	66,355	742	650,540	0	906,960	0	906,960
FREEBORN	0	118,552	0	520,517	91,658	730,727	3,340	734,067
GOODHUE	251,413	94,145	15,092	1,181,800	48,397	1,590,847	22,663	1,613,510
GRANT	0	70,443	0	144,688	0	215,131	0	215,131
HENNEPIN	0	284,167	0	0	0	284,167	67,581	351,748
HOUSTON	143,956	81,166	0	372,308	0	597,430	1,636	599,066
HUBBARD	0	472,915	0	630,771	0	1,103,686	75,512	1,179,198
ISANTI	0	337,147	0	801,397	0	1,138,544	5,898	1,144,442

TABLE 37
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995 (1)

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENT</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
ITASCA	0	1,143,338	5,000	946,031	3,499	2,097,868	0	2,097,868
JACKSON	0	67,759	0	573,180	17,124	658,063	2,268	660,331
KANABEC	0	100,476	0	167,701	53,836	322,013	2,448	324,461
KANDIYOHI	0	312,951	0	675,260	0	988,231	112,822	1,101,053
KITTSON	0	70,565	0	274,643	26,054	371,262	0	371,262
KOOCHICHING	0	41,043	0	0	0	41,043	0	41,043
LAC QUI PARLE	0	64,792	0	263,177	3,695	331,664	692	332,356
LAKE	0	88,859	0	203,005	39,037	330,901	0	330,901
LAKE OF WOOD	0	0	0	139,471	30,809	170,280	0	170,280
LE SUEUR	0	178,579	11,730	299,492	118,677	608,478	39,052	647,530
LINCOLN	46,560	0	0	176,505	0	223,065	0	223,065
LYON	0	29,397	0	344,665	0	374,062	19,180	393,242
MCLEOD	0	287,200	0	370,975	0	658,175	2,508	660,683
MAHNOMEN	39,488	11,135	0	103,976	0	154,599	0	154,599
MARSHALL	169,248	-2	0	441,516	29,712	640,474	27,914	668,388
MARTIN	0	0	0	737,100	0	737,100	2,941	740,041
MEEKER	144,751	153,672	190,117	690,358	0	1,178,898	22,690	1,201,588
MILLE LACS	0	115,796	0	286,530	93,340	495,666	37,724	533,390
MORRISON	0	416,204	0	640,618	0	1,056,822	2,216	1,059,038
MOWER	0	301,762	0	832,643	0	1,134,405	0	1,134,405
MURRAY	0	153,161	0	341,814	3,907	498,882	8,293	506,975
NICOLLET	18,632	55,769	0	418,280	0	492,681	1,727	494,408
NOBLES	0	108,120	0	434,239	0	542,359	0	542,359
NORMAN	0	45,816	0	242,095	0	287,911	32,575	320,486
OLMSTED	0	674,419	0	1,167,129	0	1,841,548	42,392	1,883,940
OTTER TAIL	0	762,445	0	1,646,256	0	2,408,701	101,985	2,510,686
PENNINGTON	0	80,683	0	126,975	0	207,658	13,939	221,597
PINE	245,418	156,108	0	541,621	9,279	952,426	41,328	993,754
PIPESTONE	0	51,665	0	159,782	0	211,447	104	211,551
POLK	0	396,478	0	863,345	0	1,261,823	3,035	1,264,858

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TABLE 37
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995 (1)

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENT</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
POPE	0	103,623	0	250,154	45,130	398,907	14,418	413,325
RAMSEY	0	752,404	41,842	0	0	794,246	814,627	1,608,873
RED LAKE	0	57,633	0	96,273	14,198	168,104	0	168,104
REDWOOD	0	0	0	607,971	0	607,971	21,016	628,987
RENVILLE	0	269,979	0	487,220	0	757,199	35,353	792,552
RICE	0	384,364	0	579,663	0	964,027	34,061	998,088
ROCK	0	133,569	10,002	274,107	0	417,676	1,310	418,988
ROSEAU	94,930	35,610	0	248,205	0	378,745	218	378,963
ST LOUIS	0	2,510,202	266,965	1,340,481	126,017	4,243,665	47,405	4,291,070
SCOTT	290,869	242,356	25,372	743,447	0	1,302,064	150,954	1,453,018
SHERBURNE	0	302,512	0	692,074	198,941	1,193,527	58,330	1,251,857
SIBLEY	0	201,660	49,276	336,648	0	587,584	5,612	593,196
STEARNS	0	1,375,422	84,238	2,401,651	137,778	3,999,089	79,798	4,078,887
STEELE	0	157,083	10,345	338,021	0	505,449	0	505,449
STEVENS	0	35,873	0	181,645	4,739	222,257	0	222,257
SWIFT	0	75,819	0	230,761	16,299	322,879	649	323,528
TODD	0	293,402	0	545,846	0	839,248	7,514	846,762
TRAVERSE	0	0	0	142,112	0	142,112	0	142,112
WABASHA	0	216,599	0	416,797	0	633,396	6,563	639,959
WADENA	0	112,706	0	158,546	0	271,252	2,412	273,664
WASECA	0	120,999	0	309,897	0	430,896	22,176	453,072
WASHINGTON	0	1,415,615	318,313	1,295,836	0	3,029,764	437,009	3,466,773
WATONWAN	0	114,548	0	275,608	0	390,156	430	390,586
WILKIN	0	71,747	0	182,770	0	254,517	0	254,517
WINONA	0	302,730	11,402	504,515	0	818,647	77,116	895,763
WRIGHT	502,493	429,851	0	2,145,307	0	3,077,651	423,101	3,500,752
YELLOW MEDICINE	0	112,146	0	358,963	0	471,109	134	471,243
STATEWIDE TOTAL	2,530,360	24,094,064	1,413,328	45,165,494	1,490,490	74,693,736	4,919,838	79,613,574

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(1) See explanation on page 188.

TABLE 38
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995 ⁽¹⁾

COUNTY	GENERAL	TRANS- PORTATION	COMM. SERVICE	CAPITAL EXPEND- ITURE	INDEBT- EDNESS	TECH COLLEGE DEBT	TECH COLLEGE GEN	SCH DIST NTC BASED LEVY EXCL SCF	SEC CO-OP FACILITY LEVY	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
AITKIN	3,960,136	406,037	170,234	169,774	553,776	0	0	5,259,958	0	5,259,958	766	5,260,724
ANOKA	60,802,087	5,533,153	1,784,008	4,078,035	6,011,893	97,852	0	78,307,027	0	78,307,027	1,053,413	79,360,440
BECKER	6,100,342	649,788	180,602	915,826	692,313	0	0	8,538,871	0	8,538,871	252,897	8,791,768
BELTRAMI	5,504,255	558,088	189,597	526,954	1,423,435	0	0	8,202,330	0	8,202,330	914	8,203,244
BENTON	6,093,449	706,634	207,491	515,088	1,500,153	0	0	9,022,815	0	9,022,815	90,562	9,113,377
BIG STONE	1,315,594	112,134	39,161	163,410	9,044	0	0	1,639,343	15,499	1,654,842	8,163	1,663,005
BLUE EARTH	14,030,930	1,170,483	520,997	839,795	1,512,976	0	0	18,075,181	0	18,075,181	486,140	18,561,321
BROWN	5,223,055	568,911	164,312	549,850	432,036	0	0	6,938,163	0	6,938,163	137,044	7,075,207
CARLTON	5,820,409	610,281	246,921	775,555	993,993	0	0	8,447,159	0	8,447,159	373,052	8,820,211
CARVER	16,123,974	1,111,650	513,138	925,104	4,491,965	0	0	23,165,832	0	23,165,832	0	23,165,832
CASS	9,330,052	886,889	327,770	1,042,208	1,026,577	0	0	12,613,496	0	12,613,496	23,738	12,637,234
CHIPPEWA	3,529,011	292,261	117,888	308,800	914,898	0	0	5,162,858	46,017	5,208,875	369	5,209,044
CHISAGO	6,805,222	610,676	242,698	600,520	1,344,043	17,438	0	9,620,597	0	9,620,597	265,499	9,886,096
CLAY	9,670,060	944,968	301,584	1,210,858	1,187,713	0	0	13,314,983	0	13,314,983	366,247	13,681,230
CLEARWATER	2,158,727	180,024	95,384	193,921	463,425	0	0	3,091,480	0	3,091,480	0	3,091,480
COOK	2,398,796	0	0	0	0	0	0	2,398,796	0	2,398,796	0	2,398,796
COTTONWOOD	4,000,930	299,171	128,082	343,413	123,682	0	0	4,895,278	0	4,895,278	148,440	5,043,718
CROW WING	17,051,843	1,472,027	474,404	1,591,196	2,400,714	0	0	22,990,185	0	22,990,185	67	22,990,252
DAKOTA	101,766,315	8,964,272	3,362,019	7,362,504	19,478,792	443,717	0	141,378,619	0	141,378,619	2,683,094	144,061,713
DODGE	3,045,833	274,855	91,379	332,943	299,768	0	0	4,044,778	0	4,044,778	0	4,044,778
DOUGLAS	7,590,290	632,603	285,724	642,070	1,676,302	0	58,317	10,885,307	34,027	10,919,334	0	10,919,334
FARIBAULT	4,876,105	455,784	170,582	300,899	65,131	0	0	5,868,301	270,761	6,139,062	353,965	6,493,027
FILLMORE	3,494,660	313,696	119,072	408,068	231,340	0	0	4,566,836	0	4,566,836	4,524	4,571,360
FREEBORN	7,104,612	651,689	258,487	502,414	918,044	0	0	9,435,246	0	9,435,246	558,727	9,993,973
GOODHUE	19,398,772	1,631,242	529,049	1,678,719	3,847,728	444	0	27,085,954	0	27,085,954	166,419	27,252,373
GRANT	1,869,540	121,255	50,866	113,990	27,118	0	0	2,182,769	333,450	2,516,219	197,203	2,713,422
HENNEPIN	450,468,394	33,002,026	13,472,227	23,938,941	60,852,097	0	0	581,533,885	0	581,533,885	4,012,957	585,546,842
HOUSTON	2,623,468	322,047	92,220	373,806	292,119	0	0	3,703,661	0	3,703,661	96,499	3,800,160
HUBBARD	5,296,477	466,719	207,585	588,392	662,464	0	0	7,221,637	0	7,221,637	0	7,221,637
ISANTI	4,319,075	437,494	154,171	331,248	719,362	1,824	0	5,963,174	0	5,963,174	100,294	6,063,468

TABLE 38
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995 ⁽¹⁾

COUNTY	GENERAL	TRANS- PORTATION	COMM. SERVICE	CAPITAL EXPEND- ITURE	INDEBT- EDNESS	TECH COLLEGE DEBT	TECH COLLEGE GEN	SCH DIST NTC BASED LEVY EXCL SCF	SEC CO-OP FACILITY LEVY	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
ITASCA	14,734,917	1,031,144	501,904	473,584	1,541,291	0	0	18,282,840	0	18,282,840	205,169	18,488,009
JACKSON	4,390,666	342,055	150,550	372,732	307,443	0	0	5,563,445	0	5,563,445	45,943	5,609,388
KANABEC	1,753,327	152,806	50,504	131,724	430,268	0	0	2,518,428	0	2,518,428	41,287	2,559,715
KANDIYOHI	9,388,214	950,232	327,902	521,305	2,588,952	0	0	13,776,606	371,364	14,147,970	492,737	14,640,707
KITTSON	4,095,902	220,433	56,558	216,143	172,821	0	0	4,761,856	0	4,761,856	1,293	4,763,149
KOOCHICHING	2,755,204	218,641	123,374	114,496	71,997	0	0	3,283,712	0	3,283,712	224,709	3,508,421
LAC QUI PARLE	2,298,763	131,049	64,634	106,921	47,036	0	0	2,648,403	149,330	2,797,733	44,961	2,842,694
LAKE	2,809,540	0	0	0	85,599	0	0	2,895,139	0	2,895,139	270,915	3,166,054
LAKE OF WOOD	878,508	102,352	36,552	17,818	365,807	0	0	1,401,037	0	1,401,037	12,519	1,413,556
LE SUEUR	5,068,618	431,049	168,141	599,213	852,956	0	0	7,119,976	0	7,119,976	58,049	7,178,025
LINCOLN	1,576,151	210,281	58,413	153,655	81,520	0	0	2,080,019	0	2,080,019	43,602	2,123,621
LYON	5,722,129	463,312	197,767	471,355	462,343	0	0	7,316,905	0	7,316,905	94,574	7,411,479
MCLEOD	6,147,352	766,074	204,664	567,985	780,171	0	0	8,466,246	0	8,466,246	9,148	8,475,394
MAHNOMEN	882,082	121,901	24,070	124,765	133,785	0	0	1,286,603	0	1,286,603	10,624	1,297,227
MARSHALL	4,001,385	235,961	125,055	416,974	233,126	0	0	5,012,501	0	5,012,501	122,709	5,135,210
MARTIN	7,548,350	712,981	245,417	805,982	48,168	0	0	9,360,897	1,378	9,362,275	177,135	9,539,410
MEEKER	4,065,448	519,163	150,735	287,817	791,997	0	0	5,815,161	253,951	6,069,112	100,305	6,169,417
MILLE LACS	3,076,728	323,735	102,245	332,745	780,910	0	0	4,616,363	0	4,616,363	79,907	4,696,270
MORRISON	4,586,606	418,345	126,836	416,064	679,548	0	0	6,227,399	0	6,227,399	308,313	6,535,712
MOWER	7,551,694	689,756	291,718	688,190	1,214,294	0	0	10,435,652	0	10,435,652	90,908	10,526,560
MURRAY	3,342,903	292,046	98,452	190,921	47,093	0	0	3,971,415	0	3,971,415	47,176	4,018,591
NICOLLET	5,916,369	537,797	208,627	476,744	909,952	0	0	8,049,490	0	8,049,490	412,377	8,461,867
NOBLES	5,594,936	457,635	170,754	392,167	206,759	0	0	6,822,251	0	6,822,251	0	6,822,251
NORMAN	2,711,520	293,011	82,769	260,838	335,656	0	0	3,683,794	0	3,683,794	0	3,683,794
OLMSTED	36,052,469	3,608,673	1,242,356	3,542,195	2,716,665	0	0	47,162,357	0	47,162,357	51,610	47,213,967
OTTER TAIL	11,636,660	1,072,474	398,893	1,112,969	1,990,164	0	0	16,211,161	1,144	16,212,305	151,817	16,364,122
PENNINGTON	1,973,214	218,026	66,316	185,546	750,703	0	0	3,193,806	0	3,193,806	10,093	3,203,899
PINE	4,459,414	423,411	121,111	333,263	1,110,119	0	0	6,447,319	0	6,447,319	70,811	6,518,130
PIPESTONE	1,946,831	219,493	70,254	199,237	23,554	0	0	2,459,368	0	2,459,368	0	2,459,368
POLK	8,038,992	737,571	252,415	940,171	1,074,464	0	0	11,043,613	0	11,043,613	221,564	11,265,177

TABLE 38
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995 ⁽¹⁾

COUNTY	GENERAL	TRANS- PORTATION	COMM. SERVICE	CAPITAL EXPEND- ITURE	INDEBT- EDNESS	TECH COLLEGE DEBT	TECH COLLEGE GEN	SCH DIST NTC BASED LEVY EXCL SCF	SEC CO-OP FACILITY LEVY	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
POPE	2,223,698	229,779	99,576	250,914	749,649	0	60	3,553,676	18,802	3,570,478	40,436	3,610,914
RAMSEY	150,180,544	11,188,266	4,921,724	9,461,420	18,120,028	547,573	0	194,419,554	0	194,419,554	0	194,419,554
RED LAKE	741,405	136,991	35,182	173,829	28,091	0	0	1,115,499	0	1,115,499	87,009	1,202,508
REDWOOD	4,846,467	382,974	153,877	422,532	629,611	0	0	6,435,460	0	6,435,460	81,297	6,516,757
RENVILLE	5,508,894	426,453	197,196	495,592	62,981	0	0	6,691,117	0	6,691,117	3,443	6,694,560
RICE	10,906,065	999,095	360,089	722,223	2,759,679	0	0	15,747,151	0	15,747,151	541,079	16,288,230
ROCK	2,735,436	224,586	95,308	368,416	469	0	0	3,424,214	0	3,424,214	0	3,424,214
ROSEAU	2,977,049	346,845	98,536	257,123	876,308	0	0	4,555,862	0	4,555,862	203,717	4,759,579
ST LOUIS	33,476,707	2,193,280	663,231	1,892,440	4,663,853	0	0	42,889,511	0	42,889,511	2,185,774	45,075,285
SCOTT	20,007,347	1,734,431	609,607	1,146,020	2,919,709	18,099	0	26,435,213	0	26,435,213	574,370	27,009,583
SHERBURNE	17,187,200	1,820,180	439,291	995,153	3,638,214	0	0	24,080,038	0	24,080,038	637,695	24,717,733
SIBLEY	3,256,248	293,943	115,018	334,527	118,847	0	0	4,118,583	0	4,118,583	49,192	4,167,775
STEARNS	25,070,818	2,425,243	858,626	2,508,156	4,705,679	0	0	35,568,523	0	35,568,523	1,493,156	37,061,679
STEELE	7,289,192	705,910	270,918	211,163	856,718	0	0	9,333,901	0	9,333,901	529,190	9,863,091
STEVENS	2,194,948	174,147	87,099	301,601	266,629	0	0	3,024,424	7,182	3,031,606	117,231	3,148,837
SWIFT	2,445,929	165,147	69,071	153,127	361,884	0	0	3,195,157	106,856	3,301,813	63,719	3,365,532
TODD	2,805,366	307,670	96,707	380,019	592,090	0	0	4,181,852	0	4,181,852	126,577	4,308,429
TRAVERSE	2,032,974	160,349	56,660	158,308	1,519	0	0	2,409,810	0	2,409,810	26,711	2,436,521
WABASHA	3,663,140	374,407	124,606	314,924	868,163	0	0	5,345,239	0	5,345,239	32,215	5,377,454
WADENA	1,711,820	156,305	67,754	225,528	683,234	0	0	2,844,641	0	2,844,641	99,253	2,943,894
WASECA	4,292,654	403,764	172,245	512,333	474,162	0	0	5,855,158	0	5,855,158	2,467	5,857,625
WASHINGTON	51,194,340	4,687,323	1,863,986	4,673,342	9,882,904	352,423	0	72,654,318	0	72,654,318	970,463	73,624,781
WATONWAN	2,623,061	264,833	74,198	283,459	5,878	0	0	3,251,429	0	3,251,429	169,241	3,420,670
WILKIN	2,412,035	198,129	49,737	227,778	63,837	0	0	2,951,516	0	2,951,516	26,818	2,978,334
WINONA	8,625,229	833,648	287,685	736,452	41,636	0	0	10,524,650	0	10,524,650	3,914	10,528,564
WRIGHT	20,607,855	2,012,221	733,083	1,515,806	5,675,026	0	0	30,543,991	0	30,543,991	1,171,303	31,715,294
YELLOW MED	2,960,923	253,520	100,312	494,423	212,033	0	0	4,021,210	0	4,021,210	53,880	4,075,090
STATEWIDE TOTAL	1,360,754,647	112,387,503	42,917,962	94,993,830	194,047,889	1,479,370	58,377	1,806,639,576	1,607,561	1,808,247,139	24,071,398	1,832,318,537

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(1) See explanation on page 188.

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>AITKIN</u>				<u>BECKER</u>			
ARROWHEAD REG DEV COMM	17,057	0	17,057	BUFFALO-RED RIVER WTRSHED	30,075	0	30,075
AITKIN TIF	0	45,149	45,149	CORMORANT WATERSHED	5,575	0	5,575
TOTAL	17,057	45,149	62,206	PELICAN WATERSHED	56,526	0	56,526
<u>ANOKA</u>				WILD RICE WATERSHED DIST	29,747	0	29,747
COON CREEK WATERSHED DIST	307,071	0	307,071	DETROIT LAKES TIF	0	495,334	495,334
RICE CREEK WATERSHED DIST	114,641	0	114,641	LAKE PARK TIF	0	29,927	29,927
ANOKA HRA	42,323	0	42,323	TOTAL	121,923	525,261	647,184
BLAINE HRA	45,971	0	45,971	<u>BELTRAMI</u>			
COLUMBIA HGTS HRA	48,347	0	48,347	RED LAKE WATERSHED DIST	25,342	0	25,342
COON RAPIDS HRA	6,478	0	6,478	ROSEAU RIVER WATERSHED	0	62	62
DIST MEMORIAL HOSPITAL	140,922	0	140,922	HEADWATERS REG DEV COMM	49,281	0	49,281
NORTH SUBURBAN HOSPITAL	261,774	0	261,774	BEMIDJI TIF	0	227,869	227,869
ANOKA REGIONAL RAILROAD	1,241	0	1,241	BLACKDUCK TIF	0	42,356	42,356
METRO COUNCIL	462,414	186,369	648,783	TOTAL	74,623	270,287	344,910
METRO MOSQUITO CONTROL	464,910	0	464,910	<u>BENTON</u>			
REG TRANSIT BOARD AREA	113,221	0	113,221	ST CLOUD HRA	5,556	0	5,556
REG TRANSIT BOARD DIST	2,857,389	569,071	3,426,460	ST CLOUD METRO TRANSIT	103,982	0	103,982
BLAINE TIF	0	2,647,263	2,647,263	FOLEY TIF	0	109,554	109,554
HILL TOP TIF	0	74,845	74,845	SARTELL TIF	0	169,513	169,513
CIRCLE PINES TIF	0	76,401	76,401	ST CLOUD TIF	0	87,516	87,516
COON RAPIDS TIF	0	3,296,525	3,296,525	SAUK RAPIDS TIF	0	1,380,836	1,380,836
ANOKA TIF	0	991,434	991,434	RICE TIF	0	121,183	121,183
COLUMBIA HEIGHTS TIF	0	1,444,273	1,444,273	TOTAL	109,538	1,868,602	1,978,140
FRIDLEY TIF	0	3,063,650	3,063,650	<u>BIG STONE</u>			
RAMSEY TIF	0	1,264,824	1,264,824	BOIS DE SIOUX WATERSHED	3,817	0	3,817
SPRING LAKE PARK TIF	0	118,857	118,857	UPPER MN RIVER WATERSHED	59,766	0	59,766
ANDOVER TIF	0	776,854	776,854	UPPER MINN VALLEY RDC	13,637	0	13,637
LINO LAKES TIF	0	349,462	349,462	ORTONVILLE TIF	0	18,616	18,616
CENTERVILLE TIF	0	233,995	233,995	TOTAL	77,220	18,616	95,836
TOTAL	4,866,702	15,093,823	19,960,525				

**TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
BLUE EARTH				CARVER (cont.)			
REGION 9 REG DEV COMM	66,720	0	66,720	REG TRANSIT BOARD AREA	52,051	0	52,051
GOOD THUNDER TIF	0	7,378	7,378	REG TRANSIT BOARD DIST	423,905	101,405	525,310
LAKE CRYSTAL TIF	0	50,092	50,092	CHANHASSEN TIF	0	6,499,744	6,499,744
MADISON LAKE TIF	0	13,508	13,508	CHASKA TIF	0	5,788,414	5,788,414
MANKATO TIF	0	1,873,264	1,873,264	WACONIA TIF	0	750,566	750,566
MAPLETON TIF	0	11,000	11,000	WATERTOWN TIF	0	106,206	106,206
VERNON CENTER TIF	0	63	63	CARVER TIF	0	29,473	29,473
CO ECON DEV DIST TIF	0	121,209	121,209	NORWOOD TIF	0	60,039	60,039
AMBOY TIF	0	1,324	1,324	YOUNG AMERICA TIF	0	410,286	410,286
ST CLAIR TIF	0	12,302	12,302	VICTORIA TIF	0	25,407	25,407
TOTAL	66,720	2,090,140	2,156,860	TOTAL	1,168,167	13,819,163	14,987,330
BROWN				CASS			
REGION 9 REG DEV COMM	26,914	0	26,914	REGION 5 REG DEV COMM	30,370	0	30,370
NEW ULM EDA	49,488	0	49,488	WALKER TIF	0	95,751	95,751
HANSKA TIF	0	4,720	4,720	CASS CO HRA TIF	0	65,440	65,440
SLEEPY EYE TIF	0	51,938	51,938	PINE RIVER TIF	0	9,458	9,458
SPRINGFIELD TIF	0	81,030	81,030	TOTAL	30,370	170,649	201,019
NEW ULM TIF	0	578,707	578,707	CHIPPEWA			
TOTAL	76,402	716,395	792,797	UPPER MINN VALLEY RDC	33,998	0	33,998
CARLTON				GRANITE FALLS TIF	0	17,000	17,000
MOOSE LAKE HOSPITAL DIST	49,389	0	49,389	MONTEVIDEO TIF	0	95,322	95,322
ARROWHEAD REG DEV COMM	25,577	0	25,577	MAYNARD TIF	0	28,865	28,865
MOOSE LAKE-WINDEMERE AREA	8,872	2,398	11,270	TOTAL	33,998	141,187	175,185
MOOSE LAKE FIRE PROTECTIO	76,070	0	76,070	CHISAGO			
BARNUM TIF	0	16,009	16,009	EAST CENT REG DEV COMM	29,653	0	29,653
CLOQUET TIF	0	826,883	826,883	RUSH CITY TIF	0	283,556	283,556
MOOSE LAKE TIF	0	28,431	28,431	NORTH BRANCH TIF	0	187,506	187,506
TOTAL	159,908	873,721	1,033,629	CHISAGO CITY TIF	0	351,921	351,921
CARVER				LINDSTROM TIF	0	17,495	17,495
BUFFALO CREEK WATERSHED	167	0	167	WYOMING TIF	0	81,245	81,245
LOWER MN RIVER WATERSHED	4,532	0	4,532	BRANCH TIF	0	314,154	314,154
MINNEHAHA CREEK WATERSHED	151,439	0	151,439	TOTAL	29,653	1,235,877	1,265,530
RILEY-PURGATORY WATERSHED	55,508	0	55,508				
CARVER CO HRA	282,922	0	282,922				
METRO COUNCIL	114,716	47,623	162,339				
METRO MOSQUITO CONTROL	82,927	0	82,927				

**TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
CLAY				CROW WING (cont.)			
BUFFALO-RED RIVER WTRSHED	320,885	0	320,885	DEERWOOD TIF	0	46,150	46,150
WILD RICE WATERSHED DIST	46,198	0	46,198	CROSBY TIF	0	53,585	53,585
MOORHEAD TIF	0	1,649,125	1,649,125	TOTAL	141,450	1,449,675	1,591,125
DILWORTH TIF	0	335,754	335,754				
TOTAL	367,083	1,984,879	2,351,962	DAKOTA			
CLEARWATER				LOWER MN RIVER WATERSHED	38,664	0	38,664
RED LAKE WATERSHED DIST	72,029	0	72,029	DAKOTA COUNTY HRA	1,290,231	0	1,290,231
WILD RICE WATERSHED DIST	8,821	0	8,821	HASTINGS HRA	23,910	0	23,910
HEADWATERS REG DEV COMM	19,991	0	19,991	NORTHFIELD HRA	1,737	0	1,737
BAGLEY TIF	0	36,989	36,989	SOUTH ST PAUL HRA	39,492	0	39,492
TOTAL	100,841	36,989	137,830	METRO COUNCIL	732,700	281,486	1,014,186
				METRO MOSQUITO CONTROL	747,435	0	747,435
				REG TRANSIT BOARD AREA	127,823	0	127,823
				REG TRANSIT BOARD DIST	4,952,593	994,417	5,947,010
				DAKOTA COUNTY REGIONAL RR	56,926	0	56,926
				FARMINGTON TIF	0	386,264	386,264
				HASTINGS TIF	0	313,834	313,834
				MENDOTA HEIGHTS TIF	0	1,370,900	1,370,900
				ROSEMOUNT TIF	0	538,826	538,826
				SO ST PAUL TIF	0	1,971,082	1,971,082
				APPLE VALLEY TIF	0	2,438,753	2,438,753
				BURNSVILLE TIF	0	2,274,614	2,274,614
				INVER GROVE HEIGHTS TIF	0	748,982	748,982
				DAKOTA COUNTY HRA TIF	0	534,888	534,888
				LAKEVILLE TIF	0	1,334,300	1,334,300
				EAGAN TIF	0	703,030	703,030
				TOTAL	8,011,511	13,891,376	21,902,887
COOK				DODGE			
NORTH SHORE HOSPITAL DIST	300,000	0	300,000	DODGE CENTER TIF	0	291,779	291,779
ARROWHEAD REG DEV COMM	10,060	0	10,060	HAYFIELD TIF	0	56,786	56,786
ECONOMIC DEVELOPMENT AUTH	56,281	0	56,281	KASSON TIF	0	88,966	88,966
LUTSEN TWP TIF	0	62,410	62,410	CLAREMONT TIF	0	7,607	7,607
TOTAL	366,341	62,410	428,751	TOTAL	0	445,138	445,138
COTTONWOOD							
REGION 8 REG DEV COMM	17,833	0	17,833				
WINDOM TIF	0	88,975	88,975				
TOTAL	17,833	88,975	106,808				
CROW WING							
THIRTY LAKES WATERSHED	58,604	0	58,604				
BRAINERD HRA	27,892	0	27,892				
BRAINERD ANNEX HRA	140	0	140				
CUYUNA RANGE HOSP DIST	0	137,038	137,038				
REGION 5 REG DEV COMM	54,814	0	54,814				
BAXTER TIF	0	170,282	170,282				
BRAINERD TIF	0	287,636	287,636				
CROSS LAKE TIF	0	56,454	56,454				
NISSWA TIF	0	113,820	113,820				
PEQUOT LAKES TIF	0	4,765	4,765				
CROW WING HRA TIF	0	576,034	576,034				
MANHATTAN BEACH TIF	0	3,911	3,911				

**TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>DOUGLAS</u>				<u>GOODHUE</u>			
SAUK RIVER WATERSHED	2,053	0	2,053	BEAR VALLEY WATERSHED	1,035	0	1,035
DOUGLAS CO HRA	100,021	0	100,021	BELLE CREEK WATERSHED	5,039	0	5,039
ALEXANDRIA LAKE AREA	40,859	0	40,859	RED WING HRA	81,680	0	81,680
ALEXANDRIA TIF	0	222,754	222,754	SE MN MULTI COUNTY HRA	90,192	0	90,192
OSAKIS TIF	0	16,140	16,140	CANNON FALLS HOSP DIST	0	44,371	44,371
BRANDON TIF	0	2,264	2,264	KENYON TIF	0	73,433	73,433
EVANSVILLE TIF	0	14,671	14,671	PINE ISLAND TIF	0	159,207	159,207
DOUGLAS CO HRA TIF	0	79,265	79,265	CANNON FALLS TIF	0	373,729	373,729
TOTAL	142,933	335,094	478,027	RED WING TIF	0	1,011,926	1,011,926
				ZUMBROTA TIF	0	140,731	140,731
				TOTAL	177,946	1,803,397	1,981,343
<u>FARIBAULT</u>				<u>GRANT</u>			
REGION 9 REG DEV COMM	23,908	0	23,908	BOIS DE SIOUX WATERSHED	18,204	0	18,204
BLUE EARTH TIF	0	178,000	178,000	TOTAL	18,204	0	18,204
WELLS TIF	0	86,467	86,467				
WINNEBAGO TIF	0	9,511	9,511				
BRICELYN TIF	0	19,141	19,141				
FROST TIF	0	4,040	4,040				
TOTAL	23,908	297,159	321,067				
				<u>HENNEPIN</u>			
<u>FILLMORE</u>				RICE CREEK WATERSHED DIST	3,842	0	3,842
CHATFIELD TIF	0	18,243	18,243	NINE MILE CREEK WATERSHED	713,704	0	713,704
RUSHFORD TIF	0	164,597	164,597	LOWER MN RIVER WATERSHED	80,309	0	80,309
PRESTON TIF	0	3,998	3,998	MINNEHAHA CREEK WATERSHED	5,545,767	0	5,545,767
SPRING VALLEY TIF	0	33,203	33,203	RILEY-PURGATORY WATERSHED	451,578	0	451,578
HARMONY TIF	0	65,858	65,858	BLOOMINGTON HRA	519,897	0	519,897
WYKOFF TIF	0	1,598	1,598	BROOKLYN CENTER HRA	103,773	0	103,773
LANESBORO TIF	0	71	71	BROOKLYN PARK HRA	94,212	0	94,212
TOTAL	0	287,568	287,568	CRYSTAL HRA	55,250	0	55,250
				MOUND HRA	12,877	0	12,877
				MINNEAPOLIS HRA	800,191	0	800,191
<u>FREEBORN</u>				PLYMOUTH HRA	334,617	0	334,617
TURTLE CREEK WATERSHED	4,887	0	4,887	RICHFIELD HRA	98,953	0	98,953
ALBERT LEA TIF	0	546,765	546,765	ST ANTHONY HRA	8,692	0	8,692
HOLLANDALE TIF	0	5,586	5,586	METRO COUNCIL	2,984,617	1,200,825	4,185,442
TOTAL	4,887	552,351	557,238	METRO MOSQUITO CONTROL	3,012,561	0	3,012,561
				REG TRANSIT BOARD AREA	79,463	0	79,463
				REG TRANSIT BOARD DIST	25,038,826	4,745,428	29,784,254
				HENN REG SUBURB PARK DIST	7,239,254	2,325,558	9,564,812
				HENN CO REG RAILRD AUTH	8,687	0	8,687
				PARK MUSEUM	3,239,020	0	3,239,020
				CHAMPLIN EDA	53,278	0	53,278

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
HENNEPIN (cont.)				HOUSTON			
BROOKLYN CENTER EDA	177,101	0	177,101	CROOKED CREEK WATERSHED	11,747	0	11,747
NEW HOPE EDA	55,766	0	55,766	LA CRESCENT TIF	0	24,764	24,764
MPLS TEACHERS RETIRE FUND	1,250,146	0	1,250,146	CALEDONIA TIF	0	16,443	16,443
BROOKLYN PARK TIF	0	5,696,498	5,696,498	HOUSTON TIF	0	13,389	13,389
DEEPHAVEN TIF	0	160,341	160,341	TOTAL	11,747	54,596	66,343
BLOOMINGTON HRA TIF	0	18,866,152	18,866,152	HUBBARD			
EDEN PRAIRIE TIF	0	196,827	196,827	HEADWATERS REG DEV COMM	43,872	0	43,872
EDINA TIF	0	6,428,734	6,428,734	PARK RAPIDS TIF	0	16,774	16,774
MAPLE PLAIN TIF	0	134,433	134,433	TOTAL	43,872	16,774	60,646
PLYMOUTH TIF	0	5,961,276	5,961,276	ISANTI			
GOLDEN VALLEY TIF	0	4,150,423	4,150,423	EAST CENTRAL REG DEV COMM	28,572	0	28,572
CRYSTAL TIF	0	1,343,277	1,343,277	CAMBRIDGE TIF	0	342,360	342,360
HOPKINS TIF	0	1,496,758	1,496,758	ISANTI TIF	0	51,540	51,540
LONG LAKE TIF	0	312,716	312,716	BRAHAM TIF	0	112,911	112,911
MINNETONKA TIF	0	1,097,068	1,097,068	TOTAL	28,572	506,811	535,383
MAPLE GROVE TIF	0	3,086,825	3,086,825	ITASCA			
RICHFIELD TIF	0	3,121,229	3,121,229	GRAND RAPIDS HRA	29,435	0	29,435
NEW HOPE TIF	0	1,740,603	1,740,603	NORTH ITASCA HOSPITAL	299,352	144,276	443,628
ROBBINSDALE TIF	0	1,620,837	1,620,837	ARROWHEAD REG DEV COMM	64,257	0	64,257
ST LOUIS PARK TIF	0	3,994,656	3,994,656	GRAND RAPIDS TIF	0	909,095	909,095
ST ANTHONY TIF	0	476,685	476,685	LAPRAIRIE TIF	0	86,234	86,234
WAYZATA TIF	0	937,683	937,683	NASHWAUK TIF	0	3,320	3,320
BROOKLYN CENTER TIF	0	1,769,455	1,769,455	ITASCA CO HRA TIF	0	83,182	83,182
MINNEAPOLIS TIF	0	59,113,495	59,113,495	TOTAL	393,044	1,226,107	1,619,151
MOUND TIF	0	250,456	250,456	JACKSON			
ROGERS TIF	0	596,931	596,931	MIDDLE DES MOINES WTRSHED	39,195	0	39,195
MEDINA TIF	0	312,138	312,138	REGION 8 REG DEV COMM	20,779	0	20,779
CHAMPLIN TIF	0	824,504	824,504	JACKSON TIF	0	207,781	207,781
OSSEO TIF	0	181,223	181,223	JACKSON CO HRA TIF	0	236,873	236,873
CORCORAN TIF	0	139,049	139,049	TOTAL	59,974	444,654	504,628
SPRING PARK TIF	0	262,357	262,357				
DAYTON TIF	0	152,913	152,913				
SHOREWOOD TIF	0	30,778	30,778				
TOTAL	51,962,381	132,728,131	184,690,512				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
KANABEC				LAKE			
EAST CENTRAL REG DEV COMM	11,998	0	11,998	ARROWHEAD REG DEV COMM	8,588	0	8,588
MORA TIF	0	160,163	160,163	ST LOUIS CO REGIONAL RR	18,680	0	18,680
OGLIVIE TIF	0	8,709	8,709	EAST LAKE MED CLINIC DIST	30,005	0	30,005
TOTAL	11,998	168,872	180,870	SILVER BAY TIF	0	1,652	1,652
KANDIYOHI				LAKE COUNTY HRA TIF	0	358,080	358,080
BUFFALO CREEK WATERSHED	580	0	580	TWO HARBORS TIF	0	69,664	69,664
NO FORK-CROW RIVER WTRSHD	2,897	0	2,897	TOTAL	57,273	429,396	486,669
WILLMAR HRA	46,830	0	46,830	LAKE OF WOODS			
REGION 6E REG DEV COMM	51,928	0	51,928	ROSEAU RIVER WATERSHED	66	0	66
SPICER TIF	0	142,209	142,209	HEADWATERS REG DEV COMM	8,026	0	8,026
NEW LONDON TIF	0	80,448	80,448	TOTAL	8,092	0	8,092
WILLMAR TIF	0	506,277	506,277	LE SUEUR			
TOTAL	102,235	728,934	831,169	REGION 9 REG DEV COMM	22,725	0	22,725
KITTSON				LE CENTER TIF	0	41,948	41,948
JOE RIVER WATERSHED DIST	17,228	0	17,228	LE SUEUR TIF	0	255,060	255,060
ROSEAU RIVER WATERSHED	686	0	686	NEW PRAGUE TIF	0	22,349	22,349
TWO RIVERS WATERSHED DIST	73,653	0	73,653	ELYSIAN TIF	0	1,931	1,931
REGION 1 REG DEV COMM	11,932	0	11,932	TOTAL	22,725	321,288	344,013
TOTAL	103,499	0	103,499	LINCOLN			
KOOCHICHING				LAC QUI PARLE-YELLOW BANK	5,700	0	5,700
RED LAKE WATERSHED DIST	2,279	0	2,279	YELLOW MEDICINE RIVER	16,619	0	16,619
NORTH ITASCA HOSPITAL	11,981	5,774	17,755	LINCOLN COUNTY HRA	9,022	0	9,022
ARROWHEAD REG DEV COMM	12,268	0	12,268	REGION 8 REG DEV COMM	7,974	0	7,974
INTERNATIONAL FALLS TIF	0	2,524,443	2,524,443	TOTAL	39,315	0	39,315
TOTAL	26,528	2,530,217	2,556,745	LYON			
LAC QUI PARLE				YELLOW MEDICINE RIVER	18,435	0	18,435
LAC QUI PARLE-YELLOW BANK	47,970	0	47,970	REGION 8 REG DEV COMM	29,757	0	29,757
UPPER MINN VALLEY RDC	22,917	0	22,917	COTTONWOOD TIF	0	20,770	20,770
DAWSON TIF	0	28,638	28,638	MARSHALL TIF	0	1,488,366	1,488,366
MADISON TIF	0	3,426	3,426	TOTAL	48,192	1,509,136	1,557,328
TOTAL	70,887	32,064	102,951				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>MCLEOD</u>				<u>MEEKER</u>			
BUFFALO CREEK WATERSHED	18,902	0	18,902	NO FORK-CROW RIVER WTRSHD	3,575	0	3,575
HIGH ISLAND WATERSHED	7,699	0	7,699	CLEARWATER RIVER WTRSHED	6,113	0	6,113
REGION 6E REG DEV COMM	33,179	0	33,179	SAUK RIVER WATERSHED	591	0	591
GLENCOE TIF	0	459,718	459,718	REGION 6E REG DEV COMM	23,336	0	23,336
WINSTED TIF	0	39,242	39,242	LITCHFIELD TIF	0	34,628	34,628
HUTCHINSON TIF	0	386,743	386,743	WATKINS TIF	0	2,310	2,310
PLATO TIF	0	21,684	21,684	DASSEL TIF	0	32,131	32,131
TOTAL	59,780	907,387	967,167	EDEN VALLEY TIF	0	9,081	9,081
				TOTAL	33,615	78,150	111,765
<u>MAHNOMEN</u>				<u>MILLE LACS</u>			
RED LAKE WATERSHED DIST	458	0	458	EAST CENTRAL REG DEV COMM	19,292	0	19,292
SANDHILL WATERSHED DIST	1,647	0	1,647	PRINCETON TIF	0	368,554	368,554
WILD RICE WATERSHED DIST	67,298	0	67,298	MILACA TIF	0	165,871	165,871
HEADWATERS REG DEV COMM	8,783	0	8,783	MILLE LACS CO HRA TIF	0	126,978	126,978
MAHNOMEN TIF	0	39,720	39,720	ISLE TIF	0	16,531	16,531
WAUBUN TIF	0	24,989	24,989	ONAMIA TIF	0	5,131	5,131
TOTAL	78,186	64,709	142,895	KATHIO TIF	0	90,068	90,068
				TOTAL	19,292	773,133	792,425
<u>MARSHALL</u>				<u>MORRISON</u>			
MIDDLE RIVER-SNAKE RIVER	141,050	0	141,050	SOUTH TWO RIVERS WTRSHED	321	0	321
RED LAKE WATERSHED DIST	14,491	0	14,491	LITTLE FALLS HRA	17,351	0	17,351
ROSEAU RIVER WATERSHED	325	0	325	REGION 5 REG DEV COMM	17,169	0	17,169
TWO RIVERS WATERSHED DIST	1,444	0	1,444	RURAL DEV FINANCE AUTH	25,455	0	25,455
REGION 1 REG DEV COMM	15,594	0	15,594	LITTLE FALLS TIF	0	483,038	483,038
TOTAL	172,904	0	172,904	UPSALA TIF	0	6,703	6,703
				ROYALTON TIF	0	18,136	18,136
<u>MARTIN</u>				PIERZ TIF	0	20,891	20,891
REGION 9 REG DEV COMM	37,448	0	37,448	MOTLEY TIF	0	10,155	10,155
TRUMAN TIF	0	19,564	19,564	MORRISON CO RDFA TIF	0	27,970	27,970
FAIRMONT TIF	0	257,978	257,978	TOTAL	60,296	566,893	627,189
DUNNELL TIF	0	13,032	13,032				
WELCOME TIF	0	68,129	68,129				
TOTAL	37,448	358,703	396,151				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>MOWER</u>				<u>OLMSTED</u>			
TURTLE CREEK WATERSHED	8,712	0	8,712	ROCHESTER TIF	0	3,745,306	3,745,306
AUSTIN HRA	62,978	0	62,978	STEWARTVILLE TIF	0	143,182	143,182
MOWER COUNTY HRA	61,134	0	61,134	BYRON TIF	0	154,788	154,788
AUSTIN TIF	0	645,629	645,629	TOTAL	0	4,043,276	4,043,276
DEXTER TIF	0	16,365	16,365	<u>OTTER TAIL</u>			
GRAND MEADOW TIF	0	2,348	2,348	BUFFALO-RED RIVER WTRSHED	3,097	0	3,097
TOTAL	132,824	664,342	797,166	BOIS DE SIOUX WATERSHED	9,040	0	9,040
<u>MURRAY</u>				FERGUS FALLS HRA	33,477	0	33,477
MIDDLE DES MOINES WTRSHD	8,064	0	8,064	WADENA HRA	33	0	33
REGION 8 REG DEV COMM	14,948	0	14,948	PELICAN VALLEY HEALTH	137,478	70,382	207,860
SLAYTON TIF	0	12,614	12,614	PERHAM HOSPITAL DIST	0	126,867	126,867
TOTAL	23,012	12,614	35,626	FERGUS FALLS TIF	0	503,044	503,044
<u>NICOLLET</u>				PELICAN RAPIDS TIF	0	93,314	93,314
REGION 9 REG DEV COMM	27,238	0	27,238	PERHAM TIF	0	201,828	201,828
NORTH MANKATO TIF	0	438,311	438,311	HENNING TIF	0	40,896	40,896
NICOLLET TIF	0	15,085	15,085	NEW YORK MILLS TIF	0	15,104	15,104
LAFAYETTE TIF	0	27,648	27,648	TOTAL	183,125	1,051,435	1,234,560
ST PETER TIF	0	170,777	170,777	<u>PENNINGTON</u>			
TOTAL	27,238	651,821	679,059	MIDDLE RIVER-SNAKE RIVER	711	1,064	1,775
<u>NOBLES</u>				RED LAKE WATERSHED DIST	10,992	61,239	72,231
KANARANZI-LITTLE ROCK WS	37,550	0	37,550	REGION 1 REG DEV COMM	8,292	0	8,292
MIDDLE DES MOINES WTRSHED	42,798	0	42,798	TOTAL	19,995	62,303	82,298
OKABENA-CHEDA WATERSHED	41,698	0	41,698	<u>PINE</u>			
WORTHINGTON HRA	31,643	0	31,643	MOOSE LAKE HOSPITAL DIST	36,368	0	36,368
REGION 8 REG DEV COMM	24,968	0	24,968	NORTH PINE CO HOSPITAL	180,021	0	180,021
WORTHINGTON TIF	0	613,572	613,572	EAST CENTRAL REG DEV COMM	28,311	0	28,311
ADRIAN TIF	0	18,330	18,330	CROSS LAKE AREA SAN SEWER	40,001	0	40,001
TOTAL	178,657	631,902	810,559	MOOSE LAKE-WINDEMERE AREA	41,910	0	41,910
<u>NORMAN</u>				SANDSTONE TIF	0	21	21
SANDHILL WATERSHED DIST	1,816	0	1,816	HINCKLEY TIF	0	331,647	331,647
WILD RICE WATERSHED DIST	169,681	0	169,681	PINE CITY TIF	0	142,540	142,540
REGION 1 REG DEV COMM	10,233	0	10,233	TOTAL	326,611	474,208	800,819
ADA TIF	0	25,252	25,252				
HALSTAD TIF	0	4,069	4,069				
TOTAL	181,730	29,321	211,051				

**TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
PIPESTONE				RAMSEY (cont.)			
REGION 8 REG DEV COMM	9,539	0	9,539	ST PAUL PORT AUTHORITY	0	586,607	586,607
PIPESTONE TIF	0	216,484	216,484	ST PAUL TIF	0	15,793,964	15,793,964
EDGERTON TIF	0	29,642	29,642	NORTH ST PAUL TIF	0	199,305	199,305
TOTAL	9,539	246,126	255,665	FALCON HEIGHTS TIF	0	254,035	254,035
POLK				ROSEVILLE TIF	0	6,678,742	6,678,742
MIDDLE RIVER-SNAKE RIVER	37,989	0	37,989	NEW BRIGHTON TIF	0	2,364,352	2,364,352
RED LAKE WATERSHED DIST	226,258	0	226,258	WHITE BEAR LAKE TIF	0	1,907,727	1,907,727
SANDHILL WATERSHED DIST	64,508	0	64,508	ST ANTHONY TIF	0	332,767	332,767
WILD RICE WATERSHED DIST	4,051	0	4,051	VADNAIS HEIGHTS TIF	0	1,852,388	1,852,388
REGION 1 REG DEV COMM	33,540	0	33,540	MAPLEWOOD TIF	0	1,551,664	1,551,664
POLK CO AMBULANCE DIST	161,595	0	161,595	LAUDERDALE TIF	0	227,698	227,698
CROOKSTON TIF	0	165,479	165,479	MOUNDSVIEW TIF	0	2,214,439	2,214,439
EAST GRAND FORKS TIF	0	162,963	162,963	LITTLE CANADA TIF	0	636,053	636,053
GULLY TIF	0	4,436	4,436	SHOREVIEW TIF	0	797,751	797,751
FOSSTON TIF	0	96,147	96,147	ARDEN HILLS TIF	0	56,939	56,939
TOTAL	527,941	429,025	956,966	WHITE BEAR TWP TIF	0	1,111,722	1,111,722
POPE				TOTAL	13,292,649	38,638,543	51,931,192
NO FORK-CROW RIVER WTRSHD	2,268	0	2,268	RED LAKE			
SAUK RIVER WATERSHED	463	0	463	RED LAKE WATERSHED DIST	32,766	0	32,766
GLACIAL RIDGE HOSPITAL	132,593	0	132,593	REGION 1 REG DEV COMM	3,700	0	3,700
WESTERN POPE CO HOSPITAL	117,735	0	117,735	RED LAKE FALLS TIF	0	13,102	13,102
STARBUCK TIF	0	67,128	67,128	TOTAL	36,466	13,102	49,568
GLENWOOD TIF	0	62,962	62,962	REDWOOD			
TOTAL	253,059	130,090	383,149	REGION 8 REG DEV COMM	24,456	0	24,456
RAMSEY				REDWOOD FALLS TIF	0	303,585	303,585
RAMSEY-WASHINGTON METRO	1,090,526	0	1,090,526	WABASSO TIF	0	13,826	13,826
RICE CREEK WATERSHED DIST	318,161	0	318,161	MORGAN TIF	0	5,356	5,356
VALLEY BRANCH WATERSHED	8,663	0	8,663	TOTAL	24,456	322,767	347,223
BLAINE HRA	779	0	779	RENVILLE			
ST ANTHONY HRA	4,685	0	4,685	BUFFALO CREEK WATERSHED	15,237	0	15,237
ST PAUL HRA	638,719	0	638,719	HIGH ISLAND WATERSHED	4,773	0	4,773
NORTH SUBURBAN HOSPITAL	30,791	0	30,791	REGION 6E REG DEV COMM	33,589	0	33,589
RAMSEY REGIONAL RAILROAD	226,802	0	226,802	BIRD ISLAND TIF	0	44,294	44,294
METRO COUNCIL	1,006,425	419,579	1,426,004	OLIVIA TIF	0	225,846	225,846
METRO MOSQUITO CONTROL	1,014,932	0	1,014,932	HECTOR TIF	0	7,399	7,399
REG TRANSIT BOARD DIST	8,952,166	1,652,811	10,604,977	FAIRFAX TIF	0	1,400	1,400

**TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
RENVILLE (cont.)				ST LOUIS (cont.)			
MORTON TIF	0	27,815	27,815	FLOODWOOD AREA AMBULANCE	25,005	0	25,005
RENVILLE TIF	0	23,069	23,069	MT IRON TIF	0	117,080	117,080
TOTAL	53,599	329,823	383,422	DULUTH TIF	0	9,040,246	9,040,246
RICE				ST LOUIS (cont.)			
FARIBAULT HRA	30,249	0	30,249	EVELETH TIF	0	48,453	48,453
NORTHFIELD HRA	38,521	0	38,521	PROCTOR TIF	0	26,806	26,806
RICE COUNTY HOSP DIST #1	87,666	0	87,666	VIRGINIA DEV DIST TIF	0	631,823	631,823
NORTHFIELD TIF	0	640,490	640,490	AURORA TIF	0	64,650	64,650
FARIBAULT TIF	0	837,926	837,926	HIBBING TIF	0	225,195	225,195
MORRISTOWN TIF	0	4,037	4,037	ELY TIF	0	26	26
RICE COUNTY HRA TIF	0	43,138	43,138	HOYT LAKES TIF	0	4,397	4,397
DUNDAS TIF	0	157,837	157,837	JOINT EAST RANGE EDA TIF	0	29,013	29,013
TOTAL	156,436	1,683,428	1,839,864	HERMANTOWN TIF	0	77,498	77,498
ROCK				TOTAL			
KANARANZI-LITTLE ROCK WS	2,870	0	2,870		1,046,932	10,265,187	11,312,119
REGION 8 REG DEV COMM	12,498	0	12,498	SCOTT			
LIVERNE TIF	0	116,757	116,757	PRIOR LAKE-SPRING LAKE WS	181,426	0	181,426
HILLS TIF	0	5,720	5,720	LOWER MN RIVER WATERSHED	39,421	0	39,421
TOTAL	15,368	122,477	137,845	SCOTT COUNTY HRA	200,433	0	200,433
ROSEAU				SCOTT (cont.)			
RED LAKE WATERSHED DIST	35	0	35	SHAKOPEE HRA	93,694	0	93,694
ROSEAU RIVER WATERSHED	87,263	0	87,263	REGION 9 REG DEV COMM	2,145	0	2,145
TWO RIVERS WATERSHED DIST	20,419	0	20,419	SCOTT REGIONAL RAILROAD	102,126	0	102,126
REGION 1 REG DEV COMM	12,881	0	12,881	METRO COUNCIL	167,634	45,960	213,594
WARROAD TIF	0	115,004	115,004	METRO MOSQUITO CONTROL	154,331	0	154,331
TOTAL	120,598	115,004	235,602	REG TRANSIT BOARD AREA	49,984	0	49,984
ST LOUIS				SCOTT (cont.)			
DULUTH HRA	249,868	0	249,868	REG TRANSIT BOARD DIST	719,939	166,366	886,305
MT IRON HRA	6,718	0	6,718	NEW PRAGUE CITY TIF	0	71,850	71,850
ST LOUIS CO HRA	169,503	0	169,503	JORDAN TIF	0	326,681	326,681
VIRGINIA HRA	16,424	0	16,424	SHAKOPEE TIF	0	2,641,681	2,641,681
EVELETH HRA	7,130	0	7,130	SAVAGE TIF	0	1,692,580	1,692,580
COOK COMMUNITY HOSPITAL	96,122	0	96,122	PRIOR LAKE TIF	0	43,757	43,757
ARROWHEAD REG DEV COMM	147,720	0	147,720	BELLE PLAINE TIF	0	11,823	11,823
ST LOUIS REGIONAL RR	328,442	0	328,442	TOTAL	1,711,133	5,000,698	6,711,831

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
SHERBURN				STEARNS (cont.)			
ELK RIVER HRA	56,505	0	56,505	STEARNS COUNTY HRA TIF	0	40,314	40,314
ST CLOUD HRA	2,159	0	2,159	WAITE PARK TIF	0	1,400,029	1,400,029
MONTICELLO-BIG LAKE HOSP	131,691	0	131,691	SAUK CENTRE TIF	0	172,928	172,928
BECKER ECON DEV DIST	111,741	0	111,741	MELROSE TIF	0	67,544	67,544
ELK RIVER ECON DEV DIST	73,849	0	73,849	PAYNESVILLE TIF	0	127,087	127,087
ST CLOUD MET TRANS ANNEX	23,124	0	23,124	AVON TIF	0	171,426	171,426
BECKER TIF	0	856,610	856,610	TOTAL	651,171	5,754,562	6,405,733
BIG LAKE TIF	0	240,454	240,454	STEELE			
ELK RIVER TIF	0	595,642	595,642	OWATONNA HRA	33,542	0	33,542
ZIMMERMAN TIF	0	65,416	65,416	BLOOMING PRAIRIE TIF	0	17,290	17,290
TOTAL	399,069	1,758,122	2,157,191	OWATONNA TIF	0	1,311,104	1,311,104
SIBLEY				TOTAL	33,542	1,328,394	1,361,936
BUFFALO CREEK WATERSHED	578	0	578	STEVENS			
HIGH ISLAND WATERSHED	29,617	0	29,617	BOIS DE SIOUX WATERSHED	4,774	0	4,774
REGION 9 REG DEV COMM	15,241	0	15,241	UPPER MN RIVER WATERSHED	387	0	387
GAYLORD TIF	0	296,480	296,480	MORRIS TIF	0	90,778	90,778
ARLINGTON TIF	0	68,964	68,964	CHOKIO TIF	0	4,069	4,069
HENDERSON TIF	0	8,422	8,422	MORRIS TWP TIF	0	26,607	26,607
WINTHROP TIF	0	15,237	15,237	TOTAL	5,161	121,454	126,615
GIBBON TIF	0	20,985	20,985	SWIFT			
TOTAL	45,436	410,088	455,524	UPPER MN RIVER WATERSHED	3,667	0	3,667
STEARNS				UPPER MINN VALLEY RDC	23,523	0	23,523
NO FORK-CROW RIVER WTRSHD	36,820	0	36,820	APPLETON TIF	0	134,227	134,227
CLEARWATER RIVER WTRSHED	10,802	0	10,802	BENSON TIF	0	212,342	212,342
SAUK RIVER WATERSHED	76,496	0	76,496	TOTAL	27,190	346,569	373,759
SOUTH TWO RIVERS WTRSHED	21,150	0	21,150	TODD			
ST CLOUD HRA	32,216	0	32,216	SAUK RIVER WATERSHED	4,284	0	4,284
STEARNS COUNTY HRA	66,141	0	66,141	REGION 5 REG DEV COMM	9,824	0	9,824
GLACIAL RIDGE HOSPITAL	6,138	0	6,138	LONG PRAIRIE TIF	0	278,955	278,955
ST CLOUD METRO TRANSIT	401,408	0	401,408	STAPLES TIF	0	26,088	26,088
KIMBALL TIF	0	12,181	12,181	BROWERVILLE TIF	0	24,229	24,229
BROOTEN TIF	0	19,490	19,490	TOTAL	14,108	329,272	343,380
COLD SPRING TIF	0	108,157	108,157				
SARTELL TIF	0	25,419	25,419				
ST CLOUD TIF	0	3,432,937	3,432,937				
ALBANY TIF	0	177,050	177,050				

**TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
TRAVERSE				WASHINGTON (cont.)			
BOIS DE SIOUX WATERSHED	25,258	0	25,258	REG TRANSIT BOARD DIST	2,296,007	468,366	2,764,373
UPPER MN RIVER WATERSHED	6,411	0	6,411	FOREST LAKE TIF	0	770,955	770,955
BROWNS VALLEY TIF	0	25,902	25,902	WASHINGTON CO TIF	0	646,099	646,099
TOTAL	31,669	25,902	57,571	MAHTOMEDI TIF	0	113,370	113,370
WABASHA				WOODBURY TIF	0	1,945,148	1,945,148
BEAR VALLEY WATERSHED	1,523	0	1,523	ST PAUL PARK TIF	0	339,777	339,777
SE MN MULTI COUNTY HRA	56,636	0	56,636	STILLWATER TIF	0	1,556,768	1,556,768
LAKE CITY TIF	0	273,840	273,840	NEWPORT TIF	0	608,767	608,767
PLAINVIEW TIF	0	241,141	241,141	COTTAGE GROVE TIF	0	688,992	688,992
WABASHA TIF	0	75,949	75,949	OAKDALE TIF	0	1,379,024	1,379,024
MAZEPPA TIF	0	2,507	2,507	OAK PARK HTS TIF	0	212,685	212,685
TOTAL	58,159	593,437	651,596	BAYPORT TIF	0	249,005	249,005
WADENA				AFTON TIF	0	5,757	5,757
WADENA HRA	7,556	0	7,556	TOTAL	5,093,494	9,366,946	14,460,440
REGION 5 REG DEV COMM	5,861	0	5,861	WATONWAN			
WADENA TIF	0	70,347	70,347	REGION 9 REG DEV COMM	13,482	0	13,482
MENAHGA TIF	0	13,553	13,553	MADelia TIF	0	104,217	104,217
TOTAL	13,417	83,900	97,317	ST JAMES TIF	0	218,143	218,143
WASECA				TOTAL	13,482	322,360	335,842
REGION 9 REG DEV COMM	20,159	0	20,159	WILKIN			
WASECA TIF	0	28,734	28,734	BUFFALO-RED RIVER WTRSHED	18,900	0	18,900
WALDORF TIF	0	2,978	2,978	BOIS DE SIOUX WATERSHED	50,785	0	50,785
TOTAL	20,159	31,712	51,871	BRECKENRIDGE TIF	0	32,177	32,177
WASHINGTON				TOTAL	69,685	32,177	101,862
CARNELLIAN-MARINE WTRSHED	54,714	0	54,714	WINONA			
COTTAGE GROVE MARINE WATR	310,069	0	310,069	STOCKTON-ROLLINGSTONE WS	4,027	0	4,027
RAMSEY-WASHINGTON METRO	290,170	0	290,170	SE MN MULTI COUNTY HRA	75,282	0	75,282
RICE CREEK WATERSHED DIST	61,250	0	61,250	WINONA PORT AUTHORITY	0	121,807	121,807
VALLEY BRANCH WATERSHED	199,414	216,677	416,091	WINONA PORT AUTH TIF	0	800,026	800,026
HASINGS HRA	111	0	111	ST CHARLES TIF	0	75,140	75,140
WASHINGTON COUNTY HRA	794,849	0	794,849	GOODVIEW TIF	0	376,996	376,996
DIST MEMORIAL HOSPITAL	171,036	0	171,036	LEWISTON TIF	0	48,640	48,640
METRO COUNCIL	399,012	165,556	564,568	TOTAL	79,309	1,422,609	1,501,918
METRO MOSQUITO CONTROL	405,385	0	405,385				
REG TRANSIT BOARD AREA	111,477	0	111,477				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1995

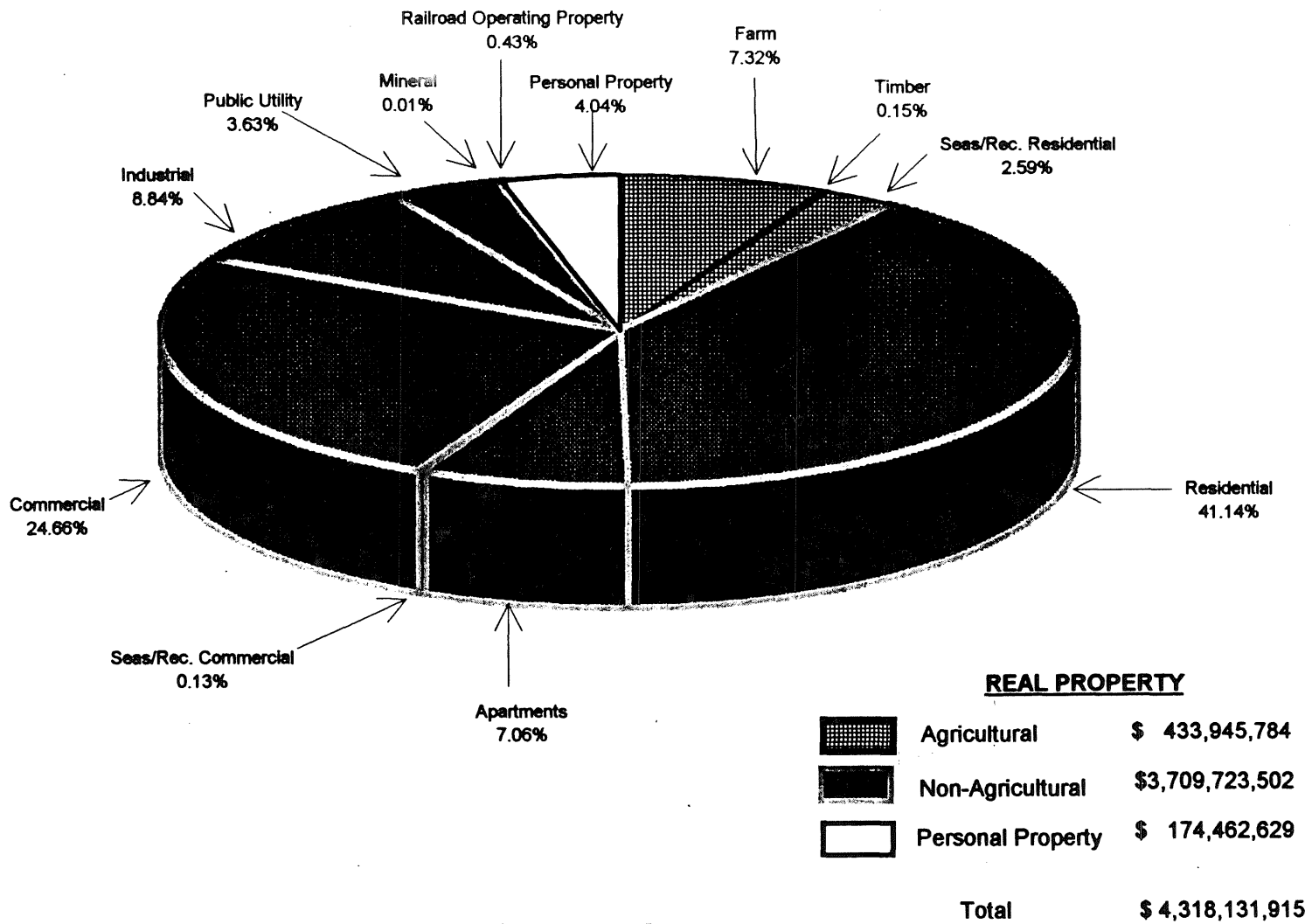
	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>WRIGHT</u>			
CLEARWATER RIVER WTRSHED	29,508	0	29,508
MONTICELLO-BIG LAKE HOSP	511,085	0	511,085
ALBERTVILLE TIF	0	130,047	130,047
MONTICELLO TIF	0	576,621	576,621
DELANO TIF	0	146,750	146,750
BUFFALO TIF	0	1,431,183	1,431,183
COKATO TIF	0	180,565	180,565
ANNANDALE TIF	0	337,077	337,077
MONTROSE TIF	0	14,730	14,730
ROCKFORD TIF	0	49,069	49,069
MAPLE LAKE TIF	0	111,602	111,602
HOWARD LAKE TIF	0	114,173	114,173
ST MICHAEL TIF	0	79,439	79,439
HANOVER TIF	0	21,120	21,120
TOTAL	540,593	3,192,376	3,732,969
<u>YELLOW MEDICINE</u>			
LAC QUI PARLE-YELLOW BANK	12,470	0	12,470
YELLOW MEDICINE RIVER	17,527	0	17,527
UPPER MINN VALLEY RDC	29,765	0	29,765
GRANITE FALLS TIF	0	129,412	129,412
CLARKSFIELD TIF	0	10,416	10,416
CANBY TIF	0	7,790	7,790
TOTAL	59,762	147,618	207,380
<u>STATEWIDE TOTAL</u>	95,133,847	291,734,826	386,868,673

SECTION IV

Part B: By Use Classification

FIGURE 4

ESTIMATED DISTRIBUTION OF THE GROSS TAX PAYABLE IN 1995 BY USE CLASS STATEWIDE



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

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX USE CLASS BY COUNTY
TAXES PAYABLE 1995

	<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	748,603	1,543,255	2,149,466	851,012	1,494,230	1,120,812	4,280,190
Non-homestead	306,288	522,855	1,040,666	315,069	311,031	1,309,297	3,196,621
Total	1,054,891	2,066,110	3,190,132	1,166,081	1,805,261	2,430,109	7,476,811
Timber	502,732	5,468	210,669	247,689	34,880	0	0
Seas/Rec. Residential	6,010,255	389,797	4,590,101	1,950,386	175,759	177,936	73,185
Total Agricultural	7,567,878	2,461,375	7,990,902	3,364,156	2,015,900	2,608,045	7,549,996
NON-AGRICULTURAL							
Residential							
Homestead	2,531,189	93,772,840	5,293,195	5,621,189	5,578,492	601,628	10,028,168
Non-homestead	254,932	7,663,374	1,010,395	1,121,440	695,679	119,840	1,696,719
Total	2,786,121	101,436,214	6,303,590	6,742,629	6,274,171	721,468	11,724,887
Apartments	167,122	14,199,286	521,352	908,788	3,318,143	60,470	3,527,926
Seas/Rec. Commercial	101,602	2,127	262,374	201,450	4,893	1,456	8,586
Commercial Land & Buildings	677,261	38,857,898	3,402,798	4,670,552	4,015,389	262,076	10,679,754
Industrial Land & Buildings	115,196	23,172,491	631,236	418,719	3,575,893	29,460	2,587,439
Public Utility	118,652	1,294,520	214,914	519,152	830,431	134,861	1,945,328
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	139,309	1,015,889	264,841	128,250	283,548	117,139	86,718
Total Non-Agricultural	4,105,263	179,978,425	11,601,105	13,589,540	18,302,468	1,326,930	30,560,638
TOTAL REAL PROPERTY	11,673,141	182,439,800	19,592,007	16,953,696	20,318,368	3,934,975	38,110,634
TOTAL PERSONAL PROPERTY	404,147	7,885,471	563,570	1,789,016	1,266,366	186,889	1,591,706
TOTAL REAL & PERSONAL PROPERTY	12,077,288	190,325,271	20,155,577	18,742,712	21,584,734	4,121,864	39,702,340
	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
AGRICULTURAL							
Farm							
Homestead	3,162,833	780,859	3,103,156	575,145	2,627,616	2,347,937	3,540,755
Non-homestead	1,880,794	141,437	1,119,174	180,148	2,355,982	487,592	3,171,065
Total	5,043,627	922,296	4,222,330	755,293	4,983,598	2,835,529	6,711,820
Timber	0	285,775	0	267,856	0	3,813	2,433
Seas/Rec. Residential	0	735,472	211,075	11,054,442	96	1,084,908	50,016
Total Agricultural	5,043,627	1,943,543	4,433,405	12,077,591	4,983,694	3,924,250	6,764,269
NON-AGRICULTURAL							
Residential							
Homestead	4,657,451	6,729,720	32,754,464	5,484,277	1,854,709	10,808,387	9,689,492
Non-homestead	582,322	700,357	2,936,143	553,119	304,203	1,286,136	1,143,462
Total	5,239,773	7,430,077	35,690,607	6,037,396	2,158,912	12,094,523	10,832,954
Apartments	384,427	452,161	3,058,642	168,522	266,700	1,160,020	2,833,929
Seas/Rec. Commercial	0	13,462	5,220	888,328	0	40,593	1,383
Commercial Land & Buildings	2,899,721	1,969,482	8,914,286	1,865,740	1,385,049	3,114,218	6,252,624
Industrial Land & Buildings	1,483,174	4,264,003	11,167,503	10,769	428,382	892,073	1,863,456
Public Utility	54,203	2,771,539	607,574	549,358	728,968	1,094,503	60,920
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	84,535	338,091	37,584	174,687	118,899	67,555	649,926
Total Non-Agricultural	10,145,833	17,238,815	59,481,838	9,697,796	5,086,910	18,476,919	22,495,192
TOTAL REAL PROPERTY	15,189,460	19,182,358	63,915,243	21,775,387	10,070,604	22,401,169	29,259,461
TOTAL PERSONAL PROPERTY	180,259	2,824,699	1,857,033	2,435,710	436,643	1,358,856	788,637
TOTAL REAL & PERSONAL PROPERTY	15,369,719	22,007,057	65,772,276	24,211,097	10,507,247	23,760,025	30,048,098

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX USE CLASS BY COUNTY
TAXES PAYABLE 1995

	<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	667,697	9,076	2,882,834	675,344	3,099,571	2,420,652	1,366,732
Non-homestead	237,819	242	2,720,778	122,379	1,777,054	1,279,269	532,516
Total	905,516	9,318	5,603,612	797,723	4,876,625	3,699,921	1,899,248
Timber	87,523	41,444	0	458,864	1,598	0	1,164
Seas/Rec. Residential	249,482	3,345,954	7,422	15,526,638	81,294	0	4,348,725
Total Agricultural	1,242,521	3,396,716	5,611,034	16,783,225	4,959,517	3,699,921	6,249,137
NON-AGRICULTURAL							
Residential							
Homestead	576,801	1,298,777	1,414,029	12,194,526	143,622,695	3,042,093	7,396,594
Non-homestead	141,600	151,221	309,994	1,619,179	11,821,528	395,380	1,057,632
Total	718,401	1,449,998	1,724,023	13,813,705	155,444,223	3,437,473	8,454,226
Apartments	118,838	59,974	169,764	1,251,376	26,162,137	277,710	976,240
Seas/Rec. Commercial	2,236	132,392	0	878,700	0	6,089	240,768
Commercial Land & Buildings	407,702	775,301	958,271	8,189,346	74,744,575	966,083	5,258,901
Industrial Land & Buildings	0	0	538,263	1,159,010	38,047,346	504,229	674,403
Public Utility	2,422,861	20,699	39,621	481,854	11,580,537	38,748	377,706
Mineral	0	0	0	7,794	0	0	0
Railroad Operating Property	69,079	14,342	21,173	225,594	299,289	26,532	28,352
Total Non-Agricultural	3,739,117	2,452,706	3,451,115	26,007,379	306,278,107	5,256,864	16,010,596
TOTAL REAL PROPERTY	4,981,638	5,849,422	9,062,149	42,790,604	311,237,624	8,956,785	22,259,733
TOTAL PERSONAL PROPERTY	2,149,735	193,778	1,349,717	1,008,393	11,644,787	425,152	500,917
TOTAL REAL & PERSONAL PROPERTY	7,131,373	6,043,200	10,411,866	43,798,997	322,882,411	9,381,937	22,760,650
	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
AGRICULTURAL							
Farm							
Homestead	3,692,360	3,067,495	3,883,610	4,205,612	1,808,085	2,017,832	1,894,771
Non-homestead	4,036,130	1,506,800	2,670,186	1,553,179	1,498,622	1,938,775	458,693
Total	7,728,490	4,574,295	6,553,796	5,758,791	3,306,707	3,956,607	2,353,464
Timber	0	30	0	23,307	0	2,653	407
Seas/Rec. Residential	22,314	46,453	5,912	215,162	202,596	2,125,640	55,071
Total Agricultural	7,750,804	4,620,778	6,559,708	5,997,260	3,509,303	6,084,900	2,408,942
NON-AGRICULTURAL							
Residential							
Homestead	1,792,984	2,610,798	5,372,384	9,555,255	663,836	565,093,703	3,773,533
Non-homestead	421,129	729,531	742,712	1,525,209	130,842	64,784,423	548,860
Total	2,214,113	3,340,329	6,115,096	11,080,464	794,678	629,878,126	4,322,393
Apartments	169,323	342,434	643,045	1,400,232	62,762	131,833,571	391,869
Seas/Rec. Commercial	0	2,654	489	44,143	3,825	0	7,006
Commercial Land & Buildings	987,252	1,634,809	2,905,514	5,627,890	429,930	499,633,716	1,151,128
Industrial Land & Buildings	1,082,536	245,638	1,991,009	2,792,206	0	152,351,374	80,431
Public Utility	124,661	174,619	340,717	24,604,782	48,049	13,245,475	78,213
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	60,867	0	63,062	51,978	74,784	2,970,069	15,772
Total Non-Agricultural	4,638,752	5,740,483	12,058,932	45,601,695	1,414,028	1,429,912,331	6,046,812
TOTAL REAL PROPERTY	12,389,556	10,361,261	18,618,640	51,598,955	4,923,331	1,435,997,231	8,455,754
TOTAL PERSONAL PROPERTY	366,456	603,630	1,451,256	1,111,006	383,058	36,849,605	452,046
TOTAL REAL & PERSONAL PROPERTY	12,756,012	10,964,891	20,069,896	52,709,961	5,306,389	1,472,846,836	8,907,800

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX USE CLASS BY COUNTY
TAXES PAYABLE 1995

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSON</u>
AGRICULTURAL							
Farm							
Homestead	520,153	2,450,028	399,271	3,497,938	1,095,575	3,048,827	1,616,169
Non-homestead	230,382	428,635	55,482	4,108,907	238,473	2,319,460	2,097,548
Total	750,535	2,878,663	454,753	7,606,845	1,334,048	5,368,287	3,713,717
Timber	191,714	21,210	617,398	0	154,624	12,594	26,776
Seas/Rec. Residential	4,319,249	587,435	4,646,297	56,037	717,063	2,688,654	30,694
Total Agricultural	5,261,498	3,487,308	5,718,448	7,662,882	2,205,735	8,069,535	3,771,187
NON-AGRICULTURAL							
Residential							
Homestead	2,998,567	6,624,247	8,880,412	1,139,251	1,937,411	9,097,026	442,193
Non-homestead	480,303	808,547	785,376	356,932	434,885	1,320,647	126,199
Total	3,478,870	7,432,794	9,665,788	1,496,183	2,372,296	10,417,673	568,392
Apartments	198,580	843,505	823,061	143,202	281,643	1,483,508	75,428
Seas/Rec. Commercial	288,913	13,139	269,088	3,635	21,914	53,931	779
Commercial Land & Buildings	1,667,638	2,797,562	4,171,941	878,134	1,006,812	5,749,177	315,491
Industrial Land & Buildings	601,849	386,659	2,802,447	453,179	398,017	1,329,915	3,863
Public Utility	333,633	371,718	14,627,199	214,238	18,609	192,624	1,039,172
Mineral	0	0	26,394	0	0	0	0
Railroad Operating Property	23,143	101,491	252,480	20,497	47,881	294,429	118,038
Total Non-Agricultural	6,592,862	11,946,868	32,638,398	3,209,068	4,147,172	19,521,257	2,121,163
TOTAL REAL PROPERTY	11,854,360	15,434,176	38,356,846	10,871,950	6,352,907	27,590,792	5,892,350
TOTAL PERSONAL PROPERTY	1,147,506	594,436	4,154,077	668,017	120,948	688,097	1,369,193
TOTAL REAL & PERSONAL PROPERTY	13,001,866	16,028,612	42,510,923	11,539,967	6,473,855	28,278,889	7,261,543
	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE OF THE WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
AGRICULTURAL							
Farm							
Homestead	252,558	1,993,309	9,432	285,937	2,323,050	1,208,167	2,282,506
Non-homestead	90,697	1,772,312	676	178,354	1,056,505	1,035,774	2,070,142
Total	343,255	3,765,621	10,108	464,291	3,379,555	2,243,941	4,352,648
Timber	111,744	0	603,140	126,274	0	0	0
Seas/Rec. Residential	628,394	2,329	1,843,655	736,089	930,881	102,028	6,848
Total Agricultural	1,083,393	3,767,950	2,456,903	1,326,654	4,310,436	2,345,969	4,359,496
NON-AGRICULTURAL							
Residential							
Homestead	2,523,002	649,696	3,239,087	659,842	5,740,582	583,543	3,941,912
Non-homestead	341,632	146,431	490,735	95,836	665,853	156,173	627,317
Total	2,864,634	796,127	3,729,822	755,678	6,406,435	739,716	4,569,229
Apartments	186,106	81,839	134,143	44,957	373,218	56,113	1,357,719
Seas/Rec. Commercial	36,328	0	113,102	132,173	64,461	1,282	0
Commercial Land & Buildings	1,086,883	342,020	787,273	286,073	1,313,639	244,278	3,235,806
Industrial Land & Buildings	4,194,816	477,049	275,421	202,218	1,669,226	83,413	2,268,650
Public Utility	240,622	60,853	291,977	35,812	233,395	122,842	217,800
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	252,722	36,182	305,674	38,420	53,065	29,709	151,965
Total Non-Agricultural	8,862,111	1,794,070	5,637,412	1,495,331	10,113,439	1,277,353	11,801,169
TOTAL REAL PROPERTY	9,945,504	5,562,020	8,094,315	2,821,985	14,423,875	3,623,322	16,160,665
TOTAL PERSONAL PROPERTY	377,519	252,704	420,152	97,921	665,253	1,199,174	1,294,257
TOTAL REAL & PERSONAL PROPERTY	10,323,023	5,814,724	8,514,467	2,919,906	15,089,128	4,822,496	17,454,922

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX USE CLASS BY COUNTY
TAXES PAYABLE 1995

	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
AGRICULTURAL							
Farm							
Homestead	878,143	1,964,244	3,171,619	2,544,754	2,418,153	1,296,326	2,484,428
Non-homestead	639,034	2,553,039	4,028,935	1,153,770	1,300,481	251,734	520,936
Total	1,517,177	4,517,283	7,200,554	3,698,524	3,718,634	1,548,060	3,005,364
Timber	61,377	39,448	0	0	0	17,071	12,944
Seas/Rec. Residential	308,960	27,250	24,825	16,120	1,243,720	2,271,420	2,180,279
Total Agricultural	1,887,514	4,583,981	7,225,379	3,714,644	4,962,354	3,836,551	5,198,587
NON-AGRICULTURAL							
Residential							
Homestead	524,261	721,957	3,213,707	8,060,932	3,637,546	3,959,582	4,584,778
Non-homestead	101,213	165,969	655,614	727,651	588,619	724,704	768,720
Total	625,474	887,926	3,869,321	8,788,583	4,226,165	4,684,286	5,353,498
Apartments	80,652	80,746	343,561	1,146,541	325,959	579,016	614,304
Seas/Rec. Commercial	14,477	0	1,266	0	4,689	108,745	44,980
Commercial Land & Buildings	1,206,617	494,654	2,313,788	3,855,143	1,550,632	2,327,824	2,405,334
Industrial Land & Buildings	0	3,424	926,468	2,404,332	653,376	499,374	421,231
Public Utility	42,006	581,706	1,227,057	69,197	93,764	199,575	820,621
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	33,602	138,648	52,902	41,592	116,061	0	251,224
Total Non-Agricultural	2,002,828	2,187,104	8,734,363	16,305,388	6,970,646	8,398,820	9,911,192
TOTAL REAL PROPERTY	3,890,342	6,771,085	15,959,742	20,020,032	11,933,000	12,235,371	15,109,779
TOTAL PERSONAL PROPERTY	251,935	1,809,719	1,582,946	329,220	695,892	512,907	1,226,231
TOTAL REAL & PERSONAL PROPERTY	4,142,277	8,580,804	17,542,688	20,349,252	12,628,892	12,748,278	16,336,010
	<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	3,940,088	2,320,467	3,365,553	2,520,506	2,149,271	4,170,683	3,586,687
Non-homestead	2,543,444	2,577,470	1,401,304	3,080,125	2,742,704	1,475,318	1,644,434
Total	6,483,532	4,897,937	4,766,857	5,600,631	4,891,975	5,646,001	5,231,121
Timber	0	0	8,695	0	2,782	0	137,380
Seas/Rec. Residential	5,774	310,433	26,420	2,426	0	71,706	7,942,382
Total Agricultural	6,489,306	5,208,370	4,801,972	5,603,057	4,894,757	5,717,707	13,310,883
NON-AGRICULTURAL							
Residential							
Homestead	7,237,719	937,848	7,328,940	3,004,349	773,607	38,658,885	8,742,177
Non-homestead	703,887	195,111	811,195	565,002	176,191	4,835,507	1,227,492
Total	7,941,606	1,132,959	8,140,135	3,569,351	949,798	43,494,392	9,969,669
Apartments	738,145	115,768	1,027,366	642,239	118,537	6,062,755	1,108,700
Seas/Rec. Commercial	10,866	0	0	0	0	19,311	287,417
Commercial Land & Buildings	3,727,852	485,916	1,982,990	2,511,859	523,637	32,947,687	4,242,249
Industrial Land & Buildings	2,740,900	165,387	1,920,152	1,070,240	0	5,084,583	724,351
Public Utility	312,557	46,952	139,360	48,848	124,935	625,737	2,381,991
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	23,520	0	0	23,530	78,870	77,753	269,554
Total Non-Agricultural	15,495,446	1,946,982	13,210,003	7,866,067	1,795,777	88,312,218	18,983,931
TOTAL REAL PROPERTY	21,984,752	7,155,352	18,011,975	13,469,124	6,690,534	94,029,925	32,294,814
TOTAL PERSONAL PROPERTY	832,049	618,541	522,875	231,982	239,815	1,736,390	1,226,952
TOTAL REAL & PERSONAL PROPERTY	22,816,801	7,773,893	18,534,850	13,701,106	6,930,349	95,766,315	33,521,766

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX USE CLASS BY COUNTY
TAXES PAYABLE 1995

	<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	963,297	1,548,234	1,498,198	4,356,621	1,576,038	45,977	524,542
Non-homestead	670,300	386,387	1,635,996	6,355,164	991,055	98,127	493,382
Total	1,633,597	1,934,621	3,134,194	10,711,785	2,567,093	144,104	1,017,924
Timber	0	69,196	0	0	6,056	0	3,694
Seas/Rec. Residential	3,759	3,293,750	1,298	765,441	1,042,983	241,306	0
Total Agricultural	1,637,356	5,297,567	3,135,492	11,477,226	3,616,132	385,410	1,021,618
NON-AGRICULTURAL							
Residential							
Homestead	1,969,151	3,245,448	1,305,884	4,490,996	1,688,867	200,389,734	307,826
Non-homestead	322,314	755,166	265,924	700,811	354,257	20,026,258	45,302
Total	2,291,465	4,000,614	1,571,808	5,191,807	2,043,124	220,415,992	353,128
Apartments	363,018	435,141	118,349	895,213	254,418	52,978,520	60,007
Seas/Rec. Commercial	0	98,876	567	0	22,986	57,278	991
Commercial Land & Buildings	1,468,168	2,551,523	627,860	2,725,144	828,252	147,352,563	139,934
Industrial Land & Buildings	342,406	132,819	505,795	1,208,287	168,575	48,806,051	15,421
Public Utility	110,363	369,658	145,828	421,015	78,533	6,168,851	285,803
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	58,847	276,517	115,419	640,214	50,899	2,097,953	27,954
Total Non-Agricultural	4,634,267	7,865,148	3,085,626	11,081,680	3,446,841	477,877,208	883,238
TOTAL REAL PROPERTY	6,271,623	13,162,715	6,221,118	22,558,906	7,062,973	478,262,618	1,904,856
TOTAL PERSONAL PROPERTY	1,097,051	1,173,772	376,784	1,738,821	663,494	26,295,450	687,429
TOTAL REAL & PERSONAL PROPERTY	7,368,674	14,336,487	6,597,902	24,297,727	7,726,467	504,558,068	2,592,285
	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>
AGRICULTURAL							
Farm							
Homestead	3,621,918	4,444,256	3,533,932	1,730,086	1,612,312	3,745,421	2,013,456
Non-homestead	3,992,796	3,531,244	1,282,887	2,187,714	852,845	1,125,469	501,588
Total	7,614,714	7,975,500	4,816,819	3,917,800	2,465,157	4,870,890	2,515,044
Timber	0	0	0	0	52,265	0	790
Seas/Rec. Residential	485	19,105	556,162	1,870	152,757	350,605	740,315
Total Agricultural	7,615,199	7,994,605	5,372,981	3,919,670	2,670,179	5,221,495	3,256,149
NON-AGRICULTURAL							
Residential							
Homestead	2,201,036	1,835,624	12,488,302	1,212,197	1,675,048	34,673,423	10,870,809
Non-homestead	367,975	325,012	1,378,911	192,368	274,664	3,117,285	1,335,646
Total	2,569,011	2,160,636	13,867,213	1,404,565	1,949,712	37,790,708	12,206,455
Apartments	344,029	374,809	1,869,604	131,208	358,669	2,582,392	2,033,004
Seas/Rec. Commercial	0	0	20,068	0	11,423	42,469	62,939
Commercial Land & Buildings	1,681,246	918,791	6,343,865	591,193	1,274,406	9,818,865	4,464,628
Industrial Land & Buildings	679,255	1,413,390	1,484,206	317,266	1,275,103	9,941,809	2,168,386
Public Utility	79,073	282,670	431,881	64,464	711,383	1,589,742	22,814,900
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	28,131	33,374	64,407	55,786	139,592	91,903	175,395
Total Non-Agricultural	5,380,745	5,183,670	24,081,244	2,564,482	5,720,288	61,857,888	43,925,748
TOTAL REAL PROPERTY	12,995,944	13,178,275	29,454,225	6,484,152	8,390,467	67,079,383	47,181,897
TOTAL PERSONAL PROPERTY	247,596	453,703	1,421,596	99,287	488,458	1,983,479	1,301,326
TOTAL REAL & PERSONAL PROPERTY	13,243,540	13,631,978	30,875,821	6,583,439	8,878,925	69,062,862	48,483,223

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX USE CLASS BY COUNTY
TAXES PAYABLE 1995

	<u>SIBLEY</u>	<u>ST. LOUIS</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
AGRICULTURAL							
Farm							
Homestead	3,419,214	621,106	4,726,868	2,432,900	1,631,036	2,108,763	2,030,840
Non-homestead	2,130,689	79,863	1,332,462	1,159,159	1,436,823	1,909,895	528,169
Total	5,549,903	700,969	6,059,330	3,592,059	3,067,859	4,018,658	2,559,009
Timber	0	1,736,713	0	0	0	0	5,603
Seas/Rec. Residential	431	10,116,902	2,651,478	50,307	15,692	3,463	1,897,832
Total Agricultural	5,550,334	12,554,584	8,710,808	3,642,366	3,083,551	4,022,121	4,462,444
NON-AGRICULTURAL							
Residential							
Homestead	2,313,336	50,528,772	26,865,888	7,134,698	1,116,300	1,152,757	2,881,003
Non-homestead	405,555	5,871,213	3,028,739	795,253	285,229	240,259	549,900
Total	2,718,891	56,399,985	29,894,627	7,929,951	1,401,529	1,393,016	3,430,903
Apartments	194,109	6,732,419	7,465,285	969,427	205,262	189,297	266,270
Seas/Rec. Commercial	5,273	421,613	111,558	3,250	1,200	0	59,504
Commercial Land & Buildings	688,134	24,045,440	25,123,459	3,779,061	983,817	746,296	1,438,460
Industrial Land & Buildings	586,054	7,968,507	6,431,345	2,792,685	69,147	106,391	230,741
Public Utility	102,616	8,578,799	574,104	356,414	59,035	259,475	198,485
Mineral	0	257,800	0	0	0	0	0
Railroad Operating Property	0	2,645,892	348,482	60,584	141,328	188,872	221,282
Total Non-Agricultural	4,295,077	107,050,455	69,948,860	15,891,372	2,861,318	2,883,347	5,845,645
TOTAL REAL PROPERTY	9,845,411	119,605,039	78,659,668	19,533,738	5,944,869	6,905,468	10,308,089
TOTAL PERSONAL PROPERTY	287,356	11,063,317	2,814,587	724,966	475,636	616,122	719,057
TOTAL REAL & PERSONAL PROPERTY	10,132,767	130,668,356	81,474,255	20,258,704	6,420,505	7,521,590	11,027,146
	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
AGRICULTURAL							
Farm							
Homestead	1,401,952	2,540,525	835,843	2,945,024	2,829,324	2,384,131	1,808,025
Non-homestead	2,028,764	727,591	298,305	1,706,863	1,576,491	1,795,773	2,618,777
Total	3,430,716	3,268,116	1,134,148	4,651,887	4,405,815	4,179,904	4,426,802
Timber	0	5,611	11,071	0	41,987	0	0
Seas/Rec. Residential	60,695	514,065	271,585	57,841	1,346,257	29,752	0
Total Agricultural	3,491,411	3,787,792	1,416,804	4,709,728	5,794,059	4,209,656	4,426,802
NON-AGRICULTURAL							
Residential							
Homestead	414,327	4,730,480	1,929,412	3,482,587	91,106,613	1,279,514	738,772
Non-homestead	92,798	751,542	461,654	529,721	8,223,124	258,647	93,847
Total	507,125	5,482,022	2,391,066	4,012,308	99,329,737	1,538,161	832,619
Apartments	73,320	399,703	251,374	536,986	6,238,550	180,889	98,755
Seas/Rec. Commercial	25	32,652	3,827	2,167	37,148	0	0
Commercial Land & Buildings	235,016	2,035,545	1,317,613	1,468,547	30,567,583	800,393	394,727
Industrial Land & Buildings	64,418	475,564	197,279	923,160	5,384,404	888,344	0
Public Utility	84,309	158,306	403,890	198,878	5,860,750	44,733	20,909
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	25,717	42,314	136,418	45,291	199,493	40,289	163,105
Total Non-Agricultural	989,930	8,626,106	4,701,467	7,187,337	147,617,665	3,492,809	1,510,115
TOTAL REAL PROPERTY	4,481,341	12,413,898	6,118,271	11,897,065	153,411,724	7,702,465	5,936,917
TOTAL PERSONAL PROPERTY	250,173	460,066	1,152,441	562,965	6,772,386	365,508	278,385
TOTAL REAL & PERSONAL PROPERTY	4,731,514	12,873,964	7,270,712	12,460,030	160,184,110	8,067,973	6,215,302

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX USE CLASS BY COUNTY
TAXES PAYABLE 1995

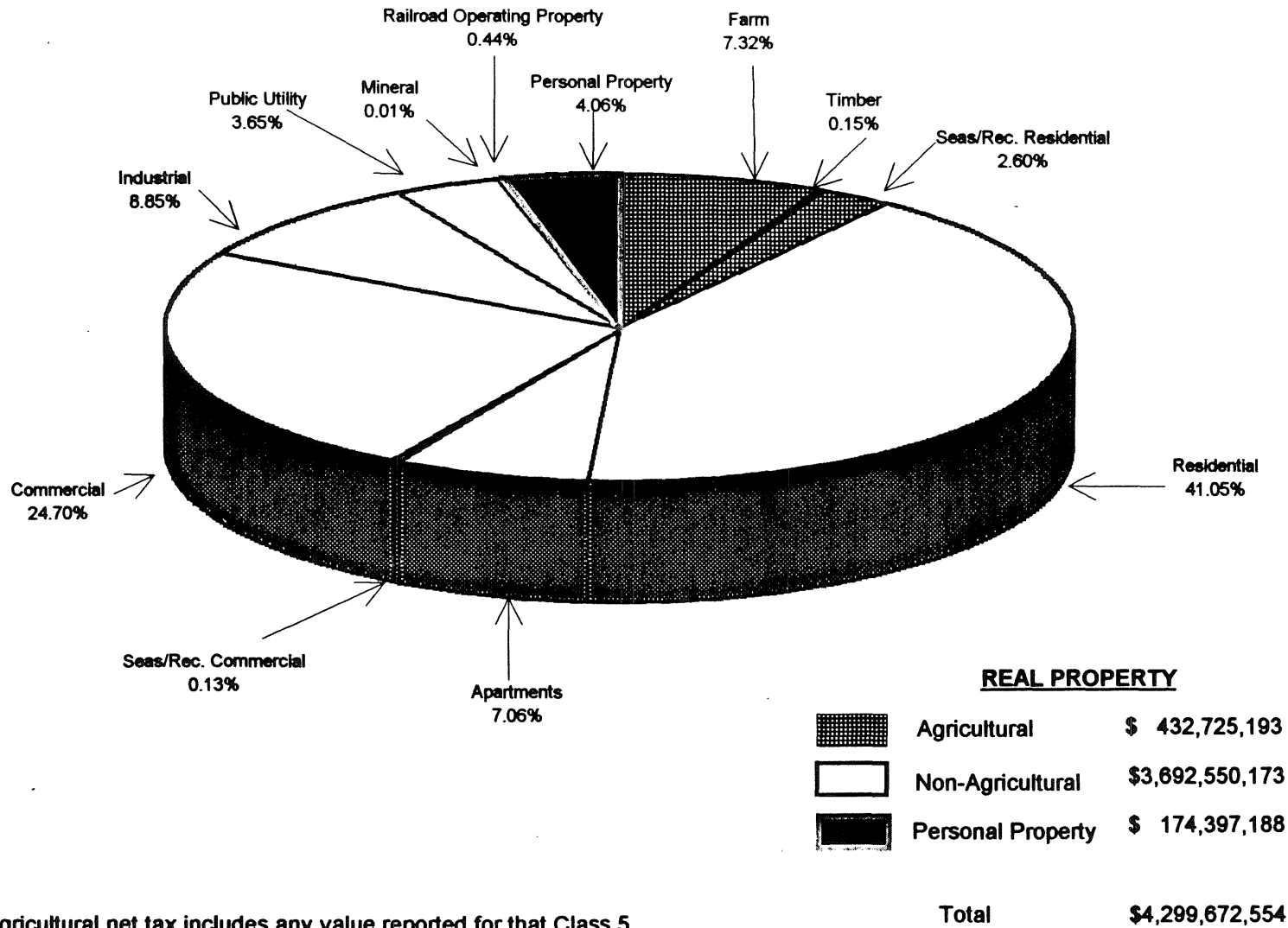
	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
AGRICULTURAL					
Farm					
Homestead	2,154,573	4,127,406	3,032,403	190,055,603	4.40%
Non-homestead	493,448	979,056	2,720,051	125,893,669	2.92%
Total	2,648,021	5,106,462	5,752,454	315,949,272	7.32%
Timber	5,317	0	0	6,261,779	0.15%
Seas/Rec. Residential	116,983	2,968,155	0	111,734,733	2.59%
Total Agricultural	2,770,321	8,074,617	5,752,454	433,945,784	10.05%
NON-AGRICULTURAL					
Residential					
Homestead	9,438,016	19,616,393	1,283,810	1,598,023,291	37.01%
Non-homestead	1,572,012	2,469,926	291,037	178,913,451	4.14%
Total	11,010,028	22,086,319	1,574,847	1,776,936,742	41.15%
Apartments	1,782,345	2,438,475	149,853	304,924,774	7.06%
Seas/Rec. Commercial	8,794	55,130	0	5,400,010	0.13%
Commercial Land & Buildings	5,218,426	7,591,502	605,068	1,064,921,700	24.66%
Industrial Land & Buildings	3,015,438	1,760,908	455,918	381,675,851	8.84%
Public Utility	261,256	16,785,568	116,813	156,836,769	3.63%
Mineral	0	0	0	291,988	0.01%
Railroad Operating Property	118,481	173,994	49,736	18,718,485	0.43%
Total Non-Agricultural	21,414,768	50,891,896	2,952,235	3,709,723,502	85.91%
TOTAL REAL PROPERTY	24,185,089	58,966,513	8,704,689	4,143,669,286	95.96%
TOTAL PERSONAL PROPERTY	904,572	1,640,727	420,873	174,462,629	4.04%
TOTAL REAL & PERSONAL PROPERTY	25,089,661	60,607,240	9,125,562	4,318,131,915	100.00%

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

Carver	422	Hubbard	236
Cass	2,996	Pope	54
Chisago	13,434	Sherburne	41
		Total	17,183

FIGURE 5

ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 1995 BY USE CLASS STATEWIDE



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

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX USE CLASS BY COUNTY
TAXES PAYABLE 1995

	<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	609,633	1,541,071	2,149,466	851,012	1,491,362	1,120,812	4,280,190
Non-homestead	306,288	520,420	1,040,666	315,069	310,384	1,309,297	3,196,621
Total	915,921	2,061,491	3,190,132	1,166,081	1,801,748	2,430,109	7,476,811
Timber	502,732	5,468	210,669	247,689	34,856	0	0
Seas/Rec. Residential	6,010,255	389,797	4,590,101	1,950,386	175,759	177,936	73,185
Total Agricultural	7,428,908	2,456,756	7,990,902	3,364,156	2,012,363	2,608,045	7,549,996
NON-AGRICULTURAL							
Residential							
Homestead	1,985,552	93,772,844	5,293,199	5,621,188	5,578,498	601,629	10,028,170
Non-homestead	254,932	7,663,374	1,010,395	1,121,440	695,679	119,840	1,696,719
Total	2,240,484	101,436,218	6,303,594	6,742,628	6,274,177	721,469	11,724,889
Apartments	167,122	14,199,286	521,352	908,788	3,318,143	60,470	3,527,926
Seas/Rec. Commercial	101,602	2,127	262,374	201,450	4,893	1,456	8,586
Commercial Land & Buildings	677,261	38,857,898	3,402,798	4,670,552	4,015,389	262,076	10,679,754
Industrial Land & Buildings	115,196	23,172,491	631,236	418,719	3,575,893	29,460	2,587,439
Public Utility	118,652	1,294,520	214,914	519,152	830,431	134,861	1,945,328
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	139,309	1,015,889	264,841	128,250	283,548	117,139	86,718
Total Non-Agricultural	3,559,626	179,978,429	11,601,109	13,589,539	18,302,474	1,326,931	30,560,640
TOTAL REAL PROPERTY	10,988,534	182,435,185	19,592,011	16,953,695	20,314,837	3,934,976	38,110,636
TOTAL PERSONAL PROPERTY	404,147	7,885,471	563,570	1,789,016	1,266,366	186,889	1,591,706
TOTAL REAL & PERSONAL PROPERTY	11,392,681	190,320,656	20,155,581	18,742,711	21,581,203	4,121,865	39,702,342
	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
AGRICULTURAL							
Farm							
Homestead	3,162,833	780,472	2,966,687	575,145	2,627,616	2,338,757	3,540,755
Non-homestead	1,880,794	141,322	1,063,445	180,148	2,355,982	485,798	3,171,065
Total	5,043,627	921,794	4,030,132	755,293	4,983,598	2,824,555	6,711,820
Timber	0	285,572	0	267,856	0	3,796	2,433
Seas/Rec. Residential	0	735,472	211,075	11,054,442	96	1,084,908	50,016
Total Agricultural	5,043,627	1,942,838	4,241,207	12,077,591	4,983,694	3,913,259	6,764,269
NON-AGRICULTURAL							
Residential							
Homestead	4,657,450	6,729,721	32,754,463	5,484,275	1,854,709	10,808,389	9,689,850
Non-homestead	582,322	700,357	2,936,143	553,119	304,203	1,286,136	1,143,462
Total	5,239,772	7,430,078	35,690,606	6,037,394	2,158,912	12,094,525	10,833,312
Apartments	384,427	452,161	3,058,642	168,522	266,700	1,160,020	1,831,006
Seas/Rec. Commercial	0	13,462	5,220	888,328	0	40,593	1,383
Commercial Land & Buildings	2,899,721	1,969,482	8,914,286	1,865,740	1,385,049	3,114,218	3,848,848
Industrial Land & Buildings	1,483,174	4,264,003	11,167,503	10,769	428,382	892,073	1,103,722
Public Utility	54,203	2,771,539	607,574	549,358	728,968	1,094,503	60,245
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	84,535	338,091	37,584	174,687	118,899	67,555	649,926
Total Non-Agricultural	10,145,832	17,238,816	59,481,837	9,697,794	5,086,910	18,476,921	18,328,444
TOTAL REAL PROPERTY	15,189,459	19,181,654	63,723,044	21,775,385	10,070,604	22,390,180	25,092,713
TOTAL PERSONAL PROPERTY	180,259	2,824,699	1,857,033	2,435,710	436,643	1,358,856	729,536
TOTAL REAL & PERSONAL PROPERTY	15,369,718	22,006,353	65,580,077	24,211,095	10,507,247	23,749,036	25,822,249

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX USE CLASS BY COUNTY
TAXES PAYABLE 1995

	<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	667,697	6,546	2,882,834	627,950	3,043,192	2,420,652	1,366,732
Non-homestead	237,819	242	2,720,778	122,379	1,739,083	1,279,269	532,516
Total	905,516	6,788	5,603,612	750,329	4,782,275	3,699,921	1,899,248
Timber	87,523	41,444	0	458,864	1,598	0	1,164
Seas/Rec. Residential	249,482	3,345,954	7,422	15,526,638	81,294	0	4,348,725
Total Agricultural	1,242,521	3,394,186	5,611,034	16,735,831	4,865,167	3,699,921	6,249,137
NON-AGRICULTURAL							
Residential							
Homestead	576,801	943,411	1,414,032	11,401,500	143,622,969	3,042,093	7,396,593
Non-homestead	141,600	151,221	309,994	1,619,179	11,821,528	395,380	1,057,632
Total	718,401	1,094,632	1,724,026	13,020,679	155,444,497	3,437,473	8,454,225
Apartments	118,838	59,974	169,764	1,251,376	26,162,137	277,710	976,240
Seas/Rec. Commercial	2,236	132,392	0	878,700	0	6,089	240,768
Commercial Land & Buildings	407,702	775,301	958,271	8,189,346	74,744,575	966,083	5,258,901
Industrial Land & Buildings	0	0	538,263	1,159,010	38,047,346	504,229	674,403
Public Utility	2,422,861	20,699	39,621	481,854	11,580,537	38,748	377,706
Mineral	0	0	0	7,794	0	0	0
Railroad Operating Property	69,079	14,342	21,173	225,594	299,289	26,532	28,352
Total Non-Agricultural	3,739,117	2,097,340	3,451,118	25,214,353	306,278,381	5,256,864	16,010,595
TOTAL REAL PROPERTY	4,981,638	5,491,526	9,062,152	41,950,184	311,143,548	8,956,785	22,259,732
TOTAL PERSONAL PROPERTY	2,149,735	193,778	1,349,717	1,008,393	11,644,787	425,152	500,917
TOTAL REAL & PERSONAL PROPERTY	7,131,373	5,685,304	10,411,869	42,958,577	322,788,335	9,381,937	22,760,649
	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
AGRICULTURAL							
Farm							
Homestead	3,692,360	3,067,495	3,883,610	4,205,612	1,800,116	2,001,390	1,894,771
Non-homestead	4,036,130	1,506,800	2,670,186	1,553,179	1,491,856	1,919,524	458,693
Total	7,728,490	4,574,295	6,553,796	5,758,791	3,291,972	3,920,914	2,353,464
Timber	0	30	0	23,307	0	2,653	407
Seas/Rec. Residential	22,314	46,453	5,912	215,162	202,596	2,125,640	55,071
Total Agricultural	7,750,804	4,620,778	6,559,708	5,997,260	3,494,568	6,049,207	2,408,942
NON-AGRICULTURAL							
Residential							
Homestead	1,792,974	2,610,797	5,372,378	9,555,255	664,117	565,093,702	3,773,540
Non-homestead	421,129	729,531	742,712	1,525,209	130,842	64,784,423	548,860
Total	2,214,103	3,340,328	6,115,090	11,080,464	794,959	629,878,125	4,322,400
Apartments	169,323	342,434	643,045	1,400,232	62,762	131,833,571	391,869
Seas/Rec. Commercial	0	2,654	489	44,143	3,825	0	7,006
Commercial Land & Buildings	987,252	1,634,809	2,905,514	5,627,890	429,930	499,633,716	1,151,128
Industrial Land & Buildings	1,082,536	245,638	1,991,009	2,792,206	0	152,351,374	80,431
Public Utility	124,661	174,619	340,717	24,604,782	48,049	13,245,475	78,213
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	60,867	0	63,062	51,978	74,784	2,970,069	15,772
Total Non-Agricultural	4,638,742	5,740,482	12,058,926	45,601,695	1,414,309	1,429,912,330	6,046,819
TOTAL REAL PROPERTY	12,389,546	10,361,260	18,618,634	51,598,955	4,908,877	1,435,961,537	8,455,761
TOTAL PERSONAL PROPERTY	366,456	603,630	1,451,256	1,111,006	383,058	36,849,605	452,046
TOTAL REAL & PERSONAL PROPERTY	12,756,002	10,964,890	20,069,890	52,709,961	5,291,935	1,472,811,142	8,907,807

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX USE CLASS BY COUNTY
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	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSON</u>
AGRICULTURAL							
Farm							
Homestead	520,153	2,450,028	244,869	3,497,938	1,095,575	3,048,155	1,616,169
Non-homestead	230,382	428,635	55,313	4,108,907	238,473	2,318,888	2,097,548
Total	750,535	2,878,663	300,183	7,606,845	1,334,048	5,367,043	3,713,717
Timber	191,714	21,210	615,846	0	154,624	12,594	26,776
Seas/Rec. Residential	4,319,249	587,435	4,646,297	56,037	717,063	2,688,654	30,694
Total Agricultural	5,261,498	3,487,308	5,562,324	7,662,882	2,205,735	8,068,291	3,771,187
NON-AGRICULTURAL							
Residential							
Homestead	2,998,567	6,624,249	5,921,932	1,139,252	1,937,420	9,097,021	442,193
Non-homestead	480,303	808,547	785,376	356,932	434,885	1,320,647	126,199
Total	3,478,870	7,432,796	6,707,308	1,496,184	2,372,305	10,417,668	568,392
Apartments	198,580	843,505	823,061	143,202	281,643	1,483,508	75,428
Seas/Rec. Commercial	288,913	13,139	269,088	3,635	21,914	53,931	779
Commercial Land & Buildings	1,667,638	2,797,562	4,171,941	878,134	1,006,812	5,749,177	315,491
Industrial Land & Buildings	601,849	386,659	2,802,447	453,179	398,017	1,329,915	3,863
Public Utility	333,633	371,718	14,627,199	214,238	18,609	192,624	1,039,172
Mineral	0	0	26,394	0	0	0	0
Railroad Operating Property	23,143	101,491	252,480	20,497	47,881	294,429	118,038
Total Non-Agricultural	6,592,862	11,946,870	29,679,918	3,209,069	4,147,181	19,521,252	2,121,163
TOTAL REAL PROPERTY	11,854,360	15,434,178	35,242,242	10,871,951	6,352,916	27,589,543	5,892,350
TOTAL PERSONAL PROPERTY	1,147,506	594,436	4,154,077	668,017	120,948	688,097	1,369,193
TOTAL REAL & PERSONAL PROPERTY	13,001,866	16,028,614	39,396,319	11,539,968	6,473,864	28,277,640	7,261,543
	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE OF THE WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
AGRICULTURAL							
Farm							
Homestead	246,809	1,993,309	7,049	285,004	2,323,050	1,208,167	2,282,506
Non-homestead	90,340	1,772,312	676	177,800	1,056,505	1,035,774	2,070,142
Total	337,146	3,765,621	7,725	462,801	3,379,555	2,243,941	4,352,648
Timber	111,356	0	603,140	125,690	0	0	0
Seas/Rec. Residential	628,394	2,329	1,843,655	736,089	930,881	102,028	6,848
Total Agricultural	1,076,896	3,767,950	2,454,520	1,324,580	4,310,436	2,345,969	4,359,496
NON-AGRICULTURAL							
Residential							
Homestead	2,521,673	649,695	2,265,726	659,843	5,740,581	583,544	3,941,917
Non-homestead	341,632	146,431	490,735	95,836	665,853	156,173	627,317
Total	2,863,305	796,126	2,756,461	755,679	6,406,434	739,717	4,569,234
Apartments	186,106	81,839	134,143	44,957	373,218	56,113	1,357,719
Seas/Rec. Commercial	36,328	0	113,102	132,173	64,461	1,282	0
Commercial Land & Buildings	1,086,883	342,020	787,273	286,073	1,313,639	244,278	3,235,806
Industrial Land & Buildings	4,194,816	477,049	275,421	202,218	1,669,226	83,413	2,268,650
Public Utility	240,622	60,853	291,977	35,812	233,395	122,842	217,800
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	252,722	36,182	305,674	38,420	53,065	29,709	151,965
Total Non-Agricultural	8,860,782	1,794,069	4,664,051	1,495,332	10,113,438	1,277,354	11,801,174
TOTAL REAL PROPERTY	9,937,678	5,562,019	7,118,571	2,819,912	14,423,874	3,623,323	16,160,670
TOTAL PERSONAL PROPERTY	377,519	252,704	420,152	97,921	665,253	1,199,174	1,294,257
TOTAL REAL & PERSONAL PROPERTY	10,315,197	5,814,723	7,538,723	2,917,833	15,089,127	4,822,497	17,454,927

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX USE CLASS BY COUNTY
TAXES PAYABLE 1995

	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
AGRICULTURAL							
Farm							
Homestead	878,143	1,964,244	3,171,619	2,544,754	2,411,162	1,293,620	2,484,428
Non-homestead	639,034	2,553,039	4,028,935	1,153,770	1,296,883	251,357	520,936
Total	1,517,177	4,517,283	7,200,554	3,698,524	3,708,045	1,544,977	3,005,364
Timber	61,377	39,448	0	0	0	17,070	12,944
Seas/Rec. Residential	308,960	27,250	24,825	16,120	1,243,720	2,271,420	2,180,279
Total Agricultural	1,887,514	4,583,981	7,225,379	3,714,644	4,951,765	3,833,467	5,198,587
NON-AGRICULTURAL							
Residential							
Homestead	524,261	721,961	3,213,711	8,060,933	3,637,548	3,959,587	4,584,782
Non-homestead	101,213	165,969	655,614	727,651	588,619	724,704	768,720
Total	625,474	887,930	3,869,325	8,788,584	4,226,167	4,684,291	5,353,502
Apartments	80,652	80,746	343,561	1,146,541	325,959	579,016	614,304
Seas/Rec. Commercial	14,477	0	1,266	0	4,689	108,745	44,980
Commercial Land & Buildings	1,206,617	494,654	2,313,788	3,855,143	1,550,632	2,327,824	2,405,334
Industrial Land & Buildings	0	3,424	926,468	2,404,332	653,376	499,374	421,231
Public Utility	42,006	581,706	1,227,057	69,197	93,764	199,575	820,621
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	33,602	138,648	52,902	41,592	116,061	0	251,224
Total Non-Agricultural	2,002,828	2,187,108	8,734,367	16,305,389	6,970,648	8,398,825	9,911,196
TOTAL REAL PROPERTY	3,890,342	6,771,089	15,959,746	20,020,033	11,922,413	12,232,292	15,109,783
TOTAL PERSONAL PROPERTY	251,935	1,809,719	1,582,946	329,220	695,892	512,907	1,226,231
TOTAL REAL & PERSONAL PROPERTY	4,142,277	8,580,808	17,542,692	20,349,253	12,618,305	12,745,199	16,336,014
	<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	3,940,088	2,320,467	3,365,553	2,520,506	2,149,271	4,170,683	3,586,687
Non-homestead	2,543,444	2,577,470	1,401,304	3,080,125	2,742,704	1,475,318	1,644,434
Total	6,483,532	4,897,937	4,766,857	5,600,631	4,891,975	5,646,001	5,231,121
Timber	0	0	8,695	0	2,782	0	137,380
Seas/Rec. Residential	5,774	310,433	26,420	2,426	0	71,706	7,942,382
Total Agricultural	6,489,306	5,208,370	4,801,972	5,603,057	4,894,757	5,717,707	13,310,883
NON-AGRICULTURAL							
Residential							
Homestead	7,237,720	937,847	7,328,942	3,004,349	773,607	38,658,886	8,742,180
Non-homestead	703,887	195,111	811,195	565,002	176,191	4,835,507	1,227,492
Total	7,941,607	1,132,958	8,140,137	3,569,351	949,798	43,494,393	9,969,672
Apartments	738,145	115,768	1,027,366	642,239	118,537	6,062,755	1,108,700
Seas/Rec. Commercial	10,866	0	0	0	0	19,311	287,417
Commercial Land & Buildings	3,727,852	485,916	1,982,990	2,511,859	523,637	32,947,687	4,242,249
Industrial Land & Buildings	2,740,900	165,387	1,920,152	1,070,240	0	5,084,583	724,351
Public Utility	312,557	46,952	139,360	48,848	124,935	625,737	2,381,991
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	23,520	0	0	23,530	78,870	77,753	269,554
Total Non-Agricultural	15,495,447	1,946,981	13,210,005	7,866,067	1,795,777	88,312,219	18,983,934
TOTAL REAL PROPERTY	21,984,753	7,155,351	18,011,977	13,469,124	6,690,534	94,029,926	32,294,817
TOTAL PERSONAL PROPERTY	832,049	618,541	522,875	231,982	239,815	1,736,390	1,226,952
TOTAL REAL & PERSONAL PROPERTY	22,816,802	7,773,892	18,534,852	13,701,106	6,930,349	95,766,316	33,521,769

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX USE CLASS BY COUNTY
TAXES PAYABLE 1995

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
AGRICULTURAL							
Farm							
Homestead	963,297	1,540,093	1,498,198	4,356,621	1,569,135	45,977	524,542
Non-homestead	670,300	384,251	1,635,996	6,355,164	988,145	98,127	493,382
Total	1,633,597	1,924,344	3,134,194	10,711,785	2,557,280	144,104	1,017,924
Timber	0	69,026	0	0	6,056	0	3,694
Seas/Rec. Residential	3,759	3,293,750	1,298	765,441	1,042,983	241,306	0
Total Agricultural	1,637,356	5,287,120	3,135,492	11,477,226	3,606,319	385,410	1,021,618
NON-AGRICULTURAL							
Residential							
Homestead	1,969,149	3,245,446	1,305,879	4,491,003	1,688,869	200,389,733	307,825
Non-homestead	322,314	755,166	265,924	700,811	354,257	19,505,297	45,302
Total	2,291,463	4,000,612	1,571,803	5,191,814	2,043,126	219,895,030	353,127
Apartments	363,018	435,141	118,349	719,509	254,418	52,978,520	60,007
Seas/Rec. Commercial	0	98,876	567	0	22,986	57,278	991
Commercial Land & Buildings	1,468,168	2,551,523	627,860	2,284,617	828,252	147,352,563	139,934
Industrial Land & Buildings	342,406	132,819	505,795	992,984	168,575	48,806,051	15,421
Public Utility	110,363	369,658	145,828	420,870	78,533	6,168,851	285,803
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	58,847	276,517	115,419	640,214	50,899	2,097,953	27,954
Total Non-Agricultural	4,634,265	7,865,146	3,085,621	10,250,008	3,446,843	477,356,246	883,237
TOTAL REAL PROPERTY	6,271,621	13,152,266	6,221,113	21,727,234	7,053,162	477,741,656	1,904,855
TOTAL PERSONAL PROPERTY	1,097,051	1,173,772	376,784	1,736,121	663,494	26,295,450	687,429
TOTAL REAL & PERSONAL PROPERTY	7,368,672	14,326,038	6,597,897	23,463,355	7,716,656	504,037,106	2,592,284
	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>
AGRICULTURAL							
Farm							
Homestead	3,621,918	4,444,256	3,533,932	1,730,086	1,609,662	3,736,580	2,009,478
Non-homestead	3,992,796	3,531,244	1,282,887	2,187,714	851,660	1,120,404	500,579
Total	7,614,714	7,975,500	4,816,819	3,917,800	2,461,322	4,856,984	2,510,057
Timber	0	0	0	0	52,207	0	790
Seas/Rec. Residential	485	19,105	556,162	1,870	152,757	350,605	740,315
Total Agricultural	7,615,199	7,994,605	5,372,981	3,919,670	2,666,286	5,207,589	3,251,162
NON-AGRICULTURAL							
Residential							
Homestead	2,201,035	1,835,624	12,488,308	1,212,197	1,675,050	34,673,428	10,870,812
Non-homestead	367,975	325,012	1,378,911	192,368	274,664	3,117,285	1,335,646
Total	2,569,010	2,160,636	13,867,219	1,404,565	1,949,714	37,790,713	12,206,458
Apartments	344,029	374,809	1,869,604	131,208	358,669	2,582,392	2,033,004
Seas/Rec. Commercial	0	0	20,068	0	11,423	42,469	62,939
Commercial Land & Buildings	1,681,246	918,791	6,343,865	591,193	1,274,406	9,818,865	4,464,628
Industrial Land & Buildings	679,255	1,413,390	1,484,206	317,266	1,275,103	9,941,809	2,168,386
Public Utility	79,073	282,670	431,881	64,464	711,383	1,589,742	22,814,900
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	28,131	33,374	64,407	55,786	139,592	91,903	175,395
Total Non-Agricultural	5,380,744	5,183,670	24,081,250	2,564,482	5,720,290	61,857,893	43,925,751
TOTAL REAL PROPERTY	12,995,943	13,178,275	29,454,231	6,484,152	8,386,576	67,065,482	47,176,913
TOTAL PERSONAL PROPERTY	247,596	453,703	1,421,596	99,287	488,458	1,983,479	1,301,326
TOTAL REAL & PERSONAL PROPERTY	13,243,539	13,631,978	30,875,827	6,583,439	8,875,034	69,048,961	48,478,239

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX USE CLASS BY COUNTY
TAXES PAYABLE 1995

	<u>SIBLEY</u>	<u>ST. LOUIS</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
AGRICULTURAL							
Farm							
Homestead	3,419,214	432,766	4,716,245	2,432,900	1,630,451	2,108,763	2,030,840
Non-homestead	2,130,689	79,727	1,329,118	1,159,159	1,436,488	1,909,895	528,169
Total	5,549,903	512,495	6,045,363	3,592,059	3,066,939	4,018,658	2,559,009
Timber	0	1,734,392	0	0	0	0	5,603
Seas/Rec. Residential	431	10,116,902	2,651,478	50,307	15,692	3,463	1,897,832
Total Agricultural	5,550,334	12,363,788	8,696,841	3,642,366	3,082,631	4,022,121	4,462,444
NON-AGRICULTURAL							
Residential							
Homestead	2,313,340	44,600,597	26,865,632	7,134,708	1,116,302	1,152,754	2,881,005
Non-homestead	405,555	5,871,213	3,028,739	795,253	285,229	240,259	549,900
Total	2,718,895	50,471,810	29,894,371	7,929,961	1,401,531	1,393,013	3,430,905
Apartments	194,109	6,732,419	7,465,285	969,427	205,262	189,297	266,270
Seas/Rec. Commercial	5,273	421,613	111,558	3,250	1,200	0	59,504
Commercial Land & Buildings	688,134	24,045,440	25,123,459	3,779,061	983,817	746,296	1,438,460
Industrial Land & Buildings	586,054	7,968,507	6,431,345	2,792,685	69,147	106,391	230,741
Public Utility	102,616	8,578,799	574,104	356,414	59,035	259,475	198,485
Mineral	0	257,800	0	0	0	0	0
Railroad Operating Property	0	2,645,892	348,482	60,584	141,328	188,872	221,282
Total Non-Agricultural	4,295,081	101,122,280	69,948,604	15,891,382	2,861,320	2,883,344	5,845,647
TOTAL REAL PROPERTY	9,845,415	113,486,068	78,645,445	19,533,748	5,943,951	6,905,465	10,308,091
TOTAL PERSONAL PROPERTY	287,356	11,063,317	2,814,587	724,966	475,636	616,122	719,057
TOTAL REAL & PERSONAL PROPERTY	10,132,771	124,549,385	81,460,032	20,258,714	6,419,587	7,521,587	11,027,148
	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
AGRICULTURAL							
Farm							
Homestead	1,399,961	2,540,525	835,843	2,871,466	2,811,620	2,384,131	1,808,025
Non-homestead	2,023,595	727,591	298,305	1,655,853	1,563,008	1,795,773	2,618,777
Total	3,423,556	3,268,116	1,134,148	4,527,319	4,374,628	4,179,904	4,426,802
Timber	0	5,611	11,071	0	41,845	0	0
Seas/Rec. Residential	60,695	514,065	271,585	57,841	1,346,257	29,752	0
Total Agricultural	3,484,251	3,787,792	1,416,804	4,585,160	5,762,730	4,209,656	4,426,802
NON-AGRICULTURAL							
Residential							
Homestead	414,327	4,730,482	1,929,417	3,482,585	91,106,608	1,279,511	738,774
Non-homestead	92,798	751,542	461,654	529,721	8,223,124	258,647	93,847
Total	507,125	5,482,024	2,391,071	4,012,306	99,329,732	1,538,158	832,621
Apartments	73,320	399,703	251,374	536,986	6,238,550	180,889	83,952
Seas/Rec. Commercial	25	32,652	3,827	2,167	37,148	0	0
Commercial Land & Buildings	235,016	2,035,545	1,317,613	1,468,547	30,567,583	800,393	310,708
Industrial Land & Buildings	64,418	475,564	197,279	923,160	5,384,404	888,344	0
Public Utility	84,309	158,306	403,890	198,878	5,860,750	44,733	20,819
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	25,717	42,314	136,418	45,291	199,493	40,289	163,105
Total Non-Agricultural	989,930	8,626,108	4,701,472	7,187,335	147,617,660	3,492,806	1,411,205
TOTAL REAL PROPERTY	4,474,181	12,413,900	6,118,276	11,772,495	153,380,390	7,702,462	5,838,007
TOTAL PERSONAL PROPERTY	250,173	460,066	1,152,441	562,965	6,772,386	365,508	274,745
TOTAL REAL & PERSONAL PROPERTY	4,724,354	12,873,966	7,270,717	12,335,460	160,152,776	8,067,970	6,112,752

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX USE CLASS BY COUNTY
TAXES PAYABLE 1995

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
AGRICULTURAL					
Farm					
Homestead	2,112,058	4,108,950	3,032,403	189,076,710	4.40%
Non-homestead	480,952	971,435	2,720,051	125,657,434	2.92%
Total	2,593,010	5,080,385	5,752,454	314,734,144	7.32%
Timber	5,317	0	0	6,256,319	0.15%
Seas/Rec. Residential	116,983	2,968,155	0	111,734,733	2.60%
Total Agricultural	2,715,310	8,048,540	5,752,454	432,725,196	10.06%
NON-AGRICULTURAL					
Residential					
Homestead	9,438,015	19,616,367	1,283,812	1,586,468,620	36.90%
Non-homestead	1,572,012	2,469,926	291,037	178,392,490	4.15%
Total	11,010,027	22,086,293	1,574,849	1,764,861,110	41.05%
Apartments	1,782,345	2,438,475	149,853	303,731,344	7.06%
Seas/Rec. Commercial	8,794	55,130	0	5,400,010	0.13%
Commercial Land & Buildings	5,218,426	7,591,502	605,068	1,061,993,378	24.70%
Industrial Land & Buildings	3,015,438	1,760,908	455,918	380,700,814	8.85%
Public Utility	261,256	16,785,568	116,813	156,835,859	3.65%
Mineral	0	0	0	291,988	0.01%
Railroad Operating Property	118,481	173,994	49,736	18,718,485	0.44%
Total Non-Agricultural	21,414,767	50,891,870	2,952,237	3,692,550,171	85.88%
TOTAL REAL PROPERTY	24,130,077	58,940,410	8,704,691	4,125,275,366	95.94%
TOTAL PERSONAL PROPERTY	904,572	1,640,727	420,873	174,397,188	4.06%
TOTAL REAL & PERSONAL PROPERTY	25,034,649	60,581,137	9,125,564	4,299,672,554	100.00%

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

Carver	422	Hubbard	236
Cass	2,996	Pope	54
Chisago	13,434	Sherburne	41
		Total	17,183

SECTION IV

Part C: Miscellaneous Data

TABLE 42
CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1995

<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	686,708	111,904	290,800	419,801	0	1,509,013
ANOKA	11,806,280	9,512,966	223,994	9,561,245	518,998	31,623,483
BECKER	631,033	420,561	377,878	742,969	16,465	2,188,906
BELTRAMI	151,828	289,419	236,419	1,098,627	20,019	1,796,312
BENTON	1,084,566	450,396	167,663	1,006,651	0	2,709,276
BIG STONE	646,768	396,572	67,236	247,166	14,090	1,371,832
BLUE EARTH	2,280,006	2,443,157	321,944	1,586,086	87,374	6,718,569
BROWN	1,341,715	1,137,107	219,039	885,718	6,346	3,589,925
CARLTON	1,538,950	970,522	455,531	938,856	56,583	3,960,442
CARVER	3,577,388	2,054,371	364,127	1,490,659	2,477	7,489,022
CASS	308,895	257,066	283,233	530,061	0	1,379,255
CHIPPEWA	1,006,539	490,600	242,668	441,780	0	2,181,587
CHISAGO	2,156,641	754,527	361,712	1,530,502	0	4,803,382
CLAY	1,552,918	1,328,888	204,304	1,735,633	199,663	5,021,406
CLEARWATER	285,455	83,998	82,240	196,474	0	648,167
COOK	297,025	107,164	3,393	9,744	0	417,326
COTTONWOOD	1,046,306	623,823	193,977	235,315	0	2,069,421
CROW WING	933,765	1,128,046	365,648	847,940	73,060	3,348,459
DAKOTA	11,327,247	14,670,855	251,393	12,156,543	189,390	38,595,428
DODGE	1,290,038	710,674	319,612	832,674	0	3,152,998
DOUGLAS	1,584,531	567,065	448,718	727,111	11,302	3,338,727
FARIBAULT	960,828	852,289	260,716	407,953	45,856	2,527,642
FILLMORE	1,029,643	946,620	638,677	518,275	0	3,133,215
FREEBORN	1,823,389	992,673	322,843	609,008	0	3,747,913
GOODHUE	1,204,638	2,154,073	811,343	1,588,787	52,521	5,811,362
GRANT	539,705	174,105	60,699	321,412	8,398	1,104,319
HENNEPIN	39,017,857	61,336,057	65,562	33,404,190	4,946,538	138,770,204
HOUSTON	1,147,158	590,846	397,706	480,597	0	2,616,307
HUBBARD	491,739	94,199	144,505	289,138	0	1,019,581
ISANTI	1,942,959	355,448	405,469	612,606	0	3,316,482
ITASCA	1,797,069	1,257,243	479,574	789,471	38,672	4,362,029
JACKSON	952,306	558,932	220,128	381,425	0	2,112,791
KANABEC	1,024,238	93,506	137,809	420,104	27,284	1,702,941
KANDIYOHI	2,154,352	1,022,684	343,259	1,196,850	56,302	4,773,447
KITSON	425,999	188,480	86,550	235,213	53,619	989,861
KOOCHICHING	195,620	583,322	6,042	209,238	0	994,222
LAC QUI PARL	606,679	363,070	221,531	418,196	51,691	1,661,167
LAKE	888,969	381,139	116,475	47,451	0	1,434,034
LAKE OF WOOD	266,811	65,728	61,212	73,322	0	467,073
LE SUEUR	1,642,489	710,500	185,449	914,796	0	3,453,234
LINCOLN	704,913	210,710	145,253	151,609	17,845	1,230,330
LYON	1,201,651	1,006,686	104,211	694,086	26,445	3,033,079
MCLEOD	1,786,687	1,723,599	274,314	1,287,893	14,474	5,086,967
MAHNOMEN	385,621	91,611	95,266	305,545	0	878,043
MARSHALL	695,803	154,874	322,776	386,386	79,268	1,639,107

TABLE 42
CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1995

COUNTY	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL TAXING DISTRICTS	TOTAL
MARTIN	1,052,953	939,914	178,770	787,866	0	2,959,503
MEEKER	1,023,173	628,783	432,536	617,940	0	2,702,432
MILLE LAC	854,587	333,606	186,342	1,127,944	0	2,502,479
MORRISON	1,599,736	423,230	419,681	1,124,683	4,045	3,571,375
MOWER	2,102,387	1,643,480	464,841	815,282	22,174	5,048,164
MURRAY	763,957	317,908	220,410	277,221	43,413	1,622,909
NICOLLET	1,562,278	1,163,451	226,775	698,438	0	3,650,942
NOBLES	1,099,178	920,402	253,078	730,138	39,908	3,042,704
NORMAN	651,080	264,908	101,824	467,249	148,851	1,633,912
OLMSTED	6,188,472	4,924,507	585,440	2,727,570	0	14,425,989
OTTERTAIL	2,176,581	852,746	969,868	1,320,951	143,916	5,464,062
PENNINGTON	696,179	549,116	71,069	559,498	287,015	2,162,877
PINE	809,232	277,993	261,496	825,598	0	2,174,319
PIPESTONE	714,100	338,613	99,319	222,521	0	1,374,553
POLK	1,568,151	1,313,254	500,465	1,134,311	45,076	4,561,257
POPE	629,982	326,482	198,829	280,130	97,816	1,533,239
RAMSEY	14,349,001	28,283,592	192,142	15,720,001	22,905,017	81,449,753
RED LAKE	370,213	198,029	61,787	132,650	0	762,679
REDWOOD	1,173,319	770,401	206,546	663,513	0	2,813,779
RENVILLE	963,747	797,826	298,537	303,877	0	2,363,987
RICE	1,673,464	1,659,752	327,242	1,585,308	68,152	5,313,918
ROCK	624,597	230,673	159,062	119,395	0	1,133,727
ROSEAU	627,051	236,199	176,137	742,562	46,278	1,828,227
ST LOUIS	9,480,201	10,506,762	1,415,317	5,050,038	124,007	26,576,325
SCOTT	4,315,638	2,505,458	194,556	2,239,887	97,944	9,353,483
SHERBURNE	1,185,086	1,148,849	487,308	1,970,326	33,340	4,824,909
SIBLEY	1,054,651	630,700	296,857	456,316	12,768	2,451,292
STEARNS	4,983,533	4,781,120	1,724,773	4,627,002	269,419	16,385,847
STEELE	1,313,842	1,407,061	261,814	781,484	11,512	3,775,713
STEVENS	940,674	375,857	97,498	269,379	0	1,683,408
SWIFT	834,314	302,627	240,538	629,976	26,260	2,033,715
TODD	1,480,711	355,111	360,094	980,506	18,433	3,224,855
TRAVERSE	492,099	215,291	34,498	72,064	60,878	874,830
WABASHA	960,727	700,689	310,934	602,074	1,329	2,575,753
WADENA	474,797	266,490	92,906	349,440	1,459	1,185,092
WASECA	1,372,900	580,086	146,890	496,381	0	2,596,257
WASHINGTON	7,317,474	6,748,622	655,213	6,316,559	292,731	21,330,599
WATOWAN	963,926	329,560	147,340	381,747	0	1,822,573
WILKEN	856,482	176,893	59,874	353,255	0	1,446,504
WINONA	1,919,311	2,044,515	556,718	992,967	56,696	5,570,207
WRIGHT	2,095,769	1,738,460	905,423	2,787,020	243,336	7,770,008
YELLOW MEDICINE	950,703	443,411	175,410	382,671	0	1,952,195
STATEWIDE TOTAL	194,687,983	197,070,502	26,175,055	145,688,644	31,716,453	595,338,637

TABLE 43
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1995

<u>COUNTY</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
AITKIN	\$ 15,853	\$ 121	\$ 17,876	33,850
ANOKA	195	0	248	443
BECKER	6,254	0	7,796	14,050
BELTRAMI	567	975	10,188	11,730
BENTON	11,752	0	15,320	27,072
BIG STONE	121,117	700	119,370	241,187
BLUE EARTH	102,697	0	138,278	240,975
BROWN	39,432	0	60,511	99,943
CARLTON	528,011	19,255	384,438	931,704
CARVER	3,612	355	4,334	8,301
CASS	11,250	47	12,755	24,052
CHIPPEWA	170,043	23,685	183,275	377,003
CHISAGO	6,942	0	7,379	14,321
CLAY	17,319	0	20,358	37,677
CLEARWATER	71,293	6,979	70,458	148,730
COOK	4,578	0	3,601	8,179
COTTONWOOD	0	4,926	99,245	104,171
CROW WING	22,873	0	33,418	56,291
DAKOTA	3,026	0	5,183	8,209
DODGE	304,090	41,051	268,901	614,042
DOUGLAS	9,187	797	10,399	20,383
FARIBAULT	100,907	117	156,320	257,344
FILLMORE	293,260	80,579	337,115	710,954
FREEBORN	80,137	9,473	99,408	189,018
GOODHUE	43,395	96	90,064	133,555
GRANT	8,618	0	11,594	20,212
HENNEPIN	476,076	0	663,387	1,139,463
HOUSTON	189,822	49,249	191,516	430,587
HUBBARD	0	0	0	0
ISANTI	58,868	551	47,856	107,275
ITASCA	227,088	1,086	175,066	403,240
JACKSON	74,703	1,849	101,164	177,716
KANABEC	6,177	93	4,763	11,033
KANDIYOHI	29,842	607	33,801	64,250
KITTSON	6,349	0	9,078	15,427
KOOCHICHING	274,102	0	300,051	574,153
LAC QUI PARLE	70,956	0	116,016	186,972
LAKE	225,716	4,223	92,212	322,151
LAKE OF WOOD	14,165	333	13,424	27,922
LE SUEUR	116,356	54	115,435	231,845
LINCOLN	52,497	3,460	48,055	104,012
LYON	37,696	0	48,148	85,844
MCLEOD	82,430	0	101,686	184,116
MAHNOMEN	92,935	10,442	76,391	179,768
MARSHALL	6,331	149	9,705	16,185

TABLE 43
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1995

<u>COUNTY</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
MARTIN	51,432	0	93,396	144,828
MEEKER	21,802	3,706	33,299	58,807
MILLE LACS	34,103	64	33,378	67,545
MORRISON	41,952	0	46,093	88,045
MOWER	350,490	57,116	370,757	778,363
MURRAY	53,685	6,516	87,217	147,418
NICOLLET	19,188	29	26,023	45,240
NOBLES	103,513	596	131,861	235,970
NORMAN	21,276	0	25,873	47,149
OLMSTED	22,481	6,795	27,668	56,944
OTTER TAIL	22,024	499	30,856	53,379
PENNINGTON	131,486	6,489	132,547	270,522
PINE	1,828	59	1,597	3,484
PIPESTONE	118,496	3,755	117,893	240,144
POLK	108,102	504	124,909	233,515
POPE	31,677	0	41,488	73,165
RAMSEY	469,479	0	593,455	1,062,934
RED LAKE	125,110	13,167	99,949	238,226
REDWOOD	62,143	0	74,449	136,592
RENVILLE	78,231	0	136,299	214,530
RICE	50,906	0	71,441	122,347
ROCK	38,321	7,872	47,647	93,840
ROSEAU	3,099	0	5,640	8,739
ST LOUIS	7,799,048	579,349	4,945,280	13,323,677
SCOTT	14,682	0	14,694	29,376
SHERBURNE	7,651	0	12,721	20,372
SIBLEY	75,687	843	91,046	167,576
STEARNS	74,701	882	100,961	176,544
STEELE	43,638	518	63,235	107,391
STEVENS	78,948	0	95,296	174,244
SWIFT	100,366	22,367	109,779	232,512
TODD	96,141	13,878	96,169	206,188
TRAVERSE	25,712	0	30,069	55,781
WABASHA	45,480	11,902	61,861	119,243
WADENA	75,388	247	57,353	132,988
WASECA	18,684	0	19,685	38,369
WASHINGTON	815	0	1,216	2,031
WATONWAN	7,037	0	7,899	14,936
WILKIN	15,152	0	19,974	35,126
WINONA	101,745	20,755	135,230	257,730
WRIGHT	8,294	0	17,120	25,414
YELLOW MED	59,194	0	65,873	125,067
STATEWIDE TOTALS	14,627,504	1,019,160	12,614,782	28,261,446

TABLE 44
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1995

COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT	DISPARITY REDUCTION AID AFTER 90% LIMIT	COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT (1)	DISPARITY REDUCTION AID AFTER 90% LIMIT
AITKIN	\$ 33,850	0	\$ 33,850	FILLMORE	\$ 710,954	0	710,954
ANOKA	443	0	443	FREEBORN	188,645	(373)	189,018
BECKER	14,050	0	14,050	GOODHUE	133,555	0	133,555
BELTRAMI	11,730	0	11,730	GRANT	20,212	0	20,212
BENTON	27,072	0	27,072	HENNEPIN	1,139,463	0	1,139,463
BIG STONE	241,187	0	241,187	HOUSTON	430,590	3	430,587
BLUE EARTH	240,975	0	240,975	HUBBARD	0	0	0
BROWN	99,943	0	99,943	ISANTI	107,275	0	107,275
CARLTON	931,704	0	931,704	ITASCA	403,240	0	403,240
CARVER	8,301	0	8,301	JACKSON	177,716	0	177,716
CASS	24,052	0	24,052	KANABEC	11,033	0	11,033
CHIPPEWA	377,003	0	377,003	KANDIYOHI	64,250	0	64,250
CHISAGO	14,321	0	14,321	KITTSOON	15,427	0	15,427
CLAY	37,677	0	37,677	KOOCHICHING	574,153	0	574,153
CLEARWATER	148,730	0	148,730	LAC QUI PARLE	186,972	0	186,972
COOK	8,179	0	8,179	LAKE	322,151	0	322,151
COTTONWOOD	177,941	73,770	104,171	LAKE/WOODS	27,922	0	27,922
CROW WING	56,291	0	56,291	LE SUEUR	231,882	37	231,845
DAKOTA	8,209	0	8,209	LINCOLN	104,012	0	104,012
DODGE	644,734	30,692	614,042	LYON	85,844	0	85,844
DOUGLAS	20,383	0	20,383	MCLEOD	184,116	0	184,116
FARIBAULT	257,344	0	257,344	MAHNOMEN	179,768	0	179,768

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TABLE 44
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1995

COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT	DISPARITY REDUCTION AID AFTER 90% LIMIT	COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT (1)	DISPARITY REDUCTION AID AFTER 90% LIMIT
MARSHALL	\$ 16,185	\$ 0	\$ 16,185	ROCK	\$ 93,840	\$ 0	\$ 93,840
MARTIN	144,828	0	144,828	ROSEAU	8,739	0	8,739
MEEKER	58,607	0	58,607	ST LOUIS	13,418,169	94,492	13,323,677
MILLE LACS	67,545	0	67,545	SCOTT	29,376	0	29,376
MORRISON	88,045	0	88,045	SHERBURNE	20,372	0	20,372
MOWER	778,363	0	778,363	SIBLEY	167,576	0	167,576
MURRAY	148,139	721	147,418	STEARNS	176,544	0	176,544
NICOLLET	45,240	0	45,240	STEELE	107,391	0	107,391
NOBLES	236,131	161	235,970	STEVENS	174,244	0	174,244
NORMAN	47,149	0	47,149	SWIFT	232,512	0	232,512
OLMSTED	56,944	0	56,944	TODD	206,188	0	206,188
OTTER TAIL	53,379	0	53,379	TRAVERSE	55,781	0	55,781
PENNINGTON	270,522	0	270,522	WABASHA	119,243	0	119,243
PINE	3,484	0	3,484	WADENA	132,988	0	132,988
PIPESTONE	240,144	0	240,144	WASECA	36,658	(1,711)	38,369
POLK	233,515	0	233,515	WASHINGTON	2,031	0	2,031
POPE	73,165	0	73,165	WATONWAN	14,936	0	14,936
RAMSEY	1,062,934	0	1,062,934	WILKIN	35,126	0	35,126
RED LAKE	238,226	0	238,226	WINONA	257,730	0	257,730
REDWOOD	136,592	0	136,592	WRIGHT	25,465	51	25,414
RENVILLE	214,530	0	214,530	YELLOW MED	125,087	0	125,087
RICE	122,347	0	122,347				
				TOTALS	28,459,289	197,843	28,261,446

(1) Negatives are the result of prior year corrections or adjustments.

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1995

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
AITKIN									
CITY	0.0207	0.0000	139.870	10,999	0	1,497,219	1,508,218	112,250	1,395,968
TOWN	0.0000	0.0002	128.308	0	766	10,568,305	10,569,071	572,358	9,996,713
TOTAL	0.0019	0.0001	129.638	10,999	766	12,065,524	12,077,289	684,608	11,392,681
ANOKA									
CITY	0.0000	0.0107	122.374	0	867,528	183,212,763	184,080,291	4,619	184,075,672
TOWN	0.0000	0.0514	116.098	0	185,885	6,059,099	6,244,984	0	6,244,984
TOTAL	0.0000	0.0124	122.162	0	1,053,413	189,271,862	190,325,275	4,619	190,320,656
BECKER									
CITY	0.0000	0.0355	143.389	0	87,245	7,562,948	7,650,193	0	7,650,193
TOWN	0.0000	0.0270	134.471	0	165,652	12,339,736	12,505,388	0	12,505,388
TOTAL	0.0000	0.0294	137.726	0	252,897	19,902,684	20,155,581	0	20,155,581
BELTRAMI									
CITY	0.0000	0.0000	146.244	0	0	8,014,018	8,014,018	0	8,014,018
TOWN	0.0000	0.0002	141.723	0	914	10,727,779	10,728,693	0	10,728,693
TOTAL	0.0000	0.0001	143.621	0	914	18,741,797	18,742,711	0	18,742,711
BENTON									
CITY	0.0000	0.0176	138.806	0	81,363	15,282,568	15,363,931	144	15,363,787
TOWN	0.0000	0.0028	123.339	0	9,199	6,211,610	6,220,809	3,393	6,217,416
TOTAL	0.0000	0.0115	133.951	0	90,562	21,494,178	21,584,740	3,537	21,581,203
BIG STONE									
CITY	0.0000	0.0006	147.460	0	278	1,179,160	1,179,438	0	1,179,438
TOWN	0.0000	0.0049	128.807	0	7,885	2,934,542	2,942,427	0	2,942,427
TOTAL	0.0000	0.0039	133.653	0	8,163	4,113,702	4,121,865	0	4,121,865
BLUE EARTH									
CITY	0.0000	0.0418	123.385	0	386,028	26,474,332	26,860,360	0	26,860,360
TOWN	0.0000	0.0121	108.667	0	100,112	12,741,870	12,841,982	0	12,841,982
TOTAL	0.0000	0.0278	118.184	0	486,140	39,216,202	39,702,342	0	39,702,342
BROWN									
CITY	0.0000	0.0221	124.814	0	94,339	9,157,279	9,251,618	0	9,251,618
TOWN	0.0000	0.0089	98.393	0	42,705	6,075,395	6,118,100	0	6,118,100
TOTAL	0.0000	0.0151	112.740	0	137,044	15,232,674	15,369,718	0	15,369,718
CARLTON									
CITY	0.0000	0.0684	150.252	0	245,871	11,901,937	12,147,808	0	12,147,808
TOWN	0.0000	0.0352	146.283	0	127,181	9,732,069	9,859,250	705	9,858,545
TOTAL	0.0000	0.0518	148.440	0	373,052	21,634,006	22,007,058	705	22,006,353
CARVER									
CITY	0.0012	0.0000	149.204	22,051	0	56,138,943	56,160,994	2,525	56,158,469
TOWN	0.0000	0.0000	142.871	0	0	9,611,281	9,611,281	189,673	9,421,608
TOTAL	0.0009	0.0000	148.244	22,051	0	65,750,224	65,772,275	192,198	65,580,077
CASS									
CITY	0.0000	0.0000	120.282	0	97	7,162,149	7,162,246	0	7,162,246
TOWN	0.0000	0.0027	106.193	0	23,641	17,025,208	17,048,849	0	17,048,849
TOTAL	0.0000	0.0020	110.009	0	23,738	24,187,357	24,211,095	0	24,211,095

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1995

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
CHIPPewa									
CITY	0.0000	0.0000	158.400	0	0	4,719,555	4,719,555	0	4,719,555
TOWN	0.0000	0.0001	120.551	0	369	5,787,323	5,787,692	0	5,787,692
TOTAL	0.0000	0.0001	135.046	0	369	10,506,878	10,507,247	0	10,507,247
CHISAGO									
CITY	0.0000	0.0279	142.925	0	138,347	12,448,535	12,586,882	2,078	12,584,804
TOWN	0.0000	0.0220	129.164	0	127,152	11,045,993	11,173,145	8,913	11,164,232
TOTAL	0.0000	0.0247	136.107	0	265,499	23,494,528	23,760,027	10,991	23,749,036
CLAY									
CITY	0.0000	0.0154	140.735	0	120,867	20,844,493	20,965,360	4,226,207	16,739,153
TOWN	0.0000	0.0480	127.158	0	245,380	8,837,716	9,083,096	0	9,083,096
TOTAL	0.0000	0.0282	136.399	0	366,247	29,682,209	30,048,456	4,226,207	25,822,249
CLEARWATER									
CITY	0.0000	0.0000	156.438	0	0	866,842	866,842	0	866,842
TOWN	0.0000	0.0000	123.989	0	0	6,264,531	6,264,531	0	6,264,531
TOTAL	0.0000	0.0000	127.196	0	0	7,131,373	7,131,373	0	7,131,373
COOK									
CITY	0.0000	0.0000	142.978	0	0	1,067,435	1,067,435	101,069	966,366
TOWN	0.0000	0.0000	96.285	0	0	4,975,765	4,975,765	256,827	4,718,938
TOTAL	0.0000	0.0000	102.179	0	0	6,043,200	6,043,200	357,896	5,685,304
COTTONWOOD									
CITY	0.0000	0.0531	150.580	0	63,515	3,076,670	3,140,185	0	3,140,185
TOWN	0.0000	0.0191	109.055	0	84,925	7,186,759	7,271,684	0	7,271,684
TOTAL	0.0000	0.0264	118.883	0	148,440	10,263,429	10,411,869	0	10,411,869
CROW WING									
CITY	0.0000	0.0000	116.167	0	0	24,647,012	24,647,012	357,926	24,289,086
TOWN	0.0000	0.0000	102.130	0	67	19,151,918	19,151,985	482,494	18,669,491
TOTAL	0.0000	0.0000	109.581	0	67	43,798,930	43,798,997	840,420	42,958,577
DAKOTA									
CITY	0.0024	0.0200	125.025	283,364	2,377,103	310,397,085	313,057,552	5,760	313,051,792
TOWN	0.0000	0.0526	110.138	0	305,991	9,519,142	9,825,133	88,590	9,736,543
TOTAL	0.0023	0.0215	124.525	283,364	2,683,094	319,916,227	322,882,685	94,350	322,788,335
DODGE									
CITY	0.0000	0.0000	138.050	0	0	4,215,076	4,215,076	0	4,215,076
TOWN	0.0000	0.0000	106.941	0	0	5,166,861	5,166,861	0	5,166,861
TOTAL	0.0000	0.0000	118.988	0	0	9,381,937	9,381,937	0	9,381,937
DOUGLAS									
CITY	0.0483	0.0000	131.236	142,233	0	9,003,993	9,146,226	0	9,146,226
TOWN	0.0000	0.0000	119.548	0	0	13,614,423	13,614,423	0	13,614,423
TOTAL	0.0133	0.0000	123.942	142,233	0	22,618,416	22,760,649	0	22,760,649
FARIBAULT									
CITY	0.0000	0.0400	137.872	0	67,063	4,218,078	4,285,141	0	4,285,141
TOWN	0.0000	0.0488	105.130	0	286,902	8,183,959	8,470,861	0	8,470,861
TOTAL	0.0000	0.0468	114.368	0	353,965	12,402,037	12,756,002	0	12,756,002

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1995

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
FILLMORE									
CITY	0.0087	0.0000	152.945	19,274	0	5,229,432	5,248,706	0	5,248,706
TOWN	0.0000	0.0013	122.971	0	4,524	5,711,660	5,716,184	0	5,716,184
TOTAL	0.0030	0.0008	135.680	19,274	4,524	10,941,092	10,964,890	0	10,964,890
FREEBORN									
CITY	0.0000	0.0422	124.442	0	194,987	10,682,695	10,877,682	0	10,877,682
TOWN	0.0000	0.0621	110.691	0	363,740	8,828,468	9,192,208	0	9,192,208
TOTAL	0.0000	0.0533	117.819	0	558,727	19,511,163	20,069,890	0	20,069,890
GOODHUE									
CITY	0.0000	0.0043	112.504	0	55,313	42,739,071	42,794,384	0	42,794,384
TOWN	0.0000	0.0157	102.847	0	111,106	9,804,471	9,915,577	0	9,915,577
TOTAL	0.0000	0.0083	110.567	0	166,419	52,543,542	52,709,961	0	52,709,961
GRANT									
CITY	0.0000	0.0409	163.240	0	18,670	1,280,087	1,298,757	0	1,298,757
TOWN	0.0000	0.0743	113.400	0	178,533	3,829,380	4,007,913	14,735	3,993,178
TOTAL	0.0000	0.0689	122.792	0	197,203	5,109,467	5,306,670	14,735	5,291,935
HENNEPIN									
CITY	0.0013	0.0084	135.518	611,240	3,967,062	1,465,999,656	1,470,577,958	35,337	1,470,542,621
TOWN	0.0000	0.0450	118.498	0	45,895	2,222,982	2,268,877	356	2,268,521
TOTAL	0.0013	0.0085	135.488	611,240	4,012,957	1,468,222,638	1,472,846,835	35,693	1,472,811,142
HOUSTON									
CITY	0.0000	0.0219	145.730	0	48,962	4,798,862	4,847,824	0	4,847,824
TOWN	0.0000	0.0192	126.498	0	47,537	4,012,446	4,059,983	0	4,059,983
TOTAL	0.0000	0.0205	136.294	0	96,499	8,811,308	8,907,807	0	8,907,807
HUBBARD									
CITY	0.0000	0.0000	117.645	0	0	2,360,436	2,360,436	0	2,360,436
TOWN	0.0000	0.0000	111.043	0	0	10,641,430	10,641,430	0	10,641,430
TOTAL	0.0000	0.0000	112.186	0	0	13,001,866	13,001,866	0	13,001,866
ISANTI									
CITY	0.0000	0.0107	160.672	0	21,055	6,477,095	6,498,150	0	6,498,150
TOWN	0.0000	0.0149	137.771	0	79,239	9,451,225	9,530,464	0	9,530,464
TOTAL	0.0000	0.0137	146.248	0	100,294	15,928,320	16,028,614	0	16,028,614
ITASCA									
CITY	0.0000	0.0097	118.705	0	64,208	24,773,744	24,837,952	1,084,747	23,753,205
TOWN	0.0000	0.0169	114.577	0	140,961	17,532,012	17,672,973	2,029,859	15,643,114
TOTAL	0.0000	0.0137	116.959	0	205,169	42,305,756	42,510,925	3,114,606	39,396,319
JACKSON									
CITY	0.0000	0.0008	139.490	0	747	2,200,594	2,201,341	0	2,201,341
TOWN	0.0000	0.0076	108.727	0	45,196	9,293,431	9,338,627	0	9,338,627
TOTAL	0.0000	0.0066	113.520	0	45,943	11,494,025	11,539,968	0	11,539,968
KANABEC									
CITY	0.0000	0.0048	147.997	0	3,573	2,377,211	2,380,784	0	2,380,784
TOWN	0.0000	0.0172	144.382	0	37,714	4,055,366	4,093,080	0	4,093,080
TOTAL	0.0000	0.0140	145.697	0	41,287	6,432,577	6,473,864	0	6,473,864

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1995

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
KANDIYOHI									
CITY	0.0000	0.0512	133.637	0	283,074	14,586,086	14,869,160	0	14,869,160
TOWN	0.0000	0.0274	118.067	0	209,663	13,200,061	13,409,724	1,244	13,408,480
TOTAL	0.0000	0.0374	125.758	0	492,737	27,786,147	28,278,884	1,244	28,277,640
KITTSON									
CITY	0.0000	0.0000	139.975	0	0	1,179,777	1,179,777	0	1,179,777
TOWN	0.0000	0.0004	105.069	0	1,293	6,080,473	6,081,766	0	6,081,766
TOTAL	0.0000	0.0004	109.506	0	1,293	7,260,250	7,261,543	0	7,261,543
KOOCHICHING									
CITY	0.0000	0.0650	125.501	0	142,720	7,407,895	7,550,615	0	7,550,615
TOWN	0.0000	0.0495	106.794	0	81,989	2,690,417	2,772,406	7,824	2,764,582
TOTAL	0.0000	0.0583	119.905	0	224,709	10,098,312	10,323,021	7,824	10,315,197
LAC QUI PARLE									
CITY	0.0000	0.0119	129.928	0	7,578	1,557,057	1,564,635	0	1,564,635
TOWN	0.0000	0.0125	104.070	0	37,383	4,212,705	4,250,088	0	4,250,088
TOTAL	0.0000	0.0124	109.976	0	44,961	5,769,762	5,814,723	0	5,814,723
LAKE									
CITY	0.0000	0.0903	180.117	0	90,938	2,817,302	2,908,240	518,109	2,390,131
TOWN	0.0000	0.0903	159.929	0	179,977	5,425,779	5,605,756	457,164	5,148,592
TOTAL	0.0000	0.0903	166.299	0	270,915	8,243,081	8,513,996	975,273	7,538,723
LAKEWOODS									
CITY	0.0000	0.0002	141.016	0	49	743,996	744,045	0	744,045
TOWN	0.0000	0.0121	138.941	0	12,470	2,163,392	2,175,862	2,074	2,173,788
TOTAL	0.0000	0.0099	139.466	0	12,519	2,907,388	2,919,907	2,074	2,917,833
LE SUEUR									
CITY	0.0000	0.0024	153.367	0	6,878	7,176,850	7,183,728	0	7,183,728
TOWN	0.0000	0.0111	121.573	0	51,171	7,854,228	7,905,399	0	7,905,399
TOTAL	0.0000	0.0078	134.929	0	58,049	15,031,078	15,089,127	0	15,089,127
LINCOLN									
CITY	0.0000	0.0136	144.812	0	6,530	1,057,092	1,063,622	0	1,063,622
TOWN	0.0000	0.0211	123.502	0	37,072	3,721,803	3,758,875	0	3,758,875
TOTAL	0.0000	0.0195	127.657	0	43,602	4,778,895	4,822,497	0	4,822,497
LYON									
CITY	0.0000	0.0044	120.960	0	18,959	11,262,310	11,281,269	0	11,281,269
TOWN	0.0000	0.0184	99.041	0	75,615	6,098,043	6,173,658	0	6,173,658
TOTAL	0.0000	0.0112	112.235	0	94,574	17,360,353	17,454,927	0	17,454,927
MCLEOD									
CITY	0.0000	0.0004	147.392	0	2,211	14,324,783	14,326,994	0	14,326,994
TOWN	0.0000	0.0018	122.379	0	6,937	6,015,322	6,022,259	0	6,022,259
TOTAL	0.0000	0.0010	138.990	0	9,148	20,340,105	20,349,253	0	20,349,253
MAHNOMEN									
CITY	0.0000	0.0000	173.814	0	0	1,478,446	1,478,446	0	1,478,446
TOWN	0.0000	0.0096	156.603	0	10,624	2,653,207	2,663,831	0	2,663,831
TOTAL	0.0000	0.0073	162.355	0	10,624	4,131,653	4,142,277	0	4,142,277

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1995

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
MARSHALL									
CITY	0.0000	0.0245	125.390	0	16,722	1,415,776	1,432,498	0	1,432,498
TOWN	0.0000	0.0258	95.835	0	105,987	7,042,323	7,148,310	0	7,148,310
TOTAL	0.0000	0.0256	99.772	0	122,709	8,458,099	8,580,808	0	8,580,808
MARTIN									
CITY	0.0000	0.0010	127.335	0	3,221	7,327,651	7,330,872	0	7,330,872
TOWN	0.0000	0.0265	95.961	0	173,914	10,037,906	10,211,820	0	10,211,820
TOTAL	0.0000	0.0181	107.095	0	177,135	17,365,557	17,542,692	0	17,542,692
MEEKER									
CITY	0.0000	0.0111	135.585	0	21,277	4,653,763	4,675,040	0	4,675,040
TOWN	0.0000	0.0177	125.331	0	79,028	7,874,826	7,953,854	10,589	7,943,265
TOTAL	0.0000	0.0157	128.953	0	100,305	12,528,589	12,628,894	10,589	12,618,305
MILLE LACS									
CITY	0.0000	0.0176	178.192	0	30,440	5,682,097	5,712,537	1,099	5,711,438
TOWN	0.0000	0.0166	161.472	0	49,467	6,986,279	7,035,746	1,985	7,033,761
TOTAL	0.0000	0.0170	168.566	0	79,907	12,668,376	12,748,283	3,084	12,745,199
MORRISON									
CITY	0.0000	0.0452	139.824	0	103,610	6,145,173	6,248,783	0	6,248,783
TOWN	0.0000	0.0393	125.923	0	204,703	9,882,528	10,087,231	0	10,087,231
TOTAL	0.0000	0.0411	130.913	0	308,313	16,027,701	16,336,014	0	16,336,014
MOWER									
CITY	0.0000	0.0024	137.661	0	13,578	13,920,020	13,933,598	0	13,933,598
TOWN	0.0000	0.0152	128.712	0	77,330	8,805,874	8,883,204	0	8,883,204
TOTAL	0.0000	0.0085	134.049	0	90,908	22,725,894	22,816,802	0	22,816,802
MURRAY									
CITY	0.0000	0.0000	128.333	0	0	1,565,487	1,565,487	0	1,565,487
TOWN	0.0000	0.0113	104.853	0	47,176	6,161,229	6,208,405	0	6,208,405
TOTAL	0.0000	0.0096	108.890	0	47,176	7,726,716	7,773,892	0	7,773,892
NICOLLET									
CITY	0.0000	0.0361	136.298	0	183,195	12,015,081	12,198,276	0	12,198,276
TOWN	0.0000	0.0565	120.195	0	229,182	6,107,394	6,336,576	0	6,336,576
TOTAL	0.0000	0.0451	130.410	0	412,377	18,122,475	18,534,852	0	18,534,852
NOBLES									
CITY	0.0000	0.0000	121.472	0	0	7,540,018	7,540,018	0	7,540,018
TOWN	0.0000	0.0000	100.125	0	0	6,161,088	6,161,088	0	6,161,088
TOTAL	0.0000	0.0000	110.845	0	0	13,701,106	13,701,106	0	13,701,106
NORMAN									
CITY	0.0000	0.0000	161.005	0	0	1,469,814	1,469,814	0	1,469,814
TOWN	0.0000	0.0000	116.228	0	0	5,460,535	5,460,535	0	5,460,535
TOTAL	0.0000	0.0000	123.513	0	0	6,930,349	6,930,349	0	6,930,349
OLMSTED									
CITY	0.0005	0.0011	129.758	13,732	31,446	79,111,315	79,156,493	0	79,156,493
TOWN	0.0000	0.0021	119.477	0	20,164	16,589,659	16,609,823	0	16,609,823
TOTAL	0.0003	0.0013	127.850	13,732	51,610	95,700,974	95,766,316	0	95,766,316

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1995

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
OTTER TAIL									
CITY	0.0000	0.0035	130.833	0	16,878	13,307,936	13,324,814	0	13,324,814
TOWN	0.0000	0.0117	116.245	0	134,939	20,062,016	20,196,955	0	20,196,955
TOTAL	0.0000	0.0093	121.654	0	151,817	33,369,952	33,521,769	0	33,521,769
PENNINGTON									
CITY	0.0000	0.0002	176.270	0	214	4,048,105	4,048,319	0	4,048,319
TOWN	0.0000	0.0070	146.414	0	9,879	3,310,474	3,320,353	0	3,320,353
TOTAL	0.0000	0.0038	161.458	0	10,093	7,358,579	7,368,672	0	7,368,672
PINE									
CITY	0.0000	0.0079	137.795	0	14,305	5,366,446	5,380,751	2,113	5,378,638
TOWN	0.0000	0.0128	126.813	0	56,506	8,899,228	8,955,734	8,334	8,947,400
TOTAL	0.0000	0.0114	130.733	0	70,811	14,265,674	14,336,485	10,447	14,326,038
PIPESTONE									
CITY	0.0237	0.0000	142.284	28,136	0	2,920,665	2,948,801	0	2,948,801
TOWN	0.0237	0.0000	126.308	56,899	0	3,592,197	3,649,096	0	3,649,096
TOTAL	0.0237	0.0000	133.005	85,035	0	6,512,862	6,597,897	0	6,597,897
POLK									
CITY	0.0000	0.0319	141.374	0	116,614	9,407,870	9,524,484	834,379	8,690,105
TOWN	0.0000	0.0130	118.369	0	104,950	14,668,300	14,773,250	0	14,773,250
TOTAL	0.0000	0.0189	126.407	0	221,564	24,076,170	24,297,734	834,379	23,463,355
POPE									
CITY	0.0000	0.0059	173.761	0	5,010	2,558,391	2,563,401	0	2,563,401
TOWN	0.0000	0.0138	134.342	0	35,426	5,127,642	5,163,068	9,813	5,153,255
TOTAL	0.0000	0.0118	145.315	0	40,436	7,686,033	7,726,469	9,813	7,716,656
RAMSEY									
CITY	0.0027	0.0000	144.279	432,729	0	494,444,144	494,876,873	520,961	494,355,912
TOWN	0.0000	0.0000	135.105	0	0	9,681,194	9,681,194	0	9,681,194
TOTAL	0.0026	0.0000	144.091	432,729	0	504,125,338	504,558,067	520,961	504,037,106
RED LAKE									
CITY	0.0000	0.0791	151.976	0	20,108	699,167	719,275	0	719,275
TOWN	0.0000	0.0821	118.289	0	66,901	1,806,108	1,873,009	0	1,873,009
TOTAL	0.0000	0.0814	126.089	0	87,009	2,505,275	2,592,284	0	2,592,284
REDWOOD									
CITY	0.0000	0.0042	141.129	0	8,195	4,972,265	4,980,460	0	4,980,460
TOWN	0.0000	0.0121	103.423	0	73,102	8,189,977	8,263,079	0	8,263,079
TOTAL	0.0000	0.0102	115.033	0	81,297	13,162,242	13,243,539	0	13,243,539
RENVILLE									
CITY	0.0000	0.0000	140.790	0	0	4,254,557	4,254,557	0	4,254,557
TOWN	0.0000	0.0005	92.727	0	3,443	9,373,978	9,377,421	0	9,377,421
TOTAL	0.0000	0.0004	103.788	0	3,443	13,628,535	13,631,978	0	13,631,978
RICE									
CITY	0.0000	0.0435	134.918	0	357,302	20,340,734	20,698,036	0	20,698,036
TOWN	0.0000	0.0302	119.870	0	183,777	9,994,014	10,177,791	0	10,177,791
TOTAL	0.0000	0.0378	129.560	0	541,079	30,334,748	30,875,827	0	30,875,827

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1995

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET	S.D. REF	NET TAX	MARKET	S.D. REF	NET TAX			
	VALUE	MKT VAL	CAPACITY	VALUE	MKT VAL	CAPACITY			
BASED	BASED	BASED	BASED	BASED	BASED				
ROCK									
CITY	0.0000	0.0000	120.518	0	0	2,227,839	2,227,839	0	2,227,839
TOWN	0.0000	0.0000	105.677	0	0	4,355,600	4,355,600	0	4,355,600
TOTAL	0.0000	0.0000	110.273	0	0	6,583,439	6,583,439	0	6,583,439
ROSEAU									
CITY	0.0000	0.0562	140.040	0	68,675	4,077,790	4,146,465	0	4,146,465
TOWN	0.0000	0.0503	111.543	0	135,042	4,597,420	4,732,462	3,893	4,728,569
TOTAL	0.0000	0.0521	123.341	0	203,717	8,675,210	8,878,927	3,893	8,875,034
ST. LOUIS									
CITY	0.0000	0.0528	143.628	0	1,704,888	90,003,549	91,708,435	3,548,206	88,160,229
TOWN	0.0000	0.0309	141.316	0	480,886	38,479,034	38,959,922	2,570,766	36,389,156
TOTAL	0.0000	0.0457	142.927	0	2,185,774	128,482,583	130,668,357	6,118,972	124,549,385
SCOTT									
CITY	0.0091	0.0205	154.659	165,139	371,130	54,048,380	54,584,649	909	54,583,740
TOWN	0.0000	0.0281	132.526	0	203,240	14,274,978	14,478,218	12,997	14,465,221
TOTAL	0.0064	0.0226	149.444	165,139	574,370	68,323,358	69,062,867	13,906	69,048,961
SHERBURNE									
CITY	0.0000	0.0262	83.751	0	373,116	38,608,594	38,981,710	385	38,981,325
TOWN	0.0000	0.0370	90.555	0	264,579	9,236,937	9,501,516	4,602	9,496,914
TOTAL	0.0000	0.0298	84.984	0	637,695	47,845,531	48,483,226	4,987	48,478,239
SIBLEY									
CITY	0.0000	0.0113	171.310	0	14,077	3,354,690	3,368,767	0	3,368,767
TOWN	0.0000	0.0084	127.985	0	35,115	6,728,889	6,764,004	0	6,764,004
TOTAL	0.0000	0.0091	139.742	0	49,192	10,083,579	10,132,771	0	10,132,771
STEARNS									
CITY	0.0000	0.0495	131.251	0	884,873	54,336,310	55,221,183	0	55,221,183
TOWN	0.0000	0.0409	120.089	0	608,283	25,644,533	26,252,816	13,967	26,238,849
TOTAL	0.0000	0.0456	127.453	0	1,493,156	79,980,843	81,473,999	13,967	81,460,032
STEELE									
CITY	0.0000	0.0595	116.433	0	386,059	13,858,619	14,244,678	0	14,244,678
TOWN	0.0000	0.0369	102.791	0	143,131	5,870,905	6,014,036	0	6,014,036
TOTAL	0.0000	0.0511	112.010	0	529,190	19,729,524	20,258,714	0	20,258,714
STEVENS									
CITY	0.0000	0.0301	136.782	0	30,033	2,567,014	2,597,047	0	2,597,047
TOWN	0.0000	0.0393	118.659	0	87,198	3,736,262	3,823,460	920	3,822,540
TOTAL	0.0000	0.0364	125.427	0	117,231	6,303,276	6,420,507	920	6,419,587
SWIFT									
CITY	0.0153	0.0173	155.658	14,382	16,175	2,529,302	2,559,859	0	2,559,859
TOWN	0.0000	0.0172	123.032	0	47,544	4,914,184	4,961,728	0	4,961,728
TOTAL	0.0034	0.0172	132.467	14,382	63,719	7,443,486	7,521,587	0	7,521,587
TODD									
CITY	0.0000	0.0258	168.049	0	31,284	3,754,870	3,786,154	0	3,786,154
TOWN	0.0000	0.0290	155.029	0	95,293	7,145,701	7,240,994	0	7,240,994
TOTAL	0.0000	0.0282	159.280	0	126,577	10,900,571	11,027,148	0	11,027,148

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1995

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
TRAVERSE									
CITY	0.0000	0.0000	166.961	0	0	931,951	931,951	0	931,951
TOWN	0.0000	0.0109	107.207	0	26,711	3,772,852	3,799,563	7,160	3,792,403
TOTAL	0.0000	0.0096	115.388	0	26,711	4,704,803	4,731,514	7,160	4,724,354
WABASHA									
CITY	0.0000	0.0067	150.634	0	18,503	7,003,938	7,022,441	0	7,022,441
TOWN	0.0000	0.0040	134.437	0	13,712	5,837,813	5,851,525	0	5,851,525
TOTAL	0.0000	0.0052	142.812	0	32,215	12,841,751	12,873,966	0	12,873,966
WADENA									
CITY	0.0000	0.0495	184.410	0	55,118	3,803,262	3,858,380	0	3,858,380
TOWN	0.0000	0.0366	170.915	0	44,135	3,368,202	3,412,337	0	3,412,337
TOTAL	0.0000	0.0428	177.816	0	99,253	7,171,464	7,270,717	0	7,270,717
WASECA									
CITY	0.0000	0.0000	145.810	0	0	5,836,361	5,836,361	39	5,836,322
TOWN	0.0000	0.0006	120.754	0	2,467	6,621,200	6,623,667	124,529	6,499,138
TOTAL	0.0000	0.0004	131.327	0	2,467	12,457,561	12,460,028	124,568	12,335,460
WASHINGTON									
CITY	0.0128	0.0107	130.682	716,008	592,917	135,357,668	136,666,593	11,537	136,655,056
TOWN	0.0000	0.0304	115.341	0	377,546	23,139,966	23,517,512	19,792	23,497,720
TOTAL	0.0105	0.0143	128.193	716,008	970,463	158,497,634	160,184,105	31,329	160,152,776
WATONWAN									
CITY	0.0000	0.0154	140.651	0	18,587	3,145,938	3,164,525	0	3,164,525
TOWN	0.0000	0.0479	112.923	0	150,654	4,752,791	4,903,445	0	4,903,445
TOTAL	0.0000	0.0388	122.545	0	169,241	7,898,729	8,067,970	0	8,067,970
WILKIN									
CITY	0.0000	0.0000	126.568	0	0	1,400,452	1,400,452	102,552	1,297,900
TOWN	0.0000	0.0090	112.668	0	26,818	4,788,034	4,814,852	0	4,814,852
TOTAL	0.0000	0.0073	115.540	0	26,818	6,188,486	6,215,304	102,552	6,112,752
WINONA									
CITY	0.0000	0.0000	126.498	0	0	19,257,193	19,257,193	0	19,257,193
TOWN	0.0000	0.0010	110.924	0	3,914	5,828,553	5,832,467	55,011	5,777,456
TOTAL	0.0000	0.0003	122.502	0	3,914	25,085,746	25,089,660	55,011	25,034,649
WRIGHT									
CITY	0.0000	0.0462	116.269	0	623,218	37,448,625	38,071,843	0	38,071,843
TOWN	0.0000	0.0430	109.730	0	548,085	21,987,286	22,535,371	26,077	22,509,294
TOTAL	0.0000	0.0447	113.761	0	1,171,303	59,435,911	60,607,214	26,077	60,581,137
YELLOW MEDICINE									
CITY	0.0000	0.0141	160.310	0	13,463	2,576,685	2,590,148	0	2,590,148
TOWN	0.0000	0.0108	129.849	0	40,417	6,494,999	6,535,416	0	6,535,416
TOTAL	0.0000	0.0114	137.257	0	53,880	9,071,684	9,125,564	0	9,125,564
STATEWIDE TOTAL									
CITY	0.0020	0.0127	133.654	2,459,287	15,607,389	3,544,894,072	3,562,960,746	11,472,951	3,551,487,795
TOWN	0.0001	0.0201	118.170	56,899	8,464,009	746,650,493	755,171,403	6,986,644	748,184,759
TOTAL	0.0015	0.0146	130.675	2,516,186	24,071,398	4,291,544,565	4,318,132,149	18,459,595	4,299,672,554

TABLE 46
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1995

COUNTY (1)	10 PERCENT POWER LINE TAX CAPACITY	10 PERCENT POWER LINE LEVY AMOUNT	NUMBER OF PARCELS		CREDIT AMOUNT
			UNDER THE MAXIMUM CREDIT	AT THE MAXIMUM CREDIT	
<u>BENTON</u>					
CITY	272	393	10	0	144
TOWN	9,756	12,037	98	0	3,393
TOTAL	10,028	12,430	108	0	3,537
<u>CARLTON</u>					
TOWN	24,155	37,079	0	20	705
TOTAL	24,155	37,079	0	20	705
<u>CHISAGO</u>					
CITY	4,878	6,325	28	0	2,078
TOWN	22,538	29,218	83	0	8,913
TOTAL	27,416	35,543	111	0	10,991
<u>GRANT</u>					
TOWN	15,757	17,585	22	57	14,735
TOTAL	15,757	17,585	22	57	14,735
<u>HENNEPIN</u>					
CITY	27,711	37,463	105	64	13,489
TOTAL	27,711	37,463	105	64	13,489
<u>ITASCA</u>					
CITY	2,932	3,220	1	4	392
TOWN	25,031	29,838	8	26	2,426
TOTAL	27,963	33,058	9	30	2,818
<u>KANDIYOHI</u>					
TOWN	3,688	4,711	19	1	1,244
TOTAL	3,688	4,711	19	1	1,244
<u>KOOCHICHING</u>					
TOWN	0	0	3	45	1,735
TOTAL	0	0	3	45	1,735
<u>LAKEWOODS</u>					
TOWN	0	0	60	0	2,074
TOTAL	0	0	60	0	2,074
<u>MEEKER</u>					
TOWN	15,764	20,000	76	26	10,589
TOTAL	15,764	20,000	76	26	10,589
<u>MILLE LACS</u>					
CITY	871	1,444	3	7	1,099
TOWN	3,558	5,382	17	10	1,985
TOTAL	4,429	6,826	20	17	3,084
<u>PINE</u>					
CITY	4,355	5,675	28	0	2,113
TOWN	33,518	42,873	171	0	8,334
TOTAL	37,873	48,548	199	0	10,447

**TABLE 46
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1995**

<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>POPE</u>					
TOWN	18,334	24,320	84	8	9,813
TOTAL	18,334	24,320	84	8	9,813
<u>ROSEAU</u>					
TOWN	17,200	18,369	129	0	3,893
TOTAL	17,200	18,369	129	0	3,893
<u>ST. LOUIS</u>					
CITY	14,018	19,946	1	54	1,443
TOWN	55,059	77,457	7	70	2,084
TOTAL	69,077	97,403	8	124	3,527
<u>SHERBURNE</u>					
CITY	3,516	2,549	0	6	385
TOWN	19,941	15,842	35	58	4,602
TOTAL	23,457	18,391	35	64	4,987
<u>STEARNS</u>					
TOWN	21,930	27,719	143	0	13,967
TOTAL	21,930	27,719	143	0	13,967
<u>STEVENS</u>					
TOWN	1,658	2,057	4	3	920
TOTAL	1,658	2,057	4	3	920
<u>TRAVERSE</u>					
TOWN	8,240	8,918	24	23	7,160
TOTAL	8,240	8,918	24	23	7,160
<u>WASHINGTON</u>					
CITY	7,281	8,596	10	24	4,050
TOWN	14,136	16,350	30	72	9,894
TOTAL	21,417	24,946	40	96	13,944
<u>WRIGHT</u>					
TOWN	20,349	21,204	29	82	9,630
TOTAL	20,349	21,204	29	82	9,630
<u>STATEWIDE TOTAL</u>					
CITY	65,834	85,611	186	159	25,193
TOWN	330,612	410,959	1,042	501	118,096
TOTAL	396,446	496,570	1,228	660	143,289

(1) Counties not listed in this table did not have any power line credit for taxes payable in 1995.

(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 54. Beginning with taxes payable in 1983, 10% of the tax on power lines of 200KV or larger in these unorganized townships is to go toward the funding of the power line credit.

TABLE 47
AGRICULTURAL PRESERVES CREDIT AND COUNTY CONSERVATION CREDIT,
NUMBER OF PARCELS AND ACRES, NET TAX CAPACITY, AND CREDIT AMOUNT
BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1995

COUNTY	AGRICULTURAL PRESERVES CREDIT				COUNTY	COUNTY CONSERVATION CREDIT			
	NUMBER OF PARCELS	NUMBER OF ACRES	NET TAX CAPACITY	CREDIT AMOUNT		NUMBER OF PARCELS	NUMBER OF ACRES	NET TAX CAPACITY	CREDIT AMOUNT
<u>ANOKA</u>					<u>WASECA</u>				
CITY	92	3,143	25,048	4,619	CITY	1	26	384	39
TOWN	0	0	0	0	TOWN	1,015	83,083	1,229,421	124,529
TOTAL	92	3,143	25,048	4,619	TOTAL	1,016	83,109	1,229,805	124,568
<u>CARVER</u>					<u>WINONA</u>				
CITY	12	791	5,809	2,525	CITY	0	0	0	0
TOWN	1,108	95,188	782,146	189,673	TOWN	373	36,953	328,194	55,011
TOTAL	1,120	95,979	787,955	192,198	TOTAL	373	36,953	328,194	55,011
<u>DAKOTA</u>					<u>WRIGHT</u>				
CITY	58	3,726	32,784	5,760	CITY	0	0	0	0
TOWN	885	59,311	489,508	88,590	TOWN	182	11,001	94,834	16,447
TOTAL	943	63,037	522,292	94,350	TOTAL	182	11,001	94,834	16,447
<u>HENNEPIN</u>					<u>STATEWIDE TOTAL</u>				
CITY	228	13,404	104,882	21,848	CITY	1	26	384	39
TOWN	2	237	1,500	356	TOWN	1,570	131,037	1,652,449	195,987
TOTAL	230	13,641	106,382	22,204	TOTAL	1,571	131,063	1,652,833	196,026
<u>SCOTT</u>									
CITY	5	356	3,412	909					
TOWN	129	8,160	78,978	12,997					
TOTAL	134	8,516	82,390	13,906					
<u>WASHINGTON</u>									
CITY	110	4,810	43,704	7,487					
TOWN	141	6,595	53,813	9,898					
TOTAL	251	11,405	97,517	17,385					
<u>STATEWIDE TOTAL</u>									
CITY	505	26,230	215,639	43,148					
TOWN	2,265	169,491	1,405,945	301,514					
TOTAL	2,770	195,721	1,621,584	344,662					

TABLE 48
DISPARITY REDUCTION CREDIT
NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY
TAXES PAYABLE 1995

COUNTY	PARCEL COUNT	CREDIT AMOUNT		TOTAL CREDIT
		TIF	OTHER	
CLAY	975	\$ 822,253	\$ 3,403,954	\$ 4,226,207
POLK	367	62,467	771,912	834,379
WILKIN	184	9,422	78,752	88,174
STATEWIDE TOTAL	1,526	\$ 894,142	\$ 4,254,618	\$ 5,148,760

TABLE 49
ENTERPRISE ZONE CREDIT
NUMBER OF PARCELS, NET TAX CAPACITY, AND CREDIT AMOUNTS
BY COUNTY - TAXES PAYABLE 1995

COUNTY	PARCEL COUNT	NET TAX CAPACITY	CREDIT AMOUNT		TOTAL CREDIT
			TIF	OTHER	
WILKIN	14	19,554	0	14,378	14,378
STATEWIDE TOTAL	14	19,554	0	14,378	14,378

TABLE 50
TACONITE HOMESTEAD CREDIT AMOUNTS AT 57 AND 66 PERCENT,
AND NUMBER OF HOMESTEADS RECEIVING LESS THAN MAXIMUM, AND MAXIMUM CREDIT AMOUNTS,
BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1995

<u>COUNTY</u>	<u>57% CREDIT</u> <u>CURRENT YEAR</u> <u>AMOUNT</u>	<u>57% CREDIT</u> <u>NUMBER HMSTDS</u> <u>RECEIVING<MAX</u>	<u>57% CREDIT</u> <u>NUMBER HMSTDS</u> <u>RECEIVING MAXIMUM</u>	<u>66% CREDIT</u> <u>CURRENT YEAR</u> <u>AMOUNT</u>	<u>66% CREDIT</u> <u>NUMBER HMSTDS</u> <u>RECEIVING<MAX</u>	<u>66% CREDIT</u> <u>NUMBER HMSTDS</u> <u>RECEIVING MAXIMUM</u>
AITKIN						
CITY	\$ 112,250	355	198	\$ 0	0	0
TOWN	572,358	818	1,588	0	0	0
TOTAL	684,608	1,173	1,786	0	0	0
COOK						
CITY	101,069	51	339	0	0	0
TOWN	239,140	391	654	17,687	26	43
TOTAL	340,209	442	993	17,687	26	43
CROW WING						
CITY	123,156	209	321	234,770	479	478
TOWN	345,069	501	939	137,425	192	336
TOTAL	468,225	710	1,260	372,195	671	812
ITASCA						
CITY	646,230	886	1,791	438,125	1,813	711
TOWN	1,599,984	2,595	4,320	427,449	420	1,156
TOTAL	2,246,214	3,481	6,111	865,574	2,233	1,867
KOOCHICHING						
CITY	0	0	0	0	0	0
TOWN	0	0	0	6,089	36	2
TOTAL	0	0	0	6,089	36	2
LAKE						
CITY	293,590	322	893	224,519	87	684
TOWN	457,164	340	1,486	0	0	0
TOTAL	750,754	662	2,379	224,519	87	684
ST. LOUIS						
CITY	172,466	636	178	3,374,297	15,137	2,335
TOWN	1,933,631	3,502	4,837	635,051	1,575	1,319
TOTAL	2,106,097	4,138	5,015	4,009,348	16,712	3,654
STATEWIDE TOTAL						
CITY	1,448,761	2,459	3,720	4,271,711	17,516	4,206
TOWN	5,147,346	8,147	13,824	1,223,701	2,249	2,856
TOTAL	6,596,107	10,606	17,544	5,495,412	19,765	7,062

**TABLE 51
CONTAMINATION TAX DATA
TAXES PAYABLE 1995**

County	Tax at 100% Tax Rate			Tax at 50% Rate		
	Number of Parcels	Net Tax Capacity	Total Tax	Number of Parcels	Net Tax Capacity	Total Tax
Anoka				1	19,320	9,660
Becker						
Blue Earth	1	14,950	14,950			
Dakota						
Douglas						
Hennepin	11	103,151	103,151	15	393,217	196,614
Mille Lacs				2	4,619	2,309
Ramsey	8	102,637	102,637	7	28,577	14,288
Washington	1	12,250	12,250			
TOTAL	21	232,988	232,988	25	445,733	222,871

County	Tax at 25% Tax Rate			Tax at 12.5% Rate		
	Number of Parcels	Net Tax Capacity	Total Tax	Number of Parcels	Net Tax Capacity	Total Tax
Anoka				4	39,914	4,989
Becker	1	304	76			
Blue Earth						
Dakota	1	399	99			
Douglas	1	1,380	345			
Hennepin	7	377,110	94,277	5	37,838	4,729
Mille Lacs						
Ramsey	9	128,847	32,211	8	342,912	42,864
Washington						
TOTAL	19	508,040	127,008	17	420,664	52,582

STATEWIDE TOTAL			
County	Number of Parcels	Net Tax Capacity	Total Tax
Anoka	5	59,234	14,649
Becker	1	304	76
Blue Earth	1	14,950	14,950
Dakota	1	399	99
Douglas	1	1,380	345
Hennepin	38	911,316	398,771
Mille Lacs	2	4,619	2,309
Ramsey	32	602,973	192,000
Washington	1	12,250	12,250
TOTAL	82	1,607,425	635,449

TABLE 52
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION
VALUATION AND TAX DIFFERENCES BY COUNTY
TAXES PAYABLE 1995

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>DIFFERENCE (1)</u>
ANOKA	\$ 18,691,339	\$ 30,888,711	12,197,372
CARVER	4,107,776	4,634,119	526,343
DAKOTA	36,037,960	28,419,962	(7,617,998)
HENNEPIN	125,481,769	98,537,128	(26,944,641)
RAMSEY	41,461,103	57,512,083	16,050,980
SCOTT	4,565,714	5,592,042	1,026,328
<u>WASHINGTON</u>	<u>10,964,995</u>	<u>15,725,467</u>	<u>4,760,472</u>
TOTAL	\$ 241,310,656	\$ 241,309,512	(1,144)

<u>COUNTY</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>DIFFERENCE (2)</u>
ANOKA	\$ 25,197,796	\$ 36,102,252	10,904,456
CARVER	5,537,239	6,541,315	1,004,076
DAKOTA	48,578,840	34,488,435	(14,090,405)
HENNEPIN	169,148,165	137,592,200	(31,555,965)
RAMSEY	55,889,082	82,605,618	26,716,536
SCOTT	6,154,538	8,137,979	1,983,441
<u>WASHINGTON</u>	<u>14,780,728</u>	<u>19,815,714</u>	<u>5,034,986</u>
TOTAL	\$ 325,286,388	\$ 325,283,513	(2,875)

(1) DISTRIBUTION VALUE LESS CONTRIBUTION VALUE.

(2) DISTRIBUTION TAX LESS CONTRIBUTION TAX.

**TABLE 63
FISCAL DISPARITY DISTRIBUTION TAX
BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1995**

	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
ANOKA	\$ 6,012,067	219,579	18,600,720	1,306,149	9,963,737	36,102,252
CARVER	953,331	163,876	3,230,899	133,708	2,059,501	6,541,315
DAKOTA	6,632,979	144,474	18,679,646	1,266,065	7,765,271	34,488,435
HENNEPIN (1)	27,492,373	32,282	65,293,490	9,522,647	35,251,408	137,592,200
RAMSEY	17,814,013	118,374	36,952,356	3,423,941	24,296,934	82,605,618
SCOTT	1,389,108	128,250	3,661,576	252,045	2,707,000	8,137,979
WASHINGTON	<u>3,478,977</u>	<u>276,330</u>	<u>10,431,048</u>	<u>847,444</u>	<u>4,781,915</u>	<u>19,815,714</u>
SEVEN COUNTY TOTAL	\$ 63,772,848	\$ 1,083,165	\$ 156,849,735	\$ 16,751,999	\$ 86,825,766	\$ 325,283,513

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(1) Hennepin County Special District amount includes Bloomington highway bond interest of \$3,666,000.

TABLE 54
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1995

COUNTY	AVERAGE TAX RATE			TRANSMISSION					DISTRIBUTION				
	MKT	SD	NET TAX	VALUE		TAX			VALUE		TAX		
	VALUE	REF	CAP.	MV	NYC	MV	SD REF	NYC	MV	NYC	MV	SD REF	NYC
AITKIN	0.0019	0.0000	129.775	1,793,700	80,588	34	0	104,584	0	0	0	0	0
ANOKA	0.0000	0.0124	122.162	30,700	1,412	0	4	1,725	10,700	492	0	1	601
BECKER	0.0000	0.0029	137.725	1,786,936	82,195	0	525	113,733	0	0	0	0	0
BELTRAMI	0.0000	0.0000	138.328	2,536,328	116,670	0	0	161,386	34,536	1,587	0	0	2,196
BENTON	0.0000	0.0115	133.951	1,583,100	72,623	0	181	97,547	130,400	5,999	0	15	8,035
BIG STONE	0.0000	0.0000	133.918	564,000	25,946	0	22	34,742	0	0	0	0	0
BLUE EARTH	0.0000	0.0003	118.184	2,008,600	92,396	0	562	109,197	336,000	15,456	0	94	18,267
BROWN	0.0000	0.0151	112.740	86,800	3,993	0	13	4,502	28,400	1,306	0	4	1,472
CARLTON	0.0000	0.0518	148.440	4,342,500	199,755	0	2,248	296,516	667,200	39,891	0	449	59,214
CARVER	0.0000	0.0000	148.244	0	0	0	0	0	0	0	0	0	0
CASS	0.0000	0.2010	110.009	2,985,100	137,314	0	60	151,058	196,800	9,053	0	4	9,960
CHIPPEWA	0.0000	0.0001	135.046	589,200	27,103	0	0	36,602	104,700	4,816	0	0	6,504
CHISAGO	0.0000	0.0003	136.107	3,192,300	146,846	0	798	199,866	681,900	31,367	0	170	42,692
CLAY	0.0000	0.0271	136.399	851,800	38,537	0	230	52,564	46,000	2,116	0	12	2,886
CLEARWATER	0.0000	0.0000	127.196	278,131	12,793	0	0	16,272	5,571	258	0	0	328
COOK	0.0000	0.0000	102.179	0	18,577	0	0	18,981	0	0	0	0	0
COTTONWOOD	0.0000	0.2630	120.602	60,000	2,780	0	16	3,329	66,700	3,068	0	18	3,700
CROW WING	0.0000	0.0000	109.581	3,242,100	155,094	0	0	169,954	204,100	9,389	0	0	10,289
DAKOTA	0.0023	0.0215	124.525	1,271,500	58,489	28	273	72,833	41,800	1,923	0	9	2,394
DODGE	0.0000	0.0000	123.852	0	30,921	0	0	38,298	0	17,434	0	0	21,594
DOUGLAS	0.0001	0.0000	123.873	1,677,900	77,184	218	0	95,610	282,300	12,986	37	0	16,086
FARIBAULT	0.0000	0.0468	114.368	363,300	16,711	0	170	19,112	479,600	22,061	0	225	25,231
FILLMORE	0.0037	0.0037	135.680	201,100	9,250	7	7	12,550	126,000	5,888	5	5	7,989
FREEBORN	0.0494	0.0000	117.819	414,900	18,037	205	0	21,251	682,500	31,395	337	0	36,990
GOODHUE	0.0000	0.0083	110.567	1,725,500	79,373	0	144	87,760	196,700	9,048	0	16	10,004
GRANT	0.0000	0.0616	122.792	933,100	42,922	0	575	52,705	124,700	5,736	0	77	7,043
HENNEPIN	0.0013	0.0085	135.488	1,604,100	73,789	20	135	99,975	123,200	5,667	1	10	7,678
HOUSTON	0.0000	0.0205	136.294	216,900	9,587	0	46	13,068	11,900	547	0	2	746
HUBBARD	0.0000	0.0000	112.186	0	80,537	0	0	90,351	0	0	0	0	0
ISANTI	0.0000	0.0001	146.248	0	0	0	0	0	0	0	0	0	0
ITASCA	0.0000	0.0001	116.959	6,298,700	289,740	0	863	338,877	29,100	1,339	0	4	1,566
JACKSON	0.0000	0.0086	113.520	107,700	4,954	0	7	5,623	63,200	2,907	0	4	3,300

TABLE 54
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1995

COUNTY	AVERAGE TAX RATE			TRANSMISSION					DISTRIBUTION				
	MKT	SD	NET TAX	VALUE		TAX			VALUE		TAX		
	VALUE	REF	CAP.	MV	NTC	MV	SD REF	NTC	MV	NTC	MV	SD REF	NTC
KANABEC	0.0000	0.0000	146.790	0	0	0	0	0	0	0	0	0	0
KANDIYOHI	0.0000	0.0003	128.952	1,070,900	49,281	0	353	64,649	82,500	3,795	0	27	4,894
KITTSOON	0.0000	0.0545	109.526	883,500	40,641	8	8	44,514	23,000	1,058	0	0	10,158
KOOCHICHING	0.0000	0.0583	119.905	20,817,000	954,381	0	12,134	1,144,350	0	0	0	0	0
LAC QUI PARLE	0.0000	0.0124	109.976	396,100	18,221	0	49	20,039	337,000	15,502	0	42	17,048
LAKE	0.0000	0.0903	166.299	1,288,200	59,257	0	1,163	98,544	65,600	3,018	0	59	5,019
LAKEWOODS	0.0000	0.0099	139.463	9,126,100	419,801	0	902	585,470	0	0	0	0	0
LESUEUR	0.0000	0.0053	135.449	546,500	25,139	0	286	34,051	438,100	20,153	0	231	27,297
LINCOLN	0.0000	0.0000	128.822	0	19,757	0	0	25,452	0	1,279	0	0	1,648
LYON	0.0000	0.0120	112.235	403,800	18,575	0	48	20,848	191,000	8,786	0	23	9,861
MCLEOD	0.0000	0.0010	138.990	262,000	12,052	0	3	16,751	162,600	7,480	0	2	10,396
MAHNOMEN	0.0000	0.0073	162.355	0	10,686	0	17	17,349	0	1,486	0	2	2,413
MARSHALL	0.0000	0.0003	99.772	489,400	22,517	0	122	22,466	44,300	2,038	0	11	2,033
MARTIN	0.0000	0.0181	107.095	113,500	5,221	0	20	5,590	192,000	8,832	0	34	9,458
MEEKER	0.0000	0.0157	128.953	112,800	5,189	0	17	6,691	32,500	1,495	0	5	1,928
MILLE LACS	0.0000	0.0000	168.566	0	0	0	0	0	0	0	0	0	0
MORRISON	0.0000	0.0004	130.913	3,520,000	161,921	0	1,443	211,976	1,508,600	69,366	0	619	90,848
MOWER	0.0000	0.0012	134.853	232,400	10,690	0	270	14,415	217,900	10,023	0	265	13,516
MURRAY	0.0000	0.0095	109.555	311,500	14,329	0	30	15,698	96,600	4,443	0	9	4,868
NICOLLET	0.0000	0.0452	130.410	130,700	6,012	0	59	7,840	0	0	0	0	0
NOBLES	0.0000	0.0000	107.487	0	9,117	0	0	9,800	0	2,461	0	0	2,645
NORMAN	0.0000	0.0000	123.932	0	12,130	0	0	15,033	0	3,501	0	0	4,339
OLMSTED	0.0004	0.0013	127.850	120,300	5,534	0	2	7,076	235,100	10,815	2	4	13,828
OTTER TAIL	0.0000	0.0093	121.654	5,431,600	246,654	0	506	300,064	786,100	38,161	0	73	43,991
PENNINGTON	0.0000	0.0038	161.680	21,600	994	0	1	1,607	0	0	0	0	0
PINE	0.0000	0.0114	130.733	1,777,562	81,770	0	202	106,900	557,655	25,246	0	62	33,004
PIPESTONE	0.0000	0.0000	134.742	0	5,299	0	0	7,140	0	4,678	0	0	6,303
POLK	0.0000	0.0189	126.407	2,042,300	93,946	0	386	118,756	187,600	8,639	0	35	10,921

TABLE 54
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1995

COUNTY	AVERAGE TAX RATE			TRANSMISSION					DISTRIBUTION				
	MKT	SD	NET TAX	VALUE		TAX			VALUE		TAX		
	VALUE	REF	CAP.	MV	NTC	MV	SD REF	NTC	MV	NTC	MV	SD REF	NTC
POPE	0.0105	0.0000	145.894	1,238,800	56,985	130	0	83,138	73,900	3,399	8	0	4,959
RAMSEY	0.0030	0.0000	144.102	1,864,200	85,753	56	0	123,572	6,600	304	0	0	438
RED LAKE	0.0000	0.1204	126.089	403,700	18,570	0	486	23,415	22,600	1,049	0	27	1,323
REDWOOD	0.0000	0.0102	115.034	490,100	22,546	0	52	25,938	229,600	10,562	0	28	12,154
RENVILLE	0.0000	0.0000	103.814	153,700	7,070	0	0	7,340	89,100	4,098	0	0	4,254
RICE	0.0000	0.0358	129.580	0	62,482	0	487	80,952	0	15,645	0	122	20,270
ROCK	0.0000	0.0000	110.122	958,352	42,488	0	0	46,788	46,758	2,148	0	0	2,366
ROSEAU	0.0000	0.0000	123.341	4,616,800	212,373	0	0	0	2,700	124	0	0	0
ST. LOUIS	0.0000	0.0000	142.927	0	733,241	0	0	1,048,000	0	85,151	0	0	121,704
SCOTT	0.0001	0.0002	149.445	548,500	25,231	35	124	37,706	18,800	865	1	4	1,293
SHERBURNE	0.0000	0.0283	84.982	1,513,900	69,639	0	443	59,181	119,900	5,515	0	35	4,687
SIBLEY	0.0000	0.0001	139.742	183,800	8,455	0	17	11,815	99,500	4,577	0	9	6,396
STEARNS	0.0000	0.0456	127.453	6,530,600	300,368	0	2,980	382,828	729,700	33,566	0	332	42,780
STEELE	0.0000	0.0000	115.014	248,503	11,430	0	0	13,147	510,641	23,487	0	0	27,014
STEVENS	0.0000	0.0364	127.742	984,500	43,687	0	359	55,807	59,000	2,714	0	22	3,467
SWIFT	0.0000	0.0002	132.467	847,000	38,962	25	144	51,613	178,400	8,206	5	30	10,870
TODD	0.0000	0.0282	159.280	1,091,700	50,218	0	308	79,988	1,765,700	81,222	0	497	129,370
TRAVERSE	0.0000	0.0000	115.867	0	25,691	0	0	29,768	0	925	0	0	1,072
WABASHA	0.0000	0.0052	142.812	1,180,400	52,898	0	62	75,260	481,200	19,716	0	24	28,158
WADENA	0.0000	0.0428	177.816	708,308	32,582	0	303	57,936	43,729	2,010	0	19	3,574
WASECA	0.0000	0.0004	131.632	406,600	18,704	0	1	24,620	718,700	33,060	0	2	43,517
WASHINGTON	0.0105	0.0143	128.193	10,123,600	465,686	1,060	1,445	596,977	393,700	18,110	41	56	23,216
WATONWAN	0.0000	0.0388	122.544	71,800	3,302	0	28	4,046	181,400	8,344	0	70	10,225
WILKIN	0.0000	0.0000	115.648	497,738	22,899	0	0	26,482	88,352	4,086	0	0	4,702
WINONA	0.0000	0.0003	122.502	1,427,200	65,652	0	4	80,426	386,400	16,854	0	0	20,648
WRIGHT	0.0000	0.0577	113.761	2,790,900	128,382	0	1,611	146,049	624,500	28,727	0	360	32,680
YELLOW MED	0.0000	0.0114	137.257	665,600	30,617	0	76	42,024	138,700	4,161	0	16	5,710
TOTAL	0.00148	0.01455	130.675	129,390,058	6,951,101	1,826	33,830	8,658,456	17,024,342	910,619	437	4,275	1,200,028

TABLE 55
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1995

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	0	54,992	5,413	0	60,405
ANOKA	4,005,751	6,384,594	132,621	0	10,522,966
BECKER	445,008	478,251	17,454	80,814	1,021,527
BELTRAMI	983,371	272,851	35,351	963	1,292,536
BENTON	18,262	738,495	3,828	0	760,585
BIG STONE	30,362	65,558	0	0	95,920
BLUE EARTH	899,882	1,880,651	151,298	0	2,731,831
BROWN	360,687	432,098	4,925	0	797,710
CARLTON	0	63,757	73,972	23,135	160,864
CARVER	735,902	3,302,049	125,747	0	4,163,698
CASS	966,678	158,282	34,575	0	1,159,535
CHIPPEWA	328,767	187,631	2,764	0	519,162
CHISAGO	459,190	718,851	133,219	0	1,311,260
CLAY	2,145,144	480,168	435,198	9,525	3,070,035
CLEARWATER	297,573	14,778	16,100	0	328,451
COOK	0	52,431	0	144,977	197,408
COTTONWOOD	145,513	228,002	3,704	121,935	499,154
CROW WING	457,288	933,962	45,446	0	1,436,696
DAKOTA	2,030	13,085,818	108,447	0	13,196,295
DODGE	81,361	182,232	10,579	0	274,172
DOUGLAS	38,487	153,669	644,277	91,091	927,524
FARIBAULT	479,662	355,531	251	0	835,444
FILLMORE	0	166,296	0	0	166,296
FREEBORN	1,017,267	353,466	3,340	0	1,374,073
GOODHUE	0	870,916	22,663	0	893,579
GRANT	101,864	57,412	0	0	159,276
HENNEPIN	0	33,435,467	67,581	0	33,503,048
HOUSTON	359	275,556	1,636	0	277,551
HUBBARD	1,032,554	172,369	75,512	0	1,280,435
ISANTI	0	326,112	5,898	0	332,010
ITASCA	21,177	428,004	0	0	449,181

TABLE 55
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1995

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
JACKSON	209,344	114,676	2,268	0	326,288
KANABEC	151,358	25,050	2,448	0	178,856
KANDIYOHI	1,190,048	824,077	112,822	0	2,126,947
KITTSON	519,509	189,000	0	0	708,509
KOOCHICHING	224,141	58,781	0	116,401	399,323
LAC QUI PARLE	161,831	60,743	692	0	223,266
LAKE	1,025	21,987	0	2,554	25,566
LAKEWOODS	327,897	355	0	32	328,284
LE SUEUR	144,134	261,901	39,052	0	445,087
LINCOLN	370,026	0	0	230,171	600,197
LYON	469,620	442,084	19,180	0	930,884
MCLEOD	105,305	1,032,109	2,508	18,408	1,158,330
MAHNOMEN	197,552	86,402	0	0	283,954
MARSHALL	592,989	35,847	27,914	65,113	721,863
MARTIN	938,028	582,064	2,941	27	1,523,060
MEEKER	85,267	128,699	22,690	1,276	237,932
MILLE LACS	195,750	281,332	37,724	0	514,806
MORRISON	312,481	277,991	2,216	0	592,688
MOWER	296,820	312,437	0	0	609,257
MURRAY	430,469	35,349	8,293	39,815	513,926
NICOLLET	474,275	522,228	1,727	0	998,230
NOBLES	62,655	194,150	0	18,073	274,878
NORMAN	607,566	73,438	32,575	0	713,579
OLMSTED	0	948,903	42,392	0	991,295
OTTER TAIL	1,199,105	384,464	101,985	18,952	1,704,506
PENNINGTON	97,588	300,773	13,939	9,548	421,848
PINE	0	117,796	41,328	35,547	194,671
PIPESTONE	122,580	93,054	104	208,204	423,942
POLK	1,403,662	868,769	3,035	281,158	2,556,624
POPE	151,564	52,356	14,418	0	218,338

TABLE 55
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1995

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
RAMSEY	0	24,184,051	814,627	10,838	25,009,516
RED LAKE	32,501	16,993	0	0	49,494
REDWOOD	474,718	164,717	21,016	0	660,451
RENVILLE	484,589	366,196	35,353	0	886,138
RICE	336,918	831,060	34,061	0	1,202,039
ROCK	369,222	124,402	1,310	0	494,934
ROSEAU	753,727	416,496	218	0	1,170,441
ST. LOUIS	1,980	1,052,461	47,405	0	1,101,846
SCOTT	36,037	2,335,714	150,954	2	2,522,707
SHERBURNE	8,271	2,112,247	58,330	0	2,178,848
SIBLEY	584,277	168,909	5,612	0	758,798
STEARNS	172,165	2,368,857	79,798	4,408	2,625,228
STEELE	888,200	31,280	0	0	919,480
STEVENS	198,026	148,352	0	0	346,378
SWIFT	563,898	25,684	649	0	590,231
TODD	210,426	154,935	7,514	0	372,875
TRAVERSE	66,363	79,304	0	0	145,667
WABASHA	619	331,870	6,563	0	339,052
WADENA	201,257	101,958	2,412	0	305,627
WASECA	276,923	291,107	22,176	0	590,206
WASHINGTON	2,122,227	6,487,551	437,009	42,514	9,089,301
WATONWAN	122,121	122,400	430	7,104	252,055
WILKIN	153,365	256,346	0	0	409,711
WINONA	0	871,190	77,116	0	948,306
WRIGHT	1,184,976	1,273,380	423,101	0	2,881,457
YELLOW MEDICINE	199,532	113,029	134	138,973	451,668
STATEWIDE TOTALS	35,539,066	118,867,553	4,919,838	1,721,558	161,048,015

TABLE 66
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1994 PAYABLE IN 1995(1)

<u>COUNTY</u>	<u>Net Tax Payable</u>	<u>Net Tax Capacity Value</u>	<u>Nominal Tax Rate</u>	<u>Taxable Market Value</u>	<u>Aggregate Ratio</u>	<u>Indicated Market Value</u>	<u>Effective Tax Rate</u>
AITKIN	\$ 11,392,681	9,307,087	122.41 %	586,013,320	83.6 %	700,972,871	1.63
ANOKA	190,320,656	154,934,726	122.84	8,517,920,220	90.6	9,401,677,947	2.02
BECKER	20,155,581	14,450,959	139.48	912,334,671	86.9	1,049,867,285	1.92
BELTRAMI	18,742,711	13,049,477	143.63	728,746,046	87.1	836,677,435	2.24
BENTON	21,581,203	16,046,275	134.49	836,601,346	90.5	924,421,377	2.33
BIG STONE	4,121,865	3,077,898	133.92	236,285,631	85.0	277,983,095	1.48
BLUE EARTH	39,702,342	33,182,355	119.65	1,837,198,018	87.8	2,092,480,658	1.90
BROWN	15,369,718	13,511,352	113.75	964,020,644	85.5	1,150,901,338	1.34
CARLTON	22,006,353	14,574,261	150.99	738,311,326	83.0	889,531,718	2.47
CARVER	65,580,077	44,352,817	147.86	2,390,381,898	83.8	2,852,484,365	2.30
CASS	24,211,095	21,966,804	110.12	1,203,376,382	80.7	1,491,172,716	1.62
CHIPPEWA	10,507,247	7,780,240	135.05	557,065,135	87.0	640,304,753	1.64
CHISAGO	23,749,036	17,261,765	137.58	1,115,522,975	85.0	1,312,379,971	1.81
CLAY	25,822,249	21,761,387	118.66	1,354,387,704	85.1	1,591,524,917	1.62
CLEARWATER	7,131,373	5,606,596	127.20	242,425,373	86.9	278,970,510	2.56
COOK	5,685,304	5,914,343	96.13	310,386,485	85.8	361,755,810	1.57
COTTONWOOD	10,411,869	8,633,241	120.60	616,459,732	82.2	749,951,012	1.39
CROW WING	42,950,783	39,962,721	107.48	2,154,248,298	85.1	2,531,431,608	1.70
DAKOTA	322,788,335	256,910,031	125.64	12,519,905,028	89.8	13,941,987,782	2.32
DODGE	9,381,937	7,884,804	118.99	614,358,547	88.6	693,406,938	1.35
DOUGLAS	22,760,649	18,249,202	124.72	1,071,507,721	89.4	1,198,554,498	1.90
FARIBAULT	12,756,002	10,844,009	117.63	823,963,757	90.8	907,449,072	1.41
FILLMORE	10,964,890	8,063,882	135.98	650,539,501	83.8	776,300,121	1.41
FREEBORN	20,069,890	16,560,244	121.19	1,132,375,942	93.2	1,214,995,646	1.65
GOODHUE	52,709,961	47,522,059	110.92	2,094,034,506	93.3	2,244,409,974	2.35
GRANT	5,291,935	4,161,060	127.18	319,970,710	85.9	372,492,095	1.42
HENNEPIN	1,472,811,142	1,083,653,617	135.91	47,423,866,929	91.1	52,056,934,060	2.83
HOUSTON	8,907,807	6,464,937	137.79	523,439,575	81.1	645,424,877	1.38
HUBBARD	13,001,866	11,589,562	112.19	645,838,105	85.1	758,916,692	1.71
ISANTI	16,028,614	10,891,345	147.17	774,288,380	81.5	950,047,092	1.69
ITASCA	39,369,925	36,151,202	108.90	1,513,169,474	86.6	1,747,308,861	2.25
JACKSON	11,539,968	10,125,073	113.97	755,584,389	88.7	851,842,603	1.35
KANABEC	6,473,864	4,415,024	146.63	323,891,388	87.8	368,896,797	1.75
KANDIYOH	28,277,640	22,094,878	127.98	1,390,932,627	89.8	1,548,922,747	1.83
KITTSO	7,261,543	6,629,976	109.53	384,425,872	91.7	419,221,234	1.73
KOOCHICHING	10,315,197	8,421,928	122.48	395,892,203	88.9	445,323,063	2.32
LAC QUI PARLE	5,814,723	5,246,368	110.83	416,984,044	89.5	465,903,960	1.25
LAKE	7,538,723	4,956,769	152.09	300,750,462	79.5	378,302,468	1.99
LAKEWOODS	2,917,833	2,084,653	139.97	134,734,911	85.2	158,139,567	1.85
LE SUEUR	15,089,127	11,140,009	135.45	806,452,214	81.4	990,727,536	1.52
LINCOLN	4,822,497	3,743,539	128.82	262,281,468	88.8	295,362,014	1.63
LYON	17,454,927	15,467,827	112.85	898,903,890	84.8	1,060,028,172	1.65
MCLEOD	20,349,253	14,634,186	139.05	1,008,912,230	82.0	1,230,380,768	1.65
MAHNOMEN	4,142,277	2,544,822	162.77	164,428,815	90.6	181,488,758	2.28
MARSHALL	8,580,808	8,477,448	101.22	538,618,606	88.1	611,371,857	1.40
MARTIN	17,542,692	16,215,065	108.19	1,048,346,647	99.4	1,054,674,695	1.66
MEEKER	12,618,305	9,715,598	129.88	699,773,613	88.8	788,033,348	1.60
MILLE LACS	12,745,199	7,515,378	169.59	501,305,625	87.4	573,576,230	2.22
MORRISON	16,336,014	12,243,002	133.43	833,314,788	90.0	925,905,320	1.76
MOWER	22,816,802	16,953,367	134.59	1,154,161,192	91.6	1,260,001,301	1.81

TABLE 66
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1994 PAYABLE IN 1995(1)

COUNTY	Net Tax Payable	Net Tax Capacity Value	Nominal Tax Rate	Taxable Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
MURRAY	\$ 7,773,892	7,095,914	109.55 %	550,483,069	91.1 %	604,262,425	1.29 %
NICOLLET	18,534,852	13,896,522	133.38	967,732,995	87.2	1,109,785,545	1.67
NOBLES	13,701,106	12,360,647	110.84	850,328,851	88.6	959,739,109	1.43
NORMAN	6,930,349	5,611,038	123.51	426,713,636	90.0	474,126,262	1.46
OLMSTED	95,766,316	74,853,846	127.94	3,940,870,999	87.6	4,468,711,186	2.13
OTTER TAIL	33,521,769	27,430,104	122.21	1,756,102,714	85.9	2,044,357,059	1.64
PENNINGTON	7,368,672	4,557,571	161.68	292,959,124	85.6	342,241,967	2.15
PINE	14,326,038	10,912,097	131.29	668,340,350	86.1	776,237,340	1.85
PIPESTONE	6,597,897	4,896,693	134.74	359,228,131	85.6	419,659,032	1.57
POLK	23,463,355	19,046,598	123.19	1,256,657,918	88.6	1,418,349,795	1.65
POPE	7,716,656	5,289,217	145.89	386,737,372	88.7	436,006,056	1.77
RAMSEY	504,037,106	349,864,823	144.07	16,353,799,605	92.2	17,737,309,767	2.84
RED LAKE	2,592,284	1,966,916	130.47	126,583,415	94.0	134,663,207	1.93
REDWOOD	13,243,539	11,442,118	115.74	874,475,968	88.4	989,226,208	1.34
RENVILLE	13,631,978	13,131,106	103.81	996,655,767	89.4	1,114,827,480	1.22
RICE	30,875,827	23,413,703	131.87	1,509,858,323	84.3	1,791,053,764	1.72
ROCK	6,583,439	5,970,148	110.27	458,495,840	82.7	554,408,513	1.19
ROSEAU	8,875,034	7,033,516	126.18	440,918,800	85.2	517,510,329	1.71
ST. LOUIS	124,291,585	89,702,972	138.56	4,807,376,963	83.6	5,750,450,913	2.16
SCOTT	69,048,961	45,718,224	151.03	2,589,248,628	83.5	3,100,896,560	2.23
SHERBURNE	48,478,239	56,299,643	86.11	2,178,718,018	88.1	2,473,005,696	1.96
SIBLEY	10,132,771	7,215,837	140.42	614,678,709	84.6	726,570,578	1.39
STEARNS	81,460,032	62,753,331	129.81	3,437,413,129	89.5	3,840,685,060	2.12
STEELE	20,258,714	17,614,132	115.01	1,096,688,403	87.7	1,250,499,889	1.62
STEVENS	6,419,587	5,025,445	127.74	356,981,065	87.4	408,445,154	1.57
SWIFT	7,521,587	5,619,142	133.86	417,921,313	83.0	503,519,654	1.49
TODD	11,027,148	6,843,661	161.13	515,779,105	87.3	590,812,262	1.87
TRAVERSE	4,724,354	4,077,392	115.87	305,235,680	90.5	337,276,994	1.40
WABASHA	12,873,966	8,992,060	143.17	674,541,133	88.3	763,919,743	1.69
WADENA	7,270,717	4,033,082	180.28	253,808,915	91.0	278,910,896	2.61
WASECA	12,335,460	9,485,928	130.04	700,013,467	86.8	806,467,128	1.53
WASHINGTON	160,152,776	123,640,255	129.53	6,838,891,103	87.0	7,860,794,371	2.04
WATONWAN	8,067,970	6,445,584	125.17	481,967,273	87.6	550,190,951	1.47
WILKIN	6,112,752	5,356,163	114.13	396,911,232	94.8	418,682,734	1.46
WINONA	25,034,649	20,477,900	122.25	1,249,448,090	87.1	1,434,498,381	1.75
WRIGHT	60,581,137	52,246,308	115.95	2,725,729,581	85.2	3,199,213,123	1.89
YELLOW MED	9,125,564	6,609,263	138.07	532,488,903	91.6	581,319,763	1.57
Statewide Total	\$ 4,299,380,566	3,283,914,067	130.92 %	169,839,421,950	88.9 %	191,045,469,010	2.25 %

(1) The columns exclude mineral values of \$291,988 for net tax, \$217,674 for net tax capacity value, and \$4,732,040 for market values.

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

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

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

SECTION V: Manufactured Home

Property Tax Data

TABLE 57
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1994

COUNTY	NUMBER OF ASSESSMENTS	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
AITKIN	445	2,043,300	12,174	16,599	28,773	16,262	1,591	3,296	16,403	54	37,608	3,860	33,748
ANOKA	4,309	55,812,400	541,735	31,434	573,169	187,260	112,929	3,052	338,609	27,842	669,692	0	669,692
BECKER	810	5,332,000	42,538	22,869	65,207	37,854	4,210	5,215	37,909	467	85,455	0	85,455
BELTRAMI	1,338	10,518,300	82,444	48,699	131,143	79,256	6,737	14,135	79,586	722	180,436	0	180,436
BENTON	853	7,187,700	64,572	16,476	81,048	36,342	13,300	2,968	50,560	455	103,625	0	103,625
BIG STONE	70	297,900	1,695	2,631	4,326	2,018	1,105	159	1,819	121	5,222	0	5,222
BLUE EARTH	1,410	11,068,600	99,443	25,493	124,936	49,016	27,928	3,463	74,353	270	155,030	0	155,030
BROWN	462	3,068,600	27,893	6,309	34,202	12,238	8,729	527	19,263	198	40,955	0	40,955
CARLTON	379	2,524,300	21,072	9,559	30,631	18,126	7,579	2,136	18,054	1,220	47,115	0	47,115
CARVER	981	11,152,600	101,544	22,343	123,887	55,079	19,539	1,502	79,819	4,474	160,413	0	160,413
CASS	739	5,174,900	19,313	65,215	84,528	34,548	2,060	8,641	51,530	128	96,907	0	96,907
CHIPPEWA	172	865,200	6,386	5,220	11,606	5,018	3,521	297	7,029	47	15,912	0	15,912
CHISAGO	966	9,068,800	81,774	20,124	101,898	54,512	22,036	5,514	60,422	197	142,681	0	142,681
CLAY	790	4,829,300	41,476	15,222	56,698	27,477	14,500	485	34,027	985	77,474	0	77,474
CLEARWATER	172	932,200	8,143	2,269	10,412	6,688	1,191	722	6,026	187	14,814	0	14,814
COOK	60	433,600	3,471	1,802	5,273	2,694	320	96	2,102	365	5,577	2,205	3,372
COTTONWOOD	40	98,400	797	432	1,229	550	106	85	803	2	1,546	0	1,546
CROW WING	1,561	10,231,500	62,617	79,999	142,616	45,013	19,483	5,896	80,512	956	151,860	8,270	143,590
DAKOTA	3,488	40,848,900	325,833	189,902	515,735	141,679	119,452	841	354,497	19,651	636,120	0	636,120
DODGE	410	3,449,300	30,899	7,868	38,767	14,719	12,867	1,361	18,181	0	47,128	0	47,128
DOUGLAS	716	4,550,300	29,909	31,932	61,841	25,525	6,948	5,265	37,637	262	75,637	0	75,637
FARIBAUT	93	438,300	2,973	3,304	6,277	1,933	1,892	207	3,479	12	7,523	0	7,523
FILLMORE	266	1,911,000	16,552	5,875	22,427	9,596	6,447	2,112	12,828	0	30,985	0	30,985
FREEBORN	288	1,563,400	12,120	8,093	20,213	8,689	3,518	324	11,671	1	24,203	0	24,203
GOODHUE	1,015	9,495,300	79,813	31,366	111,179	25,788	29,568	5,801	64,899	976	127,032	0	127,032
GRANT	73	385,000	2,977	1,886	4,863	2,210	1,456	206	3,047	23	6,944	0	6,944
HENNEPIN	1,329	7,753,900	64,415	30,004	94,419	35,667	25,371	0	58,505	3,554	123,097	0	123,097
HOUSTON	396	2,760,600	25,496	4,706	30,202	15,215	7,994	1,712	18,480	57	43,458	0	43,458
HUBBARD	277	2,043,100	13,140	15,265	28,405	10,755	532	3,154	16,800	113	31,354	0	31,354
ISANTI	491	5,787,400	51,373	14,229	65,602	39,291	18,117	4,779	34,466	125	96,778	0	96,778

**TABLE 57
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1994**

COUNTY	NUMBER OF ASSESSMENTS	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED					TOTAL CREDITS	NET TAX PAYABLE	
			HOMESTEAD	NON-		COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT			TOTAL
				HOMESTEAD	TOTAL								
ITASCA	861	5,475,600	44,312	21,510	65,822	30,202	8,808	5,977	33,940	1,261	80,186	32,590	47,596
JACKSON	155	483,900	3,015	3,345	6,360	2,530	540	436	3,920	26	7,452	0	7,452
KANABEC	472	3,633,700	27,229	20,536	47,765	34,517	3,434	3,045	30,231	139	71,368	0	71,368
KANDIYOHI	1,077	5,568,200	37,646	38,758	76,404	32,054	6,220	4,149	48,695	290	91,408	0	91,408
KITTSON	84	624,300	5,138	2,480	7,618	1,979	2,004	328	5,362	95	9,768	0	9,768
KOOCHICHING	330	2,205,200	18,818	7,243	26,061	10,375	7,508	268	16,317	315	34,783	55	34,728
LAC QUI PARL	43	226,000	1,753	1,169	2,922	1,033	386	154	1,657	62	3,292	0	3,292
LAKE	76	491,200	3,687	2,682	6,369	5,737	853	618	3,441	95	10,744	3,599	7,145
LAKE OF WOOD	553	3,789,400	12,624	51,113	63,737	38,892	535	7,062	40,788	258	87,555	0	87,555
LE SUEUR	444	2,513,500	18,450	13,731	32,181	14,589	8,123	1,804	20,171	65	44,752	0	44,752
LINCOLN	53	299,300	2,300	1,596	3,896	2,203	484	210	2,423	42	5,362	0	5,362
LYON	290	1,629,000	9,995	14,482	24,477	9,146	7,521	153	12,060	102	28,982	0	28,982
MCLEOD	629	5,681,900	50,673	14,086	64,759	29,447	20,592	1,942	38,128	263	90,372	0	90,372
MAHNOMEN	83	530,900	4,238	2,256	6,494	6,251	537	360	2,933	182	10,293	0	10,293
MARSHALL	218	1,485,300	13,002	4,206	17,208	4,054	3,186	672	10,876	398	19,186	0	19,186
MARTIN	210	1,079,100	9,645	2,455	12,100	3,342	3,419	223	7,018	26	14,028	0	14,028
MEEKER	405	3,546,000	30,523	10,912	41,435	17,513	6,064	4,537	25,495	139	53,748	0	53,748
MILLE LAC	515	3,761,700	27,504	20,951	48,455	39,294	7,270	3,024	32,905	99	82,592	0	82,592
MORRISON	493	3,216,400	27,170	10,800	37,970	22,170	6,376	2,756	23,076	226	54,604	0	54,604
MOWER	345	2,832,600	26,239	4,757	30,996	14,495	6,656	984	19,929	274	42,338	0	42,338
MURRAY	99	490,600	3,208	2,835	6,043	2,195	773	362	3,098	11	6,439	0	6,439
NICOLLET	536	4,021,500	36,235	9,145	45,380	22,849	11,658	572	28,912	95	64,066	0	64,066
NOBLES	198	1,261,800	10,311	5,297	15,608	4,682	4,519	230	8,475	196	18,102	0	18,102
NORMAN	76	450,000	3,798	1,817	5,415	2,136	1,199	172	3,388	182	7,077	0	7,077
OLMSTED	1,877	18,078,550	169,384	25,823	195,207	76,951	30,581	9,989	129,761	0	247,262	0	247,262
OTTERTAIL	1,285	7,007,500	47,562	47,716	95,278	38,415	7,564	10,985	57,061	1,592	115,627	0	115,627
PENNINGTON	544	3,847,000	33,306	11,934	45,240	27,553	13,030	1,223	32,748	734	75,288	0	75,288
PINE	1,043	7,274,000	35,065	97,330	132,395	67,779	3,104	12,040	71,603	3,294	157,820	0	157,820
PIPESTONE	54	338,800	2,837	1,270	4,107	2,435	1,099	74	2,094	8	5,710	0	5,710
POLK	574	3,584,400	29,540	13,962	43,502	19,351	10,885	2,214	23,651	1,466	57,567	0	57,567

TABLE 57
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1994

COUNTY	NUMBER OF ASSESSMENTS	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
POPE	312	880,700	6,044	5,712	11,756	5,487	708	698	8,074	516	15,483	0	15,483
RAMSEY	2,975	32,456,000	301,917	50,468	352,385	158,080	73,068	0	230,871	20,621	482,640	0	482,640
RED LAKE	68	525,500	5,065	451	5,516	2,518	1,909	327	3,152	77	7,983	0	7,983
REDWOOD	178	1,552,800	13,661	4,204	17,865	6,153	6,046	281	11,691	37	24,408	0	24,408
RENVILLE	250	1,859,400	16,423	4,671	21,094	5,985	7,099	733	11,345	274	25,438	0	25,438
RICE	963	6,904,000	60,139	19,813	79,952	28,747	17,970	2,231	54,441	701	104,090	0	104,090
ROCK	67	446,500	3,623	1,702	5,325	1,761	888	213	2,969	11	5,862	0	5,862
ROSEAU	931	6,964,700	62,606	15,009	77,615	24,532	7,117	4,796	52,563	1,072	90,080	0	90,080
ST LOUIS	1,831	15,977,200	131,172	63,665	194,837	137,236	43,140	7,205	108,338	2,327	298,246	31,749	266,497
SCOTT	647	5,903,000	50,505	19,441	69,946	33,776	12,377	2,285	46,964	1,871	97,273	0	97,273
SHERBURNE	455	3,169,500	23,386	19,496	42,882	10,285	8,975	1,663	24,179	418	45,520	0	45,520
SIBLEY	128	997,500	8,967	2,322	11,289	5,981	3,128	545	6,687	107	16,448	0	16,448
STEARNS	1,672	11,401,000	85,068	62,724	147,792	58,423	15,332	19,918	91,079	1,050	185,802	0	185,802
STEELE	373	3,938,100	35,263	9,421	44,684	15,094	6,827	1,590	23,879	0	47,390	0	47,390
STEVENS	64	416,500	3,733	995	4,728	2,091	1,056	98	3,088	6	6,339	0	6,339
SWIFT	119	535,200	3,976	2,885	6,861	3,811	1,723	140	4,280	30	9,984	0	9,984
TODD	573	3,210,800	20,263	25,597	45,860	32,697	5,490	5,112	28,658	115	72,072	0	72,072
TRAVERSE	40	356,500	3,072	995	4,067	1,747	1,022	106	2,218	41	5,134	0	5,134
WABASHA	687	4,990,800	29,799	42,833	72,632	41,369	13,529	3,663	43,249	494	102,304	0	102,304
WADENA	244	991,700	7,150	6,399	13,549	10,593	2,816	1,081	9,343	21	23,854	0	23,854
WASECA	311	1,874,200	16,021	6,392	22,413	11,487	3,605	913	13,441	54	29,500	0	29,500
WASHINGTON	1,459	15,091,000	142,838	18,823	161,661	49,345	36,604	291	106,428	10,110	202,778	0	202,778
WATONWAN	113	585,000	3,437	5,327	8,764	4,389	2,893	141	5,238	21	12,682	0	12,682
WILKIN	157	1,275,000	11,485	2,835	14,320	6,229	2,667	308	7,293	87	16,584	0	16,584
WINONA	958	7,675,700	69,905	15,266	85,171	34,860	15,312	9,140	44,225	815	104,352	0	104,352
WRIGHT	2,134	22,689,500	213,506	23,178	236,684	75,324	58,665	6,283	150,954	2,242	294,468	0	294,468
YELLOW MED	103	433,900	3,388	2,139	5,527	2,678	1,267	283	3,275	47	7,550	0	7,550
TOTALS	55,833	469,900,950	3,952,206	1,635,685	5,587,891	2,355,667	1,038,185	230,620	3,431,614	118,564	7,174,650	82,328	7,092,322

TABLE 58
COMPARISON OF 1993 AND 1994 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE
AITKIN	1,952,900	2,043,300	4.63%	27,630	28,773	4.14%	31,154	33,746	8.32%
ANOKA	55,640,500	55,612,400	-0.05%	584,365	573,169	-1.92%	696,126	689,692	-3.80%
BECKER	5,063,200	5,332,000	5.31%	63,211	65,207	3.16%	77,881	85,455	9.73%
BELTRAMI	9,908,100	10,518,300	6.18%	129,771	131,143	1.06%	176,308	180,436	2.34%
BENTON	7,116,400	7,187,700	1.00%	82,744	81,048	-2.05%	95,260	103,625	8.78%
BIG STONE	321,800	297,900	-7.43%	4,727	4,326	-8.48%	5,495	5,222	-4.97%
BLUE EARTH	10,741,400	11,066,600	3.03%	124,503	124,936	0.35%	156,677	155,030	-1.05%
BROWN	2,758,100	3,068,600	11.26%	32,259	34,202	6.02%	37,888	40,955	8.09%
CARLTON	2,360,200	2,524,300	6.95%	28,979	30,631	5.70%	44,335	47,115	6.27%
CARVER	12,202,000	11,152,600	-8.60%	144,870	123,887	-14.48%	177,246	160,413	-9.50%
CASS	5,036,300	5,174,900	2.75%	63,914	64,528	0.73%	91,612	96,907	5.78%
CHIPPEWA	846,500	865,200	2.21%	11,065	11,606	4.89%	13,996	15,912	13.69%
CHISAGO	8,727,700	9,068,800	3.91%	100,691	101,898	1.20%	130,721	142,681	9.15%
CLAY	4,885,500	4,829,300	-1.15%	57,783	56,698	-1.88%	72,632	77,474	6.67%
CLEARWATER	730,800	932,200	27.56%	8,589	10,412	21.22%	10,034	14,814	47.64%
COOK	430,200	433,600	0.79%	5,547	5,273	-4.94%	3,486	3,372	-3.27%
COTTONWOOD	114,800	96,400	-14.29%	1,588	1,229	-22.61%	1,850	1,546	-16.43%
CROW WING	9,389,500	10,231,500	8.97%	135,698	142,616	5.10%	131,853	143,580	8.90%
DAKOTA	41,318,300	40,848,900	-1.14%	486,688	515,735	5.97%	583,105	636,120	9.09%
DODGE	3,142,200	3,449,300	9.77%	35,997	38,767	7.70%	40,868	47,128	15.32%
DOUGLAS	4,086,000	4,550,300	11.04%	56,209	61,841	10.02%	65,664	75,637	15.19%
FARIBAULT	457,900	438,300	-4.28%	6,344	6,277	-1.06%	6,991	7,523	7.61%
FILLMORE	1,738,300	1,911,000	9.93%	22,134	22,427	1.32%	27,956	30,985	10.83%
FREEBORN	1,462,500	1,563,400	6.90%	19,601	20,213	3.12%	23,310	24,203	3.83%
GOODHUE	9,408,100	9,495,300	0.93%	113,072	111,179	-1.67%	125,762	127,032	1.01%
GRANT	392,400	385,000	-1.89%	5,092	4,863	-4.50%	5,500	6,944	26.25%
HENNEPIN	8,450,000	7,753,900	-8.24%	101,944	94,419	-7.38%	125,522	123,097	-1.93%
HOUSTON	2,814,500	2,700,600	-1.92%	31,410	30,202	-3.85%	41,350	43,458	5.10%
HUBBARD	1,943,100	2,043,100	5.15%	26,500	28,405	7.19%	28,417	31,354	10.34%
ISANTI	5,444,400	5,787,400	6.30%	61,030	65,602	7.49%	66,000	96,778	12.53%

TABLE 58
COMPARISON OF 1993 AND 1994 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE
ITASCA	5,890,500	5,475,600	-3.78%	72,440	65,822	-9.14%	52,958	47,596	-10.13%
JACKSON	464,800	463,900	-0.19%	6,488	6,360	-1.97%	6,588	7,452	13.11%
KANABEC	3,502,300	3,633,700	3.75%	43,575	47,765	9.62%	62,062	71,366	14.99%
KANDIYOHI	5,645,700	5,568,200	-1.37%	78,274	76,404	-2.39%	89,293	91,408	2.37%
KITTSON	529,900	624,300	17.81%	6,268	7,618	21.58%	7,540	9,768	29.55%
KOOCHICHING	2,265,500	2,205,200	-2.66%	27,450	26,061	-5.06%	31,787	34,728	9.25%
LAC QUI PARL	239,400	226,000	-5.60%	3,442	2,922	-15.11%	3,394	3,292	-3.01%
LAKE	503,100	491,200	-2.37%	6,850	6,369	-7.02%	7,636	7,145	-6.43%
LAKE OF WOOD	3,645,000	3,789,400	3.96%	61,457	63,737	3.71%	85,432	87,555	2.49%
LE SUEUR	2,420,000	2,513,500	3.86%	32,381	32,181	-0.62%	42,784	44,752	4.60%
LINCOLN	268,100	299,300	11.64%	3,720	3,896	4.73%	3,962	5,362	34.66%
LYON	1,493,400	1,629,000	9.08%	22,894	24,477	6.91%	25,418	28,982	14.02%
MCLEOD	5,690,700	5,681,900	-0.15%	67,231	64,759	-3.68%	91,080	90,372	-0.78%
MAHNOMEN	444,500	530,900	19.44%	5,322	6,494	22.02%	8,513	10,293	20.91%
MARSHALL	1,326,300	1,485,300	11.99%	15,906	17,208	8.19%	16,588	19,186	15.68%
MARTIN	1,385,100	1,079,100	-22.09%	16,358	12,100	-26.03%	18,371	14,026	-23.64%
MEEKER	3,458,400	3,546,000	2.53%	43,372	41,435	-4.47%	54,060	53,748	-0.58%
MILLE LAC	3,634,200	3,761,700	3.51%	47,306	48,455	2.43%	77,790	82,592	6.17%
MORRISON	3,115,300	3,216,400	3.25%	38,910	37,970	-2.42%	56,250	54,604	-2.93%
MOWER	2,444,900	2,832,600	15.86%	26,841	30,996	15.48%	37,621	42,338	12.54%
MURRAY	447,700	460,600	2.88%	6,043	6,043	0.00%	6,529	6,439	-1.38%
NICOLLET	4,126,200	4,021,500	-2.58%	49,777	45,380	-8.83%	68,604	64,066	-6.59%
NOBLES	1,268,700	1,261,800	-0.54%	16,121	15,608	-3.18%	17,766	18,102	1.89%
NORMAN	474,500	450,000	-5.16%	5,935	5,415	-8.76%	7,144	7,077	-0.94%
OLMSTED	16,137,250	16,078,550	12.03%	182,226	195,207	7.12%	227,175	247,282	8.85%
OTTERTAIL	6,276,521	7,007,500	11.65%	89,138	95,278	6.89%	103,634	115,627	11.57%
PENNINGTON	3,507,100	3,847,000	9.69%	42,155	45,240	7.32%	63,806	75,288	18.00%
PINE	7,141,500	7,274,000	1.86%	137,682	132,395	-3.84%	170,866	157,820	-7.64%
PIPESTONE	290,700	338,800	16.55%	3,327	4,107	23.44%	3,998	5,710	42.82%
POLK	3,600,300	3,584,400	-0.44%	44,797	43,502	-2.89%	57,967	57,567	-0.69%

TABLE 58
COMPARISON OF 1993 AND 1994 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE
POPE	900,500	880,700	-2.20%	12,207	11,756	-3.69%	15,401	15,483	-0.05%
RAMSEY	32,786,300	32,456,000	-1.04%	362,315	352,385	-2.74%	487,131	482,640	-0.92%
RED LAKE	440,900	525,500	19.19%	4,816	5,516	14.53%	7,035	7,983	13.48%
REDWOOD	1,483,900	1,552,800	4.64%	17,493	17,865	2.13%	22,306	24,408	9.42%
RENVILLE	2,036,100	1,859,400	-8.68%	23,799	21,094	-11.37%	25,960	25,436	-2.02%
RICE	6,791,600	6,904,000	1.65%	84,521	79,952	-5.41%	109,012	104,090	-4.52%
ROCK	469,900	446,500	-4.98%	5,831	5,325	-8.68%	6,064	5,862	-3.33%
ROSEAU	7,674,600	6,964,700	-9.25%	84,567	77,615	-8.22%	95,164	90,080	-5.36%
ST LOUIS	14,805,700	15,977,200	7.91%	180,295	194,837	8.07%	244,003	266,497	9.22%
SCOTT	5,976,800	5,903,000	-1.23%	72,278	69,946	-3.23%	88,891	97,273	9.43%
SHERBURNE	2,976,900	3,169,500	6.47%	42,864	42,882	0.51%	40,524	45,520	12.33%
SIBLEY	1,013,800	997,500	-1.61%	11,538	11,289	-2.16%	14,884	16,448	10.51%
STEARNS	11,373,200	11,401,000	0.24%	146,097	147,792	1.16%	178,293	185,802	4.21%
STEELE	3,766,400	3,836,100	4.51%	43,003	44,684	3.91%	45,706	47,390	3.68%
STEVENS	408,500	416,500	1.96%	5,089	4,728	-7.09%	6,298	6,339	0.65%
SWIFT	546,100	535,200	-2.00%	7,369	6,861	-6.89%	10,692	9,984	-6.62%
TODD	3,157,400	3,210,600	1.68%	46,431	45,860	-1.23%	70,880	72,072	1.68%
TRAVERSE	359,100	356,500	-0.72%	4,199	4,067	-3.14%	4,890	5,134	4.99%
WABASHA	4,881,100	4,990,800	2.25%	67,061	72,632	8.28%	87,645	102,304	16.73%
WADENA	985,200	991,700	0.66%	14,160	13,549	-4.31%	21,950	23,854	8.67%
WASECA	1,784,600	1,874,200	5.02%	22,813	22,413	-0.88%	28,048	29,500	5.18%
WASHINGTON	14,925,700	15,091,000	1.11%	166,643	161,661	-2.99%	203,116	202,778	-0.17%
WATONWAN	526,800	585,000	11.05%	7,994	8,764	9.63%	11,052	12,682	14.75%
WILKIN	1,233,200	1,275,000	3.39%	13,997	14,320	2.31%	16,920	16,584	-1.99%
WINONA	7,561,900	7,675,700	1.50%	86,566	85,171	-1.61%	100,536	104,352	3.80%
WRIGHT	22,558,800	22,689,500	0.58%	236,481	236,684	0.09%	278,974	294,468	5.55%
YELLOW MEDICINE	474,600	433,900	-8.58%	6,471	5,527	-14.59%	7,786	7,550	-3.03%
STATEWIDE TOTALS	462,242,771	469,900,950	1.66%	5,574,157	5,587,891	0.25%	6,850,904	7,092,322	3.52%

TABLE 59
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1994

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	6,948	568	1,608	7,751	0	16,875
ANOKA	249,414	114,751	2,071	478,340	11,113	855,689
BECKER	16,993	4,246	3,296	24,117	149	48,801
BELTRAMI	39,485	4,785	5,313	51,056	212	100,851
BENTON	31,402	3,602	2,153	39,755	0	76,912
BIG STONE	1,837	2,127	64	2,000	35	6,063
BLUE EARTH	34,559	24,930	2,610	65,635	467	128,201
BROWN	8,233	5,981	471	14,731	64	29,480
CARLTON	15,283	5,650	2,104	16,625	708	40,370
CARVER	60,125	20,855	877	93,653	253	175,763
CASS	12,114	879	3,203	16,596	0	32,792
CHIPPEWA	5,626	2,431	459	4,587	0	13,103
CHISAGO	50,623	19,190	2,516	67,176	0	139,505
CLAY	30,444	18,404	719	52,119	1,725	103,411
CLEARWATER	4,117	301	450	3,944	0	8,812
COOK	1,943	262	58	1,267	0	3,530
COTTONWOOD	1,157	485	239	2,053	0	3,934
CROW WING	25,083	12,512	3,108	36,000	528	77,231
DAKOTA	169,716	163,026	1,071	454,726	1,853	790,392
DODGE	8,591	7,046	862	12,608	0	29,107
DOUGLAS	15,908	5,989	2,305	23,629	92	47,923
FARIBAULT	2,155	2,192	219	3,099	0	7,665
FILLMORE	7,162	6,963	1,861	8,454	0	24,440
FREEBORN	6,695	3,480	402	7,672	0	18,249
GOODHUE	17,131	20,507	3,330	52,970	705	94,643
GRANT	2,514	1,645	246	4,720	0	9,125
HENNEPIN	45,312	23,577	0	42,858	3,162	114,909
HOUSTON	15,302	8,598	1,739	17,793	0	43,432
HUBBARD	7,717	267	1,692	8,802	0	18,478
ISANTI	36,039	8,125	3,783	33,545	0	81,492
ITASCA	27,209	7,459	3,671	26,912	360	65,611
JACKSON	2,380	1,335	489	2,613	0	6,817
KANABEC	22,677	3,407	1,626	20,050	418	48,178
KANDIYOHI	28,108	8,178	2,893	31,148	495	70,822
KITSON	2,096	1,744	366	5,770	5	9,981

TABLE 59
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1994

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
KOOCHICHING	10,035	1,903	3	11,494	0	23,435
LAC QUI PARLE	1,134	882	214	1,646	73	3,949
LAKE	3,073	572	270	1,694	0	5,609
LAKE OF WOOD	7,543	973	1,217	6,597	0	16,330
LE SUEUR	11,340	4,016	1,137	15,162	0	31,655
LINCOLN	1,557	408	195	1,342	30	3,532
LYON	6,079	4,805	78	10,392	59	21,413
MCLEOD	30,165	25,562	1,665	50,989	130	108,511
MAHNOMEN	1,219	276	127	1,930	0	3,552
MARSHALL	4,124	2,240	811	9,169	321	16,665
MARTIN	6,375	5,955	453	13,887	0	26,670
MEEKER	14,200	9,265	2,916	28,944	0	55,325
MILLE LACS	16,984	4,817	1,512	29,428	0	52,741
MORRISON	19,274	5,634	2,243	23,391	73	50,615
MOWER	9,800	5,055	944	10,327	67	26,193
MURRAY	1,520	1,246	266	1,792	63	4,887
NICOLLET	20,575	15,458	848	23,180	0	60,061
NOBLES	3,086	2,853	189	5,437	75	11,640
NORMAN	1,954	1,660	165	3,228	365	7,372
OLMSTED	72,778	25,197	8,590	95,259	0	201,824
OTTER TAIL	23,942	6,043	6,250	32,064	995	69,294
PENNINGTON	12,580	7,418	720	15,767	1,991	38,486
PINE	19,975	3,300	3,310	23,959	0	50,544
PIPESTONE	2,427	1,102	213	3,016	0	6,758
POLK	16,071	10,614	2,155	22,353	208	51,401
POPE	4,523	569	823	6,170	385	12,470
RAMSEY	145,584	59,527	0	277,481	82,185	564,787
RED LAKE	2,493	1,071	301	2,541	0	6,406
REDWOOD	3,218	3,077	213	6,312	0	12,820
RENVILLE	5,258	5,015	661	7,688	0	18,622
RICE	22,967	15,376	1,515	43,460	619	83,937
ROCK	2,046	528	413	2,011	0	4,998
ROSEAU	19,801	4,353	3,186	47,493	1,201	76,034
ST LOUIS	81,369	30,615	4,687	65,644	476	182,791
SCOTT	34,267	10,065	2,955	52,684	380	100,351

TABLE 59
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1994

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
SHERBURNE	7,694	5,809	1,555	39,169	106	54,133
SIBLEY	6,012	3,829	826	6,739	56	17,462
STEARNS	44,658	27,946	11,255	88,478	1,217	173,554
STEELE	11,704	8,285	1,436	19,556	0	40,981
STEVENS	2,599	1,348	170	2,563	0	6,680
SWIFT	3,127	1,774	283	4,352	54	9,590
TODD	20,630	5,614	2,680	19,942	157	49,023
TRAVERSE	1,032	1,084	58	1,023	249	3,446
WABASHA	17,916	10,158	3,031	24,879	5	55,989
WADENA	11,417	1,805	1,086	9,598	3	23,909
WASECA	8,269	4,258	507	9,999	0	23,033
WASHINGTON	41,392	26,013	225	74,374	3,896	145,900
WATONWAN	3,234	2,051	83	4,108	0	9,476
WILKIN	5,809	3,599	130	8,638	0	18,176
WINONA	32,415	15,024	6,161	48,036	59	101,695
WRIGHT	69,823	68,038	7,659	165,844	3,861	315,225
YELLOW MEDICINE	3,611	2,539	407	5,702	0	12,259
STATEWIDE TOTALS	1,942,796	981,921	146,671	3,221,705	121,703	6,414,796