

STATE OF MINNESOTA  
DEPARTMENT OF REVENUE

PROPERTY TAXES LEVIED IN MINNESOTA



1975 Assessments  
Taxes Payable 1976

Property Tax  
Bulletin No. 5

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Cover Photo:

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## F O R E W O R D

Property tax is a very important source of revenue for all local governmental units, namely cities, townships, school districts, special districts and county governments. The State government has not levied a property tax since 1966. This bulletin summarizes 1975 assessed and market values, the property taxes levied on that property by governmental unit, the estimated distribution of the actual tax payable in 1976 by use classification by county, and the 1976 payments for the 45% and taconite homestead tax relief credit. In addition to current year property data, this bulletin also contains a review of the Minnesota property tax system, illustrates selective historical property tax data, and a comparison by county of the current year's taxable value, taxes levied, and mill rates to those payable in 1975.

January, 1977

Commissioner of Revenue

The following table shows the results of the experiment. The first column is the number of trials, the second column is the number of correct responses, and the third column is the percentage of correct responses.

Number of trials	Number of correct responses	Percentage of correct responses
10	8	80%
20	15	75%
30	22	73%
40	28	70%
50	35	70%
60	42	70%
70	48	69%
80	55	69%
90	62	69%
100	68	68%

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## SECTION I

### Review of the Minnesota Property Tax System

A. Values

B. Levies and Mill Rates



## SECTION I

### REVIEW OF THE MINNESOTA PROPERTY TAX SYSTEM TAXES PAYABLE IN 1976

The following narrative section is a general description of the Minnesota property tax system for taxes payable in 1976 and the laws that prevailed at that time. It does not contain any changes made by the 1976 legislature, effective for taxes payable in 1977.

The general property tax is the major tax imposed by local governmental units and school districts. The State has not imposed a levy on property since 1966. Therefore, the entire property tax base is subject to taxation only by the local taxing districts, namely, county governments, cities, townships, school districts, and special taxing districts. The property tax is an ad valorem tax. The amount of tax levied on a parcel of property is based upon the market value of the property, the total assessed value of property in the taxing districts having authority to levy a tax on the parcel of property, and the property tax budget requirements of the taxing districts. (See Fiscal Disparities page 16 for the method of taxation in metropolitan counties.) All real property and tangible personal property is subject to taxation unless specifically exempted by law.

#### A. Values

##### 1. Exempt Property:

Exempt real property includes Indian lands, public property, educational facilities, religious and charitable institutions. The property is valued every six years; the most recent assessment was made in 1974.

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

Exempt personal property includes farm livestock, farm machinery, furniture, inventories, tools and machinery of service, retail, wholesale and manufacturing businesses, furnishings of rental units if the rental value is subject to the sales tax and containers in the possession of the consumer during consumption if the sale of the commodities is subject to the sales tax. Household goods are also exempt from property taxation as are intangible properties, i.e. stocks, bonds, insurance policies, etc.

## 2. Assessors:

As of January 1, 1968, each county must have a county assessor appointed by the Board of County Commissioners and approved by the State Commissioner of Revenue. The term of county assessor is four years. Assessors in municipalities of 30,000 or more population have the same duties and responsibilities as county assessors. The county assessor, aided by deputy assessors and local assessors, must assess all property except state-assessed property. The state is responsible for the original assessment of electric transmission and distribution systems and pipeline systems distributing water, gas, or petroleum products. All airflight property, i.e., commercial aircraft, is assessed by the state as well as the real property of the Minneapolis-St. Paul International Airport. Minerals and unmined ore are also state-assessed.

## 3. Valuation of Property:

All taxable property values are listed as of January 2 of each year. At least one-fourth of all parcels of real property in a taxing district must be reassessed every year so that every parcel is assessed at least once every four years. All property is to be valued at its market value, which is its selling price in a normal open transaction. (Prior to the 1975 assessment all real estate was supposed to be assessed every two years and personal property assessed every year. In practice, especially in counties with many parcels, real estate was rarely reassessed that often.) Before the 1972 assessment, the market value was divided by three to arrive at an "adjusted market value". The statutory classification rates, (see number 4. Classification of Property below) were applied to the adjusted market value to determine the assessed value. With the discontinuation of adjusted market value, the total assessed values of real and personal property approximately tripled. Since the mill rate is determined by dividing the tax levy by the assessed valuation, the mill rate under the current method is approximately one-third of what it had been under the previous system. Therefore, a rate of 300 mills would be only 100 mills under the new system.

## 4. Classification of Property:

When property is valued, it must be classified according to the legal classification system. The various statutory classification rates are applied to the market value to determine the assessed value of property. The term "assessed" value and "taxable" value are synonymous except in the metropolitan counties. (See Tax Levies and Mill Rates, Section 10, page 16, for an explanation of the difference between assessed and taxable values due to fiscal disparities.) Real and personal property in Minnesota is classified as follows for the 1975 assessment, for determination of taxes payable in 1976.

## 4. (Cont.)

REAL PROPERTY		
Class	Description	Percent of Market Value
1	Unmined Iron Ore	50%
1a	"Low Recovery" Iron Ore	30 to 48 1/2%
1b	Severed mineral interests tax	*
3	Agricultural non-homestead	33 1/3%
3	Seasonal residential for recreational purposes:	
	a. Commercial, but not used for more than 200 days per year (example: resort)	33 1/3%
	b. Non-commercial (example: cabin)	33 1/3%
3	Tools, implements, and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas, or petroleum products which are fixtures to real property	33 1/3%
3b	Agricultural homestead	
	1st \$12,000 market value	20%
	Excess of market value over \$12,000	33 1/3%
3c	All other homestead**	
	1st \$12,000 market value	25%
	Excess of market value over \$12,000	40%
3cc	Paraplegic veterans; homesteads of blind, and permanently and totally disabled persons	
	1st \$24,000 market value	5%
	Excess of market value over \$24,000 agricultural	33 1/3%
	Excess of market value over \$24,000 all other	40%
3d	Non-homestead residential (examples:	40%
	a. Non-homestead single family dwellings, duplexes, triplexes, and apartments with 4 or more units that do not qualify as Title II National Housing	
	b. Land of Title II National Housing)	
3e	Timber land	20%
4	All other real property	43%

## 4. (Cont.)

REAL PROPERTY		
Class	Description	Percent of Market Value
4	(cont.) All other (Examples: a. Commercial, industrial including petroleum refineries, and public utility land and buildings b. Vacant land, not used for agricultural commercial, industrial, public utility)	
None	Parking ramp structures in first class cities with 400,000 or less population 1975 Assessment	36%
	1977 Assessment and subsequent assessments	43%
None	I and Type II Apartments Five or more stories (structures only)	25%
	Four or less stories (structures only)	33 1/3%
None	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 Municipalities of 10,000 or over population (structures only)	20%
	Municipalities under 10,000 population (structures only)	5%

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

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

PERSONAL PROPERTY		
Class	Description	Percent of Market Value
2a	Mobile Homes	
	Homestead	
	1st \$24,000 market value (3cc)	5%
	1st \$12,000 market value (3c)	25%
	Excess of market value over \$24,000 (3cc) and \$12,000 (3c)	40%
	Non-Homestead	40%
3	Structures on leased public lands in rural areas	33 1/3%



PERSONAL PROPERTY

<u>Class</u>	<u>Description</u>	<u>Percent of Market Value</u>
3	Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas, or petroleum products which are fixtures	33 1/3%
3	Leased agricultural real estate of exempt land (M.S. 272.01, Subd. 2)	33 1/3%
3f	Owner occupied residences on leased public or railroad lands	***
4	Structures on leased public lands in urban areas	43%
4	Structures on railroad operating right of ways	43%
4	Leased All Other (Non-agricultural) real estate of exempt land (M.S. 272.01, Subd. 2)	43%
4	Systems of electric, gas and water utilities	43%
4	Billboards, advertising signs and devices	43%

END OF CLASSIFICATION LAW

There will be no assessment of the former classes of property listed below:

- 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.

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

5. Market Value Increase Limitation:

The annual market value increase for any property for the 1975 and subsequent assessments is limited to 10% or one-fourth of the total amount of increase from the previous year, whichever is greater. Increases of 10% or less are added in one year; increases of 10% to 40% are added 10% per year until full value is reached; if the increase is over 40%, it is added in four equal increments over the four year cycle. This limited market value is the base to which the property classification assessment percentages referred to in 4. above are applied to arrive at the assessed value.

6. Review and Equalization:

The work of the assessor is subject to administrative review and equalization at three levels: The Local Board of Review, the County Board of Equalization, and the State Board of Equalization. It is the duty of these boards to equalize property assessments within each class and within each taxing district.

B. Tax Levies and Mill Rates

1. The Property Tax Budget Levy:

Each local taxing district determines the amount of money needed to fund their various operations in the coming year. The total amount of this money is commonly referred to as a "budget." Finances for the budget originate from a variety of sources including, among others, state and federal aids, parking meters, fines, municipal liquor stores, licenses, permits, local sales taxes, and property taxes. The property tax budget levy is only one constituent of the entire operating budget required by the taxing district.

2. Levy Limitations:

The 1971 Legislature enacted a law (later amended in 1973, 1974, 1975 and 1976) which imposed limitations upon the revenue raised by means of property tax levies. There are two basic overall levy limitation laws; one pertains to local governments and the other pertains to school districts. Since these laws are completely independent of one another, each will be discussed separately.

a. Local Government Levy Limitations:

All cities of 2,500 population or more, towns with statutory city powers of 2,500 population or more, and county governments are subject to an overall local government levy limitation. Basically, it limits the local districts to a 6% increase in the levy limit base per capita over the levy limit base per capita in the previous levy year. Provisions are made in the law which allow the limitations

to be increased or adjusted to reflect changes in population, transfers of functions or services from one governmental subdivision to another, or the will of the voters of the governmental subdivision. This overall levy limitation is in addition to specific charter, special law, and statutory levy limitations. If the overall limitation is more restrictive than the specific limitations, the overall limitation prevails. If the specific limitations are more restrictive than the overall limitation, the specific limitations prevail.

All ad valorem tax levies are subject to the governmental subdivision's overall levy limitation except for "special levies" and other levies authorized to be levied outside the government subdivision's overall levy limitation. The "special levies" authorized outside the overall levy limitations are numerous and detailed, but in brief, they include the following levies to pay:

(1) For the increased costs of court judgments and out of court settlements on any action other than an action on an express contract or default on any express contract, including the premium costs of liability insurance (but excluding coverage for Workmen's Compensation claims).

(2) For the increased cost of compliance with written lawful orders issued by the State of Minnesota, or the United States, or any agency or subdivision thereof, or with stipulation agreements in lieu of such lawful orders. This special levy also includes the cost of complying with permits for treatment works or disposal systems for pollution abatement in lieu of lawful orders.

(3) For compliance with Laws of Minnesota enacted in 1975 or subsequent years which are mandatory as opposed to permissive, and which specifically and directly result in increased costs to the governmental subdivision.

(4) For expanded county court systems, to the extent of the county court budget minus the county's share of anticipated county court receipts and minus the amount included in the county's levy limit base.

(5) For increased public pension costs, including increased costs for social security, Public Employees Retirement Association, the Public Employees Police and Fire Fund of PERA, volunteer firemen's relief associations, retirement associations operating under the Police and Firemen's Relief Association Guidelines Act of 1969 and any retirement association operating under a special law of the Minnesota Legislature. The total increase in the required levy is allowed as a "special levy" without regard to whether or not a portion of such increased costs is attributable to salary increases or expanded manpower levels.

(6) For matching fund programs or projects with the state or federal government to the extent of the increase in levy for the

required local share over the amount levied for the program or project in levy year 1970, taxes payable in 1971. In determining the special levy, the governmental subdivision may include levies in anticipation of state or federal grants, levies to reimburse expenditures already made for local shares, as well as current levy year requirements.

(7) For natural disasters, including the cost of preventing, preparing for, or repairing the effects of such disasters.

(8) For the unreimbursed costs of public assistance programs, county welfare administration, and social services.

(9) For bonded indebtedness, including the entire levy amount required to make the bond principal and interest payments due in the forthcoming budget year. A municipality may also claim a special levy for the amount needed to reimburse liquor store revenues used to pay the principal and interest due on municipal liquor store bonds in the calendar year immediately preceding the current levy year. Other bond-like payments that qualify as a special levy are the levies to fund the payments made to the Minnesota State Armory Building Commission to the extent that such payments are for the purpose of retiring the principal and interest on armory construction bonds. Similarly, a levy to fund the payments made to another political subdivision of the State of Minnesota is a special levy to the extent that such payments are used to retire the principal and interest on bonds or certificates of indebtedness of the type that qualify for a special levy.

(10) For the cost of principal and interest on certain types of certificates of indebtedness. These are primarily equipment certificates of indebtedness such as those authorized by Minnesota Statutes, Section 412.301.

(11) For decreasing non-tax revenues to reimburse a governmental subdivision for the decrease in revenues from municipal liquor stores, public service enterprises (for example, water utilities), licenses, permits, fees, fines and forfeits. "Fees, fines and forfeits" refers to the net collections of a municipal court in 1971 (revenues minus expenditures) and a city's share of county court fines after 1971.

(12) For a decreased mobile home tax distribution, to the extent that the governmental subdivision's portion of the ad valorem tax on mobile homes in the current levy year is less than the distribution of the mobile home tax aid to the governmental subdivision in calendar year 1971.

(13) For those governmental subdivisions which experienced a county auditor's error of omission or an error of omission in the levy certified to the county auditor in levy year 1971 or thereafter.

(14) For the increased costs of extending services to newly annexed areas or the increased costs of developing services in a newly incorporated municipality. The amount of such increased costs must be the costs as estimated by the Minnesota Municipal Board and contained in a Municipal Board order.

(15) For the increased costs resulting from extending municipal services to new private industrial and nonresidential commercial developments. This special levy must be calculated separately for each new development project for which a basic construction permit is issued.

Except for these "special levies" and other specified levies authorized by a 1976 or subsequent year's law of the Minnesota Legislature to be made in excess of the governmental subdivision's overall levy limitation, all levies in excess of a governmental subdivision's overall levy limitation are subject to a 33% penalty, which is deductible from the governmental subdivision's Local Government Aid payments.

b. School District Levy Limitations:

The major levy limitation on school districts covers the levy for maintenance purposes, i.e., the school maintenance levy. (The chief maintenance expenditures are for instruction, administration and the operation and upkeep of school buildings.) This limitation is determined by the maintenance expenditure per pupil unit of the school district in 1970-71.

The 1970-71 base year adjusted maintenance cost per pupil unit determines whether a district is classified as a "low cost" or "high cost" district. "Low cost" districts have a basic maintenance levy limitation of less than 29 mills (in 1975) times the prior year's equalized taxable valuation of the school district. (The equalized taxable valuation is the taxable valuation adjusted by the state for varying property assessment levels in different districts, and is known as the EARC value.) "High cost" districts have a basic maintenance levy limitation of 29 mills (in 1975) times the prior year EARC value. "High cost" districts have, in addition, an excess maintenance levy limitation, which is based upon maintenance costs in 1970-71. The amount of the excess levy over 29 mills varies with the 1970-71 maintenance costs.

The foundation aid formula guarantees a certain level of support for each resident pupil unit from state and local efforts. The local effort is the basic maintenance levy limitation. The state effort is the formula guarantee per pupil unit times the resident pupil units of the district less the local effort. The maximum foundation aid formula guarantee per pupil unit is \$960 for school year 1976-77, which relates to taxes payable in 1976. "High cost" districts earn the maximum foundation aid formula guarantee, while "low cost" districts do not.

In addition to the maintenance levy, schools are allowed to levy amounts necessary to pay debt service obligations for bonded indebtedness or state loans.

The basic transportation levy limitation is 1 mill on the adjusted assessed value of the district. Districts are also allowed to levy for hazardous transportation costs and for their school bus purchase accounts.

Another levy is allowed for capital outlay purposes. In 90% of the districts, the levy limitation is either \$70 per pupil unit less a reduction for some exempt property aid or 10 mills times the previous year's EARC value, whichever is less. Other districts, in which pupil units are increasing by at least 2%, are authorized a limitation of \$75 per pupil unit.

There are two community service levy limitations, one for basic community services, the other for recreation services. The former limitation is one or two dollars per capita times a ratio expressing the growth of EARC value in the district. The latter limitation, not widely used, is up to 1 mill on the EARC value of the district.

The law provides a penalty against non-complying districts by reducing their state aid by an amount equal to 50% of the levy in excess of their levy limits.

If a district's school board does not feel that it has enough operating revenues, a referendum election may be held to raise the district's maintenance levy limitation. If approved, a continuing annual levy is authorized; it may be subsequently repealed by a referendum election called for that purpose.

### 3. Determination of the Property Tax Levy:

The local units of government certify to the county auditor their property tax budget levy, which includes consideration for the limitations and their taxable property values. The auditor adjusts the levies to comply with specific charter and statutory limitations. Generally, however, he makes no adjustments to the overall levy limitations of the taxing districts unless specifically authorized to do so by the Commissioner of Education or the Commissioner of Revenue. In the case of school districts, the county auditor deducts the state funded agricultural school district aid from its budget levy. This last review of the budget levies by the county auditor determines the actual dollar amounts to be levied through ad valorem property taxation.

### 4. Special Assessments:

Special assessments, which are also paid by property owners, involve the funding of such projects as streets, curbs, sidewalks, ditches, and storm sewers. When any of these improvements are made

to a person's property, that person is considered to have benefited directly by them. Improvements of this nature have no relationship to the value of the owner's property; rather, the amount needed for the project is determined on the basis of how much each property benefits. The determination of the mill rate and the individual's taxes due (see no. 5 below) excludes the amounts needed for these types of special assessments. Any amounts for special assessments are added but enumerated separately on the property owner's tax statement. They are not considered to be a tax on property.

5. Determination of the Mill Rate and the Individual Taxes Due:

The final levy requirements of each taxing district, namely counties, cities, towns, school districts and special taxing districts, are spread against the respective taxable values to determine the mill rates required to generate the necessary revenue. Under normal circumstances, this is accomplished by dividing the property tax budget levy amount by the total taxable value. For example, if the county's levy were \$1,000,000 and the total assessed value were \$50,600,000, then the total county mill rate would be calculated as follows:

$$\$1,000,000/\$50,600,000 = .01976 = 19.76 \text{ mills}$$

Special attention, however, needs to be given to mill rate calculations which deviate from the customary calculations.

a. Agricultural Mill Rate Differential:

Property which is considered to be agricultural receives a mill rate which is less than the rate applied to nonagricultural property. For taxes payable in 1976 the first 120 acres of an agricultural homestead receive a mill rate differential of 12 mills. That portion of an agricultural homestead over 120 acres, 3c timberlands and seasonal recreational residential properties receive a 10 mill differential. The agricultural mill rate differential prior to 1976 was 8.3 mills on all property. The mill rate differential is effective within the maintenance fund of school districts.

b. Fire Protection Districts:

Township mill rates are influenced by the presence of special fire protection districts (Minnesota Statutes 1970, Section 368.85). Any organized town may, through a majority vote cast by the electors within the proposed district, establish a territory which will receive fire protection. A fire district consists of compact and contiguous property of which at least 25% of the total assessed value of taxable real property therein is classified as homestead property and other buildings or structures. All cost of the fire protection for this special taxing district is borne by the property taxpayers located within its boundaries. The cost of the fire district is reflected in a higher municipal mill rate for the concerned property. Property outside of the district does not contribute tax dollars toward this protection.

c. Rural-Urban Service Districts:

A factor to be considered in the calculation of city mill rates is the rural-urban service district. A rural service district and an urban service district which are adopted by ordinance constitute "separate taxing districts for the purpose of all municipal property taxes except those levied for the payment of bonds and judgments and interest thereon." (Minnesota Statutes 1974, Section 272.67) Only unplatted lands which are rural in character and which are not developed for commercial, industrial, or urban use can become rural service districts. Such land is not benefited to the same degree as other lands by municipal services financed by general taxation. An urban service district consists of all lands within the boundaries of the municipality which are not included in the rural service district. Lesser benefits within a rural service district result in lower mill rates for taxpayers within its boundaries than for taxpayers located within the boundaries of the complementary urban service district.

6. Homestead Property Tax Relief Credit:

Effective in 1974, homestead credit is computed on 45% of the non-debt plus school debt taxes of owner-occupied (homestead) property to a maximum of \$325.00 per year. The reduction on agricultural homesteads is limited to the 120 acres of land contiguous to the dwelling. (Prior to 1974, homestead credit was 35% of the non-debt taxes with a maximum of \$250 and limited to 80 contiguous acres in the case of agricultural property.) Homestead mobile homes are also eligible for the homestead credit. The amount of homestead credit is paid by the state to the local taxing districts.

An additional 52% or 60% taconite homestead credit (depending upon the iron ore value of the assessment district or the presence of taconite mines, plants or electric generating facilities) up to a maximum reduction of \$300 or \$350, respectively, is extended to homesteads located in certain iron range areas. This taconite homestead credit is deducted before the 45% homestead credit is calculated. The taconite homestead credit is paid by the state from a portion of the taconite production tax receipts.

7. Senior Citizen Property Tax Freeze:

The 1973 Legislature enacted a "freeze" on the net ad valorem property taxes at the level paid when a person reaches age 65. Property which qualifies for the credit must be owner-occupied and may be a single family dwelling, part of a multi-family dwelling, a portion of a multi-purpose structure, or a mobile home together with one acre of surrounding land. The freeze is exclusive of any special assessments that may be made. Property taxes on qualifying property shall be frozen at the dollar amount paid in 1973 or a subsequent year when the person reaches age 65. The year in which a senior citizen's property taxes are frozen is considered his "base" year. The total



taxes due on this property are paid to the county treasurer as are all other property taxes. However, the amount of increase between the "base" year tax and the current year tax shall be refunded to the senior citizen on his income tax return. Income tax returns for 1973 filed in 1974 were the first to have refund claims made for this property tax freeze.

The 1975 legislature modified the credit procedure by basing the amount of credit upon income. The credit is determined on a sliding scale, with persons whose income is \$10,000 or less receiving 100%, decreasing to no effective freeze credit when income exceeds \$19,501.

#### 8. Mobile Homes:

Mobile home taxation adheres to the traits of more than one type of tax. The term "hybrid" might be a way of describing its characteristics. A mobile home, or trailer house, is not taxed as a motor vehicle even though it has the ability to be easily moved. Although mobile homes are classified as Class 2a personal property, they are able to qualify for property tax relief credits in a manner similar to real property. To become eligible for homestead credit property tax relief, the mobile home must be owner-occupied just as real property must be owner-occupied to receive the credit. Homesteaded mobile homes receive the same assessment ratios as homesteaded real estate, namely, 25% of the first \$12,000 market value and 40% of the excess over \$12,000 market value.

Mobile homes are assessed every year as other personal property but the taxes on Class 2a are due in full on or before August 31 of that same year. The valuation of mobile home property is not included in the calculations which establish the mill rates used to determine taxes on other real and personal property values. The mill rate applicable to mobile home values is the nonagricultural mill rate which was established and was employed on other real and personal property in that same year.

The 1974 and 1975 valuations and resulting taxes associated with mobile homes are shown on Tables 26 and 27.

#### 9. Tax Increment Financing:

The mechanism of tax increment financing provides a growing tax base to finance renewal or renovation projects. There are three main types of tax increment financing allowable under Minnesota Law: (1) Housing and Redevelopment Authority projects, (2) Municipal Industrial Development projects, and (3) Development Districts.

Although these three types of tax increment financing have particular distinguishing characteristics, they all function on the same basis. The original value of the project area, before renewal, is used when calculating the mill rate. The tax levies are spread against the full value of the project area. Revenue obtained from the difference

between the original and full values of the concerned property is distributed to the appropriate authority to finance the renewal project debt. As the value of the property increases, so will this "tax increment." The increment values and taxes are shown by county on page 36.

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

#### 10. Fiscal Disparities:

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

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

The taxing districts budget levy divided by this taxable value equals the local mill rate. However, it is necessary to divide the levy into two parts. The local mill rate times the assessed value less contribution value is equal to the local portion of each district's property tax budget levy, whereas, the local mill rate times the distribution value is equal to the area-wide portion. Each metropolitan county auditor certifies to the administrative auditor the area-wide portions of the levy for each district located within his county. The administrative auditor then computes an area-wide mill rate by dividing the total of the area-wide levies by the total area-wide tax base.

A calculated proportion of the assessed value of commercial-industrial properties receive the area-wide mill rate; the remaining value receives the local mill rate.

As a result of the aforementioned law, the property tax levy of a taxing district is not the tax amount paid by the taxpayers located

within the geographic boundaries of that district. The amount they paid could be more or less than what is actually needed by the district in which they live, depending upon whether the area-wide mill rate was larger or smaller than the local mill rate and whether the contribution value was larger or smaller than the distribution value.

11. Payment of the Tax:

The resultant extensions of taxes due are submitted to the county treasurer for collection. Statements containing the assessor's determination of market value and the amount of tax due after homestead credit where applicable are sent to each taxpayer. Property taxes may be paid to the county treasurer in two equal installments. One-half of the personal property tax must be paid by February 28, and the other half by June 30. Payment of one-half of the real estate tax is due by May 31, with the remainder due by October 31. The tax on mobile homes is due in full on August 31.

12. Property Tax Penalties:

a. Personal Property:

All unpaid personal property taxes where the amount is \$10 or less shall be deemed delinquent on March 1 in the year they become due, and thereupon a penalty of eight percent shall attach and be charged upon all such taxes. When the amount of such tax exceeds the sum of \$10, the first half shall become delinquent if not paid prior to March 1 and thereupon a penalty of eight percent shall attach on such unpaid first half. The second half of tax in excess of \$10 shall become delinquent if not paid prior to July 1 and thereupon a penalty of eight percent shall attach on such unpaid second half. This section shall not apply to Class 2a mobile home property.

b. Real Estate:

On June first of each year, with respect to property actually occupied and used as a homestead by the owner of the property, a penalty of three percent shall accrue and thereafter be a charge upon all unpaid current real estate taxes, and a penalty of seven percent on non-homestead property. Thereafter, for both homestead and non-homestead property, on the first day of each month, up to and including November first following, an additional penalty of one percent for each month shall accrue and be charged on all such unpaid taxes. When the taxes against any tract or lot exceed \$10, one-half thereof may be paid prior to June first; and if so paid, no penalty shall attach; the remaining one-half shall be paid at any time prior to November first following, without penalty; but, if not so paid, then a penalty of eight percent shall accrue thereon for homestead property and a penalty of twelve percent on non-homestead property.

If the real estate taxes have not been paid by the first Monday in the following January, an additional two percent is charged on the delinquent amount; thereby increasing the total percentage rate of the penalty to ten percent for homestead property and fourteen percent for non-homestead property.

c. Mobile Home:

All unpaid taxes on mobile homes shall be deemed delinquent on September first in the year of assessment and thereupon a penalty of eight percent shall be imposed.

SECTION II

Historical Data and Comparison of Total  
Taxable Value, Total Mill Rate and Total  
Taxes Levied for Payable 1975 and 1976  
By County

TABLE 1  
TAXABLE VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS,  
AND STATEWIDE AVERAGE MILL RATES

Payable Year	Taxable Value of Rural Land Including Structures Thereon	Taxable Value of Urban Land Including Structures Thereon	Taxable Value of Personal Property	Total Taxable Value	Average* Rate of Taxation (Mill Rate)	Total Taxes Levied
1925	\$1,123,400,013	\$ 585,034,919	\$242,871,326	\$ 1,951,306,258	57.26	\$ 121,136,992
1930	1,005,674,702	709,718,458	232,259,503	1,947,652,663	63.59	133,283,850
1935	693,911,735	551,060,473	151,882,975	1,396,855,183	78.27	115,494,682
1940	662,616,101	485,305,203	173,504,673	1,321,425,977	84.63	115,806,240
1945	570,925,664	526,848,397	207,125,645	1,304,899,706	86.72	115,417,272
1950	571,619,218	642,772,757	335,838,340	1,550,230,315	126.71	201,343,601
1951	599,288,918	674,154,435	343,906,232	1,617,349,585	126.77	210,444,091
1952	590,717,621	710,025,487	381,864,210	1,682,607,318	133.40	230,418,543
1953	613,659,488	776,792,962	398,022,634	1,788,475,084	133.73	246,029,875
1954	603,604,327	809,180,612	398,250,623	1,811,035,562	143.52	268,451,507
1955	476,243,425	1,001,858,296	403,024,109	1,881,125,830	144.60	281,674,137
1956	478,143,055	1,030,894,893	409,478,982	1,918,516,930	152.55	303,962,469
1957	475,695,302	1,113,828,746	409,185,114	1,998,709,162	160.02	332,729,752
1958	478,134,758	1,140,767,939	422,374,232	2,041,276,929	175.23	372,158,036
1959	467,153,822	1,206,320,025	427,955,434	2,101,429,281	184.10	403,059,047
1960	469,369,284	1,234,766,140	423,096,471	2,127,231,895	197.18	437,737,042
1961	470,166,521	1,301,243,861	426,161,020	2,197,571,402	204.86	469,492,786
1962	472,764,956	1,333,647,300	427,606,924	2,234,019,180	217.18	508,917,467
1963	477,285,449	1,428,988,718	415,730,201	2,322,004,368	224.11	545,929,471
1964	477,527,937	1,462,641,715	396,149,678	2,336,319,330	235.22	575,431,716
1965	483,069,302	1,515,336,898	387,284,693	2,385,690,893	244.80	611,451,684
1966	486,245,805	1,553,302,220	383,554,423	2,423,102,448	254.74	646,371,729
1967	504,285,944	1,621,539,095	391,373,642	2,517,198,681	259.76	685,135,169
1968	518,995,246	1,658,855,953	171,041,247	2,348,892,446	269.85	669,657,855
1969	538,572,804	1,834,327,351	180,923,839	2,553,823,994	299.24	799,178,316

Payable Year	Taxable Value of Homestead Real Estate Including Excess Over \$4,000	Taxable Value of Non-Homestead Real Estate	Taxable Value of Personal Property	Total Taxable Values	Average* Rate of Taxation (Mill Rate)	Total Taxes Levied
1970**	\$1,136,757,868	\$1,320,647,774	\$196,157,493	\$ 2,653,563,135	329.16	\$ 912,404,487
1971**	1,387,650,140	1,498,334,437	211,823,563	3,097,808,140	335.95	1,085,163,332
1972**	1,435,314,856	1,557,221,401	225,821,268	3,218,357,525	297.47	1,007,585,584

Payable Year	Taxable Value of Homestead Real Estate Including Excess Over \$12,000	Taxable Value of Non-Homestead Real Estate	Taxable Value of Personal Property	Total Taxable Values	Average* Rate of Taxation (Mill Rate)	Total Taxes Levied
1973***	\$4,802,654,569	\$5,277,995,405	\$351,922,349	\$10,432,572,323	94.19	\$1,037,219,602
1974	5,269,918,709	5,262,897,271	375,221,681	10,908,037,661	99.15	1,136,267,789
1975	5,755,805,534	5,272,881,525	394,667,761	11,423,354,820	109.12	1,307,397,970
1976	6,665,981,927	5,734,449,990	389,608,770	12,790,040,687	101.43	1,297,320,467

\*The statewide average rate of taxation is based on taxes exclusive of special assessments.

\*\*Beginning with taxes payable in 1970 and ending with taxes payable in 1972, the column headings were revised. The revised individual real estate columns are not comparable with the previous years; however, the remaining columns may be compared. A misinterpretation of the definitions of homestead and non-homestead real estate has created discrepancies in the second and third columns of this table. Homestead property values in excess of the amount eligible for homestead credit, in the past, have been incorrectly considered as non-homestead. Therefore, the column headed "Taxable Value of Non-Homestead Real Estate" actually contains values that should be in the column entitled "Taxable Value of Homestead Real Estate Including Excess over \$4,000." Increased educational and instructional programs are currently correcting this reporting error.

\*\*\*Taxes payable in 1973 were the first levies to come under the market value concept. Due to this change, the real estate column headings were again revised. For further explanation of this concept change, see Section I, Review of the Minnesota Property Tax System, Part A, Values, page 4.

TABLE 2

## REAL AND PERSONAL PROPERTY TAX LEVIES

Payable Year	TAX LEVIES			Statewide Average Mill Rate	Homestead Credit Payments **	Net Tax Payable Excluding Special Assessments	Special Assessments	Total Net Tax Payable Including Special Assessments
	Real Estate Levy	Personal Property Levy	Total Levy Excluding Special Assessments					
1940	\$ 95,606,023	\$ 16,231,364	\$ 111,837,387	84.95	\$ ---	\$111,837,387	\$ 3,968,853	\$115,806,240
1950	151,974,367	44,457,441	196,431,808	126.71	---	196,431,808	4,911,793	201,343,601
1951	159,276,120	45,757,627	205,033,747	126.77	---	205,033,747	5,410,344	210,444,091
1952	171,797,103	52,654,943	224,452,046	133.40	---	224,452,046	5,966,497	230,418,543
1953	183,994,289	55,187,350	239,181,639	133.73	---	239,181,639	6,848,236	246,029,875
1954	200,902,601	59,016,269	259,918,870	143.52	---	259,918,870	8,532,637	268,451,507
1955	211,567,410	60,438,810	272,006,220	144.60	---	272,006,220	9,667,917	281,674,137
1956	228,332,465	64,336,967	292,669,432	152.55	---	292,669,432	11,293,037	303,962,469
1957	251,988,352	67,851,261	319,839,613	160.02	---	319,839,613	12,890,139	332,729,752
1958	282,205,133	75,481,435	357,686,568	175.23	---	357,687,568	14,471,468	372,158,036
1959	306,526,493	80,343,724	386,870,217	184.10	---	386,870,217	16,188,830	403,059,047
1960	335,521,401	83,931,663	419,453,064	197.18	---	419,453,064	18,283,978	437,737,042
1961	362,402,068	87,786,658	450,188,726	204.86	---	450,188,726	19,304,060	469,492,786
1962	391,960,561	93,218,762	485,179,323	217.18	---	485,179,323	23,738,144	508,917,467
1963	426,851,600	93,521,738	520,373,338	224.11	---	520,373,338	25,556,133	545,929,471
1964	456,162,758	93,385,542	549,548,300	235.22	---	549,548,300	25,883,416	575,431,716
1965	488,887,743	95,125,616	584,013,359	244.80	---	584,013,359	27,438,325	611,451,684
1966	519,792,386	97,457,020	617,249,406	254.74	---	617,249,406	29,122,323	646,371,729
1967	552,386,485	101,471,539	653,858,024	259.76	---	653,858,024	31,277,145	685,135,169
1968	585,677,296	48,156,240	633,833,536	269.85	78,768,510	555,065,026	34,374,403	589,439,429
1969	707,742,068	56,479,097	764,221,165	299.24	95,304,787	668,916,378	34,977,574	703,893,952
1970	806,250,044	67,210,263	873,460,307	329.16	108,054,831	765,405,476	38,944,180	804,349,656
1971	966,014,565	74,683,076	1,040,697,641	335.95	127,596,363	913,101,278	44,465,691	957,566,969
1972	886,806,076	70,567,907	957,373,983	297.47	117,085,618	840,288,365	50,211,600	890,499,965
1973	948,414,991	34,245,776	982,660,767	94.19*	122,753,051	859,907,716	54,558,835	914,466,551
1974	1,043,396,304	38,088,817	1,081,485,121	99.15	189,373,196	892,111,925	54,782,668	946,894,593
1975	1,202,147,416	44,353,137	1,246,500,553	109.12	206,708,572	1,039,791,981	60,897,417	1,100,689,398
1976	1,255,997,852	41,322,615	1,297,320,467	101.43	220,254,291	1,077,066,176	67,229,368	1,144,295,544

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

\* Due to the elimination of the "adjusted market value" concept, the mill rate decreased to approximately one-third of the previous level. See explanation on page 4.

\*\* Total amounts of homestead credit include the following amounts of taconite credit:

1970.....	\$1,012,094	1972.....	\$2,814,419	1974.....	\$3,250,178
1971.....	1,043,486	1973.....	2,617,416	1975.....	3,648,072
				1976.....	9,263,039

TABLE 3

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

Payable Year	State	County	City/Village	Township	School District	Special Taxing District	Total Taxes	Homestead Credit**	Net Taxes
1925	\$11,328,852	\$ 24,433,435	\$ 35,738,699	\$ 9,090,016	\$ 40,545,990	\$ ---	\$ 121,136,992	\$ ---	\$ 121,136,992
1930	12,592,013	28,011,761	40,706,761	9,900,199	42,073,115	---	133,283,849	---	133,283,849
1940	11,759,124	31,191,775	34,829,112	6,336,143	31,690,086	---	115,806,240	---	115,806,240
1950	11,719,355	59,244,112	56,721,400	10,366,677	63,292,057	---	201,343,601	---	201,343,601
1951	12,051,000	61,316,974	58,256,389	10,417,950	68,401,778	---	210,444,091	---	210,444,091
1952	11,728,666	70,060,610	63,153,622	11,784,185	73,691,460	---	230,418,543	---	230,418,543
1953	11,210,204	75,149,135	67,266,360	12,552,040	79,852,136	---	246,029,875	---	246,029,875
1954	15,900,345	76,141,584	74,532,805	13,055,500	88,821,273	---	268,451,507	---	268,451,507
1955	14,811,840	77,946,468	78,685,899	13,033,365	97,196,565	---	281,674,137	---	281,674,137
1956	15,027,012	84,772,948	83,019,143	12,967,746	108,175,620	---	303,962,469	---	303,962,469
1957	15,552,697	87,606,226	92,176,076	12,661,345	124,733,408	---	332,729,752	---	332,729,752
1958	19,955,842	97,973,630	101,080,861	12,549,949	140,597,754	---	372,158,036	---	372,158,036
1959	19,965,700	106,631,402	107,921,966	12,710,749	155,829,230	---	403,059,047	---	403,059,047
1960	23,878,094	112,975,068	111,179,187	12,482,086	177,222,607	---	437,737,042	---	437,737,042
1961	22,937,982	119,184,056	118,305,938	12,367,041	196,697,769	---	469,492,786	---	469,492,786
1962	24,801,597	130,230,248	128,233,198	12,979,710	212,672,714	---	508,917,467	---	508,917,467
1963	29,754,399	137,229,288	135,043,261	13,911,916	229,990,607	---	545,929,471	---	545,929,471
1964	29,879,360	151,694,758	134,555,247	14,013,174	245,289,177	---	575,431,716	---	575,431,716
1965	27,820,383	161,255,316	141,162,146	13,780,233	267,433,606	---	611,451,684	---	611,451,684
1966	38,322,818	160,194,890	147,258,860	13,902,385	286,692,776	---	646,371,729	---	646,371,729
1967	36,481,201	163,455,598	154,136,297	14,939,268	316,122,805	---	685,135,169	---	685,135,169
1968	---	167,588,552	159,827,530	13,649,765	322,744,876	4,397,216	668,207,939	78,768,510	589,439,429
1969	---	191,869,859	177,014,464	13,164,187	412,368,058	4,782,170	799,198,739	95,304,787	703,893,952
1970	---	207,861,416	195,278,139	14,616,659	489,309,155	5,339,118	912,404,487	108,054,831	804,349,656
1971	---	241,175,930	227,210,819	15,495,795	595,312,009	5,968,779	1,085,163,332	127,596,363	957,566,969
1972	---	249,348,013	223,437,490	15,599,053	504,452,892	14,748,136	1,007,585,584	117,085,619	890,499,965
1973	---	256,835,461	226,835,829	15,596,239	521,696,691	16,255,383	1,037,219,602	122,753,051	914,466,551
1974	---	283,824,499	245,391,040	16,565,021	568,556,959	21,930,270	1,136,267,789	189,373,196	946,894,593
1975	---	323,903,244	280,237,222	17,522,904	631,719,865	37,342,219	1,307,397,971*	206,708,572	1,100,689,399
1976	---	339,410,441	295,797,233	20,161,728	657,055,360	31,138,634	1,364,549,835*	220,254,291	1,144,295,544

\* Includes contribution levy of \$16,672,517 in 1975; \$20,986,439 in 1976.

\*\* Total amounts of homestead credit include the following amounts of taconite credit:

1970.....	\$1,012,094	1972.....	\$2,814,419	1974.....	\$3,250,178
1971.....	1,043,486	1973.....	2,617,416	1975.....	3,648,072
				1976.....	9,263,039



TABLE 4

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

Payable Year	State	County	City-Village	Township	School District	Spec. Taxing District	Total Taxes	Homestead Credit	Net Taxes
1961	\$22,937,982	\$116,832,605	\$101,398,171	\$12,331,454	\$196,688,514	\$ ---	\$ 450,188,726	\$ ---	\$ 450,188,726
1962	24,801,597	127,704,688	107,178,573	12,823,713	212,670,752	---	485,179,323	---	485,179,323
1963	29,754,399	134,620,140	112,346,479	13,662,405	229,989,914	---	520,373,338	---	520,373,338
1964	29,879,360	148,813,061	111,789,355	13,778,068	245,288,456	---	549,548,300	---	549,548,300
1965	27,820,383	158,381,968	116,876,321	13,523,682	267,411,005	---	584,013,359	---	584,013,359
1966	38,322,818	157,364,610	121,269,535	13,600,360	286,692,084	---	617,249,407	---	617,249,407
1967	36,481,201	160,392,008	126,329,933	14,546,042	316,108,840	---	653,858,024	---	653,858,024
1968	---	164,688,270	128,954,340	13,049,195	322,744,513	4,397,216	633,833,536	78,768,510	555,065,026
1969	---	188,708,475	145,815,356	12,547,539	412,367,625	4,782,170	764,221,165	95,304,787	668,916,378
1970	---	204,608,886	160,319,419	13,883,729	489,303,409	5,339,119	873,460,307	108,054,831*	765,405,476
1971	---	237,677,912	187,347,912	14,391,029	595,312,008	5,968,779	1,040,697,641	127,596,363*	913,101,278
1972	---	245,925,339	178,639,274	13,608,342	504,452,892	14,748,136	957,373,983	117,085,618*	840,288,365
1973	---	253,246,879	176,578,010	14,883,803	521,696,691	16,255,383	982,660,767	122,753,051*	859,907,716
1974	---	280,067,618	195,330,871	15,689,529	568,556,959	21,840,144	1,081,485,121	189,373,196*	892,111,925
1975	---	320,331,566	223,849,623	16,671,959	631,719,865	37,255,023	1,246,500,553**	206,708,572*	1,039,791,981
1976	---	335,647,162	233,800,387	18,816,538	657,055,360	31,014,581	1,297,320,467**	220,254,291*	1,077,066,176

\* Total amount of homestead credit includes the following amounts of taconite credit:

1970.....	\$1,012,094	1972.....	\$2,814,419	1974.....	\$3,250,178
1971.....	1,043,486	1973.....	2,617,416	1975.....	3,648,072
				1976.....	9,263,039

\*\* Includes contribution levy in 1975..... \$16,672,517  
1976..... 20,986,439

TABLE 5

TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS  
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT

Payable Year	County Park District	Hospital District	Housing And Redevelopment Authority	Metropolitan Airport Commission	Metropolitan Council	Mosquito Control
1968	\$ ---	\$ 244,339	\$ 650,246	\$1,072,655	\$ 632,776	\$ 792,540
1969	---	423,176	676,611	980,667	699,580	759,419
1970	710,337	521,055	704,791	---	1,062,076	758,186
1971	858,519	647,924	725,154	---	1,325,348	839,789
1972	2,239,929	714,094	1,063,014	---	1,414,811	879,217
1973	2,368,893	821,773	1,089,977	---	1,484,262	910,517
1974	2,560,041	810,537	1,126,343	---	1,668,085	1,208,602
1975	2,938,928	899,076	1,292,316	---	4,823,415	1,274,464
1976	3,773,824	998,399	1,425,194	---	3,224,454	1,445,777

Payable Year	Port Authority	Regional Development Commission	Sanitary Sewer District	Transit Commission	Watershed District	Total Special Tax District
1968	\$ 787,803	\$ ---	\$ 53,581	\$ ---	\$ 163,277	\$ 4,397,216
1969	930,270	---	55,810	---	256,634	4,782,170
1970	1,174,315	---	57,223	---	351,135	5,339,119
1971	1,124,792	---	79,751	---	367,503	5,968,779
1972	1,540,568	---	226,175	6,216,282	454,045	14,748,136
1973	1,471,963	78,035	59,640	7,292,751	677,572	16,255,383
1974	1,502,269	293,608	94,160	11,896,587	679,912	21,840,143
1975	1,458,633	361,506	279,225	20,467,259	770,626	37,255,023
1976	1,583,351	693,347	316,296	13,222,498	1,149,924	31,014,581

\* Total Special Taxing District includes Tax Increment Financing in 1975 ..... \$2,689,574  
1976 ..... 3,181,516

TABLE 6

## SPECIAL ASSESSMENTS ON REAL PROPERTY\*

Payable Year	County**	City	Township	School District***	Total Special Assessments
1961	\$2,351,451	\$16,907,767	\$ 35,587	\$ 9,255	\$19,304,060
1962	2,525,560	21,054,625	155,997	1,962	23,738,144
1963	2,609,148	22,696,782	249,511	693	25,556,134
1964	2,881,697	22,765,892	235,106	721	25,883,416
1965	2,873,348	24,285,825	256,551	22,601	27,438,325
1966	2,830,280	25,989,325	302,025	692	29,122,322
1967	3,063,590	27,806,364	393,226	13,965	31,277,145
1968	2,900,282	30,873,189	600,570	362	34,374,403
1969	3,161,385	31,199,108	616,648	433	34,977,574
1970	3,252,530	34,958,720	732,930	---	38,944,180
1971	3,498,018	39,862,907	1,104,766	---	44,465,691
1972	3,422,674	44,798,215	1,990,711	---	50,211,600
1973	3,588,582	50,257,818	712,435	---	54,558,835
1974	3,847,007	50,060,170	875,491	---	54,782,668
1975	3,658,873	56,387,600	850,945	---	60,897,418
1976	3,887,332	61,996,846	1,345,190	---	67,229,368

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

\*\* 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. However, for comparison purposes, the payable 1974 amount of \$90,127, 1975 amount of \$87,195 and 1976 amount of \$124,054, were included in the county special assessments column of this table.

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

TABLE 7

## POWER COMPANY POWER LINE LEVIES

PAYABLE YEARS 1960 - 1976

<u>Payable Year</u>	<u>POWER LINES</u>	
	<u>Transmission</u>	<u>Distribution</u>
1960	\$2,036,566	\$ 57,567
1961	2,147,560	62,735
1962	2,370,430	65,514
1963	2,468,393	65,204
1964	2,598,398	77,847
1965	2,933,215	64,203
1966	3,089,664	67,819
1967	3,251,425	64,285
1968	3,746,606	70,579
1969	4,420,526	76,619
1970	5,641,188	89,864
1971	6,089,743	103,057
1972	5,487,328	111,349
1973	5,669,350	103,451
1974	5,970,012	102,866
1975	6,868,000	115,009
1976	6,289,884	224,956

TABLE 8 PART A

COMPARISON OF PAYABLE 1975 AND 1976 TAXABLE VALUE, TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,  
HOMESTEAD TAX CREDIT, NET TAX PAYABLE AND COUNTY-WIDE AVERAGE MILL RATES (BY COUNTY)

County	Taxes Levied								
	County			City			Township		
	1975	1976	Per Cent Change	1975	1976	Per Cent Change	1975	1976	Per Cent Change
Aitkin	\$ 916,435	\$ 1,026,358	11.99%	\$ 106,314	\$ 135,806	27.74%	\$ 142,507	\$ 182,613	28.14%
Anoka	9,732,304	11,014,854	13.18	7,314,165	7,988,900	9.22	97,726	146,534	49.94
Becker	1,655,194	1,537,252	- 7.13	340,834	343,786	.87	211,509	250,909	18.63
Beltrami	1,458,811	1,579,467	8.27	503,749	528,665	4.95	104,087	121,167	16.41
Benton	1,162,117	1,330,786	14.51	801,637	867,168	8.17	98,853	106,961	8.20
Big Stone	660,642	735,605	11.35	356,127	387,623	8.84	65,806	71,509	8.67
Blue Earth	3,615,116	3,936,774	8.90	3,718,967	3,900,194	4.97	286,908	328,262	14.41
Brown	1,990,446	1,973,406	- .86	1,327,728	1,326,171	- .12	150,032	174,680	16.43
Carlton	2,202,206	2,259,055	2.58	904,187	1,269,269	40.38	191,463	225,693	17.88
Carver	2,698,711	3,242,966	20.17	961,016	1,108,577	15.35	150,045	180,420	20.24
Cass	1,582,092	1,816,520	14.82	161,392	230,008	42.52	288,660	309,122	7.09
Chippewa	1,172,617	1,196,974	2.08	649,205	692,371	6.65	217,244	238,352	9.72
Chisago	1,775,704	1,657,763	- 6.64	439,285	536,549	22.14	249,544	272,989	9.40
Clay	1,979,302	2,320,437	17.24	1,467,173	2,007,322	36.82	146,309	181,284	23.90
Clearwater	693,944	606,544	-12.59	88,374	68,585	-22.39	73,182	76,561	4.62
Cook	399,873	464,414	16.14	36,146	35,680	- 1.29	3,601	6,822	89.45
Cottonwood	1,064,797	1,151,347	8.13	444,018	549,335	23.72	203,800	232,256	13.96
Crow Wing	2,580,846	2,529,099	- 2.00	872,363	1,130,804	29.63	422,012	439,340	4.11
Dakota	10,141,191	11,733,146	15.70	9,212,369	9,764,006	5.99	154,845	175,818	13.54
Dodge	836,904	979,866	17.08	334,787	442,388	32.14	209,962	237,267	13.00
Douglas	1,469,624	1,534,102	4.39	658,208	736,944	11.96	200,398	289,078	44.25
Faribault	1,567,124	1,611,804	2.85	661,371	811,702	22.73	319,066	343,202	7.56
Fillmore	1,072,736	1,368,610	27.58	709,302	818,252	15.36	418,933	451,182	7.70
Freeborn	2,354,570	2,696,543	14.52	1,538,168	1,679,093	9.16	245,338	259,609	5.82
Goodhue	2,195,995	2,585,068	17.72	2,508,985	3,349,943	33.52	526,935	602,650	14.37
Grant	591,451	576,305	- 2.56	175,229	189,025	7.87	60,250	68,815	14.22
Hennepin	101,816,908	103,763,299	1.91	91,683,482	94,495,989	3.07	36,157	45,720	26.45
Houston	916,007	1,054,716	15.14	298,613	423,174	41.71	248,002	260,222	4.93
Hubbard	1,202,343	1,065,019	-11.42	96,462	112,364	16.49	46,961	65,929	40.39
Isanti	1,260,401	1,347,118	6.88	102,921	159,387	54.86	108,898	130,043	19.42

TABLE 8 PART A

COMPARISON OF PAYABLE 1975 AND 1976 TAXABLE VALUE, TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,  
HOMESTEAD TAX CREDIT, NET TAX PAYABLE AND COUNTY-WIDE AVERAGE MILL RATES (BY COUNTY)

County	Taxes Levied								
	County			City			Township		
	1975	1976	Per Cent Change	1975	1976	Per Cent Change	1975	1976	Per Cent Change
Itasca	\$ 5,055,292	\$ 4,552,429	- 9.95%	\$ 1,176,780	\$ 1,701,685	44.61%	\$ 562,854	\$ 720,478	28.00%
Jackson	1,102,629	1,110,807	.74	417,132	441,616	5.89	226,669	242,525	7.00
Kanabec	784,829	864,283	10.12	157,020	160,023	1.91	48,835	53,364	9.27
Kandiyohi	2,467,471	2,605,477	5.59	929,289	943,313	1.51	260,948	304,942	16.86
Kittson	674,497	740,895	9.84	244,926	256,028	4.53	112,487	129,718	15.32
Koochiching	1,240,562	1,279,271	3.12	604,915	804,238	32.95	-0-	-0-	- -
Lac Qui Parle	816,273	815,886	- .05	259,967	301,773	16.08	177,553	173,559	- 2.25
Lake	1,202,917	1,094,452	- 9.02	326,775	379,846	16.24	116,048	145,983	25.80
Lake of the Woods	356,270	376,166	5.58	10,651	39,736	273.10	-0-	-0-	- -
Le Sueur	1,756,550	1,994,851	13.57	520,782	849,078	63.04	108,919	123,024	12.95
Lincoln	634,090	600,766	- 5.26	129,558	145,859	12.58	80,122	90,316	12.72
Lyon	1,336,391	1,340,012	.27	983,750	1,116,326	13.48	123,388	134,934	9.36
McLeod	1,489,676	1,794,098	20.44	945,725	1,215,998	28.58	133,090	148,876	11.86
Mahnomen	460,737	453,923	- 1.48	61,881	70,081	13.25	49,685	60,469	21.70
Marshall	848,759	837,791	- 1.29	144,792	196,703	35.85	181,461	204,328	12.60
Martin	1,664,048	1,983,742	19.21	1,086,761	1,272,088	17.53	202,807	230,375	13.59
Meeker	1,155,719	1,222,349	5.77	434,483	476,528	9.68	309,101	358,851	16.10
Mille Lacs	1,329,648	1,138,502	-14.38	265,456	320,852	20.87	102,787	107,625	4.71
Morrison	1,652,914	1,812,769	9.67	487,044	558,297	14.63	245,733	263,363	7.17
Mower	3,061,130	3,248,622	6.12	2,403,780	2,497,876	3.91	307,918	335,702	15.52
Murray	804,599	815,759	1.39	221,547	446,278	101.44	181,723	189,600	4.33
Nicollet	1,326,023	1,381,032	4.15	733,141	791,032	7.90	169,696	183,175	7.94
Nobles	1,708,483	1,851,489	8.37	857,382	852,488	- .57	193,127	227,131	17.61
Norman	968,193	1,017,359	5.08	145,296	172,148	18.48	88,913	94,674	6.48
Olmsted	5,483,646	6,066,503	10.63	5,202,769	5,529,431	6.28	495,572	519,686	4.87
Otter Tail	2,223,273	2,461,424	10.71	1,155,438	1,499,445	29.77	451,718	496,402	9.89
Pennington	936,883	1,091,622	16.52	376,680	397,087	5.42	49,000	71,500	45.92
Pine	1,413,593	1,511,370	6.92	155,916	279,502	79.26	154,890	150,580	2.78
Pipestone	827,417	842,356	1.81	331,774	401,352	20.97	59,383	69,021	16.23
Polk	2,239,461	2,407,489	7.50	1,268,818	1,531,514	20.70	356,749	402,801	12.91

TABLE 8 PART A

COMPARISON OF PAYABLE 1975 AND 1976 TAXABLE VALUE, TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,  
HOMESTEAD TAX CREDIT, NET TAX PAYABLE AND COUNTY-WIDE AVERAGE MILL RATES (BY COUNTY)

County	Taxes Levied								
	County			City			Township		
	1975	1976	Per Cent Change	1975	1976	Per Cent Change	1975	1976	Per Cent Change
Pope	\$ 661,595	\$ 658,229	- .51%	\$ 257,568	\$ 278,446	8.11%	\$ 114,287	\$ 128,770	12.67%
Ramsey	45,202,557	44,724,905	- 1.06	40,839,836	36,159,269	-11.46	11,825	32,135	171.75
Red Lake	394,450	431,224	9.32	115,067	165,173	43.54	41,177	51,059	24.00
Redwood	1,453,313	1,417,484	- 2.47	561,564	655,106	16.66	215,244	215,904	.31
Renville	1,316,070	1,420,000	7.90	395,780	484,439	22.40	281,119	295,941	5.27
Rice	2,591,529	2,759,471	6.48	1,602,359	1,722,182	7.47	160,999	212,181	31.79
Rock	811,033	748,812	- 7.67	271,063	306,791	13.18	125,189	130,448	4.20
Roseau	555,767	686,050	23.44	122,290	126,128	3.14	87,853	99,004	12.69
St. Louis	22,903,274	24,116,682	5.30	12,224,063	12,581,601	2.92	833,722	863,952	3.63
Scott	3,822,553	4,090,283	7.00	876,078	1,219,162	3.92	99,219	110,043	10.91
Sherburne	1,406,696	1,936,818	37.69	406,104	573,012	41.10	146,850	196,903	34.08
Sibley	1,206,159	1,224,682	1.54	286,715	411,475	43.51	216,442	216,037	-.19
Stearns	3,490,134	4,246,774	21.68	3,370,420	3,910,890	16.04	578,172	695,201	20.24
Steele	1,805,059	2,013,496	11.55	958,051	1,116,557	16.54	183,880	204,685	11.31
Stevens	946,519	949,196	.28	416,272	473,595	13.77	63,979	84,543	32.14
Swift	1,093,386	1,154,897	5.63	425,497	451,763	6.17	177,763	190,439	7.13
Todd	1,146,763	1,046,947	8.70	393,982	457,172	16.04	205,530	237,956	15.78
Traverse	507,130	499,534	- 1.50	115,637	138,035	19.37	47,411	46,999	-.87
Wabasha	1,207,369	1,306,350	8.20	478,961	513,465	7.20	212,462	225,709	6.23
Wadena	732,839	798,739	8.99	182,193	216,591	18.88	21,192	27,126	28.00
Waseca	1,551,817	1,621,642	4.50	803,185	788,670	- 1.80	119,500	134,715	12.73
Washington	7,541,528	8,292,903	9.96	4,238,332	4,763,478	12.39	321,396	377,329	17.40
Watonwan	1,020,604	1,154,369	13.11	396,437	432,169	9.01	108,756	124,144	14.15
Wilkin	717,088	845,963	18.11	278,757	280,092	.48	61,700	72,312	17.20
Winona	2,452,520	2,814,921	14.78	2,148,338	2,379,496	10.76	306,075	347,851	13.65
Wright	3,112,962	3,697,337	18.77	811,670	1,071,352	31.99	539,848	608,931	12.80
Yellow Medicine	892,468	980,742	9.89	360,598	386,977	7.32	160,160	178,211	11.27
Statewide Total	\$320,331,566	\$335,647,161	4.78	\$223,849,622	\$233,800,387	4.45%	\$16,671,959	\$18,816,538	12.86%

TABLE 8 PART B

COMPARISON OF PAYABLE 1975 AND 1976 TAXABLE VALUE, TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,  
HOMESTEAD TAX CREDIT, NET TAX PAYABLE AND COUNTY-WIDE AVERAGE MILL RATES (BY COUNTY)

County	Taxes Levied								
	School District			Special District***			Total *		
	1975	1976	Per Cent Change	1975	1976	Per Cent Change	1975	1976	Per Cent Change
Aitkin	\$ 1,657,732	\$ 1,925,031	16.12%	\$ 4,425	\$ 4,745	7.23%	\$ 2,827,413	\$ 3,274,553	15.81%
Anoka*	27,329,004	28,510,203	4.32	1,836,949	1,384,224	-24.65	48,076,072	51,186,817	6.47
Becker	2,474,651	2,663,550	7.63	5,037	23,929	375.06	4,687,225	4,819,426	2.82
Beltrami	2,077,829	2,375,014	14.30	2,394	6,073	153.68	4,146,870	4,610,386	11.18
Benton***	2,446,877	2,716,826	11.03	42,266	92,845	119.67	4,551,750	5,114,586	12.37
Big Stone	926,915	863,138	- 6.88	8,506	12,090	42.13	2,017,996	2,069,965	10.09
Blue Earth***	8,295,116	8,626,356	3.99	32,921	136,719	315.29	15,949,028	16,928,305	6.14
Brown	3,917,259	3,974,351	1.46	26,379	27,860	5.61	7,411,844	7,476,468	.87
Carlton	3,895,682	4,135,689	6.16	76,860	41,969	-45.40	7,270,398	7,931,675	9.10
Carver*	5,549,536	5,891,394	6.16	208,656	156,972	-24.77	9,822,115	10,930,712	11.29
Cass	2,432,934	2,717,873	11.71	6,135	6,366	3.77	4,471,213	5,079,889	13.61
Chippewa	2,144,917	2,172,907	1.30	-0-	-0-	- -	4,183,983	4,300,604	2.79
Chisago	3,112,798	3,425,840	10.06	51,874	39,993	-22.90	5,629,205	5,933,134	5.40
Clay***	6,029,640	6,320,738	4.83	2,995	48,814	1529.85	9,625,419	10,878,595	13.02
Clearwater	1,122,174	1,206,224	7.49	3,907	15,532	297.54	1,981,581	1,973,446	- .41
Cook	583,215	510,474	-12.47	2,211	2,260	2.22	1,025,046	1,019,650	- .53
Cottonwood	2,604,235	2,616,915	.49	9,377	9,503	1.34	4,326,227	4,559,356	5.39
Crow Wing	4,578,117	5,220,633	14.03	64,612	66,923	3.57	8,517,950	9,386,799	10.20
Dakota*** *	32,742,852	36,122,749	10.32	2,398,119	1,941,432	-19.04	56,872,973	62,531,800	9.95
Dodge	1,814,483	1,969,163	8.52	-0-	6,383	- -	3,196,136	3,635,067	13.73
Douglas	2,803,927	3,082,881	9.95	49,546	245,980	396.47	5,181,703	5,888,985	13.65
Faribault	3,232,793	3,222,730	- .31	139,764	143,174	2.44	5,920,118	6,132,612	3.59
Fillmore	2,602,375	2,796,619	7.46	-0-	10,242	- -	4,803,346	5,444,905	13.36
Freeborn	5,075,600	5,306,501	4.55	-0-	22,021	- -	9,213,676	9,963,767	8.14
Goodhue	8,325,106	8,763,847	5.27	60,849	92,451	51.94	13,617,870	15,393,959	13.04
Grant	1,054,413	1,061,785	.70	24,628	23,909	- 2.52	1,905,871	1,919,839	.73
Hennepin*** *	197,436,596	199,927,521	1.26	21,252,307	16,967,812	-20.16	420,613,569	425,291,362	1.11
Houston	1,502,366	1,576,048	4.90	-0-	5,851	- -	2,964,988	3,320,011	11.97
Hubbard	1,599,911	1,790,982	11.94	-0-	5,353	- -	2,945,677	3,039,647	3.19
Isanti	2,576,907	2,933,673	13.84	-0-	-0-	- -	4,049,127	4,570,221	12.87



TABLE 8 PART B

COMPARISON OF PAYABLE 1975 AND 1976 TAXABLE VALUE, TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,  
HOMESTEAD TAX CREDIT, NET TAX PAYABLE AND COUNTY-WIDE AVERAGE MILL RATES (BY COUNTY)

County	Taxes Levied								
	School District			Special District***			Total*		
	1975	1976	Per Cent Change	1975	1976	Per Cent Change	1975	1976	Per Cent Change
Itasca	\$ 6,298,768	\$ 6,737,844	6.97%	\$ 30,277	\$ 53,151	75.55%	\$ 13,123,971	\$ 13,765,587	4.89%
Jackson	2,657,525	2,676,203	.70	21,957	24,381	11.04	4,425,912	4,495,532	1.57
Kanabec	909,063	1,053,868	15.93	-0-	-0-	- -	1,899,747	2,131,538	12.20
Kandiyohi	3,992,030	4,404,511	10.33	8,511	13,435	57.86	7,658,249	8,271,678	8.01
Kittson	1,436,700	1,544,017	7.47	-0-	17,775	- -	2,468,610	2,688,434	8.90
Koochiching	1,977,459	2,007,493	1.52	3,280	4,958	51.16	3,826,216	4,095,959	7.05
Lac Qui Parle	1,552,439	1,766,161	13.77	59,145	82,148	38.89	2,865,377	3,139,527	9.57
Lake	505,842	678,261	34.09	3,655	3,911	7.00	2,155,237	2,302,453	6.83
Lake of the Woods	264,027	343,043	29.93	-0-	-0-	- -	630,948	758,945	20.29
LeSueur***	3,089,117	3,167,441	2.54	16,989	22,466	32.24	5,492,357	6,156,860	12.10
Lincoln	910,200	960,102	5.48	13,393	14,668	9.52	1,767,363	1,811,711	2.51
Lyon	3,121,797	3,236,747	3.68	20,772	22,443	8.04	5,586,098	5,850,462	4.73
McLeod	3,766,371	4,101,010	8.88	29,815	37,166	24.66	6,364,677	7,297,148	14.65
Mahnomen	457,596	510,802	11.63	8,473	14,002	65.25	1,038,372	1,109,277	6.83
Marshall	2,300,564	2,381,932	3.49	27,616	37,610	36.19	3,503,192	3,658,364	4.43
Martin	4,522,849	4,620,761	2.16	14,957	16,540	10.58	7,491,422	8,123,506	8.44
Meeker	2,260,393	2,363,804	4.57	4,727	7,603	60.84	4,164,423	4,429,135	6.36
Mille Lacs	2,012,646	2,205,216	9.57	-0-	-0-	- -	3,710,537	3,772,195	1.66
Morrison	3,308,182	3,504,596	5.94	6,766	9,301	37.47	5,700,639	6,148,326	7.85
Mower***	5,819,586	5,991,224	2.95	-0-	21,991	- -	11,592,414	12,095,415	4.34
Murray	1,997,797	1,982,380	.77	7,188	7,275	1.21	3,212,854	3,441,292	7.11
Nicollet	3,433,981	3,649,424	6.27	10,111	10,836	7.17	5,672,952	6,015,499	6.04
Nobles	3,050,588	3,114,756	2.10	11,100	11,359	2.33	5,820,680	6,057,223	4.06
Norman	1,502,745	1,528,044	1.68	23,484	40,581	72.80	2,728,631	2,852,806	4.55
Olmsted	16,694,309	17,247,432	3.31	13,803	44,588	223.03	27,890,099	29,407,640	5.44
Otter Tail	4,649,921	5,115,095	10.00	14,673	31,464	114.43	8,495,023	9,603,830	13.05
Pennington	1,686,370	1,790,588	6.18	2,501	19,676	686.73	3,051,434	3,370,473	10.46
Pine	1,643,826	1,758,539	6.98	33,352	18,706	-43.91	3,401,577	3,718,697	9.32
Pipestone	1,529,054	1,483,343	- 2.99	5,466	5,930	8.49	2,753,094	2,802,002	1.78
Polk***	5,278,768	5,351,866	1.38	18,943	87,460	361.70	9,162,739	9,781,130	6.75

TABLE 8 PART B

COMPARISON OF PAYABLE 1975 AND 1976 TAXABLE VALUE, TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,  
HOMESTEAD TAX CREDIT, NET TAX PAYABLE AND COUNTY-WIDE AVERAGE MILL RATES (BY COUNTY)

County	Taxes Levied								
	School District			Special District***			Total*		
	1975	1976	Per Cent Change	1975	1976	Per Cent Change	1975	1976	Per Cent Change
Pope	\$ 1,290,103	\$ 1,350,948	4.72%	\$ 44,560	\$ 44,477	- .19%	\$ 2,368,113	\$ 2,460,870	3.92%
Ramsey*** *	83,776,579	84,311,340	.64	7,799,991	6,162,769	-20.99	180,306,804	175,316,885	- 2.77
Red Lake***	563,276	627,050	11.32	-0-	13,782	- -	1,113,970	1,288,288	15.65
Redwood	2,802,226	2,988,180	6.64	9,595	12,457	29.83	5,041,942	5,289,131	4.90
Renville	3,745,307	3,822,195	2.05	18,904	40,292	113.14	5,757,180	6,062,867	5.31
Rice	5,416,538	5,664,150	4.57	266,778	271,663	1.83	10,038,203	10,629,647	5.89
Rock	1,661,852	1,700,769	2.34	6,787	6,700	- 1.28	2,875,924	2,893,520	.61
Roseau	1,094,986	1,236,631	12.94	37,028	56,838	53.50	1,897,924	2,204,651	16.16
St. Louis***	21,418,409	22,907,703	6.95	394,194	390,324	- .98	57,773,662	60,860,262	5.34
Scott *	5,825,239	7,046,333	20.96	352,856	300,828	-14.74	11,749,050	13,739,385	16.94
Sherburne	3,092,276	3,387,144	9.54	28,262	37,577	32.96	5,080,188	6,131,454	20.69
Sibley	2,278,627	2,357,747	3.47	16,501	16,572	.43	4,004,444	4,226,513	5.55
Stearns ***	12,203,312	12,957,904	6.18	161,190	196,426	21.86	19,803,228	22,007,195	11.13
Steele	4,046,028	4,252,300	5.10	-0-	13,365	- -	6,993,018	7,600,403	8.69
Stevens	1,508,847	1,529,657	1.38	55	57	3.64	2,935,672	3,037,048	3.45
Swift ***	1,609,473	1,648,678	2.44	-0-	21,383	- -	3,306,119	3,467,160	4.87
Todd	1,710,439	2,123,952	24.18	5,363	6,158	14.82	3,462,077	3,872,185	11.85
Traverse	1,024,956	987,396	- 3.66	1,005	975	- 2.99	1,696,139	1,672,939	- 1.37
Wabasha	2,287,191	2,402,731	5.05	-0-	8,110	- -	4,185,983	4,456,365	6.46
Wadena	1,019,633	1,198,768	17.56	-0-	3,377	- -	1,955,857	2,244,601	14.76
Waseca ***	2,618,562	2,521,911	- 3.69	-0-	11,118	- -	5,093,064	5,078,056	- .29
Washington *	18,267,442	19,307,520	5.69	1,131,600	830,472	-26.61	32,091,903	34,280,783	6.82
Watsonwan	2,089,147	2,064,051	- 1.20	7,612	7,443	- 2.22	3,622,556	3,782,176	4.41
Wilkin	1,350,019	1,352,248	.17	-0-	-0-	- -	2,407,564	2,550,615	5.94
Winona	5,460,563	5,512,710	.95	94,929	109,930	15.79	10,462,425	11,164,908	6.71
Wright	6,937,749	7,948,581	14.57	112,857	159,960	41.74	11,515,086	13,486,161	17.12
Yellow Medicine***	2,044,613	2,142,605	4.79	43,385	68,679	58.30	3,501,224	3,757,214	7.31
Statewide Total	\$631,719,865	\$657,055,360	4.01%	\$37,255,023	\$31,014,581	-15.95%	\$1,246,500,552	\$1,297,320,467	4.08%

TABLE 8 PART C

COMPARISON OF PAYABLE 1975 AND 1976 TAXABLE VALUE, TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,  
HOMESTEAD TAX CREDIT, NET TAX PAYABLE AND COUNTY-WIDE AVERAGE MILL RATES (BY COUNTY)

County	Total Taxable Value			Homestead Tax Credit**			Net Taxes Payable			Average Mill Rate		
	1975	1976	Per Cent Change	1975	1976	Per Cent Change	1975	1976	Per Cent Change	1975	1976	Per Cent Change
Aitkin**	\$ 27,653,428	\$ 33,895,585	22.57%	\$ 541,675	\$ 719,295	32.79%	\$ 2,285,737	\$ 2,555,258	11.79%	102.24	96.61	- 5.51%
Anoka	462,465,517	528,060,845	14.18	10,638,800	11,226,151	5.52	37,437,272	39,960,666	6.74	103.96	96.93	- 6.76
Becker	47,873,403	54,957,209	14.80	887,572	921,918	3.87	3,799,652	3,897,508	2.58	97.91	87.69	-10.44
Beltrami	34,196,239	38,740,917	13.29	737,724	831,703	12.74	3,409,147	3,778,683	10.84	121.27	119.01	- 1.86
Benton	43,041,013	49,440,304	14.87	879,400	1,014,413	15.35	3,672,348	4,100,173	11.65	105.75	103.45	- 2.18
Big Stone	20,390,184	22,536,928	10.53	295,206	310,594	5.21	1,722,790	1,759,371	2.12	98.97	91.85	- 7.19
Blue Earth	155,241,135	171,511,978	10.48	2,314,214	2,448,749	5.81	13,634,815	14,479,556	6.20	102.74	98.70	- 3.93
Brown	87,223,751	97,596,683	11.89	1,473,776	1,498,796	1.70	5,938,067	5,977,672	.67	84.98	76.61	- 9.85
Carlton	65,894,681	74,715,939	13.39	1,204,670	1,343,588	11.53	6,065,727	6,588,087	8.61	110.33	106.16	- 3.78
Carver	86,850,387	101,499,326	16.87	1,912,508	2,030,517	6.17	7,909,607	8,900,195	12.52	113.09	107.69	- 4.78
Cass	45,711,070	53,047,309	16.05	610,550	713,033	16.79	3,860,664	4,366,856	13.11	97.81	95.76	- 2.10
Chippewa	41,843,918	45,801,966	9.46	691,428	727,210	5.18	3,492,555	3,573,394	2.31	99.99	93.90	- 6.09
Chisago	48,560,604	54,973,566	13.21	1,217,127	1,319,928	8.45	4,412,079	4,613,206	4.56	115.92	107.93	- 6.89
Clay	102,673,368	110,531,984	7.65	1,924,564	2,104,276	9.34	7,700,855	8,774,319	13.94	93.75	98.42	4.98
Clearwater	21,431,259	23,221,453	8.35	202,661	220,702	8.90	1,778,921	1,752,744	- 1.47	92.46	84.98	- 8.09
Cook **	13,008,232	14,124,522	8.58	186,840	222,723	19.21	838,207	796,927	- 4.92	78.80	72.19	- 8.39
Cottonwood	52,764,971	60,059,807	13.83	701,886	746,914	6.42	3,624,342	3,812,442	5.19	81.99	75.91	- 7.42
Crow Wing **	97,604,531	112,810,019	15.58	1,751,193	2,054,545	17.32	6,766,758	7,332,254	8.36	87.27	83.21	- 4.65
Dakota	546,520,682	637,416,937	16.63	9,929,791	10,706,486	7.82	46,943,183	51,825,314	10.40	104.06	98.10	- 5.73
Dodge	37,113,240	42,545,995	14.64	639,164	725,164	13.45	2,556,972	2,909,903	13.80	86.12	85.44	- .79
Douglas	52,902,384	61,685,900	16.60	1,036,510	1,174,624	13.32	4,145,192	4,714,361	13.73	97.95	95.47	- 2.53
Faribault	74,263,119	82,741,502	11.42	910,209	943,816	3.69	5,009,909	5,188,796	3.57	79.72	74.12	- 7.02
Fillmore	52,074,253	60,318,580	15.83	1,007,893	1,118,311	10.96	3,795,452	4,326,594	13.99	92.24	90.27	- 2.14
Freeborn	117,004,324	129,535,295	10.71	1,841,315	1,962,286	6.57	7,372,360	8,001,481	8.53	78.75	76.92	- 2.32
Goodhue	208,744,756	238,208,415	14.11	1,625,967	1,808,942	11.25	11,991,903	13,585,017	13.28	65.24	64.62	- .95
Grant	22,540,064	25,636,321	13.74	303,030	304,703	.55	1,602,841	1,615,136	.77	84.55	74.89	-11.43
Hennepin	3,601,578,309	3,949,098,716	9.65	59,355,832	60,753,606	2.35	361,257,737	364,537,756	.91	116.79	107.69	- 7.79
Houston	31,827,900	36,571,271	14.90	758,939	843,356	11.12	2,206,049	2,476,655	12.27	93.16	90.78	- 2.55
Hubbard	26,600,504	31,490,815	18.38	455,882	486,541	6.73	2,489,795	2,553,106	2.54	110.74	96.52	-12.84
Isanti	37,135,866	46,055,370	24.02	1,049,822	1,169,957	11.44	2,999,306	3,400,264	13.37	109.04	99.23	- 9.00

TABLE 8 PART C

COMPARISON OF PAYABLE 1975 AND 1976 TAXABLE VALUE, TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,  
HOMESTEAD TAX CREDIT, NET TAX PAYABLE AND COUNTY-WIDE AVERAGE MILL RATES (BY COUNTY)

County	Total Taxable Value			Homestead Tax Credit **			Net Taxes Payable			Average Mill Rate		
	1975	1976	Per Cent Change	1975	1976	Per Cent Change	1975	1976	Per Cent Change	1975	1976	Per Cent Change
Itasca **	\$ 124,705,323	\$ 130,889,777	4.96%	\$ 2,040,687	\$ 2,666,317	30.66%	\$ 11,083,284	\$ 11,099,270	.14%	105.24	105.17	- .07%
Jackson	59,925,480	68,064,136	13.58	679,652	710,650	4.56	3,746,260	3,784,882	1.03	73.86	66.05	-10.57
Kanabec	16,439,660	19,629,421	19.40	437,848	485,716	10.93	1,461,900	1,645,822	12.58	115.56	108.59	- 6.03
Kandiyohi	79,584,605	91,449,124	14.91	1,482,591	1,603,113	8.13	6,175,658	6,668,565	7.98	96.23	90.45	- 6.01
Kittson	31,371,945	34,914,945	11.29	173,941	204,421	17.52	2,294,670	2,484,013	8.25	78.69	77.00	- 2.15
Koochiching	29,820,603	33,054,693	10.85	645,276	698,539	8.25	3,180,940	3,397,420	6.81	128.31	123.91	- 3.43
Lac Qui Parle	37,221,733	42,851,182	15.12	458,166	498,842	8.88	2,407,211	2,640,685	9.70	76.98	73.27	- 4.82
Lake **	23,419,275	26,504,910	13.18	733,615	922,491	25.75	1,421,622	1,379,962	- 2.93	92.03	86.87	- 5.61
Lake of the Woods	5,619,180	6,369,674	13.36	104,999	126,155	20.15	525,948	632,790	20.31	112.28	119.15	6.12
Le Sueur	53,834,119	60,731,593	12.81	1,131,261	1,241,525	9.75	4,361,096	4,915,335	12.71	102.18	101.38	- .78
Lincoln	23,032,697	26,074,906	13.21	317,256	327,356	3.18	1,450,107	1,484,355	2.36	76.73	69.48	- 9.45
Lyon	67,915,440	74,909,842	10.30	967,980	1,032,712	6.69	4,618,117	4,817,750	4.32	82.25	78.10	5.05
McLeod	73,187,923	83,206,007	13.69	1,449,691	1,611,012	11.13	4,914,986	5,686,136	15.69	86.96	87.70	.85
Mahnomen	10,655,337	12,014,901	12.76	191,089	201,663	5.53	847,282	907,614	7.12	97.45	92.33	5.25
Marshall	40,983,035	44,729,918	9.14	329,792	368,745	11.81	3,173,398	3,289,619	3.66	85.48	81.79	- 4.32
Martin	93,485,925	103,373,428	10.58	1,159,276	1,272,633	9.78	6,332,146	6,850,873	8.19	80.13	78.58	- 1.93
Meeker	47,269,461	54,304,870	14.88	858,684	910,464	6.03	3,305,739	3,518,671	6.44	88.10	81.56	- 7.42
Mille Lacs	31,886,191	37,328,375	17.07	809,286	833,682	3.01	2,901,251	2,938,513	1.28	116.37	101.05	-13.16
Morrison	48,330,007	54,725,359	13.23	1,235,445	1,339,805	8.45	4,465,195	4,808,521	7.69	117.95	112.35	- 4.75
Mower	108,749,449	124,912,801	14.86	2,499,706	2,604,603	4.20	9,092,709	9,490,812	4.38	106.60	96.83	- 9.17
Murray	42,280,538	48,502,470	14.72	521,745	588,903	12.87	2,691,109	2,852,389	5.99	75.99	70.95	6.63
Nicollet	63,192,725	72,241,407	14.32	1,207,880	1,292,654	7.02	4,465,072	4,722,845	5.77	89.77	83.27	- 7.24
Nobles	67,700,123	75,725,516	11.85	990,428	1,032,303	4.23	4,830,252	5,024,920	4.03	85.98	79.99	- 6.97
Norman	31,984,970	35,596,862	11.29	359,086	387,412	7.89	2,369,545	2,465,394	4.04	85.31	80.14	6.06
Olmsted	262,246,036	297,254,129	13.35	4,615,752	4,890,219	5.95	23,274,347	24,517,421	5.34	106.35	98.93	- 6.98
Otter Tail	103,167,660	117,827,563	14.21	1,512,774	1,736,882	14.81	6,982,249	7,866,948	12.67	82.34	81.51	- 1.01
Pennington	28,016,048	30,006,018	7.10	508,136	544,370	7.13	2,543,298	2,826,103	11.12	108.92	112.33	3.13
Pine	28,313,790	33,909,104	19.76	684,975	777,777	13.55	2,716,602	2,940,920	8.26	120.14	109.67	8.71
Pipestone	33,502,939	37,059,211	12.12	481,735	504,823	4.79	2,271,360	2,297,179	1.14	82.17	75.61	- 7.98
Polk	91,997,807	101,885,070	10.75	1,296,030	1,379,659	6.45	7,866,708	8,401,471	6.80	99.60	96.00	- 3.61

TABLE 8 PART C

COMPARISON OF PAYABLE 1975 AND 1976 TAXABLE VALUE, TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,  
HOMESTEAD TAX CREDIT, NET TAX PAYABLE AND COUNTY-WIDE AVERAGE MILL RATES (BY COUNTY)

County	Total Taxable Value			Homestead Tax Credit**			Net Taxes Payable			Average Mill Rate		
	1975	1976	Per Cent Change	1975	1976	Per Cent Change	1975	1976	Per Cent Change	1975	1976	Per Cent Change
Pope	\$ 24,631,235	\$ 28,201,858	14.50%	\$ 431,476	\$ 455,988	5.68	\$ 1,936,638	\$ 2,004,882	3.52%	96.14	87.26	- 9.23%
Ramsey	1,312,230,181	1,438,635,300	9.63	25,738,964	26,255,574	2.01	154,567,841	149,061,311	- 3.56	137.40	121.86	-11.31
Red Lake	11,360,883	12,601,914	10.92	167,335	195,921	17.08	946,635	1,092,367	15.39	98.05	102.22	4.25
Redwood	71,993,488	83,045,613	15.35	779,588	835,641	7.19	4,262,355	4,453,490	4.48	70.03	68.69	- 1.91
Renville	78,197,842	92,327,707	18.07	911,745	940,938	3.20	4,845,434	5,121,929	5.71	73.62	65.67	-10.80
Rice	83,284,658	100,877,689	21.12	2,106,293	2,235,761	6.15	7,931,910	8,393,886	5.82	120.53	105.37	-12.58
Rock	39,924,696	44,667,302	11.88	496,976	512,089	3.04	2,378,949	2,381,431	.10	72.03	64.78	-10.07
Roseau	15,892,674	18,338,674	15.39	284,282	335,120	17.88	1,613,641	1,869,531	15.86	119.42	120.22	.67
St. Louis **	404,141,822	441,837,285	9.19	12,908,698	15,029,820	16.43	44,864,966	45,830,442	2.15	142.95	137.74	- 3.64
Scott	108,254,321	123,479,018	14.06	2,140,737	2,321,229	8.43	9,608,311	11,418,156	18.84	108.53	111.27	2.52
Sherburne	51,775,048	75,768,997	46.34	1,033,439	1,132,291	9.57	4,046,748	4,999,163	23.54	98.12	80.92	-17.52
Sibley	48,149,942	54,551,541	13.30	795,442	830,061	4.35	3,209,002	3,396,452	5.84	83.17	77.48	6.84
Stearns	201,697,752	230,634,155	14.35	4,143,088	4,559,714	10.06	15,660,140	17,447,481	11.41	98.18	95.42	- 2.81
Steele	79,080,131	89,099,405	12.67	1,586,165	1,709,356	7.77	5,406,853	5,891,047	8.96	88.43	85.30	- 3.54
Stevens	30,901,670	34,328,967	11.09	474,031	491,569	3.70	2,461,640	2,545,479	3.41	95.00	88.47	- 6.87
Swift	33,956,049	38,216,376	12.55	556,112	595,619	7.10	2,750,007	2,871,541	4.42	97.36	90.72	- 6.82
Todd	31,547,804	36,226,570	14.83	802,515	889,162	10.80	2,659,562	2,983,023	12.16	109.74	106.89	- 2.60
Traverse	22,569,170	25,077,994	11.12	215,932	219,280	1.55	1,480,206	1,453,659	1.79	75.15	66.71	-11.23
Wabasha	36,498,501	43,140,304	18.20	886,583	961,674	8.47	3,299,399	3,494,691	5.92	114.69	103.30	- 9.93
Wadena	17,534,218	19,866,951	13.30	414,007	488,580	18.01	1,541,850	1,756,021	13.89	111.55	112.98	1.28
Waseca	54,353,892	62,012,764	14.09	971,712	999,972	2.91	4,121,351	4,078,084	- 1.05	93.70	81.89	-12.60
Washington	284,911,981	327,062,316	14.79	6,041,140	6,526,567	8.04	26,050,762	27,754,216	6.54	112.64	104.81	- 6.95
Watsonwan	44,777,097	49,616,893	10.81	584,629	620,152	6.08	3,037,928	3,162,024	4.08	80.90	76.23	- 5.77
Wilkin	32,243,104	35,724,781	10.80	314,275	339,756	8.11	2,093,288	2,210,859	5.62	74.67	71.40	- 4.38
Winona	98,769,088	111,744,389	13.14	2,091,767	2,266,600	8.36	8,370,659	8,898,308	6.30	105.93	99.91	- 5.68
Wright	135,346,634	151,654,396	12.05	2,274,203	2,614,155	14.95	9,240,885	10,872,006	17.65	85.08	88.93	4.53
Yellow Medicine	46,757,823	52,422,859	12.12	586,502	643,409	9.70	2,914,723	3,113,805	6.83	74.88	71.67	- 4.29
Statewide Total	\$11,423,354,820	\$12,790,040,687	11.96%	\$206,708,572	\$220,254,291	6.55%	\$1,039,791,986	\$1,077,066,176	3.58%	109.12	101.43	- 7.05%

TABLE 8 FOOTNOTES

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

County	Contribution Value		Distribution Value		Contribution Levy	
	1975	1976	1975	1976	1975	1976
Anoka	\$14,535,551	\$19,185,888	\$15,857,092	\$21,607,662	\$1,765,924	\$ 2,142,102
Carver	2,091,994	3,138,286	2,326,874	3,177,928	254,151	350,383
Dakota	18,302,659	25,030,443	11,588,757	15,820,858	2,223,597	2,794,649
Hennepin	69,043,702	90,380,843	62,310,179	85,679,217	8,388,119	10,091,021
Ramsey	22,026,639	35,167,639	34,547,771	47,562,009	2,676,016	3,926,467
Scott	6,361,914	8,712,369	2,597,723	3,456,901	773,105	972,736
Washington	4,869,576	6,350,931	7,953,828	10,659,120	591,605	709,081

\*\* Homestead Credit includes taconite homestead credit.

\*\*\* Values and taxes for the following counties include the respective amounts listed for tax increment financing:

County & City	Increment Value		Tax		County & City	Increment Value		Tax	
	1975	1976	1975	1976		1975	1976	1975	1976
Benton					Mower				
East St. Cloud	\$ -0-	\$ 21,400	\$ -0-	\$ 2,597	Austin	\$ -0-	\$ 27,606	\$ -0-	\$ 3,258
Sauk Rapids	-0-	420,768	-0-	49,036	Polk				
Blue Earth					Crookston	15,996	54,828	2,121	8,715
Mankato	50,713	853,464	6,538	107,707	Ramsey				
Clay					St. Paul	1,824,221	1,352,711	267,314	171,413
Moorhead	-0-	366,122	-0-	41,489	Red Lake				
Dakota					Red Lake Falls	-0-	36,550	-0-	5,615
Farmington	-0-	99,894	-0-	12,223	St. Louis				
Hastings	-0-	243,838	-0-	24,442	Duluth	-0-	543,433	-0-	77,727
So. St. Paul	1,996,887	3,815,578	251,807	445,392	Stearns				
Hennepin					St. Cloud	186,260	184,840	21,572	20,745
Edina	-0-	317,306	-0-	27,317	Swift				
Hopkins	896,398	1,027,516	103,229	108,960	Appleton	-0-	126,132	-0-	15,372
Minneapolis	14,633,710	16,036,960	1,990,404	1,988,631	Waseca				
Robbinsdale	330,171	366,209	34,986	36,829	Waseca	-0-	10,996	-0-	1,197
Lesueur					Yellow Medicine				
Lesueur	70,456	115,461	8,386	13,374	Clarkfield	-0-	20,709	-0-	2,159
					Granite Falls	31,745	177,854	3,233	17,318

SECTION III

Current Year Assessed Valuation

And Market Valuation Data:

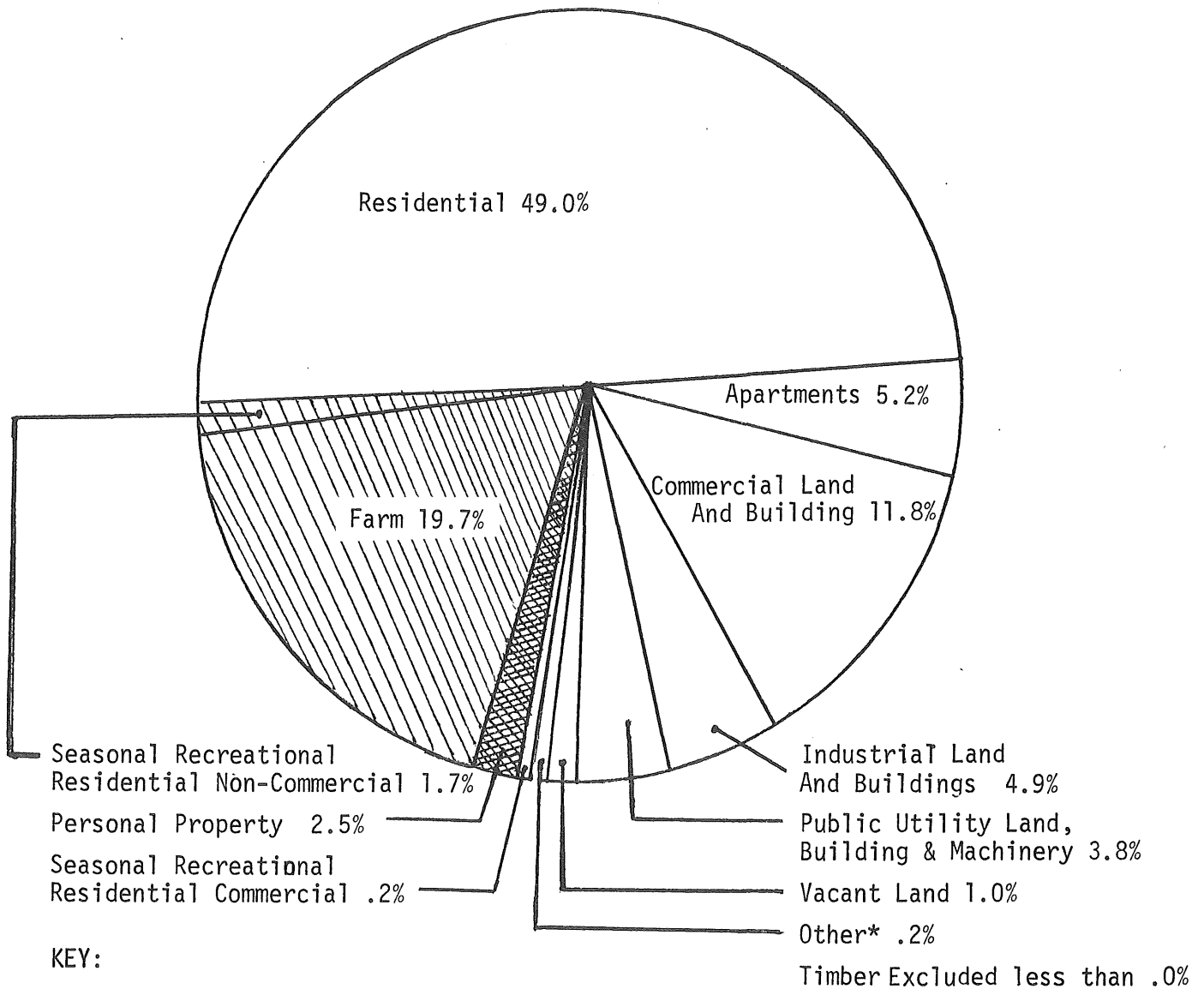
1975 Assessment

FIGURE 1

# TOTAL MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS \*




ASSESSMENT YEAR 1975

TOTAL MARKET VALUE = \$36,677,128,636



KEY:

REAL PROPERTY

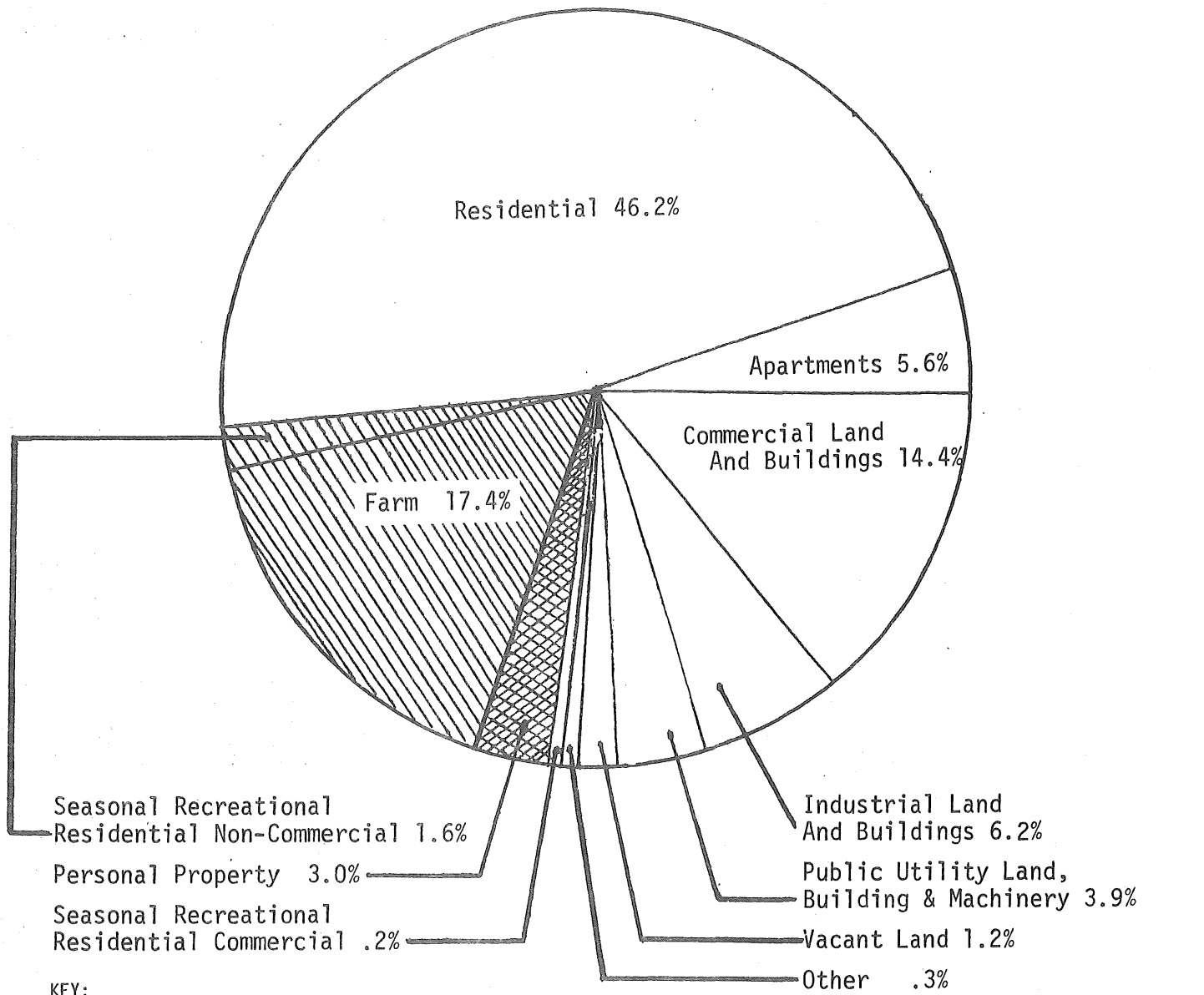
	Agricultural	\$ 7,834,857,334	21.4%
	Non-Agricultural	27,928,388,630	76.1
	PERSONAL PROPERTY	913,882,672	2.5
	TOTAL	\$36,677,128,636	100.0%



# TOTAL ASSESSED VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS \*

ASSESSMENT YEAR 1975

TOTAL ASSESSED VALUE = \$12,788,523,214



KEY:

REAL PROPERTY			
	Agricultural	\$ 2,430,969,095	19.0%
	Non-Agricultural	9,969,408,327	78.0%
<hr/>			
	PERSONAL PROPERTY	388,145,792	3.0%
<hr/>			
TOTAL		\$12,788,523,214	100.0%

\* Timber Excluded less than .0%

TABLE 9

## 1975 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

## REAL PROPERTY MARKET VALUATIONS AFTER LIMITATIONS

COUNTY	Farm				Timberlands, Seasonal Rec. Residential and All Other				TOTAL REAL	TOTAL PERSONAL	TOTAL REAL AND PERSONAL
	Acres	Land	Buildings	Total	Land	Buildings	Public Util. Machinery	Total			
AITKIN	449,417	12,866,971	7,905,274	20,772,245	28,145,471	56,179,118	285,759	84,610,348	105,382,593	1,486,095	106,868,688
ANOKA	120,234	21,707,632	18,810,240	40,517,872	313,097,490	1,072,988,198	6,381,984	1,392,467,672	1,432,985,544	41,583,662	1,474,569,206
BECKER	594,328	34,164,426	19,787,822	53,952,248	27,179,190	88,676,029	696,951	116,552,170	170,504,418	2,345,073	172,849,491
BELTAMI	449,099	11,025,515	8,666,938	19,692,453	16,440,438	71,277,324	1,383,531	89,101,293	108,793,746	10,032,454	118,826,200
BENTON	246,602	25,458,599	16,325,922	41,784,521	19,755,173	73,967,757	6,386,762	100,109,692	141,894,213	7,031,319	148,925,532
BIG STONE	301,147	37,590,287	7,480,473	45,070,760	2,888,564	19,176,478	2,865,384	24,930,426	70,001,186	958,540	70,959,726
BLU EARTH	458,359	165,996,722	30,604,304	196,601,026	49,912,976	231,749,251	11,789,185	293,450,412	490,051,438	9,726,408	499,777,846
BROWN	375,996	121,631,986	20,895,159	142,527,145	27,158,489	121,792,786	206,643	149,157,918	291,685,063	1,205,792	292,890,855
CARLTON	214,826	8,251,085	12,645,328	20,896,413	27,080,123	132,739,956	17,630,957	177,251,036	198,147,449	20,717,512	218,864,961
CARVER	204,053	65,559,539	26,652,065	92,211,604	32,565,715	166,106,360	1,355,475	200,027,550	292,239,154	6,357,599	298,596,753
CASS	291,423	8,553,787	8,077,630	16,631,417	40,191,949	86,496,168	1,740,752	128,428,869	145,060,286	21,055,576	166,115,862
CHIPPEWA	354,787	72,118,590	12,080,830	84,199,420	6,418,513	42,706,291	6,490,077	55,614,881	139,814,301	3,098,472	142,912,773
CHISAGO	345,550	28,535,418	26,404,332	54,939,750	24,657,172	80,475,409	3,250,668	108,383,249	163,322,999	6,158,064	169,481,063
CLAY	635,837	95,727,179	16,437,996	112,165,175	31,448,112	177,504,452	511,416	209,463,980	321,629,155	8,738,900	330,368,055
CLEARWATER	343,687	13,381,217	8,863,278	22,244,495	3,020,805	19,718,307	13,072,692	35,811,804	58,056,299	11,884,555	69,940,854
COOK	2,051	18,497	122,488	140,985	14,613,051	24,552,571	115,968	39,281,590	39,422,575	1,716,061	41,138,636
COTTONWOOD	397,224	110,346,721	19,379,632	129,726,353	6,566,429	48,158,244	443,859	55,208,532	184,934,885	925,262	185,860,147
CROW WING	281,761	9,797,692	10,225,062	20,022,754	89,860,428	222,179,434	4,151,829	316,191,691	336,214,445	5,759,311	341,973,756
DAKOTA	269,223	86,654,066	28,557,914	115,211,980	322,096,607	1,197,535,832	85,953,818	1,605,586,257	1,720,798,237	44,565,165	1,765,363,402
DOODGE	275,379	74,240,331	21,621,965	95,862,296	5,290,856	30,970,790	477,895	36,739,541	132,601,837	2,125,861	134,727,698
DOUGLAS	370,759	40,757,433	19,209,951	59,967,384	29,995,166	94,009,419	1,810,122	125,814,707	185,782,091	4,574,512	190,356,603
FARIBAULT	445,515	161,369,519	22,274,318	183,643,837	8,013,245	59,291,257	1,313,515	68,618,017	252,261,854	3,055,665	255,317,519
FILLMORE	532,607	91,124,725	37,105,552	128,230,277	7,635,125	52,653,451	1,468,300	61,756,876	189,987,153	3,122,897	193,110,050
FREEBORN	429,266	143,504,054	32,859,900	176,363,954	34,778,482	161,541,720	5,303,777	201,623,979	377,987,933	10,862,717	388,850,650
GOODHUE	451,255	99,612,810	44,266,751	143,879,561	36,853,379	233,672,866	271,359,428	541,910,673	685,790,234	9,785,267	695,575,501
GRANT	335,025	51,897,249	9,261,498	61,158,747	3,179,603	15,672,025	187,761	19,039,389	80,198,136	1,258,962	81,457,098
HENNEPIN	133,973	83,331,074	31,289,148	114,620,222	2,643,623,143	7,593,968,318	72,905,973	10,310,497,434	10,425,117,656	213,666,710	10,638,784,366
HOUSTON	325,292	37,491,694	19,702,253	57,193,947	11,003,292	47,130,518	326,550	58,460,360	115,654,307	2,366,945	118,021,252
HUBBARD	217,517	6,804,818	6,755,976	13,560,794	21,705,717	51,783,297	2,262,663	75,751,677	89,312,471	8,072,669	97,385,140
ISANTI	265,513	39,056,505	30,643,299	69,699,804	13,449,490	59,517,426	1,317,303	74,284,219	143,984,023	3,299,500	147,283,523
ITASCA	114,957	3,851,199	5,835,743	9,686,942	82,556,468	168,676,813	88,484,242	339,717,523	349,404,465	24,973,185	374,377,650
JACKSON	440,091	138,054,406	22,722,467	160,776,873	5,898,814	36,971,696	4,368,820	47,239,330	208,016,203	1,922,276	209,938,479
KANABEC	273,360	16,539,908	14,079,192	30,619,100	7,045,885	26,040,495	141,270	33,227,650	63,846,750	638,345	64,485,095
KANDIYOHI	477,917	87,139,617	23,841,043	110,980,660	36,891,494	123,773,878	1,691,810	162,357,182	273,337,842	5,230,152	278,567,994
KITTSOEN	585,597	46,718,205	9,460,955	56,179,160	2,431,890	16,794,715	8,505,891	27,732,496	83,911,656	18,348,950	102,260,606
KOOCHICING	172,481	4,089,470	4,742,869	8,832,339	16,574,126	70,750,256	548,700	87,873,082	96,705,421	1,862,518	98,567,939
LAC QUI PARLE	463,734	88,171,989	15,144,638	103,316,627	3,697,571	24,545,133	489,978	28,732,682	132,049,309	2,011,069	134,060,378
LAKE	5,246	196,993	503,905	700,898	20,201,413	59,083,130	81,906	80,103,609	80,804,507	1,886,065	82,690,572
LAKEWOODS	207,142	5,074,147	2,683,200	7,757,347	2,245,955	8,965,313	316,724	11,527,992	19,285,339	1,271,008	20,556,347
LESUEUR	261,602	67,060,370	22,800,519	89,860,889	15,165,418	77,328,555	3,025,388	95,519,361	185,380,250	4,080,870	189,461,120
LINCOLN	329,247	51,209,378	14,192,303	65,401,681	2,145,683	15,695,853	113,615	17,955,151	83,356,832	456,245	83,813,077
LYON	432,019	88,616,013	19,076,016	107,692,029	19,172,941	91,094,041	2,057,934	112,324,916	220,016,945	4,002,719	224,019,664
MCL EDD	299,927	83,544,215	25,482,400	109,026,615	23,511,160	117,639,430	463,700	141,614,290	250,640,905	3,124,298	253,765,203
MAHMOMEN	263,952	18,306,280	7,506,778	25,813,058	2,390,047	10,200,041	78,561	12,668,649	38,481,707	700,655	39,182,362
MARSHALL	943,490	70,842,340	13,117,598	83,959,938	1,829,960	20,846,265	10,893,963	33,570,188	117,530,126	19,120,159	136,650,285
MARTIN	441,849	159,428,881	24,251,579	183,680,460	19,479,812	93,542,656	13,082,311	126,104,779	309,795,239	3,515,543	313,310,782
MEeker	371,474	74,352,593	22,951,347	97,003,940	14,397,284	55,707,359	890,007	70,994,650	167,598,590	3,292,005	171,290,595

TABLE 9

## 1975 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

## REAL PROPERTY MARKET VALUATIONS AFTER LIMITATIONS

COUNTY	Farm				Timberlands, Seasonal Rec. Residential and All Other				TOTAL REAL	TOTAL PERSONAL	TOTAL REAL AND PERSONAL
	Acres	Land	Buildings	Total	Land	Buildings	Public Util. Machinery	Total			
MILLE LACS	205,609	18,794,458	20,970,461	39,764,919	17,890,842	55,214,758	2,225,871	75,331,471	115,096,390	2,305,870	117,402,260
MORRISON	638,301	36,139,143	37,846,095	73,985,238	17,572,967	75,702,414	2,606,181	95,881,562	169,866,800	7,092,604	176,959,404
MOYER	435,344	120,754,464	30,474,145	151,228,609	34,105,106	190,520,299	2,935,194	227,560,599	378,789,208	2,947,340	381,736,548
MURRAY	446,408	101,809,355	19,415,954	121,225,309	4,656,149	24,858,026	453,043	29,967,218	151,192,527	1,203,470	152,395,997
NICOLLET	270,771	86,635,380	18,997,476	105,632,856	18,412,564	93,522,156	461,898	112,397,018	218,029,874	2,483,199	220,513,073
NORLES	432,415	124,687,103	19,813,112	144,500,215	13,474,087	71,312,478	498,927	85,285,492	229,785,707	2,064,885	231,850,592
NORMAN	546,130	73,206,238	10,843,923	84,050,161	3,082,993	19,239,826	2,850,639	25,172,558	109,222,719	2,821,799	112,044,518
OLMSTED	384,840	77,131,378	34,926,682	112,058,060	138,127,063	567,078,151	2,163,765	707,368,979	819,427,039	8,987,866	828,414,905
OTTER TAIL	1,163,080	86,912,604	44,302,002	131,214,606	48,188,239	163,083,175	21,212,327	232,483,741	363,698,347	8,228,627	371,926,974
PENNINGTON	377,117	18,062,473	7,551,356	25,613,829	10,003,421	43,331,646	520,606	53,855,673	79,469,502	11,270,204	90,739,706
PINE	407,496	19,085,096	24,473,979	43,559,075	19,133,570	41,425,712	1,120,010	61,679,292	105,238,367	5,420,905	110,659,272
PIPESTONE	280,469	57,977,910	13,577,874	71,555,784	5,221,814	34,738,029	1,245,990	41,205,833	112,761,617	2,660,850	115,422,467
POLK	1,017,314	146,164,514	22,988,415	169,152,929	15,519,050	104,905,877	5,109,488	125,534,415	294,687,344	16,542,797	311,230,141
POPE	402,601	40,292,527	11,645,298	51,937,825	5,985,989	29,220,385	784,299	35,990,673	87,928,498	2,594,197	90,522,695
RAMSEY		3,015,615	1,797,770	4,813,385	867,345,087	2,937,511,042	51,729,677	3,856,585,806	3,861,399,191	98,223,309	3,959,622,500
RED LAKE	267,743	15,549,384	5,937,497	21,486,881	1,094,267	8,841,203	1,837,203	11,772,673	33,259,554	6,054,773	39,314,327
REDWOOD	546,860	163,140,328	24,273,805	187,414,133	9,208,770	56,228,388	496,829	65,933,987	253,348,120	2,237,692	255,585,812
RENVILLE	614,473	181,675,588	28,237,483	209,913,071	9,412,060	59,450,722	1,064,065	69,926,847	279,839,918	3,801,928	283,641,846
RICE	297,673	76,087,967	32,975,614	109,063,581	35,198,071	148,427,242	6,233,911	189,859,224	298,922,805	8,865,778	307,788,583
ROCK	302,087	81,765,261	15,569,223	97,334,484	5,271,403	32,962,342	750,225	38,983,970	136,318,454	1,115,047	137,433,501
ROSEAU	755,176	26,033,095	9,824,509	35,857,604	2,272,714	19,187,861	813,052	22,273,627	58,131,231	2,528,551	60,659,782
ST. LOUIS	983,434	19,091,600	8,788,978	27,880,578	221,428,670	904,698,355	39,704,433	1,225,831,458			
SCOTT	195,491	53,665,529	26,162,716	79,828,245	41,255,211	203,910,557	22,505,655	267,671,423	1,253,712,036	46,867,983	1,300,580,019
SHERRBURNE	218,895	18,285,111	20,197,183	38,482,294	18,452,455	103,049,958	64,690,356	186,192,769	347,499,668	9,630,148	357,129,816
									224,675,063	2,697,458	227,372,521
SIRLEY	367,767	106,188,848	21,653,181	127,842,029	5,674,724	37,035,171	595,771	43,305,666	171,147,695	1,409,519	172,557,214
STEARNS	805,658	96,944,397	89,661,503	186,605,900	100,615,245	379,929,680	6,790,821	487,335,746	673,941,646	13,797,417	687,739,063
STEELE	263,383	75,608,117	23,725,209	99,333,326	27,681,647	132,451,605	2,125,537	162,258,789	261,592,115	5,705,680	267,297,795
STEVENS	342,279	60,846,380	9,369,225	70,215,605	6,436,142	27,077,543	443,778	33,957,463	104,173,068	2,513,494	106,686,562
SWIFT	454,811	66,791,491	13,708,277	80,499,768	4,662,316	31,043,428	1,469,322	37,175,066	117,674,834	2,750,240	120,425,074
TODD	551,511	37,239,461	25,092,759	62,332,220	10,844,258	42,357,183	1,940,041	55,141,482	117,473,702	5,228,661	122,702,363
TRAVERSE	357,206	53,073,962	9,304,380	62,378,342	1,608,521	13,337,796	102,576	15,048,893	77,427,235	1,193,453	78,620,688
WABASHA	310,783	46,278,352	18,954,937	65,233,289	11,184,883	57,218,250	839,790	69,242,923	134,476,212	2,295,000	136,771,212
WADENA	278,113	10,548,855	10,147,412	20,696,267	6,504,994	31,852,496	986,589	39,344,079	60,040,346	4,041,265	64,081,611
WASCOA	258,853	85,143,637	18,822,478	103,966,115	11,129,658	68,816,374	1,759,484	81,705,484	185,671,599	3,709,255	189,380,854
WASHINGTON	174,483	59,571,724	14,623,410	74,195,134	139,964,021	623,154,688	66,999,443	830,118,152	904,313,286	31,054,861	935,368,147
WATONWAN	265,608	90,539,530	14,446,437	104,985,967	5,253,622	40,642,652	600,381	46,496,655	151,482,622	1,677,196	153,159,818
WILKIN	447,016	78,150,105	8,321,143	86,471,248	3,277,877	18,241,523	84,747	21,604,147	108,075,395	2,562,580	110,637,975
WINONA	349,307	49,637,630	29,224,285	78,861,915	50,328,410	192,691,185	1,723,977	244,743,572	323,605,487	6,364,807	329,970,294
WRIGHT	387,460	83,286,724	55,527,621	138,814,345	55,310,265	188,959,901	75,660,972	319,931,138	458,745,483	5,786,415	464,531,898
YELLOW MEDICINE	467,536	105,982,515	13,818,945	119,801,460	6,126,930	34,246,705	825,820	41,199,455	161,000,915	2,619,173	163,620,088
STATEWIDE TOTALS	33,473,291	5,513,265,994	1,691,298,602	7,204,564,596	6,243,175,689	21,259,388,463	1,056,180,638	28,558,744,790	35,763,309,386	915,329,883	36,678,639,269

TABLE 10 PART A

## 1975 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

County	Farm	Timberlands	Non-Commercial Seasonal Recreational Residential	Residential	Apartments	Vacant Land	Commercial Seasonal Recreational Residential
AITKIN	20,772,245		37,548,576	36,450,287	749,030	126,579	1,696,746
ANDKA	40,517,872	132,760	6,554,241	1,044,149,772	75,013,115	29,704,700	
BECKER	53,952,248	11,070	25,233,897	66,979,682	2,523,075	433,000	2,967,495
BELTRAMI	19,692,453	46,165	8,498,319	58,285,414	1,868,675	347,556	2,639,502
BENTON	41,779,652		1,222,788	62,413,176	5,262,545	1,823,652	
BIG STONE	45,070,760		926,112	15,852,910	241,285		13,233
BLUE EARTH	196,601,258		696,948	178,800,807	21,157,516	2,262,211	19,125
BROWN	142,629,836			106,500,001	2,541,800	1,094,771	
CARLTON	20,889,451	411,000	4,993,977	97,412,041	544,000	2,440,404	10,284
CARVER	92,211,604		1,028,019	154,331,090	9,230,055	3,007,878	95,268
CASS	16,631,403		53,891,052	54,421,879	3,025	472,577	10,172,529
CHIPPEWA	84,199,420			35,708,994	805,910	180,400	
CHISAGO	54,939,750	96,925	9,758,070	77,167,491	2,923,605	4,025,800	276,390
CLAY	112,165,175		192,201	157,752,293	17,466,170		
CLEARWATER	22,244,495	17,405	1,895,271	12,328,678	160,960	72,200	94,998
COOK	140,985	876,170	11,252,532	14,810,124	981,540	3,822,896	1,244,751
COTTONWOOD	129,726,353		21,582	40,700,255	1,203,800	231,456	
CROW WING	20,022,754	202,240	94,421,652	167,688,038	2,725,520	2,482,400	7,817,157
DAKOTA	115,213,687	96,900	669,945	1,051,952,963	131,791,210	29,947,155	
DODGE	95,862,268			30,481,740		151,774	
DOUGLAS	59,967,384		17,150,682	78,118,365	2,767,470		2,592,711
FAIRBANKS	183,643,837		251,280	49,468,084	262,730	427,060	747
FILLMORE	128,229,860	9,095	150,672	48,720,685	138,380	222,887	
FREEMORN	176,363,837		74,901	138,989,326	5,483,480	1,261,149	
GOODHUE	143,879,561		1,261,314	150,484,020	2,913,475	2,176,094	82,962
GRANT	61,158,747		1,235,241	13,940,984	137,200	113,672	53,232
HENNEPIN	114,641,784		8,931,414	6,440,486,490	1,010,390,341	134,192,043	66,351
HOUSTON	57,193,947	17,055	284,193	49,283,154	454,910	644,500	
HUBBARD	13,560,794	168,080	21,737,706	37,187,008	584,805	3,806,400	4,628,715
ISANTI	69,699,804	357,290	5,833,074	54,579,234	1,527,410	2,133,700	218,598
ITASCA	9,686,849		26,630,265	124,559,254	1,594,474	9,360,196	3,925,317
JACKSON	160,776,873		407,805	33,400,964	940,900	122,789	24,849
KANABEC	30,619,038	2,365	3,156,507	21,462,834	838,041	752,526	31,980
KANDIYOHI	110,980,516		15,013,263	107,838,874	5,607,983	1,021,770	333,720
KITSON	56,179,160		82,920	12,461,005	161,930	637,000	3,150
KOOCHICING	8,830,301	1,351,745	2,661,189	49,973,517	849,775	1,249,500	911,394
LAC QUI PARLE	103,316,627		12,141	18,859,303	763,660	92,800	
LAKE	700,898	4,166,160	9,163,881	51,721,542	634,390	2,953,051	2,004,045
LAKEWOODS	7,757,086	61,940	2,115,873	6,218,466	47,210		1,140,858
LESUEUR	89,860,889	735	7,328,139	65,673,974	2,542,710	535,056	852,000
LINCOLN	65,401,716		293,769	13,779,682	309,974	190,300	
LYON	107,692,029			74,467,949	6,133,650	785,100	10,686
MCL EOD	109,026,651	16,875	193,446	104,567,867	4,206,558	1,363,419	
MAHONMEN	25,813,058		2,073,285	8,575,811	45,410	60,300	31,182
MARSHALL	83,959,938			16,446,336	249,630		
MARTIN	183,680,460		202,581	80,005,781	1,921,550	742,600	74,973
MEEKER	97,003,940		7,685,385	48,943,113	892,150	497,600	21,795

TABLE 10 PART A

1975 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

County	Farm	Timberlands	Non-Commercial Seasonal Recreational Residential	Residential	Apartments	Vacant Land	Commercial Seasonal Recreational Residential
MILLE LACS	39,764,919		7,801,362	46,619,289	1,875,570	4,502,800	1,113,879
MORRISON	73,985,238	9,100	12,646,338	60,095,349	1,637,170	196,400	822,324
MOWER	151,228,609			172,579,050	5,574,200	766,322	
MURRAY	121,215,701		1,594,539	21,835,939	344,438	171,793	92,076
NICOLLET	105,632,856	9,025		90,622,001	4,361,955	1,370,800	
NORLES	144,500,215			61,376,735	1,063,410	85,700	12,120
NORMAN	84,050,161			18,213,299	350,020		
OLMSTED	112,058,040			430,887,922	47,356,324	6,869,395	342,042
OTTER TAIL	131,214,606	4,000	40,722,249	117,629,946	5,417,235	4,868,508	4,707,225
PENNINGTON	25,613,829		5,688	38,057,804	2,601,950	27,500	
PINE	43,559,075	144,350	15,900,939	32,833,771	507,830	2,844,420	165,426
PIPFSTONE	71,555,784			31,069,427	320,230	72,000	
POLK	169,150,445		4,073,175	85,189,639	2,863,815		12,906
POPE	51,937,825		5,775,888	23,052,333	414,535		347,118
RAMSEY	4,813,233	9,300	1,128,321	2,327,581,995	373,915,290	39,178,949	
RED LAKE	21,486,881			7,445,490	350,680	200	
REDWOOD	187,414,397			46,619,751	2,296,805	541,148	
RENVILLE	209,912,239		143,937	44,041,064	2,226,079	435,431	
RICE	109,065,538		3,285,018	139,344,148	6,958,355	1,348,007	201,420
ROCK	97,334,484			29,345,585	278,560	110,900	
ROSFAR	35,857,604	43,850	384,057	13,897,510	832,945		30,354
ST. LOUIS	27,880,107		55,789,365	812,453,524	27,244,323	7,158,844	5,195,835
SCOTT	79,828,245		3,705,780	167,937,198	8,223,860	5,026,281	165,432
SHERBURNE	38,482,309		7,332,621	81,448,771	4,275,060	2,526,400	402,663
SIRLEY	127,842,029			33,889,617	373,540	213,076	
STEARNS	186,605,900		18,931,704	325,631,465	23,046,005	7,947,400	1,333,551
STEELE	99,333,329		540,639	121,462,712	4,548,670	859,945	
STEVENS	70,215,605			23,835,069	1,929,320	147,600	48,096
SWIFT	80,499,768		957	27,331,245	322,225	181,000	9,717
TODD	62,332,220	19,095	6,504,894	36,326,437	67,705	1,437,088	564,951
TRAVERSE	62,378,342		302,229	11,505,242	295,790	41,356	4,008
WABASHA	65,233,289		2,784,309	53,339,129	447,130	837,400	113,265
WADENA	20,696,267	45,245	1,049,403	28,386,930	611,990	63,000	14,280
WASECA	103,965,731		717,507	59,419,853	2,828,985	414,007	
WASHINGTON	74,199,616		10,499,976	599,942,628	27,382,877	17,276,483	1,424,568
WATONWAN	104,985,967		211,491	33,451,843	458,270		
WILKIN	86,471,248			16,703,095	590,975	111,248	
WINONA	78,861,910	13,500	807,495	167,199,870	8,935,900	1,649,363	86,730
WRIGHT	138,814,345		26,537,064	162,222,372	6,018,450	3,390,621	374,880
YELLOW MEDICINE	119,801,404			30,952,210	223,715	220,560	
STATEWIDE TOTALS	7,204,668,563	8,339,440	621,913,053	17,996,178,514	1,908,965,218	360,860,866	61,641,609

TABLE 10 PART B

## 1975 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

County	Commercial Lands & Bldgs.	Industrial Lands & Bldgs.	Pub. Util. Lands & Bldgs. & Machinery	Other*	Total Real	Total Personal	Total Real & Personal
AITKIN	6,293,307	1,057,821	688,002		105,382,593	1,486,095	106,868,688
ANOKA	132,176,700	95,208,800	9,527,584		1,432,985,544	41,583,662	1,474,569,206
BECKER	14,883,300	2,613,600	907,051		170,504,418	2,345,073	172,849,491
BELTRAMI	14,212,218	1,328,786	1,874,658		108,793,746	10,032,454	118,826,200
BENTON	16,699,791	5,577,981	7,114,628		141,894,213	7,031,319	148,925,532
BIG STONE	3,718,633	512,800	3,665,453		70,001,186	958,540	70,959,726
BLUE EARTH	54,738,347	19,969,215	15,806,011		490,051,438	9,726,408	499,777,846
BROWN	22,130,606	16,164,418	623,631		291,685,063	1,205,792	292,890,855
CARLTON	10,971,302	26,470,880	34,004,110		198,147,449	20,717,512	218,864,961
CARVER	28,803,827	1,784,200	1,747,213		292,239,154	6,357,599	298,596,753
CASS	6,895,396	104,009	2,468,416		145,060,286	21,055,576	166,115,862
CHIPPEWA	9,225,500	874,000	8,820,077		139,814,301	3,098,472	142,912,773
CHISAGO	8,443,600	719,100	4,972,268		163,322,999	6,158,064	169,481,063
CLAY	31,833,500	1,461,000	758,816		321,629,155	8,738,900	330,368,055
CLEARWATER	2,928,800	110,600	18,202,892		58,056,299	11,884,555	69,940,854
COOK	6,035,563		258,014		39,422,575	1,716,061	41,138,636
COTTONWOOD	8,326,701	4,131,130	593,608		184,934,885	925,262	185,860,147
CROW WING	29,794,415	4,688,100	5,069,209	1,302,960 <sup>M</sup>	336,214,445	5,759,311	341,973,756
DAKOTA	236,263,804	49,636,400	105,226,173		1,720,798,237	44,565,165	1,765,363,402
DODGE	4,504,181	1,012,900	588,974		132,601,837	2,125,861	134,727,698
DOUGLAS	21,866,299	338,100	2,931,080		185,782,091	4,574,512	190,356,603
FARIBAULT	9,715,800	6,620,967	1,871,349		252,261,854	3,055,665	255,317,519
FILLMORE	10,234,906	463,240	1,817,428		189,987,153	3,122,897	193,110,050
FREEBORN	30,451,336	18,015,472	7,348,432		377,987,933	10,862,717	388,850,650
GOODHUE	25,975,596	15,124,500	343,892,712		685,790,234	9,785,267	695,575,501
GRANT	3,322,299		236,761		80,198,136	1,258,962	81,457,098
HENNEPIN	1,847,863,145	744,396,010	124,150,078		10,425,117,656	213,666,710	10,638,784,366
HOUSTON	6,687,498	701,600	387,450		115,654,307	2,366,945	118,021,252
HUBBARD	4,886,900	199,000	2,553,063		89,312,471	8,072,669	97,385,140
ISANTI	6,646,510	1,053,800	1,934,603		143,984,023	3,299,500	147,283,523
ITASCA	22,449,519	31,677,416	100,173,178	19,347,997 <sup>M</sup>	349,404,465	24,973,185	374,377,650
JACKSON	5,832,079	1,215,505	5,294,439		208,016,203	1,922,276	209,938,479
KANABEC	4,457,866	2,353,246	172,347		63,846,750	638,345	64,485,095
KANDIYOHKI	26,177,031	3,740,400	2,624,285		273,337,842	5,230,152	278,567,994
KITSON	4,389,700	306,300	9,690,491		83,911,656	18,348,950	102,260,606
KOOCHICING	10,014,400	19,999,200	864,400		96,705,421	1,862,518	98,567,939
LAC QUI PARLE	5,904,000	2,488,800	611,978		132,049,309	2,011,069	134,060,378
LAKE	5,493,997	2,032,896	1,933,647		80,804,507	1,886,065	82,690,572
LAKE/WOODS	1,582,337	12,500	349,069		19,285,339	1,271,008	20,556,347
LESUEUR	9,012,186	6,080,297	3,494,264		185,380,250	4,080,870	189,461,120
LINCOLN	2,503,765	656,665	220,961		83,356,832	456,245	83,813,077
LYON	21,969,200	5,940,800	3,017,531		220,016,945	4,002,719	224,019,664
MCLEOD	16,380,623	14,098,783	786,683		250,640,905	3,124,298	253,765,203
MAHONOMEN	1,695,100		187,561		38,481,707	700,655	39,182,362
MARSHALL	3,998,396		12,875,826		117,530,126	19,120,159	136,650,285
MARTIN	18,671,119	8,870,900	15,615,275		309,785,239	3,515,543	313,300,782
MEEKER	9,236,400	2,696,900	1,021,307		167,998,590	3,292,005	171,290,595

TABLE 10 PART B

## 1975 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

County	Commercial Lands & Bldgs.	Industrial Lands & Bldgs.	Pub. Util. Land & Bldgs. & Machinery	Other*	Total Real	Total Personal	Total Real & Personal
MILLE LACS	9,897,700	796,200	2,724,671		115,096,390	2,305,870	117,402,260
MORRISON	11,660,300	1,327,100	7,487,481		169,866,300	7,092,604	176,959,404
MOWER	30,137,238	15,167,500	3,336,319		378,789,208	2,947,340	381,736,548
MURRAY	4,511,440	782,282	644,319		151,192,527	1,203,470	152,395,997
NICOLLET	11,127,899	4,138,446	766,892		218,029,874	2,483,199	220,513,073
NORLES	16,774,100	5,155,700	817,727		229,785,707	2,064,885	231,850,592
NORMAN	3,307,500	77,900	3,223,839		109,222,719	2,821,799	112,044,518
OLMSTED	177,310,719	39,348,264	5,254,333		819,427,039	8,987,866	828,414,905
OTTER TAIL	27,301,650	2,938,119	28,894,809		363,698,347	8,228,627	371,926,974
PENNINGTON	10,007,510	2,584,800	570,421		79,469,502	11,270,204	90,739,706
PINE	7,353,018	248,813	1,680,725		105,238,367	5,420,905	110,659,272
PIPESTONE	7,138,221	1,048,381	1,557,574		112,761,617	2,660,850	115,422,467
POLK	19,996,100	6,302,700	7,098,564		294,687,344	16,542,797	311,230,141
POPE	4,593,100	833,600	974,099		87,928,498	2,594,197	90,522,695
RAMSEY	638,111,774	392,862,190	73,086,889	10,711,250 <sup>P</sup>	3,861,399,191	98,223,309	3,959,622,500
RED LAKE	1,523,700	300,800	2,151,803		33,259,554	6,054,773	39,314,327
REDWOOD	10,521,130	5,222,758	732,131		253,348,120	2,237,692	255,585,812
RENVILLE	8,336,105	13,397,385	1,347,678		279,839,918	3,801,928	283,641,846
RICE	23,198,022	8,406,100	7,116,197		298,922,805	8,865,778	307,788,583
ROCK	6,860,100	1,484,700	904,125		136,318,454	1,115,047	137,433,501
ROSEAU	4,448,418	1,461,800	1,174,693		58,131,231	2,528,551	60,659,782
ST. LOUIS	162,291,124	44,902,230	54,325,954	56,470,730 <sup>**</sup>	1,253,712,036	46,867,983	1,300,580,019
SCOTT	27,176,813	31,346,940	24,089,119		347,499,668	9,630,148	357,129,816
SHERBURNE	8,058,329	861,100	81,287,810		224,675,063	2,697,458	227,372,521
SIPLEY	4,766,757	3,376,319	686,357		171,147,695	1,409,519	172,557,214
STEAPNS	70,943,600	30,674,500	8,827,521		673,941,646	13,797,417	687,739,063
STEELE	22,584,635	9,524,330	2,737,855		261,592,115	5,705,680	267,297,795
STEVENS	6,737,200	663,600	596,578		104,173,068	2,513,494	106,686,562
SWIFT	6,603,800	630,200	2,095,922		117,674,834	2,750,240	120,425,074
TODD	6,305,255	1,787,625	2,128,432		117,473,702	5,228,661	122,702,363
TRAVERSE	2,335,183	176,498	388,587		77,427,235	1,193,453	78,620,688
WABASHA	10,658,300	42,300	1,021,090		134,476,212	2,295,000	136,771,212
WADEMA	7,800,003	210,400	1,162,828		60,040,346	4,041,265	64,081,611
WASECA	9,524,529	6,522,000	2,278,987		185,671,599	3,709,255	189,380,854
WASHINGTON	54,849,904	36,099,458	82,637,776		904,313,286	31,054,861	935,368,147
WATONWAN	7,532,770	3,696,400	1,145,881		151,482,622	1,677,196	153,159,818
WILKIN	3,932,620	148,800	117,409		108,075,395	2,562,580	110,637,975
WINONA	36,408,670	27,046,877	2,595,172		323,605,487	6,364,807	329,970,294
WRIGHT	18,210,879	1,920,400	101,256,472		458,745,483	5,786,415	464,531,898
YELLOW MEDICINE	5,730,512	2,864,958	1,207,556		161,000,915	2,619,173	163,620,088
STATEWIDE TOTALS	4,292,864,095	1,828,889,510	1,391,155,581	87,832,937	35,763,309,386	915,329,883	36,678,639,269

\* Minerals (M).....\$76,430,587  
 Parking Ramps (P)..... 11,402,350

\*\* Minerals.....\$55,779,630  
 Parking Ramp..... 691,100

FIGURE 3

COUNTY BOUNDARIES  
AND COUNTY SEATS

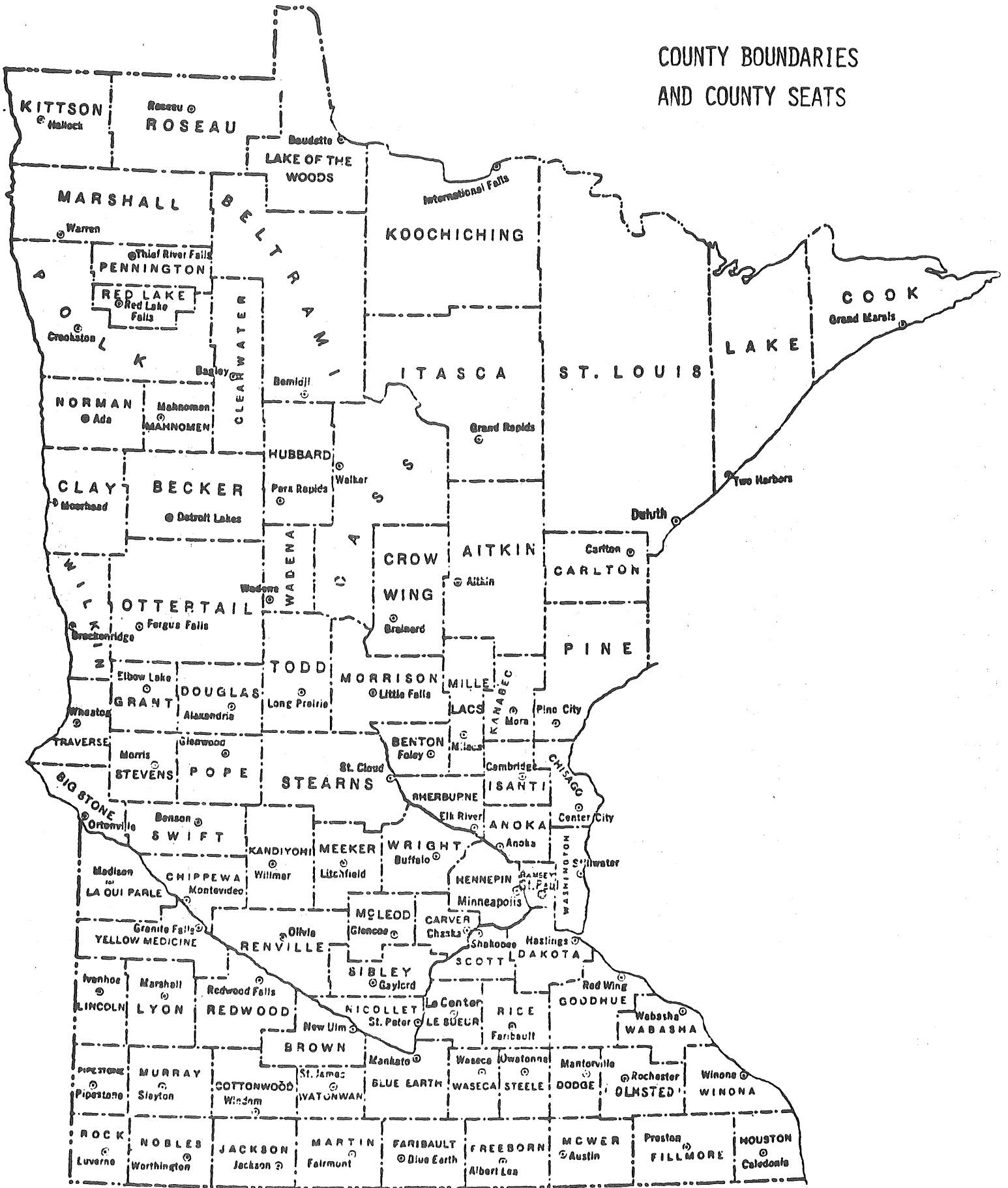




TABLE 11 PART A

## 1975 ASSESSED VALUE OF REAL PROPERTY &amp; PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	AGRICULTURAL Blind/Para Vet/Disabled		AGRICULTURAL HOMESTEAD UP TO \$12,000 MARKET		AGRICULTURAL HOMESTEAD OVER \$12,000 MARKET		AGRICULTURAL NON-HOMESTEAD	TIMBER	SEASONAL RECREATIONAL RESIDENTIAL	TOTAL AGRICULTURAL ASSESSED VALUE
	Up to 120 Acres	Over 120 Acres	Up to 120 Acres	Over 120 Acres	Up to 120 Acres	Over 120 Acres				
AITKIN	1,281	77	1,417,841	76,758	1,010,622	484,290	2,929,118		12,516,192	18,436,179
ANOKA			2,109,766	232	5,327,023	356,222	4,306,049	26,552	2,184,747	14,310,591
BECKER	2,589	91	3,849,121	123,014	3,281,639	2,739,617	5,324,735	2,214	8,411,299	23,734,319
BELTRAMI	1,579	34	1,961,871	316,861	743,817	325,945	1,685,749	9,233	2,332,773	7,877,862
BENTON	2,501		3,296,245	2,269	4,797,820	1,580,015	2,034,519		407,596	12,120,965
BIG STONE	1,200		1,334,823	6,091	2,350,286	1,305,667	9,124,777		308,704	14,431,548
BLUE EARTH	1,172		4,280,891		22,321,643	4,990,524	31,078,954		232,316	62,905,500
BROWN			3,410,881		16,740,668	4,950,046	20,167,763			45,269,358
CARLTON			2,505,668	32,415	1,591,750	428,665	712,597	82,200	1,664,659	7,017,954
CARVER	500		3,492,984		14,444,449	1,302,874	9,164,905		342,673	28,748,385
CASS			1,789,420	124,943	513,767	526,621	1,312,808		17,963,684	22,231,243
CHIPPEWA	1,200		2,451,182	210	6,842,207	3,194,649	13,935,964			26,425,412
CHISAGO	1,800		3,491,964		8,009,313	1,017,921	3,454,076	19,385	3,252,690	19,247,149
CLAY	2,549		3,347,988	28,733	6,577,950	4,434,854	20,630,726		64,067	35,186,867
CLEARWATER	896	304	1,743,448	412,179	1,413,365	621,705	1,779,050	3,481	631,757	6,606,185
COOK			20,427		12,394	556		175,234	3,750,844	3,959,455
COTTONWOOD	1,200		2,467,600		11,168,307	6,493,154	21,459,990		7,194	41,597,445
CROW WING	859		1,681,267	39,393	1,508,516	452,146	1,840,096	40,448	31,473,384	37,036,609
DAKOTA	4,300		2,665,118		12,035,117	3,602,690	18,292,892	19,380	223,315	36,843,312
DODGE	1,855		3,699,151		10,636,515	2,389,026	12,750,930			29,477,477
DOUGLAS	2,179	348	4,127,280	3,191	5,448,441	2,905,111	4,734,611		5,716,894	22,938,055
FARIBAUT	522		3,395,867		18,010,415	4,960,459	32,580,480		83,760	59,031,503
FILLMORE	4,656	144	5,006,267	15,488	15,017,752	7,410,571	11,913,372	1,819	50,224	39,420,293
FREEBORN	1,200		4,378,288		22,422,084	8,351,475	20,709,240		24,967	55,887,254
GOODHUE	2,825	57	4,939,272	317	19,760,878	7,581,213	12,365,901		420,438	45,070,901
GRANT	2,400		1,854,239	592	3,921,930	2,199,910	11,157,424		411,747	19,547,842
HENNEPIN			2,883,522		14,630,694	485,074	18,292,290		2,977,138	39,268,718
HUSTON	2,732	94	2,986,040	3,910	6,733,265	3,312,349	4,011,445	3,411	94,731	17,153,477
HUBBARD	378	234	1,433,008	80,181	605,939	376,794	1,011,470	33,616	7,245,902	10,787,522
ISANTI	8,281		4,993,616		9,534,772	761,861	4,558,735	71,458	1,944,358	21,873,081
ITASCA			1,215,803	41,975	695,446	195,679	241,528		8,376,755	11,267,186
JACKSON	1,200		3,075,870	774	14,729,067	4,548,083	29,179,401		135,935	51,670,330
KANABEC	6,490	571	2,956,580	16,706	2,886,682	862,489	1,454,625	473	1,352,169	9,236,785
KANDIYOHI	2,400		4,165,832	8,625	10,331,246	3,763,233	15,925,598		5,004,421	39,201,355
KITTSON	157		1,494,580	89,882	1,806,729	2,903,752	11,374,089		27,640	17,696,829
KOOCHICING	1,390		1,070,414	57,415	313,519	218,764	522,169	270,349	987,063	3,341,083
L'AC QUI PARLE	1,200		2,841,801	607	8,009,834	6,140,713	15,542,982		4,047	32,541,184
LAKE			74,533	282	74,334	4,550	30,057	833,232	3,054,627	4,071,615
LAKE/WOODS			669,867	68,207	96,275	323,518	935,779	12,388	705,291	2,911,325
LE SUEUR	5,203		3,506,724		11,978,632	1,793,751	10,302,020	147	2,442,713	30,029,190
LINCOLN	464		2,205,958		5,332,690	4,359,776	8,428,416		97,923	20,425,227
LYON	3,600		2,554,700	100	8,495,087	5,674,513	17,445,743			34,173,743
MCLEOD	2,400		4,233,459		16,156,380	2,557,112	10,556,960	3,375	64,482	33,574,169
MAHONMIN			1,312,855	30,702	1,597,579	2,097,969	2,669,543		691,095	8,399,743
MARKSHALL			3,336,335	306,931	2,360,031	4,821,047	14,733,418			25,557,802
MARTIN	1,556		3,180,385		17,339,096	6,995,524	31,591,185		67,527	59,165,273
MEeker			3,853,411		10,615,886	6,101,224	9,195,185		2,561,795	32,327,501

TABLE 11 PART A

## 1975 ASSESSED VALUE OF REAL PROPERTY &amp; PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	AGRICULTURAL Blind/Para Vet/Disabled		AGRICULTURAL HOMESTEAD UP TO \$12,000 MARKET		AGRICULTURAL HOMESTEAD OVER \$12,000 MARKET		AGRICULTURAL NON-HOMESTEAD	TIMBER	SEASONAL RECREATIONAL RESIDENTIAL	TOTAL AGRICULTURAL ASSESSED VALUE
	Up to 120 Acres	Over 120 Acres	Up to 120 Acres	Over 120 Acres	Up to 120 Acres	Over 120 Acres				
MILLE LACS	1,391	165	3,130,276	7,461	5,441,558	803,861	1,769,619		2,600,454	13,754,785
MORRISON	9,229	573	6,228,594	34,649	7,747,347	2,569,356	3,840,958	1,820	4,215,446	24,647,972
MOWER	1,200		4,078,616		17,874,053	5,513,067	20,216,723			47,683,659
MURRAY	1,006		2,884,767		10,639,311		24,951,271		531,513	39,007,868
NICOLLET			2,509,317		13,512,791	5,721,385	11,794,581	1,805		33,539,879
NOBLES			3,011,987		12,490,430	3,354,168	27,302,162			46,158,747
NORMAN	2,691	231	2,289,087	25,251	3,852,662	3,341,854	16,945,161			26,456,987
OLMSTED	3,074		3,997,019		13,273,110	493,031	16,904,349			34,670,582
OTTER TAIL	3,707	202	10,038,101	160,534	8,269,518	6,828,355	11,616,544	800	13,574,083	50,491,844
PENNINGTON	1,729	106	1,724,917	121,431	1,039,668	1,834,313	2,573,982		1,096	7,298,542
PINE	2,076	182	4,467,362	342,150	4,077,415	705,486	1,705,884	28,870	5,300,313	16,629,738
PIPESTONE	2,460		1,874,568		5,850,614	3,734,809	11,126,225			22,588,616
POLK			5,181,767	201,572	6,361,844	3,792,569	37,256,837		1,357,725	54,152,314
POPE	1,200		2,724,753	16,316	3,380,853	3,558,747	5,796,560		1,925,296	17,403,725
RAMSEY			173,922		514,195		800,346	1,860	376,107	1,866,430
RED LAKE			1,365,224	33,788	1,115,206	1,617,763	2,097,638			6,229,619
REDWOOD			3,488,524		16,446,667	5,765,566	34,445,026			60,145,783
RENVILLE			4,319,330		19,545,535	18,576,580	24,649,748		47,979	67,139,172
RICE	2,400		4,601,147		16,261,512	4,095,592	8,313,497		1,095,006	34,365,154
ROCK			1,940,670		8,288,580	4,646,208	16,275,590			31,151,048
ROSEAU	1,037	173	2,489,738	359,068	754,655	2,019,107	4,422,696	8,770	128,019	10,183,263
ST. LOUIS	2,871		1,901,150	127,501	918,443	168,640	4,806,061		18,596,455	26,521,121
SCOTT	3,284		3,365,434		11,379,364	1,621,095	7,978,006		1,235,260	25,582,443
SHERBURNE	4,316	328	2,835,528	17,702	3,694,761	1,086,276	3,260,056		2,444,207	13,343,174
SIBLEY			3,688,576		16,142,204	3,914,492	16,409,687			40,154,959
STEARNS	3,033		9,335,377	2,490	27,729,091	6,813,993	12,075,551		6,310,568	62,270,103
STEELE	3,483		3,365,257		14,217,821	5,183,875	8,077,432		180,213	31,028,081
STEVENS			1,823,770		4,740,638	6,262,213	9,362,734			22,189,355
SWIFT			2,679,372		5,571,517	2,583,825	14,212,294		319	25,047,327
TODD	4,596	470	6,184,354	93,443	4,520,358	2,534,132	3,242,815	3,819	2,168,298	18,742,285
TRAVERSE	1,200		1,318,534		3,288,707	3,654,945	11,643,572		100,743	20,007,701
WABASHA	1,200		2,676,267	3,376	7,741,767	4,464,736	5,063,855		928,103	20,879,304
WADENA	2,613		2,140,989	118,177	1,105,265	702,607	1,308,187	9,049	349,901	5,736,688
WAS ECA	600		2,548,987		13,240,846	2,639,262	14,522,824		239,169	33,191,688
WASHINGTON	4,321		1,411,114		8,690,159	182,043	13,430,340		3,499,992	27,267,969
WATONWAN	461		2,150,323		10,739,780		20,667,764		70,497	33,629,325
WILKIN			1,685,597		3,906,223	1,645,857	20,462,341			27,700,018
WINONA	425		3,223,455		11,383,390	3,667,125	5,861,530	2,700	269,165	24,407,790
WRIGHT	6,000		7,767,851		21,045,610	1,448,158	10,791,262		8,845,688	49,904,569
YELLOW MEDICINE	3,170	430	3,076,100		9,271,117	4,768,580	20,743,271			37,862,668
STATEWIDE TOTAL	151,927	4,864	264,462,382	3,543,892	716,401,036	265,218,412	972,214,343	1,667,888	207,304,351	2,430,969,095

TABLE 11 PART B

## 1975 ASSESSED VALUE OF REAL PROPERTY &amp; PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	ALL OTHER Blind/Para Vet/Disabled	ALL OTHER HOMESTEAD		ALL OTHER NON-HOMESTEAD		Type I & II Apts. Structures		Type I & II Apartments & Title II National Housing Land	Title II Nat. Housing (Under 10,000 Population) Structures
		Up To \$12,000 Market	Over \$12,000 Market	Dwelling w/1, 2, or 3 Units	Dwelling w/4 or More Units	4 or Less Stories	5 or More Stories		
AITKIN	10,015	6,548,288	3,192,678	830,056	283,020			1,994	1,826
ANOKA	105,368	107,932,402	215,978,773	28,146,348	29,302,358			55,922	
BECKER	16,326	10,640,808	6,948,988	2,686,984	816,294				
BELTRAMI	9,263	9,089,618	6,126,977	2,569,695	380,826			2,864	1,320
BENTON	9,832	9,019,067	9,064,152	1,391,954	1,892,618			19,200	
BIG STONE		3,021,418	975,644	531,251	32,660			1,830	7,753
BLUE EARTH	25,462	22,738,176	28,873,776	6,061,762	6,964,846	37,997	520,947	90,726	14,538
BROWN	8,860	15,033,042	15,152,081	3,324,170	341,560			17,600	
CARLTON	17,093	16,241,453	10,056,784	2,734,956				11,340	
CARVER	11,970	16,944,569	30,425,584	4,099,780	3,192,182			39,600	6,930
CASS	12,978	9,713,539	5,144,161	979,102				1,210	
CHIPPEWA	4,357	6,534,751	2,775,586	1,017,554	103,444			4,520	26,800
CHISAGO	4,765	10,729,454	11,497,478	2,164,272	1,048,346			12,128	13,621
CLAY	50,292	21,231,322	25,428,814	3,299,652	6,986,468				
CLEARWATER	1,121	2,286,652	733,708	530,152	51,982			322	1,510
COOK	250	2,400,556	1,318,800	762,360	352,424			2,040	4,769
COTTONWOOD	6,158	6,867,780	4,117,486	1,124,904	248,060			3,300	28,770
CROW WING	42,489	25,531,535	22,638,361	3,246,486	749,730			6,478	4,250
DAKOTA	52,462	104,516,977	229,822,704	23,311,621	49,145,224			301,180	
DODGE	7,208	5,160,645	3,418,888	459,110					
DOUGLAS	7,972	11,493,181	9,312,437	3,482,043	866,868			696	2,538
FARIBAULT	12,763	8,815,277	4,004,977	1,575,707	105,092				
FILLMORE	8,412	8,748,677	4,138,638	1,284,454	55,352				
FREEBORN	15,467	20,592,986	17,971,750	3,911,463	1,869,992			26,400	
GOODHUE	19,000	20,620,839	22,771,475	4,276,790	797,846			18,668	4,177
GRANT	890	2,696,872	805,803	448,475	10,962			2,470	5,181
HENNEPIN	485,765	594,439,678	1,434,566,087	186,638,901	350,982,093	2,924,256	14,145,726	5,481,106	6,900
HUNTERDON	12,106	8,317,008	5,362,628	946,572	181,964				
HUBBARD	12,926	6,175,722	4,026,020	864,220	32,438			7,200	
ISANTI	4,333	7,866,376	8,094,972	1,115,856	493,460				14,688
ITASCA	23,824	20,922,437	12,596,306	3,560,887	417,261			11,328	26,150
JACKSON	1,728	5,392,231	3,647,040	1,071,947				10,840	45,690
KANABEC		3,493,140	2,315,908	680,198	300,016			1,200	4,250
KANDIYOHI	11,626	15,776,618	14,819,108	2,980,842	1,851,513			15,312	6,096
KITSON	3,152	2,216,420	704,006	708,908	64,772				
KOOCHICING	17,974	8,608,303	4,544,958	1,527,372	24,680			5,460	10,816
LAC QUI PARLE	803	3,542,157	1,303,936	565,910	146,844			1,980	19,580
LAKE	3,726	8,623,593	5,667,924	1,193,136	253,756				
LAKEWOODS	1,908	1,190,639	328,392	238,708	18,834				
LE SUEUR	7,928	10,649,909	7,748,565	1,417,746	836,874			3,610	5,850
LINCOLN	2,095	2,697,511	832,453	346,640	35,174			4,047	10,596
LYON	6,898	10,641,531	10,126,476	2,579,070	2,127,756			35,504	25,775
MCLEOD	8,640	14,782,620	15,134,489	2,971,343	1,307,703			15,920	32,340
MAHONNEN	4,822	1,593,674	619,076	222,794	11,276				861
MARSHALL	588	3,102,710	968,808	640,686	32,908			2,760	8,023
MARTIN	6,706	12,502,704	9,063,594	2,880,744	458,650			8,560	3,585
MEeker	4,679	8,312,512	4,682,164	1,557,630	288,590			4,110	8,020

TABLE 11 PART B

1975 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	ALL OTHER Blind/Para Vet/Disabled	ALL OTHER HOMESTEAD		ALL OTHER NON-HOMESTEAD		Type I & II Apts. Structures		Type I & II Apartments & Title II National Housing Land	Title II Nat. Housing (Under 10,000 Population) Structures
		Up To \$12,000 Market	Over \$12,000 Market	Dwelling w/1 2, or 3 Units	Dwelling w/4 or More Units	4 or Less Stories	4 or More Stories		
MILLE LACS	11,958	7,399,071	5,390,418	1,323,120	458,996			5,400	35,729
MORRISON	5,389	10,335,286	6,168,336	1,290,234	284,988			5,840	45,505
MOWER	30,744	26,323,880	23,632,312	3,035,149	1,718,800			13,760	1,415
MURRAY	4,748	4,012,585	1,591,894	683,956	39,437			1,570	12,096
NICOLLET	6,642	12,043,454	14,496,552	2,429,586	1,117,090			32,684	74,376
NOBLES	8,723	10,004,915	6,253,360	2,219,686	425,364				
NORMAN	4,133	3,275,174	1,382,352	629,625	54,246			4,810	10,119
OLMSTED	31,478	49,472,700	79,311,250	13,635,771	16,561,325	477,427		85,294	
OTTER TAIL	18,307	19,840,477	11,974,477	3,186,278	1,619,128			26,162	16,302
PENNINGTON	2,223	6,103,056	4,217,954	1,222,494	642,832			8,148	48,725
PINE	4,067	5,880,944	2,825,094	866,368	117,942			5,046	10,018
PIPESTONE	6,370	5,459,753	2,623,008	1,018,198	128,092				
POLK	10,310	13,477,306	9,119,210	3,310,476	773,002			4,356	8,074
POPE	227	4,157,747	1,795,694	771,028	165,814				
RAMSEY	267,160	278,901,633	413,079,740	69,573,162	133,074,912	948,670	3,078,125	741,560	
RED LAKE		1,456,590	500,390	146,638	89,792			480	6,250
REDWOOD	1,241	7,646,188	5,038,968	1,365,099	565,642			8,880	43,025
RENVILLE	4,467	7,859,857	3,739,202	1,265,712	634,497			10,274	24,819
RICE	27,315	20,130,258	19,477,826	3,832,899	2,252,290			42,600	
ROCK	4,900	4,550,160	3,472,134	946,644	111,424				
ROSFAR	2,550	2,710,960	698,094	502,974	173,018			1,784	19,797
ST. LOUIS	106,608	131,358,146	99,872,202	24,083,285	7,286,087	109,700	467,100	141,137	53,973
SCOTT	18,039	19,846,065	31,621,453	3,655,410	3,017,240				34,038
SHERBURNE	18,993	10,762,202	13,606,639	1,601,402	1,710,024				
SIBLEY	7,746	6,100,307	2,854,428	878,958	110,982			2,954	4,435
STEARNS	37,588	44,871,045	49,395,866	8,762,344	8,134,350	21,000	113,875	93,388	10,128
STEELE	21,578	15,837,353	19,777,170	3,295,525	1,220,324			35,808	
STEVENS	3,134	4,024,631	2,277,680	791,866	432,620			14,372	40,592
SWIFT	1,648	4,992,835	2,094,550	836,228	100,210			160	3,565
TODD	10,329	7,020,158	2,423,926	791,764	386			2,560	3,017
TRAVERSE	4,681	2,166,058	783,444	315,512				900	14,677
WABASHA	4,889	9,047,636	4,981,344	1,838,973	24,940			160	19,219
WADENA	6,656	5,001,350	2,469,936	829,428	209,836			1,080	4,235
WAS ECA	11,307	8,728,687	8,012,394	1,699,192	843,666			8,528	34,925
WASHINGTON	50,557	65,570,673	120,110,641	14,548,866	9,191,336			91,804	10,137
WATONWAN	5,251	5,873,802	2,927,224	1,013,582	183,308				
WILKIN	3,933	2,986,288	1,309,340	562,373	210,398			2,400	2,949
WINONA	30,651	24,091,200	23,206,880	4,881,940	3,289,300			24,420	6,045
WRIGHT	24,948	22,527,398	24,779,090	3,866,448	1,478,764			33,400	111,902
YELLOW MEDICINE	4,315	5,365,483	2,767,022	994,568	69,726			640	2,390
STATEWIDE TOTALS	2,133,611,078	3,261,908,897	507,513,975	663,986,894	4,519,050	18,325,773	7,681,674	1,065,680	
	1,908,833								

TABLE 11 PART C

## 1975 ASSESSED VALUE OF REAL PROPERTY &amp; PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	Title II Nat. Housing (Over 10,000 Population) Structures	Class 4 Vacant Land	Seasonal Recreational Commercial	Commercial Land & Buildings	Industrial Land & Buildings	Public Utility		Other*	Total All Other Assessed
						Land & Buildings	Machinery		
AITKIN		54,428	565,582	2,706,076	454,863	172,964	95,253		14,917,033
ANOKA	323,533	12,773,021		56,835,991	40,939,784	1,352,608	2,127,328		495,673,326
BECKER	96,468	186,190	989,165	6,399,819	1,123,848	90,343	232,317		30,227,550
BELTRAMI	176,610	149,449	879,834	6,111,104	571,378	200,923	469,132		26,738,593
BENTON	96,600	784,169		7,181,037	2,398,532	298,785	2,139,926		34,295,872
BIG STONE			4,411	1,599,008	220,504	344,030	955,128		7,693,637
BLUE EARTH	206,009	972,750	6,375	23,538,217	8,586,762	1,727,671	3,929,390		104,295,404
BROWN	328,780	470,752		9,572,251	6,950,700	179,305	68,881		51,447,982
CARLTON	103,130	1,049,375	3,428	4,758,497	11,382,478	7,126,906	5,999,970		59,345,410
CARVER	202,400	1,293,387	31,756	12,385,944	767,206	168,448	451,825		70,021,581
CASS		203,209	3,390,843	2,965,159	44,724	312,895	580,251		23,348,071
CHIPPEWA		77,572		3,966,965	375,820	1,001,900	2,163,359		18,052,628
CHISAGO		1,731,094	92,130	3,630,748	309,213	740,288	1,083,556		33,057,093
CLAY				13,688,405	628,230	106,382	170,472		71,590,037
CLEARWATER		31,046	31,666	1,259,384	47,558	2,205,986	4,357,564		11,538,651
COOK		1,643,845	414,917	2,595,297		61,081	38,655		4,594,994
COTTONWOOD		99,526		3,580,470	1,776,386	64,392	147,953		18,065,185
CROW WING	150,000	1,067,432	2,605,719	12,911,604	2,015,883	394,472	1,383,944	651,480M	73,299,863
DAKOTA	1,635,040	12,877,277		101,596,039	21,343,652	8,287,112	28,651,273		581,540,561
DODGE		65,263		1,936,852	435,547	47,763	159,299		11,690,575
DOUGLAS	109,560		864,237	9,402,509	145,383	503,512	603,374		36,794,310
FRIBAULT		183,635	249	4,177,788	2,847,016	236,860	437,838		22,400,211
FILLMORE		95,842		4,401,030	199,193	150,124	489,434		19,571,156
FREEBORN	148,500	542,254		13,094,126	7,746,653	879,222	1,767,910		68,966,763
GOODHUE	157,730	935,721	27,654	11,169,501	6,503,535	31,189,312	90,453,142		188,945,390
GRANT		48,879	17,744	1,428,605		21,070	62,587		5,549,538
HENNEPIN	10,747,734	57,702,579	22,117	793,741,228	320,090,284	22,034,967	24,301,990		3,818,311,411
HOUSTON		277,135		2,875,625	301,688	26,187	108,850		18,409,763
HUBBARD	57,142	1,636,752	1,542,905	2,101,367	95,570	124,872	754,221		17,461,355
I SANTI		517,491	72,866	2,957,995	453,134	265,439	439,101		22,595,711
ITASCA		4,024,886	1,308,439	9,666,301	13,621,289	5,026,242	29,494,748	8,908,124M	109,608,222
JACKSON		52,799	8,283	2,507,800	522,667	398,833	1,455,640		15,115,498
KANABEC		323,586	10,660	1,916,930	1,011,896	13,363	47,090		10,118,237
KANDIYOHI	163,800	439,361	111,240	11,256,133	1,608,372	400,964	563,937		50,004,922
KITTSON		273,910	1,050	1,987,571	131,709	506,378	2,835,297		9,336,173
KOOCHICHING	111,621	537,285	303,798	4,306,192	8,599,656	135,751	182,400		28,916,766
LAC QUI PARLE		39,904		2,538,720	1,070,184	52,460	163,326		9,445,804
LAKE		1,269,812	668,015	2,362,420	874,145	479,270	273,022		21,668,819
LAKE/WOODS			380,286	680,406	5,375	13,908	105,575		2,964,081
LE SUEUR	64,900	230,074	284,000	3,875,147	2,614,528	231,602	1,008,474		28,949,207
L INCOLN		81,829		1,076,753	282,366	46,158	37,872		5,453,494
LYON	42,000	337,593	3,562	9,446,756	2,554,544	412,627	695,978		39,026,070
MCLEOD	50,140	586,270		7,044,196	6,062,477	138,883	154,567		48,289,588
MAHONOMEN		25,929	10,394	728,893		46,870	26,187		3,290,776
MARSHALL				1,719,312		852,201	3,631,321		10,959,317
MARTIN	136,365	219,318	24,991	8,028,573	3,814,487	1,089,176	4,360,769		42,698,222
MEeker		213,968	7,265	3,971,652	1,159,667	56,459	296,669		20,563,385

TABLE 11 PART C

## 1975 ASSESSED VALUE OF REAL PROPERTY &amp; PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	Title II Nat. Housing (Over 10,000 Population) Structures	Class 4 Vacant Land	Seasonal Recreational Commercial	Commercial Land & Buildings	Industrial Land & Buildings	Public Utility		Other*	Total All Other Assessed
						Land & Buildings	Machinery		
MILLE LACS		1,936,204	371,293	4,256,011	342,366	214,484	741,957		22,487,007
MORRISON		84,452	274,108	5,013,929	570,653	2,098,959	868,727		27,046,406
MOWER	242,900	329,519		12,959,008	6,522,025	172,483	978,398		75,960,392
MURRAY		73,871	30,692	1,935,781	336,382	95,715	140,575		8,959,352
NICOLLET		589,444		4,784,996	1,779,532	131,148	153,966		37,639,470
NOBLES		36,851	4,040	7,212,863	2,216,951	137,084	166,309		28,686,146
NORMAN				1,422,225	33,497	160,476	950,213		7,926,870
OLMSTED	861,499	2,953,840	114,014	76,243,888	16,919,754	1,328,944	721,255		258,718,439
OTTER TAIL	195,594	2,093,457	1,569,075	11,739,547	1,263,391	3,306,910	7,068,107		63,917,212
PENNINGTON		11,825		4,303,225	1,111,464	21,422	173,534		17,866,902
PINE		1,223,099	55,142	3,161,801	106,990	241,170	373,288		14,870,969
PIPESTONE		30,960		3,069,434	450,804	133,981	415,330		13,235,930
POLK	151,788		4,302	8,598,323	2,710,161	677,379	1,841,088		40,685,775
POPE			115,706	1,975,033	358,448	81,614	261,433		9,682,744
RAMSEY	4,843,120	16,846,947		273,987,081	168,930,742	9,183,585	17,243,238	3,856,050 <sup>P</sup>	1,394,555,725
RED LAKE		86		655,191	129,344	135,278	612,401		3,732,830
REDWOOD		232,694		4,523,577	2,245,786	101,427	165,418		21,937,945
RENVILLE	23,554	187,236		3,584,711	5,760,876	121,952	354,690		23,571,847
RICE	244,226	579,643	67,140	9,976,438	3,614,623	379,391	2,077,964		62,702,612
ROCK		47,687		2,949,843	638,421	66,177	250,075		13,037,465
ROSEAU			10,118	1,912,820	628,574	155,506	271,017		7,087,212
ST. LOUIS	1,079,860	3,078,303	1,731,945	69,790,086	19,307,958	6,288,438	13,233,892	28,138,611**	396,127,331
SCOTT		2,161,301	55,144	11,685,995	13,479,184	680,891	7,501,884		93,756,644
SHERBURNE		1,086,352	134,221	3,465,069	370,273	7,144,235	21,557,770		61,457,180
SIBLEY		91,623		2,049,697	1,451,817	38,952	198,590		13,790,489
STEARNS	351,120	3,417,382	444,517	30,505,748	13,190,035	875,781	2,263,607		162,487,774
STEELE	281,668	369,776		9,711,378	4,095,462	263,297	708,512		55,617,851
STEVENS		63,468	16,032	2,896,996	285,348	65,704	147,926		11,060,369
SWIFT		77,830	3,239	2,839,634	270,986	269,438	485,774		11,980,097
TODD		617,947	188,317	2,711,188	768,679	81,008	646,580		15,265,959
TRAVERSE		17,783	1,336	1,004,077	75,894	116,460	39,250		4,540,072
WABASHA		360,082	37,755	4,583,069	18,189	77,959	279,930		21,274,150
WADENA		27,090	4,760	3,354,000	90,472	75,783	328,863		12,403,489
WASCECA		178,023		4,095,548	2,804,460	223,400	586,484		27,226,614
WASHINGTON	794,457	7,428,887	474,856	23,588,546	15,522,768	6,724,481	22,333,149		286,441,158
WATONWAN				3,239,456	1,589,452	234,565	290,127		15,266,747
WILKIN		47,837		1,691,058	63,984	14,045	28,249		6,922,854
WINONA	106,140	709,226	28,910	15,655,877	11,630,157	374,614	574,659		84,610,019
WRIGHT		1,457,967	124,960	7,830,678	825,772	11,006,065	25,220,324		99,287,706
YELLOW MEDICINE		94,841		2,463,603	1,231,932	164,144	275,275		13,433,939
STATEWIDE TOTALS	24,323,988	155,170,170	20,547,203	1,844,809,814	786,422,492	143,857,318	352,201,223	41,554,265	9,969,409,327

\* P - Parking Ramps = \$ 4,063,380  
M - Minerals = \$37,490,885

\*\* St. Louis County  
Parking Ramps = \$ 207,330  
Minerals = \$27,931,281

TABLE 11 PART D

1975 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	TOTAL ASSESSED REAL PROPERTY	PERSONAL PROPERTY ASSESSED VALUE*				TOTAL ASSESSED REAL & PERSONAL
		Total Class 3F	Total Class 3	Total Class 4	Total	
AITKIN	33,353,212		334,509	207,504	542,013	33,895,225
ANOKA	510,183,917		13,954	17,862,974	17,876,928	528,060,845
BECKER	53,961,869	4,477	33,855	957,008	995,340	54,957,209
BELTRAMI	34,616,855	3,469	704,680	3,398,952	4,107,101	38,723,956
BENTON	46,416,837			3,023,467	3,023,467	49,440,304
BIG STONE	22,125,185			412,172	412,172	22,537,357
BLUE EARTH	167,200,904		14,892	4,163,145	4,178,037	171,378,941
BROWN	96,717,340		2,584	515,158	517,742	97,235,082
CARLTON	66,363,364	1,448	1,137,186	7,374,569	8,563,203	74,926,567
CARVER	98,769,966	450	78,154	2,632,174	2,710,778	101,480,744
CASS	45,579,314	72,829	5,410,234	1,954,904	7,437,967	53,017,281
CHIPPEWA	44,478,040		29,024	1,294,902	1,323,926	45,801,966
CHI SAGO	52,304,242	1,295	8,928	2,634,223	2,644,446	54,948,688
CLAY	106,776,904	2,025	4,100	3,748,955	3,755,080	110,531,984
CLEARWATER	18,144,836		116,351	4,960,266	5,076,617	23,221,453
COOK	13,554,445	66,356	484,945	16,612	567,913	14,122,362
COTTONWOOD	59,662,630		2,366	394,811	397,177	60,059,807
CROW WING	110,336,472	2,049	5,104	2,466,394	2,473,547	112,810,019
DAKOTA	618,383,873		448,128	18,584,936	19,033,064	637,416,937
DODGE	41,168,052		1,307	912,435	913,742	42,081,794
DOUGLAS	59,732,365		49,035	1,903,784	1,952,819	61,685,184
FARIBAULT	81,431,714		14,283	1,295,510	1,309,793	82,741,507
FILLMORE	58,991,449		10,470	1,329,339	1,335,809	60,327,258
FREEBORN	124,854,017		490	4,670,336	4,670,826	129,524,843
GOODHUE	234,016,291		53,589	4,138,535	4,192,124	238,208,415
GRANT	25,097,380		8,321	530,620	538,941	25,636,321
HENNEPIN	3,857,580,129		1,028,740	90,549,614	91,578,354	3,949,158,483
HGUSTON	35,563,240	2,006	28,653	977,367	1,008,031	36,571,271
HUBBARD	28,248,877		790,723	2,451,215	3,241,938	31,490,815
ISANTI	44,468,792			1,418,785	1,418,785	45,887,577
ITASCA	120,875,408	41,833	2,414,423	7,558,113	10,014,369	130,889,777
JACKSON	66,785,828		59,490	749,837	809,327	67,595,155
KANABEC	19,355,022		311	274,088	274,399	19,629,421
KANDIYOHI	89,206,277	6,236	2,878	2,233,733	2,242,847	91,449,124
KITTSON	27,033,002		27,950	7,853,993	7,881,943	34,914,945
KOOCHICHING	32,257,849	591	25,218	767,335	793,144	33,050,993
LAC QUI PARLE	41,986,988		1,923	862,279	864,202	42,851,190
LAKE	25,740,434	5,357	147,153	611,966	764,476	26,504,910
LAKE/WOODS	5,775,406		18,693	522,419	541,112	6,316,518
LE SUEUR	58,978,397			1,754,776	1,754,776	60,733,173
LINDOLN	25,878,721			196,185	196,185	26,074,906
LYON	73,199,813	3,020	28,277	1,678,732	1,710,029	74,909,842
MCLEOD	81,863,756			1,343,448	1,343,448	83,207,204
MAHONOMEN	11,690,519	7,244	46,695	228,330	282,259	11,972,778
MARSHALL	36,517,119	1,550	28,513	8,182,736	8,212,799	44,729,918
MARTIN	101,863,495		7,226	1,502,363	1,509,589	103,373,084
MEEKER	52,890,886		5,442	1,408,542	1,413,984	54,304,870

TABLE 11 PART D

1975 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	TOTAL ASSESSED REAL PROPERTY	PERSONAL PROPERTY ASSESSED VALUE*				TOTAL ASSESSED REAL & PERSONAL
		Total Class 3F	Total Class 3	Total Class 4	Total	
MILLE LACS	36,241,792		10,603	977,847	988,450	37,230,242
MORRISON	51,694,378	1,125	62,169	2,967,688	3,030,981	54,725,359
MOWER	123,644,051		8,457	1,256,447	1,264,904	124,908,955
MURRAY	47,967,220		392	516,985	517,377	48,484,597
NICOLLET	71,179,349	2,850	13,832	1,045,031	1,061,713	72,241,062
NOBLES	74,844,993		25,095	855,528	880,623	75,725,516
NORMAN	34,383,857		533	1,212,686	1,213,219	35,597,076
OLMSTED	293,389,921			3,864,781	3,864,781	297,253,802
OTTER TAIL	114,409,056	4,650	399,493	3,014,364	3,413,507	117,827,563
PENNINGTON	25,165,444		19,357	4,821,217	4,840,574	30,006,018
PINE	31,500,707	825	6,687	2,320,944	2,328,456	33,829,163
PIPESTONE	35,924,546		25,620	1,111,116	1,136,736	37,061,282
POLK	94,838,089	472	204,467	6,848,830	7,053,769	101,891,858
POPE	27,086,469		399	1,114,990	1,115,389	28,201,858
RAMSEY	1,396,422,155		78,884	42,134,261	42,213,145	1,438,635,300
RED LAKE	9,962,449	886		2,602,029	2,602,915	12,565,364
REDWOOD	82,083,728		83	962,101	962,184	83,045,912
RENVILLE	90,711,019			1,634,829	1,634,829	92,345,848
RICE	97,071,766		21,935	3,783,988	3,805,923	100,877,689
ROCK	44,188,513		2,349	476,440	478,789	44,667,302
ROSEAU	17,270,475		65,786	1,002,413	1,068,199	18,338,674
ST. LOUIS	422,648,452	160,941	2,818,850	16,250,309	19,230,100	441,878,552
SCOTT	119,339,087		3,495	4,136,456	4,139,951	123,479,038
SHERBURNE	74,800,354		4,407	1,154,901	1,159,308	75,959,662
SIBLEY	53,945,448			606,093	606,093	54,551,541
STEARNS	224,757,877	6,200	195,039	5,672,689	5,873,928	230,631,805
STEELE	86,645,932			2,453,443	2,453,443	89,099,375
STEVENS	33,249,724		43,298	1,024,948	1,068,246	34,317,970
SWIFT	37,027,424		1,800	1,180,281	1,182,081	38,209,505
TODD	34,008,244	3,688	94,289	2,120,349	2,218,326	36,226,570
TRAVERSE	24,547,773		8,062	502,784	510,846	25,058,619
WABASHA	42,153,454			986,850	986,850	43,140,304
WADEMA	18,140,177	2,186	32,399	1,692,189	1,726,774	19,866,951
WASECA	60,418,302		1,784	1,592,678	1,594,462	62,012,764
WASHINGTON	313,709,127		1,387	13,351,802	13,353,189	327,062,316
WATONWAN	48,896,072		1,286	719,535	720,821	49,616,893
WILKIN	34,622,872			1,101,909	1,101,909	35,724,781
WINONA	109,017,309		35,546	2,691,014	2,726,560	111,744,369
WRIGHT	149,192,275	1,750	42,305	2,430,575	2,474,630	151,666,905
YELLOW MEDICINE	51,296,607			1,126,244	1,126,244	52,422,851
STATEWIDE TOTALS	12,400,377,422	407,808	17,908,879	369,829,105	388,145,792	12,788,523,214

\* Detailed breakdowns of personal property assessed value for classes 3F, 3 and 4 can be found in this table in parts E and F which follow.



TABLE 11 PART E

## 1975 ASSESSED VALUE OF REAL PROPERTY &amp; PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	CLASS 3F - HOMESTEAD STRUCTURES ON EXEMPT LANDS					TOTAL Assessed Value CLASS 3F	CLASS 3			TOTAL Assessed Value CLASS 3
	Blind/Para Vet/Disabled Up To \$24,000	Ag Homestead Up To \$12,000	Non-Ag Homestead Up To \$12,000	Ag Homestead Over \$12,000 or \$24,000	Non-Ag Homestead Over \$12,000 or \$24,000		Tools & Machinery	Rural Area Structures On Leased Public Land	Agricultural Real Estate Leased	
AITKIN							324,075	10,434	334,509	
ANOKA						13,954			13,954	
BECKER			4,477			4,477	14,718	19,137	33,855	
BELTRAMI			3,469			3,469		698,003	6,677	
BENTON									704,680	
BIG STONE										
BLUE EARTH							14,892		14,892	
BROWN								2,584	2,584	
CARLTON			1,448			1,448	10,218	1,176,968	1,197,196	
CARVER			450			450	72,874	5,280	78,154	
CASS			64,343		8,486	72,829	876	5,409,358	5,410,234	
CHIPPEWA								29,024	29,024	
CHISAGO			1,295			1,295	3,392	5,536	8,923	
CLAY			2,025			2,025		4,100	4,100	
CLEARWATER							2,726	113,625	116,351	
COOK			34,618	9,552	22,186	66,356	8,245	474,200	484,945	
COTTONWOOD								2,366	2,366	
CROW WING			2,049			2,049	3,504	1,600	5,104	
DAKOTA							341,128	88,300	448,128	
DODGE							1,307		1,307	
DOUGLAS							32,344	7,415	49,035	
FARIBAULT								7,417	6,866	
FILLMORE							8,429	2,041	10,470	
FREEBORN							490		490	
GOODHUE							43,942		53,589	
GRANT							135	3,709	8,321	
HENNEPIN							1,028,526	214	1,028,740	
HOUSTON			2,006			2,006	4,747	23,911	28,658	
HUBBARD							674,140	116,583	790,723	
ISANTI										
ITASCA			32,219		9,614	41,833	17,453	2,396,970	2,414,423	
JACKSON							13,330	41,306	4,854	
KANABEC							299		12	
KANDIYOHI	1,960		4,200		76	6,236	2,878		2,878	
KITTSON								27,950	27,950	
KOOCHICING			591			591		25,218	25,218	
LAC QUI PARLE								1,923	1,923	
LAKE			5,357			5,357	14,076	133,077	147,153	
LAKE/WOODS								18,693	18,693	
LE SUEUR										
LINCOLN										
LYON		2,400		620		3,020		28,277	28,277	
MCLEOD										
MAHONOMEN	39		7,205			7,244		46,685	46,685	
MARSHALL			750		800	1,550	2,850	25,663	28,513	
MARTIN							7,226		7,226	
MEEKER							2,584	2,853	5,447	

TABLE 11 PART E

1975 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	CLASS 3F - HOMESTEAD STRUCTURES ON EXEMPT LANDS					CLASS 3			TOTAL Assessed Value CLASS 3	
	Blind/Para Vet/Disabled Up To \$24,000	Ag Homestead Up To \$12,000	Non-Ag Homestead Up To \$12,000	Ag Homestead Over \$12,000 or \$24,000	Non-Ag Homestead Over \$12,000 or \$24,000	TOTAL Assessed Value CLASS 3F	Tools & Machinery	Rural Area Structures On Leased Public Land		Agricultural Real Estate Leased
MILLE LACS							10,603			10,603
MORRISON			1,125			1,125	61,945	323		62,168
MOWER							8,457			8,457
MURRAY								392		392
NICOLLET			2,850			2,850		13,832		13,832
NOBLES							25,095			25,095
NORMAN								533		533
OLMSTED										
OTTER TAIL		2,400	1,250	1,000		4,650	381,142	7,439	10,912	399,493
PENNINGTON							19,357			19,357
PINE			825			825	6,537	150		6,687
PIPESTONE							25,620			25,620
POLK			472			472	59,480	144,222	765	204,467
POPE								399		399
RAMSEY							78,834			78,884
RED LAKE			896			896				
REDWOOD							83			83
RENVILLE										
RICE							572		21,363	21,935
ROCK							130	2,219		2,349
ROSEAU								65,786		65,786
ST. LOUIS			143,947	3,488	13,506	160,941	280,660	2,538,190		2,818,850
SCOTT							3,495			3,495
SHERBURNE							2,908		1,599	4,407
SIBLEY			3,000		3,200	6,200	191,843	100	3,096	195,039
STEARNS										
STEELE							43,298			43,298
STEVENS										
SWIFT								1,800		1,800
TODD			3,688			3,688	90,229	4,060		94,289
TRAVERSE							167	3,335	4,560	8,062
WABASHA										
WADENA			2,186			2,186	31,392	1,007		32,399
WASECA								500	1,284	1,784
WASHINGTON								1,387		1,387
WATONWAN								1,286		1,286
WILKIN										
WINDONA							31,656	3,890		35,546
WRIGHT			1,750			1,750	40,640	1,179	486	42,305
YELLOW MEDICINE										
STATEWIDE TOTALS	39	4,760	328,481	14,660	57,868	407,809	3,735,274	14,053,237	120,368	17,903,379

TABLE 11 PART F

## 1975 ASSESSED VALUE OF REAL PROPERTY &amp; PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

## CLASS 4 - PERSONAL PROPERTY ASSESSED VALUE

COUNTY	Urban Area Structures On Leased Public Land	Structures On Railroad Right of Way	All Other Real Estate Leased	Systems Of Electric Utilities	Systems Of Gas Utilities	Systems Of Water Utilities	Billboards Advertising Devices	All Other Personal Property	TOTAL Assessed Value CLASS 4
AITKIN	6,834	25,530		55,103	120,037				207,504
ANOKA		11,352		7,870,032	6,102,302		40,463	3,834,825	17,862,974
BECKER	7,568	190,576	1,548	151,231	596,668		7,095	2,322	957,008
BELTRAMI	33,626	90,386	2,580	646,305	2,621,712		4,257	86	3,393,952
BENTON		415,561		688,002	1,912,140		7,764		3,023,467
BIG STONE		254,147	129	156,563			1,333		412,172
BLUE EARTH	13,997	201,732	5,769	1,433,195	2,496,175		12,277		4,163,145
BROWN		51,299		88,598	379,362		599	4,300	515,158
CARLTON	164	36,969	7,633	721,255	6,505,786		5,324	97,438	7,374,565
CARVER	129	20,339	5,074	913,223	1,684,279		9,044	86	2,632,174
CASS	2,917	61,613	9,106	616,302	1,264,966				1,954,904
CHIPPEWA	688	481,041		524,987	272,491		774	14,921	1,294,902
CHISAGO	5,375	73,530		882,962	1,664,788		7,568		2,634,223
CLAY	12,083	1,690,655	4,730	277,909	1,755,346		18,146	66	3,748,955
CLEARWATER		43,602		100,835	4,815,829				4,960,266
COOK	2,072					14,540			16,612
COTTONWOOD		147,017		68,980	174,170		4,644		394,811
CROW WING	10,557	639,926		783,653	1,024,174			9,084	2,466,394
DAKOTA	153,252	117,390	2,064	11,983,025	6,298,546		30,659		18,584,936
DODGE	516	66,543			824,177		6,278	14,921	912,435
DOUGLAS	131,889	297,378	946	200,297	1,260,047		8,230	4,997	1,903,784
FARIBAULT	36,538	295,046	64,625	448,930	447,146		989	2,236	1,295,510
FILLMORE	1,290	138,233		217,127	969,077		3,612		1,329,339
FREEBORN	9,331	265,009		1,133,480	3,248,154		14,362		4,670,336
GOODHUE	83,506	167,571	473,688	1,922,272	1,464,537		22,016	4,945	4,138,535
GRANT		249,839	3,363	183,051	77,088		2,659	14,620	530,620
HENNEPIN	940,948	449,259	4,601	53,445,189	35,229,876		406,851	72,890	90,549,614
HOUSTON	3,440	50,869		244,212	676,567		2,279		977,367
HUBBARD	473	65,661		315,318	2,054,368			15,695	2,451,215
ISANTI		115,154		182,379	1,102,864		903	16,985	1,418,785
ITASCA	34,701	225,223		268,458	7,013,490		11,493	4,248	7,558,113
JACKSON		527,943	903	74,143	137,732		3,269	5,948	749,837
KANABEC		48,241		34,337	187,965		3,157		274,088
KANDIYOHKI	688	584,155	9,675	338,066	1,294,398		6,794	645	2,233,733
KITTSOP	2,795	552,507		334,368	6,863,506		817		7,853,993
KOOCHICING	20,210	18,060		274,942	449,393			4,730	767,335
LAC QUI PARLE	645	273,179			583,209		5,246		862,279
LAKE	1,114	33,196		114,269	395,705		1,333	66,349	611,966
LAKE/WOODS	3,999	29,025		21,500	467,895				522,419
LE SUEUR	5,590	143,468		408,239	1,179,564		2,047	15,868	1,754,776
LINCOLN		9,892		122,368	59,797			4,128	196,185
LYON	151,532	457,778		480,192	587,166		1,677	387	1,678,732
MCLEOD		348,389		237,087	737,834		4,242	15,846	1,343,448
MAHONOMET		125,689		102,641					228,330
MARSHALL		648,269		143,318	7,377,948		1,075	12,427	8,182,736
MARTIN		182,105	10,191	157,525	1,144,759		5,289	2,494	1,502,363
MEEKER	4,816	409,016	8,686	161,340	821,072		2,623	989	1,408,542

TABLE 11 PART F

## 1975 ASSESSED VALUE OF REAL PROPERTY &amp; PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

## CLASS 4 - PERSONAL PROPERTY ASSESSED VALUE

COUNTY	Urban Area Structures On Leased Public Land	Structures On Railroad Right of Way	All Other Real Estate Leased	Systems Of Electric Utilities	Systems Of Gas Utilities	Systems Of Water Utilities	Billboards Advertising Devices	All Other Personal Property	TOTAL Assessed Value CLASS 4
MILLE LACS	3,698	185,588		227,094	551,405		6,063	3,999	977,847
MORRISON	12,298	212,721		601,957	2,126,479		14,233		2,967,688
MOWER	18,748	389,150		295,071	534,730		17,931	817	1,256,447
MURRAY		192,300	1,715	315,997			683	6,250	516,985
NICOLLET	35,604		2,322	426,866	573,081		7,158		1,045,031
NOBLES	15,953	377,282		81,958	374,014		6,321		855,528
NORMAN		564,805		106,984	539,650		1,247		1,212,686
OLMSTED	56,558	56,678		408,254	2,808,886	165,374	26,926	342,105	3,864,781
OTTER TAIL	25,370	450,855	3,385	721,905	1,778,536		12,513	16,800	3,014,364
PENNINGTON		442,481		48,909	4,326,629		946	2,252	4,821,217
PINE	552	227,021		482,901	1,594,035		16,435		2,320,944
PIPESTONE	7,955	282,419		548,637	246,691		517	24,857	1,111,116
POLK	1,677	2,404,361		639,176	3,789,297		3,569	10,750	6,848,830
POPE	387	113,907		298,635	697,933		2,623	1,505	1,114,990
RAMSEY	1,017,912	15,579		23,813,453	17,066,532	714	219,271		42,134,261
RED LAKE	1,290	139,320		185,287	2,276,132				2,602,029
REDWOOD	11,597	181,718	2,464	391,487	373,244		1,591		962,101
RENVILLE		608,951		431,140	587,041			7,697	1,634,829
RICE	15,893	142,522		1,070,213	2,538,515		12,158	4,687	3,783,988
ROCK	19,264	164,174		98,427	193,328		1,247		476,440
ROSEAU	6,760	248,181		69,660	674,658		285	2,969	1,002,413
ST. LOUIS	557,367	1,720,701	91,478	7,330,726	6,274,761	15,034	105,625	154,617	16,250,309
SCOTT	8,346	21,815	10,915	2,263,270	1,826,436		5,674		4,136,456
SHERBURNE	16,856	21,844		973,125	140,076			3,000	1,154,901
SIBLEY		71,058		213,111	314,637			7,287	606,093
STEARNS	6,579	812,958	1,290	2,432,080	2,391,875		14,061	13,846	5,672,689
STEELE	16,939	234,909	430	65,640	2,053,763		35,909	45,853	2,453,443
STEVENS		353,331	215	354,062	313,083		2,021	2,236	1,024,948
SWIFT	8,428	643,154		178,321	346,365		3,973		1,180,281
TODD	3,419	142,768		377,727	1,572,044		3,441	20,950	2,120,349
TRAVERSE	53,122	214,840	16,612	214,656			3,554		502,784
WABASHA		65,876		364,425	555,474		1,075		986,850
WADENA	14,190	355,524	9,632	118,380	1,183,971		3,741	6,751	1,692,189
WASECA		75,465	1,677	99,760	1,394,104		10,750	10,922	1,592,678
WASHINGTON	486,461		7,525	6,955,201	5,858,738	5,779	38,098		13,351,802
WATONWAN	9,030	81,141	10,664	110,220	506,287		2,193		719,535
WILKIN		672,689	4,795	167,524	249,471		7,430		1,101,909
WINDONA	29,653	46,336		1,313,562	1,292,060		9,403		2,691,014
WRIGHT		189,071		1,028,517	1,200,001		9,890	3,096	2,430,575
YELLOW MEDICINE	12,469	280,826	7,926	303,305	521,676		42		1,126,244
STATEWIDE TOTALS	4,157,658	24,724,120	793,356	145,654,831	188,081,243	201,441	1,275,834	4,940,622	369,829,105

**NOTE:** The totals shown in this table may not correspond to totals shown elsewhere in this report. This table is based upon the 1975 Abstract of Assessment of Real and Personal Property for the counties. The other tables are based upon the 1976 Abstract of Tax Lists and Certification of Homestead Credit for the counties. These two abstracts are received from different sources and compiled at different times during the year.

SECTION IV

Current Year - Taxes Payable 1976

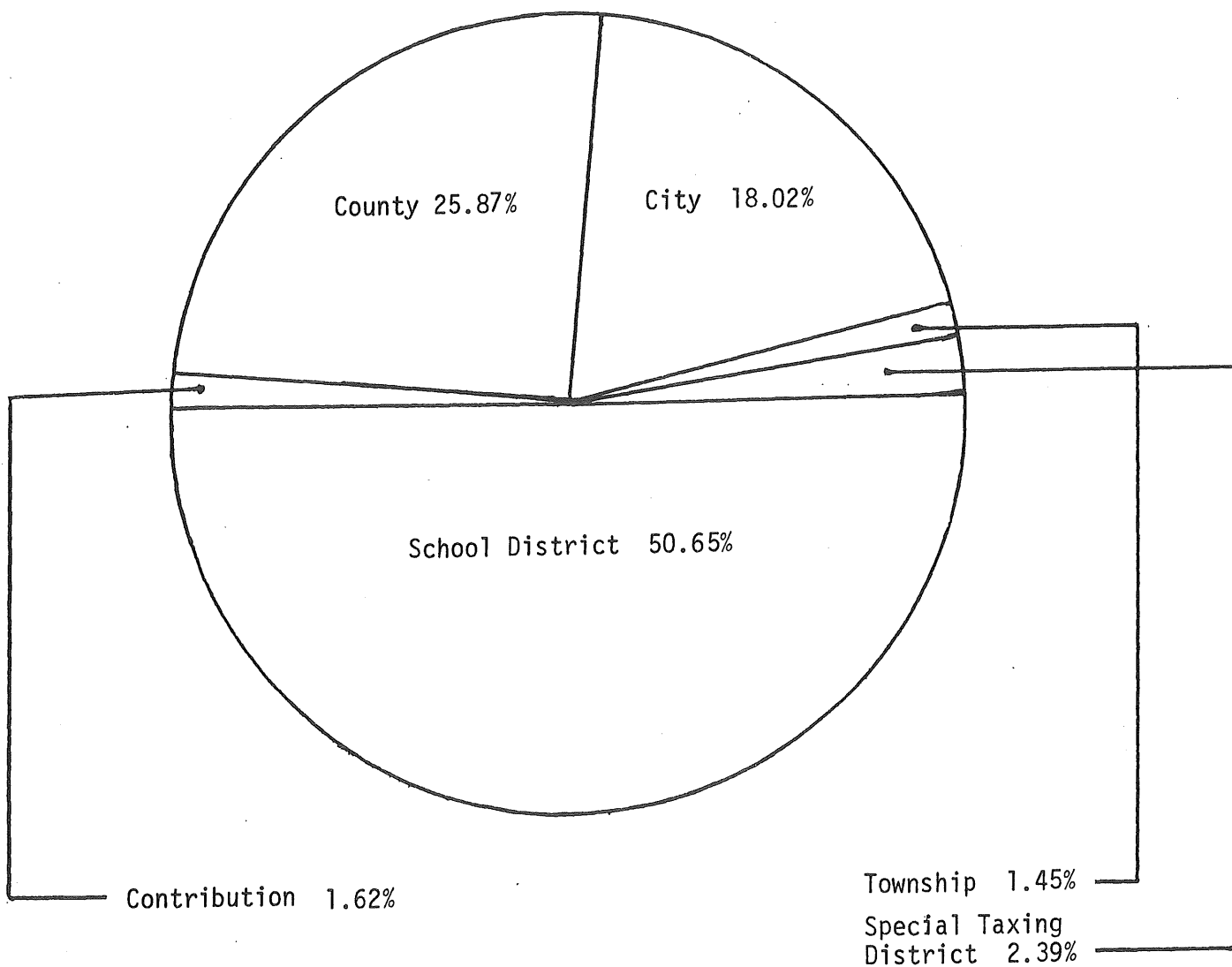
Part A: By Taxing District

FIGURE 4

# TOTAL REAL AND PERSONAL PROPERTY TAX BY TAXING DISTRICT\*

PAYABLE YEAR 1976

TOTAL GROSS TAX = \$1,297,320,467



\* Excluding Special Assessments of \$67,229,368

TABLE 12

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1975 ASSESSMENT - PAYABLE 1976

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON**	BIG STONE	BLUE EARTH**
<u>Assessed Values</u>							
Real Property	\$ 33,353,572	\$510,183,917	\$ 53,961,869	\$ 34,630,789	\$ 46,488,948	\$ 22,125,185	\$167,200,904
Personal Property	542,013	17,876,928	995,340	4,110,128	2,951,356	411,743	4,311,074
Total	\$ 33,895,585	\$528,060,845	\$ 54,957,209	\$ 38,740,917	\$ 49,440,304	\$ 22,536,928	\$171,511,978
<u>Average Rate of Taxation: Mills*</u>							
	96.61	96.93	87.69	119.01	103.45	91.85	98.70
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,026,358	\$ 11,014,854	\$ 1,540,421	\$ 1,590,368	\$ 1,330,786	\$ 735,605	\$ 4,002,448
City	172,125	12,252,401	480,951	649,566	1,066,034	397,227	4,531,753
Township	182,613	146,882	250,930	121,167	106,961	79,440	328,262
School District***	1,925,031	28,510,203	2,663,550	2,375,014	2,716,826	863,138	8,626,356
Special District****	4,745	1,387,492	23,929	6,073	92,845	12,090	136,719
Contribution Levy	-0-	2,142,102	-0-	-0-	-0-	-0-	-0-
Total	\$ 3,310,872	\$ 55,453,934	\$ 4,959,781	\$ 4,742,188	\$ 5,313,452	\$ 2,087,500	\$ 17,625,538
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,026,358	\$ 11,014,854	\$ 1,537,252	\$ 1,579,467	\$ 1,330,786	\$ 735,605	\$ 3,936,774
City	135,806	7,988,900	343,786	528,665	867,168	387,623	3,900,194
Township	182,613	146,534	250,909	121,167	106,961	71,509	328,262
School District***	1,925,031	28,510,203	2,663,550	2,375,014	2,716,826	863,138	8,626,356
Special District****	4,745	1,384,224	23,929	6,073	92,845	12,090	136,719
Contribution Levy	-0-	2,142,102	-0-	-0-	-0-	-0-	-0-
Total	\$ 3,274,553	\$ 51,186,817	\$ 4,819,426	\$ 4,610,386	\$ 5,114,586	\$ 2,069,965	\$ 16,928,305
<u>45% Homestead Credit</u>							
Agricultural	\$ 68,213	\$ 222,752	\$ 241,341	\$ 123,463	\$ 279,657	\$ 111,714	\$ 523,449
Non-Agricultural	296,546	11,000,474	680,577	708,240	734,356	198,880	1,925,300
Tax Inc. Financing	-0-	-0-	-0-	-0-	400	-0-	-0-
Fiscal Disparities	-0-	2,925	-0-	-0-	-0-	-0-	-0-
Total	\$ 364,759	\$ 11,226,151	\$ 921,918	\$ 831,703	\$ 1,014,413	\$ 310,594	\$ 2,448,749
<u>Taconite Tax Credit</u>							
Agricultural	\$ 53,506	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Non-Agricultural	301,030	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 354,536	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>							
	\$ 2,555,258	\$ 39,960,666	\$ 3,897,508	\$ 3,778,683	\$ 4,100,173	\$ 1,759,371	\$ 14,479,556

TABLE 12

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1975 ASSESSMENT - PAYABLE 1976

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY**
<u>Assessed Values</u>							
Real Property	\$ 97,046,120	\$ 66,152,736	\$ 98,788,548	\$ 45,609,342	\$ 44,478,040	\$ 52,322,412	\$106,776,904
Personal Property	550,563	8,563,203	2,710,778	7,437,967	1,323,926	2,651,154	3,755,080
Total	\$ 97,596,683	\$ 74,715,939	\$101,499,326	\$ 53,047,309	\$ 45,801,966	\$ 54,973,366	\$110,531,984
<u>Average Rate of Taxation: Mills*</u>							
	76.61	106.16	107.69	95.76	93.90	107.93	98.42
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 2,161,009	\$ 2,259,055	\$ 3,268,661	\$ 1,816,520	\$ 1,436,284	\$ 1,661,633	\$ 2,379,708
City	1,369,645	1,282,865	2,212,869	258,713	757,886	756,356	2,949,343
Township	174,680	256,237	180,457	309,180	238,352	272,989	192,306
School District***	3,974,35	4,135,689	5,891,394	2,717,873	2,172,907	3,425,840	6,320,738
Special District****	27,860	41,969	156,972	6,366	-0-	39,993	48,814
Contribution Levy	-0-	-0-	350,383	-0-	-0-	-0-	-0-
Total	\$ 7,707,545	\$ 7,975,815	\$ 12,060,736	\$ 5,108,652	\$ 4,605,429	\$ 6,156,811	\$ 11,890,909
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,973,406	\$ 2,259,055	\$ 3,242,966	\$ 1,816,520	\$ 1,196,974	\$ 1,657,763	\$ 2,320,437
City	1,326,171	1,269,269	1,108,577	230,008	692,371	536,549	2,007,322
Township	174,680	225,693	180,420	309,122	238,352	272,989	181,284
School District ***	3,974,351	4,135,689	5,891,394	2,717,873	2,172,907	3,425,840	6,320,738
Special District ****	27,860	41,969	156,972	6,366	-0-	39,993	48,814
Contribution Levy	-0-	-0-	350,383	-0-	-0-	-0-	-0-
Total	\$ 7,476,468	\$ 7,931,675	\$ 10,930,712	\$ 5,079,889	\$ 4,300,604	\$ 5,933,134	\$ 10,878,595
<u>45% Homestead Credit</u>							
Agricultural	\$ 431,733	\$ 157,819	\$ 436,764	\$ 98,704	\$ 290,942	\$ 393,673	\$ 292,898
Non-Agricultural	1,067,063	1,185,769	1,593,614	614,329	436,268	926,255	1,811,378
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	139	-0-	-0-	-0-	-0-
Total	\$ 1,498,796	\$ 1,343,588	\$ 2,030,517	\$ 713,033	\$ 727,210	\$ 1,319,928	\$ 2,104,276
<u>Taconite Tax Credit</u>							
Agricultural	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Non-Agricultural	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 5,977,672	\$ 6,588,087	\$ 8,900,195	\$ 4,366,856	\$ 3,573,394	\$ 4,613,206	\$ 8,774,319



TABLE 12

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1975 ASSESSMENT - PAYABLE 1976

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA**	DODGE	DOUGLAS
<u>Assessed Values</u>							
Real Property	\$ 18,144,836	\$ 13,556,609	\$ 59,662,630	\$110,336,472	\$618,383,873	\$ 41,632,253	\$ 59,733,086
Personal Property	5,076,617	567,913	397,177	2,473,547	19,033,064	913,742	1,952,814
Total	\$ 23,221,453	\$ 14,124,522	\$ 60,059,807	\$112,810,019	\$637,416,937	\$ 42,545,995	\$ 61,685,900
<u>Average Rate of Taxation: Mills*</u>							
	84.98	72.19	75.91	83.21	98.10	85.44	95.47
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 616,031	\$ 464,414	\$ 1,173,449	\$ 2,529,099	\$ 11,740,095	\$ 989,866	\$ 1,558,403
City	98,089	45,198	662,214	1,314,354	17,311,449	541,162	817,381
Township	77,023	6,822	232,256	445,599	252,758	237,267	289,078
School District***	1,206,224	510,474	2,616,915	5,220,633	36,122,749	1,969,163	3,082,881
Special District****	15,532	2,260	9,503	66,923	1,949,526	6,383	245,980
Contribution Levy	-0-	-0-	-0-	-0-	2,794,649	-0-	-0-
Total	\$ 2,012,899	\$ 1,029,168	\$ 4,694,337	\$ 9,576,608	\$ 70,171,226	\$ 3,743,841	\$ 5,993,723
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 606,544	\$ 464,414	\$ 1,151,347	\$ 2,529,099	\$ 11,733,146	\$ 979,866	\$ 1,534,102
City	68,585	35,680	549,335	1,130,804	9,764,006	442,388	736,944
Township	76,561	6,822	232,256	439,340	175,818	237,267	289,078
School District ***	1,206,224	510,474	2,616,915	5,220,633	36,122,749	1,969,163	3,082,881
Special District ****	15,532	2,260	9,503	66,923	1,941,432	6,383	245,980
Contribution Levy	-0-	-0-	-0-	-0-	2,794,649	-0-	-0-
Total	\$ 1,973,446	\$ 1,019,650	\$ 4,559,356	\$ 9,386,799	\$ 62,531,800	\$ 3,635,067	\$ 5,888,985
<u>45% Homestead Credit</u>							
Agricultural	\$ 100,858	\$ 370	\$ 302,356	\$ 88,816	\$ 321,930	\$ 372,578	\$ 314,560
Non-Agricultural	119,844	68,785	444,558	1,542,751	10,382,679	352,586	860,064
Tax Inc. Financing	-0-	-0-	-0-	-0-	1,659	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	218	-0-	-0-
Total	\$ 220,702	\$ 69,155	\$ 746,914	\$ 1,631,567	\$ 10,706,486	\$ 725,164	\$ 1,174,624
<u>Taconite Tax Credit</u>							
Agricultural	\$ -0-	\$ 1,038	\$ -0-	\$ 24,767	\$ -0-	\$ -0-	\$ -0-
Non-Agricultural	-0-	152,530	-0-	398,211	-0-	-0-	-0-
Total	\$ -0-	\$ 153,568	\$ -0-	\$ 422,978	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 1,752,744	\$ 796,927	\$ 3,812,442	\$ 7,332,254	\$ 51,825,314	\$ 2,909,903	\$ 4,714,361

TABLE 12

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1975 ASSESSMENT - PAYABLE 1976

	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN**	HOUSTON
<u>Assessed Values</u>							
Real Property							
Personal Property	\$ 81,431,709	\$ 58,977,765	\$124,864,469	\$234,016,291	\$ 25,097,380	\$3,857,569,962	\$ 35,563,240
Total	1,309,793	1,340,815	4,670,826	4,192,124	538,941	91,528,754	1,008,031
	\$ 82,741,502	\$ 60,318,580	\$129,535,295	\$238,208,415	\$ 25,636,321	\$3,949,098,716	\$ 36,571,271
<u>Average Rate of Taxation: Mills*</u>	74.12	90.27	76.92	64.62	74.89	107.69	90.78
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,738,642	\$ 1,368,610	\$ 2,907,053	\$ 2,585,068	\$ 581,955	\$ 103,763,299	\$ 1,054,711
City	931,813	926,372	2,128,069	3,837,265	210,748	119,948,017	491,669
Township	343,202	451,193	260,681	625,038	68,815	45,720	262,121
School District***	3,222,730	2,796,619	5,306,501	8,763,847	1,061,785	199,927,521	1,576,048
Special District****	143,174	10,242	22,021	92,451	23,909	16,967,812	5,851
Contribution Levy	-0-	-0-	-0-	-0-	-0-	10,091,021	-0-
Total	\$ 6,379,561	\$ 5,553,036	\$ 10,624,325	\$ 15,903,669	\$ 1,947,212	\$ 450,743,390	\$ 3,390,405
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,611,804	\$ 1,368,610	\$ 2,696,543	\$ 2,585,068	\$ 576,305	\$ 103,763,299	\$ 1,054,716
City	811,702	818,252	1,679,093	3,349,943	189,025	94,495,989	423,174
Township	343,202	451,182	259,609	602,650	68,815	45,720	260,222
School District ***	3,222,730	2,796,619	5,306,501	8,763,847	1,061,785	199,927,521	1,576,048
Special District ****	143,174	10,242	22,021	92,451	23,909	16,967,812	5,851
Contribution Levy	-0-	-0-	-0-	-0-	-0-	10,091,021	-0-
Total	\$ 6,132,612	\$ 5,444,905	\$ 9,963,767	\$ 15,393,959	\$ 1,919,839	\$ 425,291,362	\$ 3,320,011
<u>45% Homestead Credit</u>							
Agricultural	\$ 428,954	\$ 563,796	\$ 541,613	\$ 539,321	\$ 161,712	\$ 362,214	\$ 295,934
Non-Agricultural	514,862	554,515	1,420,673	1,269,621	142,991	60,346,899	547,422
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	44,493	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 943,816	\$ 1,118,311	\$ 1,962,286	\$ 1,808,942	\$ 304,703	\$ 60,753,606	\$ 843,356
<u>Taconite Tax Credit</u>							
Agricultural	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Non-Agricultural	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 5,188,796	\$ 4,326,594	\$ 8,001,481	\$ 13,585,017	\$ 1,615,136	\$ 364,537,756	\$ 2,476,655

TABLE 12

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1975 ASSESSMENT - PAYABLE 1976

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON
<u>Assessed Values</u>							
Real Property	\$ 28,248,877	\$ 44,639,190	\$120,296,666	\$ 66,678,872	\$ 19,355,022	\$ 89,206,277	\$ 27,033,002
Personal Property	3,241,938	1,416,180	10,593,111	1,385,264	274,399	2,242,847	7,881,943
Total	\$ 31,490,815	\$ 46,055,370	\$130,889,777	\$ 68,064,136	\$ 19,629,421	\$ 91,449,124	\$ 34,914,945
<u>Average Rate of Taxation: Mills*</u>							
	96.52	99.23	105.17	66.05	108.59	90.45	77.00
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,065,019	\$ 1,347,118	\$ 4,552,429	\$ 1,142,009	\$ 864,533	\$ 2,855,158	\$ 762,306
City	133,580	218,115	1,855,387	475,039	217,674	1,305,832	361,567
Township	68,079	130,157	720,478	242,525	53,487	307,542	129,718
School District***	1,790,982	2,933,673	6,737,844	2,676,203	1,053,868	4,404,511	1,544,018
Special District****	5,353	-0-	53,151	24,381	-0-	13,435	84,650
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 3,063,013	\$ 4,629,063	\$ 13,919,289	\$ 4,560,157	\$ 2,189,562	\$ 8,886,478	\$ 2,882,259
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,065,019	\$ 1,347,118	\$ 4,552,429	\$ 1,110,807	\$ 864,283	\$ 2,605,477	\$ 740,895
City	112,364	159,387	1,701,685	441,616	160,023	943,313	256,028
Township	65,929	130,043	720,478	242,525	53,364	304,942	129,718
School District***	1,790,982	2,933,673	6,737,844	2,676,203	1,053,868	4,404,511	1,544,018
Special District****	5,353	-0-	53,151	24,381	-0-	13,435	17,775
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 3,039,647	\$ 4,570,221	\$ 13,765,587	\$ 4,495,532	\$ 2,131,538	\$ 8,271,678	\$ 2,688,434
<u>45% Homestead Credit</u>							
Agricultural	\$ 77,457	\$ 521,224	\$ 37,432	\$ 373,731	\$ 227,182	\$ 421,047	\$ 93,936
Non-Agricultural	409,084	648,733	793,284	336,919	258,534	1,182,066	110,485
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 486,541	\$ 1,169,957	\$ 830,716	\$ 710,650	\$ 485,716	\$ 1,603,113	\$ 204,421
<u>Taconite Tax Credit</u>							
Agricultural	\$ -0-	\$ -0-	\$ 80,706	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Non-Agricultural	-0-	-0-	1,754,895	-0-	-0-	-0-	-0-
Total	\$ -0-	\$ -0-	\$ 1,835,601	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 2,553,106	\$ 3,400,264	\$ 11,099,270	\$ 3,784,882	\$ 1,645,822	\$ 6,668,565	\$ 2,484,013

TABLE 12

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1975 ASSESSMENT - PAYABLE 1976

	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE/WOODS	LE SUEUR**	LINCOLN	LYON
<u>Assessed Values</u>							
Real Property	\$ 32,261,549	\$ 41,986,988	\$ 25,740,434	\$ 5,810,140	\$ 58,976,817	\$ 25,878,721	\$ 73,199,813
Personal Property	793,144	864,194	764,476	559,534	1,754,776	196,185	1,710,029
Total	\$ 33,054,693	\$ 42,851,182	\$ 26,504,910	\$ 6,369,674	\$ 60,731,593	\$ 26,074,906	\$ 74,909,842
<u>Average Rate of Taxation: Mills*</u>							
	123.91	73.27	86.87	119.15	101.38	69.48	78.10
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,279,271	\$ 985,441	\$ 1,094,452	\$ 382,325	\$ 1,994,851	\$ 603,805	\$ 1,340,012
City	856,727	320,561	381,078	53,919	935,016	158,234	1,247,004
Township	-0-	173,559	145,983	-0-	166,416	90,316	200,328
School District***	2,007,492	1,766,161	678,261	343,043	3,167,441	960,102	3,236,747
Special District****	4,958	82,148	3,911	-0-	22,466	14,668	22,443
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 4,148,448	\$ 3,327,870	\$ 2,303,685	\$ 779,287	\$ 6,286,190	\$ 1,827,125	\$ 6,046,534
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,279,271	\$ 815,886	\$ 1,094,452	\$ 376,166	\$ 1,994,851	\$ 600,766	\$ 1,340,012
City	804,238	301,773	379,846	39,736	849,078	145,859	1,116,326
Township	-0-	173,559	145,983	-0-	123,024	90,316	134,934
School District***	2,007,492	1,766,161	678,261	343,043	3,167,441	960,102	3,236,747
Special District****	4,958	82,148	3,911	-0-	22,466	14,668	22,443
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 4,095,959	\$ 3,139,527	\$ 2,302,453	\$ 758,945	\$ 6,156,860	\$ 1,811,711	\$ 5,850,462
<u>45% Homestead Credit</u>							
Agricultural	\$ 62,997	\$ 287,384	\$ 2,702	\$ 37,566	\$ 419,148	\$ 200,774	\$ 274,726
Non-Agricultural	635,542	211,458	288,906	88,589	822,377	126,582	757,986
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 698,539	\$ 498,842	\$ 291,608	\$ 126,155	\$ 1,241,525	\$ 327,356	\$ 1,032,712
<u>Taconite Tax Credit</u>							
Agricultural	\$ -0-	\$ -0-	\$ 5,503	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Non-Agricultural	-0-	-0-	625,380	-0-	-0-	-0-	-0-
Total	\$ -0-	\$ -0-	\$ 630,883	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 3,397,420	\$ 2,640,685	\$ 1,379,962	\$ 632,790	\$ 4,915,335	\$ 1,484,355	\$ 4,817,750

TABLE 12

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1975 ASSESSMENT - PAYABLE 1976

	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
<u>Assessed Values</u>							
Real Property	\$ 81,862,559	\$ 11,690,519	\$ 36,517,119	\$101,863,839	\$ 52,890,886	\$ 36,243,450	\$ 51,694,378
Personal Property	1,343,448	324,382	8,212,799	1,509,589	1,413,984	1,084,925	3,030,981
Total	\$ 83,206,007	\$ 12,014,901	\$ 44,729,918	\$103,373,428	\$ 54,304,870	\$ 37,328,375	\$ 54,725,359
<u>Average Rate of Taxation: Mills*</u>	87.70	92.33	81.79	78.58	81.56	101.05	112.35
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,847,311	\$ 460,699	\$ 1,100,243	\$ 2,245,562	\$ 1,244,575	\$ 1,138,502	\$ 1,812,769
City	1,641,040	85,386	336,805	1,443,376	563,756	368,869	817,305
Township	148,876	60,469	204,473	230,375	358,851	110,812	263,363
School District***	4,101,010	510,802	2,381,932	4,620,761	2,363,804	2,205,216	3,504,596
Special District****	63,515	14,002	37,610	16,540	7,603	-0-	9,301
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 7,801,752	\$ 1,131,358	\$ 4,061,063	\$ 8,556,614	\$ 4,538,589	\$ 3,823,399	\$ 6,407,334
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,794,098	\$ 453,923	\$ 837,791	\$ 1,983,743	\$ 1,222,349	\$ 1,138,502	\$ 1,812,769
City	1,215,998	70,081	196,703	1,272,088	476,528	320,852	558,297
Township	148,876	60,469	204,328	230,375	358,851	107,625	263,363
School District***	4,101,010	510,802	2,381,932	4,620,761	2,363,804	2,205,216	3,504,596
Special District****	37,166	14,002	37,610	16,540	7,603	-0-	9,301
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 7,297,148	\$ 1,109,277	\$ 3,658,364	\$ 8,123,506	\$ 4,429,135	\$ 3,772,195	\$ 6,148,326
<u>45% Homestead Credit</u>							
Agricultural	\$ 501,878	\$ 102,061	\$ 196,890	\$ 402,917	\$ 409,756	\$ 293,098	\$ 549,582
Non-Agricultural	1,109,134	99,602	171,855	869,716	500,708	540,584	790,223
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 1,611,012	\$ 201,663	\$ 368,745	\$ 1,272,633	\$ 910,464	\$ 833,682	\$ 1,339,805
<u>Taconite Tax Credit</u>							
Agricultural	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Non-Agricultural	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 5,686,136	\$ 907,614	\$ 3,289,619	\$ 6,850,873	\$ 3,518,671	\$ 2,938,513	\$ 4,808,521

TABLE 12

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1975 ASSESSMENT - PAYABLE 1976

	MOWER**	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
<u>Assessed Values</u>							
Real Property	\$123,648,542	\$ 47,985,093	\$ 71,179,726	\$ 74,844,893	\$ 34,383,675	\$293,389,348	\$114,409,056
Personal Property	1,264,259	517,377	1,061,681	880,623	1,213,187	3,864,781	3,418,507
Total	\$124,912,801	\$ 48,502,470	\$ 72,241,407	\$ 75,725,516	\$ 35,596,862	\$297,254,129	\$117,827,563
<u>Average Rate of Taxation: Mills*</u>	96.83	70.95	83.27	79.99	80.14	98.93	81.51
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 3,276,072	\$ 823,163	\$ 1,528,832	\$ 1,870,333	\$ 1,017,359	\$ 6,066,503	\$ 2,473,002
City	2,608,156	473,946	1,115,830	969,785	210,776	6,030,387	1,601,900
Township	336,451	189,600	183,174	227,131	188,218	614,163	498,639
School District***	5,991,224	1,982,380	3,649,424	3,114,756	1,528,044	17,247,432	5,115,095
Special District****	21,991	10,270	10,836	24,047	40,581	44,588	31,464
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 12,233,894	\$ 3,479,359	\$ 6,488,096	\$ 6,206,052	\$ 2,984,978	\$ 30,003,073	\$ 9,720,100
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 3,248,622	\$ 815,759	\$ 1,381,032	\$ 1,851,489	\$ 1,017,359	\$ 6,066,503	\$ 2,461,424
City	2,497,876	446,278	791,032	852,488	172,148	5,529,431	1,499,445
Township	335,702	189,600	183,174	227,131	94,674	519,686	496,402
School District***	5,991,224	1,982,380	3,649,424	3,114,756	1,528,044	17,247,432	5,115,095
Special District****	21,991	7,275	10,836	11,359	40,581	44,588	31,464
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 12,095,415	\$ 3,441,292	\$ 6,015,499	\$ 6,057,223	\$ 2,852,806	\$ 29,407,640	\$ 9,603,830
<u>45% Homestead Credit</u>							
Agricultural	\$ 516,626	\$ 323,577	\$ 329,832	\$ 370,184	\$ 191,932	\$ 452,691	\$ 556,962
Non-Agricultural	2,087,977	265,326	962,822	662,119	195,480	4,437,528	1,179,920
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 2,604,603	\$ 588,903	\$ 1,292,654	\$ 1,032,303	\$ 387,412	\$ 4,890,219	\$ 1,736,882
<u>Taconite Tax Credit</u>							
Agricultural	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Non-Agricultural	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 9,490,812	\$ 2,852,389	\$ 4,722,845	\$ 5,024,920	\$ 2,465,394	\$ 24,517,421	\$ 7,866,948

TABLE 12

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1975 ASSESSMENT - PAYABLE 1976

	PENNINGTON	PINE	PIPESTONE	POLK**	POPE	RAMSEY**	RED LAKE**
<u>Assessed Values</u>							
Real Property	\$ 25,165,444	\$ 31,499,209	\$ 35,924,546	\$ 94,652,853	\$ 27,086,469	\$ 1,396,422,155	\$ 9,998,999
Personal Property	4,840,574	2,409,895	1,134,665	7,232,217	1,115,389	42,213,145	2,602,915
Total	\$ 30,006,018	\$ 33,909,104	\$ 37,059,211	\$ 101,885,070	\$ 28,201,858	\$ 1,438,635,300	\$ 12,601,914
<u>Average Rate of Taxation: Mills*</u>	112.33	109.67	75.61	96.00	87.25	121.86	102.22
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,151,995	\$ 1,511,370	\$ 872,556	\$ 2,517,178	\$ 662,815	\$ 44,724,905	\$ 536,486
City	534,242	298,561	453,312	2,364,294	328,521	44,624,188	214,789
Township	71,500	150,648	69,021	404,550	128,770	242,153	51,059
School District ***	1,790,588	1,758,539	1,483,343	5,351,866	1,350,948	84,311,340	627,050
Special District ****	19,676	18,706	5,930	87,460	44,477	6,162,769	13,782
Contribution Levy	-0-	-0-	-0-	-0-	-0-	3,926,467	-0-
Total	\$ 3,568,001	\$ 3,737,824	\$ 2,884,162	\$ 10,725,338	\$ 2,515,531	\$ 183,991,822	\$ 1,443,166
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,091,622	\$ 1,511,370	\$ 842,356	\$ 2,407,489	\$ 658,229	\$ 44,724,905	\$ 431,224
City	397,087	279,502	401,352	1,531,514	278,446	36,159,269	165,173
Township	71,500	150,580	69,021	402,801	128,770	32,135	51,059
School District ***	1,790,588	1,758,539	1,483,343	5,351,866	1,350,948	84,311,340	627,050
Special District ****	19,676	18,706	5,930	87,460	44,477	6,162,769	13,782
Contribution Levy	-0-	-0-	-0-	-0-	-0-	3,926,467	-0-
Total	\$ 3,370,473	\$ 3,718,697	\$ 2,802,002	\$ 9,781,130	\$ 2,460,870	\$ 175,316,885	\$ 1,288,288
<u>45% Homestead Credit</u>							
Agricultural	\$ 105,580	\$ 357,064	\$ 194,359	\$ 370,002	\$ 202,055	\$ 18,834	\$ 93,402
Non-Agricultural	438,790	420,713	310,464	1,009,576	253,933	26,236,410	102,519
Tax Inc. Financing	-0-	-0-	-0-	81	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	330	-0-
Total	\$ 544,370	\$ 777,777	\$ 504,823	\$ 1,379,659	\$ 455,988	\$ 26,255,574	\$ 195,921
<u>Taconite Tax Credit</u>							
Agricultural	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Non-Agricultural	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 2,826,103	\$ 2,940,920	\$ 2,297,179	\$ 8,401,471	\$ 2,004,882	\$ 149,061,311	\$ 1,092,367

TABLE 12

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1975 ASSESSMENT - PAYABLE 1976

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST. LOUIS	SCOTT
<u>Assessed Values</u>							
Real Property	\$ 82,081,294	\$ 90,692,878	\$ 97,071,766	\$ 44,188,513	\$ 17,270,475	\$422,582,728	\$119,339,087
Personal Property	964,319	1,634,829	3,805,923	478,789	1,068,199	19,254,557	4,139,931
<b>Total</b>	<b>\$ 83,045,613</b>	<b>\$ 92,327,707</b>	<b>\$100,877,689</b>	<b>\$ 44,667,302</b>	<b>\$ 18,338,674</b>	<b>\$441,837,285</b>	<b>\$123,479,018</b>
<u>Average Rate of Taxation: Mills*</u>	63.69	65.67	105.37	64.78	120.22	137.74	111.27
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,738,505	\$ 1,420,000	\$ 2,775,205	\$ 748,812	\$ 779,806	\$ 24,117,598	\$ 4,090,283
City	736,499	581,107	1,857,901	346,929	194,910	12,928,669	1,973,930
Township	215,904	605,901	212,181	131,001	99,004	932,501	114,885
School District ***	2,988,180	3,822,195	5,664,150	1,700,769	1,236,631	22,907,703	7,046,333
Special District ****	12,457	40,292	271,663	6,700	56,838	390,324	300,828
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	972,736
<b>Total</b>	<b>\$ 5,691,545</b>	<b>\$ 6,469,495</b>	<b>\$ 10,781,100</b>	<b>\$ 2,934,211</b>	<b>\$ 2,367,189</b>	<b>\$ 61,276,795</b>	<b>\$ 14,498,995</b>
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,417,484	\$ 1,420,000	\$ 2,759,471	\$ 748,812	\$ 686,050	\$ 24,116,682	\$ 4,090,283
City	655,106	484,439	1,722,182	306,791	126,128	12,581,601	1,219,162
Township	215,904	295,941	212,181	130,448	99,004	863,952	110,043
School District ***	2,988,180	3,822,195	5,664,150	1,700,769	1,236,631	22,907,703	7,046,333
Special District ****	12,457	40,292	271,663	6,700	56,838	390,324	300,828
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	972,736
<b>Total</b>	<b>\$ 5,289,131</b>	<b>\$ 6,062,867</b>	<b>\$ 10,629,647</b>	<b>\$ 2,893,520</b>	<b>\$ 2,204,651</b>	<b>\$ 60,860,262</b>	<b>\$ 13,739,385</b>
<u>45% Homestead Credit</u>							
Agricultural	\$ 411,394	\$ 523,613	\$ 540,810	\$ 224,161	\$ 155,972	\$ 88,176	\$ 412,233
Non-Agricultural	424,247	417,325	1,694,951	287,928	179,148	9,076,171	1,908,996
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<b>Total</b>	<b>\$ 835,641</b>	<b>\$ 940,939</b>	<b>\$ 2,235,761</b>	<b>\$ 512,089</b>	<b>\$ 335,120</b>	<b>\$ 9,164,347</b>	<b>\$ 2,321,229</b>
<u>Taconite Tax Credit</u>							
Agricultural	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 86,112	\$ -0-
Non-Agricultural	-0-	-0-	-0-	-0-	-0-	5,779,361	-0-
<b>Total</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ 5,865,473</b>	<b>\$ -0-</b>
<u>Net Tax Payable</u>	\$ 4,453,490	\$ 5,121,929	\$ 8,393,886	\$ 2,381,431	\$ 1,869,531	\$ 45,830,442	\$ 11,418,156



TABLE 12

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1975 ASSESSMENT - PAYABLE 1976

	SHERBURNE	SIBLEY	STEARNS**	STEELE	STEVENS	SWIFT**	TODD
<u>Assessed Values</u>							
Real Property	\$ 74,805,408	\$ 53,945,448	\$224,760,225	\$ 86,645,932	\$ 33,260,721	\$ 37,022,857	\$ 34,008,244
Personal Property	963,589	606,093	5,873,930	2,453,473	1,068,246	1,193,519	2,218,326
<b>Total</b>	<b>\$ 75,768,997</b>	<b>\$ 54,551,541</b>	<b>\$230,634,155</b>	<b>\$ 89,099,405</b>	<b>\$ 34,328,967</b>	<b>\$ 38,216,376</b>	<b>\$ 36,226,570</b>
<u>Average Rate of Taxation: Mills*</u>	80.92	73.48	95.42	85.30	88.47	90.72	106.89
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,946,097	\$ 1,423,130	\$ 4,253,413	\$ 2,047,957	\$ 980,226	\$ 1,154,89	\$ 1,054,172
City	732,074	544,199	4,766,593	1,159,881	507,362	490,996	486,638
Township	196,903	216,037	695,201	204,685	85,781	317,452	240,086
School District***	3,387,144	2,357,747	12,957,904	4,252,300	1,529,657	1,648,678	2,123,952
Special District****	41,361	16,572	196,426	13,365	57	21,383	6,158
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<b>Total</b>	<b>\$ 6,303,579</b>	<b>\$ 4,557,685</b>	<b>\$ 22,869,537</b>	<b>\$ 7,678,188</b>	<b>\$ 3,103,083</b>	<b>\$ 3,633,406</b>	<b>\$ 3,911,006</b>
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,936,818	\$ 1,224,682	\$ 4,246,774	\$ 2,013,496	\$ 949,196	\$ 1,154,897	\$ 1,046,947
City	573,012	411,475	3,910,890	1,116,557	473,595	451,763	457,172
Township	196,903	216,037	695,201	204,685	84,543	190,439	237,956
School District ***	3,387,144	2,357,747	12,957,904	4,252,300	1,529,657	1,648,678	2,123,952
Special District ****	37,577	16,572	196,426	13,365	57	21,383	6,158
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<b>Total</b>	<b>\$ 6,131,454</b>	<b>\$ 4,226,513</b>	<b>\$ 22,007,195</b>	<b>\$ 7,600,403</b>	<b>\$ 3,037,048</b>	<b>\$ 3,467,160</b>	<b>\$ 3,872,185</b>
<u>45% Homestead Credit</u>							
Agricultural	\$ 212,963	\$ 470,864	\$ 1,003,706	\$ 401,071	\$ 195,698	\$ 267,853	\$ 424,967
Non-Agricultural	919,328	359,197	3,553,601	1,308,285	295,871	327,684	464,195
Tax Inc. Financing	-0-	-0-	2,407	-0-	-0-	82	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<b>Total</b>	<b>\$ 1,132,291</b>	<b>\$ 830,061</b>	<b>\$ 4,559,714</b>	<b>\$ 1,709,356</b>	<b>\$ 491,569</b>	<b>\$ 595,619</b>	<b>\$ 889,162</b>
<u>Taconite Tax Credit</u>							
Agricultural	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Non-Agricultural	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<b>Total</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<u>Net Tax Payable</u>	\$ 4,999,163	\$ 3,396,452	\$ 17,447,481	\$ 5,891,047	\$ 2,545,479	\$ 2,871,541	\$ 2,983,023

TABLE 12

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1975 ASSESSMENT - PAYABLE 1976

	TRAVERSE	WABASHA	WADENA	WASECA**	WASHINGTON	WATONWAN	WILKIN
<u>Assessed Values</u>							
Real Property	\$ 24,567,148	\$ 42,153,454	\$ 18,140,177	\$ 60,418,302	\$ 313,709,127	\$ 48,896,072	\$ 34,622,872
Personal Property	510,846	986,850	1,726,774	1,594,462	13,353,189	720,821	1,101,909
Total	\$ 25,077,994	\$ 43,140,304	\$ 19,866,951	\$ 62,012,764	\$ 327,062,316	\$ 49,616,893	\$ 35,724,781
<u>Average Rate of Taxation: Mills*</u>	66.71	103.30	112.98	81.89	104.81	76.23	71.40
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 502,626	\$ 1,306,350	\$ 798,739	\$ 1,720,970	\$ 8,292,903	\$ 1,190,287	\$ 931,065
City	167,770	613,574	254,748	875,627	7,141,560	498,633	349,543
Township	46,999	225,709	27,126	134,715	497,140	124,346	72,312
School District***	987,396	2,402,731	1,198,768	2,521,911	19,307,520	2,064,051	1,352,248
Special District****	975	8,110	3,377	11,118	830,472	7,443	-0-
Contribution Levy	-0-	-0-	-0-	-0-	709,081	-0-	-0-
Total	\$ 1,705,766	\$ 4,556,474	\$ 2,282,758	\$ 5,264,341	\$ 36,778,676	\$ 3,884,760	\$ 2,705,168
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 499,534	\$ 1,306,350	\$ 798,739	\$ 1,621,642	\$ 8,292,903	\$ 1,154,369	\$ 845,963
City	138,035	513,465	216,591	788,670	4,763,478	432,169	280,092
Township	46,999	225,709	27,126	134,715	377,329	124,144	72,312
School District ***	987,396	2,402,731	1,198,768	2,521,911	19,307,520	2,064,051	1,352,248
Special District ****	975	8,110	3,377	11,118	830,472	7,443	-0-
Contribution Levy	-0-	-0-	-0-	-0-	709,081	-0-	-0-
Total	\$ 1,672,939	\$ 4,456,365	\$ 2,244,601	\$ 5,078,056	\$ 34,280,783	\$ 3,782,176	\$ 2,550,615
<u>45% Homestead Credit</u>							
Agricultural	\$ 114,777	\$ 316,604	\$ 136,457	\$ 323,217	\$ 207,620	\$ 274,005	\$ 148,781
Non-Agricultural	104,503	645,070	352,123	676,588	6,318,864	346,147	190,975
Tax Inc. Financing	-0-	-0-	-0-	167	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	83	-0-	-0-
Total	\$ 219,280	\$ 961,674	\$ 488,580	\$ 999,972	\$ 6,526,567	\$ 620,152	\$ 339,756
<u>Taconite Tax Credit</u>							
Agricultural	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Non-Agricultural	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 1,453,659	\$ 3,494,691	\$ 1,756,021	\$ 4,078,084	\$ 27,754,216	\$ 3,162,024	\$ 2,210,859

TABLE 12

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1975 ASSESSMENT - PAYABLE 1976

	WINONA	WRIGHT	YELLOW MEDICINE**	STATEWIDE TOTAL
<u>Assessed Values</u>				
Real Property	\$109,017,829	\$149,179,766	\$ 51,296,607	\$12,400,431,917
Personal Property	2,726,560	2,474,630	1,126,252	389,608,770
<b>Total</b>	<b>\$111,744,389</b>	<b>\$151,654,396</b>	<b>\$ 52,422,859</b>	<b>\$12,790,040,687</b>
<u>Average Rate of Taxation: Mills*</u>				
	99.91	88.93	71.67	101.43
<u>Taxes Levied Including Special Assessments</u>				
County	\$ 2,814,921	\$ 3,697,393	\$ 1,179,717	\$ 339,410,441
City	2,553,676	1,604,765	423,168	295,797,233
Township	361,979	626,756	178,211	20,161,728
School District***	5,512,710	7,948,581	2,142,605	657,055,360
Special District****	109,930	159,960	68,679	31,138,634
Contribution Levy	-0-	-0-	-0-	20,986,439
<b>Total</b>	<b>\$ 11,353,216</b>	<b>\$ 14,037,455</b>	<b>\$ 3,992,380</b>	<b>\$ 1,364,549,835</b>
<u>Taxes Levied Excluding Special Assessments</u>				
County	\$ 2,814,921	\$ 3,697,337	\$ 980,742	\$ 335,647,162
City	2,379,496	1,071,352	386,977	233,800,387
Township	347,851	608,931	178,211	18,816,538
School District ***	5,512,710	7,948,581	2,142,605	657,055,360
Special District ****	109,930	159,960	68,679	31,014,581
Contribution Levy	-0-	-0-	-0-	20,986,439
<b>Total</b>	<b>\$ 11,164,908</b>	<b>\$ 13,486,161</b>	<b>\$ 3,757,214</b>	<b>\$ 1,297,320,467</b>
<u>45% Homestead Credit</u>				
Agricultural	\$ 361,696	\$ 859,720	\$ 314,603	\$ 26,035,683
Non-Agricultural	1,904,904	1,754,435	328,610	184,902,389
Tax Inc. Financing	-0-	-0-	196	49,485
Fiscal Disparities	-0-	-0-	-0-	3,695
<b>Total</b>	<b>\$ 2,266,600</b>	<b>\$ 2,614,155</b>	<b>\$ 643,409</b>	<b>\$ 210,991,252</b>
<u>Taconite Tax Credit</u>				
Agricultural	\$ -0-	\$ -0-	\$ -0-	\$ 251,632
Non-Agricultural	-0-	-0-	-0-	9,011,407
<b>Total</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ 9,263,039</b>
<b>Net Tax Payable</b>	<b>\$ 8,898,308</b>	<b>\$ 10,872,006</b>	<b>\$ 3,113,805</b>	<b>\$ 1,077,066,176</b>

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

\*\* Value and levies include tax increment financing value and levy.

\*\*\* Includes: Area Vocational Technical Schools (AVTS) namely, #287, #916 and #917.

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

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

To obtain uniform reporting from the 87 counties and to comply with the physical limitations of the Abstract of Tax Lists, the numerous authorized levies are grouped by major purpose of the levy. The county auditors are provided with instructions which detail the individual levies to be included in each category (column) on the abstract. Some are self-explanatory, while other 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 13 through 17 are patterned after the design of the abstract column headings.

COUNTY LEVIES

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General Revenue . . . . .	General revenue
Indebtedness . . . . .	General obligation, state loans, debt portion of other levies
Road and Bridge . . . . .	Road and bridge, repair, and maintenance
Welfare . . . . .	Old age assistance, aid to dependent children, aid to blind and disabled persons, medical assistance, administration expense
County Building . . . . .	County or regional jail construction, other county buildings
County and/or Regional Library . . . . .	County library, contracts for library service
Public Employees Retirement . . . . .	Public employees' retirement and social security funds, employees on leave from the State
Health Services . . . . .	Ambulance service, health department and county controlled hospital districts, mental health services, nursing homes, and cattle testing
Community Development . . . . .	Agricultural societies and extension committees, civil defense, fire protection, correction centers, probation services, sheltered workshops, senior citizen recreation programs, insect and weed control, solid waste programs, park and monuments, voting machines
Miscellaneous . . . . .	Public examiner's post-audit expense state reassessment costs, judgments
County Special Assessments . . . . .	See (*) after(CITY/TOWNSHIP LEVIES)

CITY/TOWNSHIP LEVIES

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General Revenue . . . . .	Regular and general fund purposes
Indebtedness . . . . .	General obligations, State loans, indebtedness of dissolved villages, hospitals, parking facilities, water, and sewer bonds, and all other debt within any fund
Road and Bridge . . . . .	Road work, road drainage, bridge repairs
Firemen's Relief . . . . .	Relief for paid and volunteer firemen, police relief
Public Employees Retirement . . . . .	Public employees' retirement and social security funds
Community Services and Protection . . . . .	Airports, ambulance and health services, civil defense, aquatic vegetation, water pollution, and 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
City/Township Special Assessments . . . . .	See (*) below

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

SCHOOL DISTRICT LEVIES

Each of the following categories relate directly to the type of school property tax levy reported on Form F29-25 entitled "Levy Limitation and Certification - 1975 Payable 1976."

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
Maintenance . . . . .	Operation and maintenance of the school, including salaries, fuel, rent, food services, books
Transportation . . . . .	Transportation costs, for example, bus service
Community Service . . . . .	Community oriented activities, not limited to any age group
Area Vocational Technical School . . . . .	All vocational school costs except debt levies
Capital Expenditure . . . . .	Building construction, additions, repairs, desks and other equipment
Debt Service . . . . .	Building and operating debt, State loans, vocational school debt
Unemployment Insurance . . . . .	Unemployment insurance costs; for example, unemployment insurance compensation

Intermediate Area Vocational Technical Schools:

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

Maintenance . . . . .	Operation and maintenance of the vocational school
Debt . . . . .	Building and operating debt

## SPECIAL TAXING DISTRICT LEVIES

Although special taxing districts exist with great variance among the counties, general categories are established in this section of the abstract. If special taxing districts exist in a county, the levies are entered separately for revenue and debt. There are ten main categories of special taxing districts as described in Tax Levy Authorizations and Limitations for Cities, Counties, Towns, School Districts, and Special Taxing Districts in Minnesota, 1976, as prepared and published by the Department of Revenue.

- |                                      |   |
|--------------------------------------|---|
| 1. Hospital District                 | 7. Metropolitan Council   |
| 2. Watershed District                | 8. Metropolitan Transit Commission<br>(Seven county metro. & St. Cloud) |
| 3. Sanitary Sewer District           | 9. Park District  |
| 4. Housing & Redevelopment Authority | 10. Port Authority  |
| 5. Regional Development              |   |
| 6. Metropolitan Airport Commission   |   |

For purposes of the Abstract of Tax Lists, mosquito control districts and tax increment financing districts are also considered to be special taxing districts.

TABLE 13 PART A  
COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1976

County	General Revenue	Indebtedness	Road And Bridge	Welfare	Co. Building (Not Bonded Debt)	County And/or Regional Library	Public Employees Retirement
AITKIN	\$ 229,142		\$ 139,650	\$ 415,896	\$ 66,092		\$ 56,265
ANOKA	3,780,935		2,325,561	3,022,717	335,857	974,755	
BECKER	148,925		403,387	691,908	113,761	25,938	25,835
BELTRAMI	388,569		295,207	875,546	20,145		
BENTON	461,072		332,698	487,038			49,978
BIG STONE	300,417		195,168	240,020			
BLUE EARTH	1,023,952		1,312,362	846,463	208,206	69,651	211,618
BROWN	840,308		602,170	503,601			
CARLTON	191,304		649,286	781,530	44,828	19,046	169,603
CARVER	1,083,942	59,022	787,873	751,480	145,574	65,900	208,524
CASS	695,632		430,213	690,675			
CHIPPEWA	316,036		390,231	289,010	24,275	89,023	88,399
CHISAGO	527,749		495,311	424,944	52,226	33,844	
CLAY	625,739	67,204	825,139	720,487	29,748	38,901	
CLEARWATER	134,682	20,899	186,002	264,961			
COCK	130,089	58,476	114,973	50,001	3,249	10,028	37,570
COTTONWOOD	419,218		415,012	260,055	11,414		
CROW WING	914,775		628,350	964,529		21,445	
DAKOTA	4,081,205		2,244,360	3,898,736	97,314	809,385	
DODGE	252,340		353,130	239,107	40,416		25,527
DOUGLAS	354,056		339,887	500,273	99,929		225,154
FARIBAUT	464,177		551,883	543,612	12,412		
FILLMORE	455,991	17,486	534,427	340,195			
FREEBORN	901,349		700,788	779,805	275,909	38,692	
GOODHUE	812,234		831,342	700,329		17,244	100,049
GRANT	192,324		141,305	179,762			
HENNEPIN	47,127,231	6,937,574		38,252,222	887,265	5,656,435	
HOUSTON	331,328		289,460	290,311	46,447		8,413
HUBBARD	439,606	42,831	204,376	378,206			
ISANTI	360,611		297,059	503,845	27,172	36,388	74,609
ITASCA	642,511	140,049	824,601	1,962,041		25,301	556,278
JACKSON	300,159		457,395	353,253			
KENNEBEC	251,062		185,105	394,158	9,224	12,956	
KANDIYOHI	579,841	75,903	826,698	800,180		45,713	170,092
KITSON	280,020	25,838	224,850	200,062	10,125		
KOCCICHING	150,404		205,926	648,204	7,600	14,268	120,650
LAC QUI PARLE	330,807		344,525	140,554			
LAKE	291,882		412,947	389,623			
LAKEWOODS	171,790		102,269	102,107			
LE SUEUR	680,144		446,730	697,072	25,455	61,803	
LINCOLN	238,324		167,142	131,156			34,943
LYON	418,752		360,316	336,341	16,479	56,058	77,906
MCLEOD	473,444		647,341	520,872	8,323	35,121	79,875
MAHONMEN	170,128	15,981	109,937	149,946	7,931		
MARSHALL	265,690		250,043	228,126	29,968		54,122
MARTIN	688,478	9,303	654,354	479,653	15,506	115,777	
MEeker	438,247		488,743	204,183		27,098	



TABLE 13 PART A  
COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1976

County	General Revenue	Indebtedness	Road And Bridge	Welfare	Co. Building (Not Bonded Debt)	County And/or Regional Library	Public Employees Retirement
MILLE LACS	\$ 329,969	\$	\$ 273,992	\$ 490,866	\$ 22,025	\$ 21,650	\$
MORRISON	496,777		498,550	604,719		24,460	171,840
MOWER	818,019		800,515	1,341,269	49,951	57,790	181,078
MURRAY	270,651		254,636	182,854	19,884	14,010	55,780
NICOLLET	139,424		430,560	315,697	35,399	33,005	72,240
NOBLES	614,888		501,302	507,360	41,652	105,259	37,108
NORMAN	391,212		404,379	199,697	22,071		
OLMSTED	1,825,139		1,557,612	1,703,266	169,437	104,675	
OTTER TAIL	539,659		880,173	926,124	115,468		
PENNINGTON	219,946	172,237	309,358	390,081			
PINE	387,305	6,100	387,578	643,256	34,927	23,724	
PIPESTONE	274,234	40,396	240,885	185,297	25,203		
POLK	599,526	82,485	709,757	549,054		66,667	
POPE	130,571		262,280	256,354	9,024		
RAMSEY	13,754,743	3,605,546	2,955,660	21,177,547		1,259,342	
RED LAKE	150,031		182,574	74,388		8,419	
REDWOOD	647,739		455,920	293,154			
RENVILLE	606,595		446,863	366,542			
RICE	945,225	37,324	669,824	794,917	95,870	16,608	165,438
ROCK	273,815		247,457	54,048	25,014	21,180	50,919
ROSEAU	174,948		200,076	300,020	11,006		
ST. LOUIS	2,643,347	247,119	5,939,818	11,513,360		121,483	
SCOTT	1,456,390	81,490	1,102,906	1,224,560	52,789	115,915	
SHERBURNE	932,728		375,056	525,080	72,738	31,216	
SIPLEY	460,965		430,413	223,111			110,193
STEARNS	1,162,486		804,273	1,799,811	36,876	88,440	320,327
STEELE	976,527	27,621	348,377	408,077	20,494	24,097	
STEVENS	405,425		291,797	234,125	17,849		
SWIFT	188,175		350,047	350,047	20,187		78,845
TODD	270,627		251,408	512,964	6,881		
TRAVERSE	143,920		246,769	100,065			
WABASHA	523,722		413,717	360,225		8,686	
WACENA	129,335	50,461	176,021	251,515	3,975	7,439	93,175
WASECA	595,219		460,055	337,287	29,760	43,698	84,941
WASHINGTON	2,450,240		1,840,888	3,534,237		323,224	
WATKINSON	239,641		355,754	275,375	10,420	68,472	75,418
WILKINSON	227,926		271,864	254,005	5,001		41,798
WINONA	765,533	102,805	738,627	935,300	99,452		72,636
WRIGHT	1,102,827		1,137,563	1,376,416		80,531	
YELLOW MEDICINE	286,682		425,108	268,952			
STATEWIDE TOTALS	\$112,908,752	\$12,128,150	\$52,355,944	\$122,865,817	\$3,730,203	\$10,970,760	\$3,987,146

TABLE 13 PART B  
COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE

County	PAYABLE 1976				Total County Levies Excluding Special Assessments	County Special Assessments	Total County Levies Including Special Assessments
	Health Service	Community Development	Miscellaneous				
AITKIN	\$ 22,030	\$ 57,283	\$	\$	\$ 1,026,358	\$	\$ 1,026,358
ANOKA		452,500	122,129		11,014,854		11,014,854
BECKER	25,280	100,319	2,199		1,537,252	3,169	1,540,421
BELTRAMI					1,579,467	10,901	1,590,368
BENTON					1,330,786		1,330,786
BIG STONE					735,605		735,605
BLUE EARTH	165,538	98,984			3,936,774	65,674	4,002,448
BROWN		27,327			1,973,406	187,603	2,161,009
CARLTON	59,772	341,451	2,235		2,259,055		2,259,055
CARVER	72,785	67,866			3,242,966	25,695	3,268,661
CASS					1,816,520		1,816,520
CHIPPEWA					1,196,974	239,310	1,436,284
CHISAGO	19,240	21,988	82,461		1,657,763	3,870	1,661,633
CLAY			13,219		2,320,437	59,271	2,379,708
CLIFARWATER					606,544	9,487	616,031
COCK	5,750	54,238			464,414		464,414
COTTONWOOD		45,648			1,151,347	22,102	1,173,449
CROW WING					2,529,099		2,529,099
DAKOTA	212,883	340,605	48,658		11,733,146	6,949	11,740,095
DODGE	16,167		53,179		979,866	10,000	989,866
DODUGLAS		14,803			1,534,102	24,301	1,558,403
FARIBAULT	12,412	27,308			1,611,804	126,838	1,738,642
FILLMORE	7,846		12,665		1,368,610		1,368,610
FREEBORN					2,696,543	210,510	2,907,053
GOOCHUE	33,350		90,520		2,585,068		2,585,068
GRANT		62,914			576,305	5,650	581,955
HENNEPIN	3,558,236	1,344,336			103,763,299		103,763,299
HOUSTON		88,757			1,054,716		1,054,716
HUBBARD					1,065,019		1,065,019
ISANTI	24,868		22,566		1,347,118		1,347,118
ITASCA		351,912	49,736		4,552,429		4,552,429
JACKSON					1,110,807	31,202	1,142,009
KENNEBEC	8,442	3,336			864,283	250	864,533
KANDIYOHKI	37,492	32,463	37,095		2,605,477	249,681	2,855,158
KITTSON					740,895	21,411	762,306
KOOCHICHING		132,219			1,279,271		1,279,271
LAC QUI PARLE					815,886	169,555	985,441
LAKE					1,094,452		1,094,452
LAKEWOODS					376,166	6,159	382,325
LE SUEUR		83,647			1,994,851		1,994,851
LINCOLN		25,201			600,766	3,039	603,805
LYNN	57,681	16,479			1,340,012		1,340,012
MCCLELL		25,122			1,794,098	53,213	1,847,311
MAHACMEN					453,923	6,776	460,699
MARSHALL		5,842			837,791	262,452	1,100,243
MARTIN	15,506	5,166			1,983,743	261,819	2,245,562
MEEKER	20,637	43,441			1,222,349	22,226	1,244,575

TABLE 13 PART B  
 COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE

County	PAYABLE 1976					
	Health Services	Community Development	Miscellaneous	Total County Levies Excluding Special Assessments	County Special Assessments	Total County Levies Including Special Assessments
MILLE LACS	\$	\$	\$	\$ 1,138,502	\$	\$ 1,138,502
MORRISON		16,423		1,812,769		1,812,769
MOWER				3,248,622	27,450	3,276,072
MURRAY		17,944		815,759	7,404	823,163
NICOLLET	29,618	325,089		1,381,032	147,800	1,528,832
NOBLES		43,920		1,851,489	18,844	1,870,333
NORMAN				1,017,359		1,017,359
CLMSTED	591,535	104,039	10,800	6,066,503		6,066,503
OTTER TAIL				2,461,424	11,578	2,473,002
PENNINGTON				1,091,622	60,373	1,151,995
PINE		28,480		1,511,370		1,511,370
PIPESTONE	11,117	65,224		842,356	30,200	872,556
POLK				2,407,489	109,689	2,517,178
POPE				658,229	4,586	662,815
RAMSEY	1,768,067			44,724,905		44,724,905
RED LAKE			15,812	431,224	105,262	536,486
REDWOOD			20,671	1,417,484	321,021	1,738,505
RENVILLE				1,420,000		1,420,000
RICE			30,265	2,759,471	15,734	2,775,205
ROCK	21,438	54,941		748,812		748,812
ROSEAU				686,050	93,756	779,806
ST. LOUIS	979,672	2,645,817	22,066	24,116,682	916	24,117,598
SCOTT		56,233		4,090,283		4,090,283
SHERRURNE				1,936,818	9,279	1,946,097
SIPLEY				1,224,682	198,448	1,423,130
STEARNS		34,561		4,246,774	6,639	4,253,413
STEELE	53,461	123,847	30,995	2,013,496	34,461	2,047,957
STEVENS				949,196	31,030	980,226
SWIFT	29,329	138,267		1,154,897		1,154,897
TODD			5,067	1,046,947	7,225	1,054,172
TRAVERSE			8,780	499,534	3,092	502,626
WABASHA				1,306,350		1,306,350
WADENA			86,818	798,739		798,739
WASECA		5,920	60,762	1,621,642	99,328	1,720,970
WASHINGTON		144,314		8,292,903		8,292,903
WATONWAN	30,268	99,021		1,154,369	35,918	1,190,287
WILKIN		45,369		845,963	85,102	931,065
WINONA	41,345	41,345	17,878	2,814,921		2,814,921
WRIGHT				3,697,337	56	3,697,393
YELLOW MEDICINE				980,742	198,975	1,179,717
STATEWIDE TOTALS	\$7,931,805	\$7,922,009	\$846,576	\$335,647,162	\$3,763,279	\$339,410,441

TABLE 14 PART A

## CITY TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1976

County	General Revenue	Indebtedness	Road & Bridge	Fireman's Relief	Public Employees Retirement
AITKIN	\$ 61,197	\$ 61,293	\$	\$ 395	\$ 3,519
ANOKA	6,086,285	913,833	14,227	62,538	328,706
BECKER	92,457	120,217	18,536	15,083	47,152
BELTRAMI	339,094	71,829		3,040	
BENTON	446,489	226,360	19,943	19,406	37,832
BIG STONE	140,827	124,877	962	831	20,265
BLUE EARTH	2,260,370	1,281,908	14,772	119,309	2,503
BROWN	395,318	335,699	65,926	24,938	72,117
CARLTON	396,591	199,361	773	2,171	125,931
CARVER	800,783	221,953	17,626	15,806	6,483
CASS	102,473	61,110		2,635	31,871
CHIPPEWA	498,984	181,860		1,214	
CHISAGO	281,886	221,421	14,629	2,455	
CLAY	1,344,408	614,202	1,000	436	8,527
CLEARWATER	36,616	27,748		1,216	
COOK	1,769	16,610	7,286	750	7,706
COTTENWOOD	254,725	166,721	63,537	106	1,369
CROW WING	464,389	211,347	2,437	24,265	120,078
DAKOTA	6,971,560	2,787,792	2,752	1,502	
DOUGLAS	203,244	191,503		5,137	7,115
DOUGLAS	464,772	164,239	500	4,300	52,082
FARIBAUT	449,280	217,337	13,004	5,629	41,517
FILLMORE	398,225	348,441		507	12,985
FREEBORN	1,302,575	175,588	5,506	105,609	
GOODHUE	2,411,256	847,288	65,354	2,665	6,545
GRANT	95,039	61,996		2,024	12,097
HENNEPIN	37,465,231	23,227,954	69,382	3,670,238	9,385,083
HOUSTON	150,650	193,340		4,093	8,822
HUBBARD	59,040	40,429	1,803		
ISANTI	85,335	71,037		2,302	713
ITASCA	710,614	336,519		17,373	124,367
JACKSON	196,000	117,737	80,219	1,305	
KENEBEC	21,152	138,871			
KANDIYOHI	414,387	222,639		13,196	
KITSON	98,001	158,027			
KOCCHECHING	277,586	72,642	1,507	5,357	75,684
LAC QUI PARLE	289,445	8,203	1,000		
LAKE	287,317	88,731		799	2,999
LAKE/WOODS	39,542			194	
LE SUEUR	329,697	283,520	48,218	27,426	28,073
LINCOLN	39,782	79,315	20,515		6,247
LYON	717,935	197,938	2,000	9,267	106,834
MCLEOD	342,643	617,505	119,353	9,256	41,178
MAHNCMEN	35,972	20,754			9,003
MARSHALL	94,497	88,258			
MARTIN	768,750	277,201		4,556	5,318
MEEKER	221,283	177,231	17,937	5,163	14,814

TABLE 14 PART A  
CITY TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1976

County	General Revenue	Indebtedness	Road & Bridge	Fireman's Relief	Public Employees Retirement
MILLE LACS	\$ 191,704	\$ 129,048	\$	\$	\$
MORRISON	260,794	147,049		3,770	6,100
MOWER	1,463,307	459,787			1,245
MURRAY	252,116	42,843	107,713	4,205	21,225
NITCCLLET	576,785	213,887		224	
NORLES	572,695	184,692	2,034		8,047
NORMAN	112,026	32,643	799	348	1,933
OLMSTED	1,677,946	717,027	8,003	312,528	293,018
OTTER TAIL	279,652	404,149	1,000	5,388	124,533
PENNINGTON	200,465	196,622			
PINE	156,822	63,472	8,697	796	8,334
PIPESTONE	91,730	92,740	44,893	16,485	2,296
POLK	1,225,872	288,548	5,296	407	
POPE	157,912	85,840	31,002	3,194	
RAMSEY	25,610,690	10,064,826		24,353	37,531
RED LAKE	122,970	42,203			
REDWOOD	371,007	284,099			
RENVILLE	289,098	169,542	23,056		
RICE	464,918	216,522	9,350	284,132	
ROCK	190,381	35,515	10,962	7,125	30,289
ROSEAU	48,770	69,374			1,987
ST. LOUIS	4,434,694	1,288,641	50,016	1,134,816	2,145,733
SCOTT	646,168	444,205	28,104	14,398	49,736
SHEPPARDE	187,987	130,616		6,929	20,054
SIBLEY	216,332	187,120			8,023
ST FARNS	2,313,613	965,636	50,343	88,204	1,755
ST EELE	284,863	170,225	141,545	2,834	3,249
ST EVENS	313,791	90,702		772	1,931
SWIFT	122,829	130,270	111,318	3,463	9,602
TODD	103,957	158,290	57,392	3,174	31,939
TRAVERSE	45,454	89,080			
WARASHA	299,431	158,876		6,122	10,290
WADENA	78,820	42,727	4,240	5,744	30,601
WASECA	487,701	125,984	55,866	10,641	62,460
WASHINGTON	3,166,007	1,093,901	2,162	15,385	181,690
WATONWAN	152,234	207,785		505	
WILKIN	219,498	35,745		74	
WINDONA	1,792,291	263,318	12,428	141,685	
WRIGHT	357,294	426,936	122,594		12,944
YELLOW MEDICINE	269,298	86,165		5,545	17,348
STATEWIDE TOTALS	\$118,755,393	\$56,307,034	\$1,579,517	\$6,302,938	\$13,879,428

TABLE 14 PART B  
CITY TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1976

County	Community Services And Protection	Miscellaneous	Total City Levies Exc. Special Assessments	City Special Assessments	Total City Levies Inc. Special Assessments
AITKIN	\$ 9,402		\$ 135,806	\$ 36,319	\$ 172,125
ANOKA	321,350		7,988,900	4,263,501	12,252,401
BECKER	50,341	\$ 261,521	343,786	137,165	480,951
BELTRAMI	114,702		528,665	120,901	649,566
BENTON	50,013	67,125	867,168	198,866	1,066,034
RIG STONE	84,493	15,368	387,623	9,604	397,227
BLUE EARTH	221,332		3,900,194	631,559	4,531,753
BROWN	359,119	73,054	1,326,171	43,474	1,369,645
CARLTON	392,190	152,252	1,269,269	13,596	1,282,865
CARVER	38,705	3,221	1,108,577	1,104,292	2,212,869
CASS	4,594	27,325	230,008	28,705	258,713
CHIPPEWA	2,191	8,122	692,371	65,515	757,886
CHITAGO	4,016	12,142	536,549	219,807	756,356
CLAY	38,749		2,007,322	942,021	2,949,343
CLEARWATER		3,005	68,585	29,504	98,089
COCK	1,559		35,680	9,518	45,198
COTTONWOOD	57,665	5,212	549,335	112,879	662,214
CROW KING	220,611	87,677	1,130,804	183,550	1,314,354
DAKOTA			9,764,006	7,547,443	17,311,449
DODGE	8,503	26,866	442,388	98,774	541,162
DOUGLAS	51,051		736,944	80,437	817,381
FARIBAULT	84,935		811,702	120,111	931,813
FILLMORE	2,016	55,678	818,252	108,120	926,372
FREEBORN	2,008	87,807	1,679,093	448,976	2,128,069
GOODHUE		16,835	3,349,943	487,322	3,837,265
GRANT	17,869		189,025	21,723	210,748
HENNEPIN	12,782,048	7,896,053	94,495,989	25,452,028	119,948,017
HOUSTON	62,959	3,310	423,174	68,495	491,669
HUBBARD	11,092		112,364	21,216	133,580
ISANTI			159,387	58,728	218,115
ITASCA	478,247	34,565	1,701,685	153,702	1,855,387
JACKSON	3,004	43,351	441,616	33,423	475,039
KENEBEC			160,023	57,651	217,674
KANDIYOHKI	285,582	7,509	943,313	362,519	1,305,832
KITTSON			256,028	105,539	361,567
KOCCICHING	371,462		804,238	52,489	856,727
LAC QUI PARLE		3,125	301,773	18,788	320,561
LAKE			379,846	1,232	381,078
LAKE/WOODS			39,736	14,183	53,919
LE SUFUR	86,512	45,632	849,078	85,938	935,016
LINCOLN			145,859	12,375	158,234
LYON	74,329	8,023	1,116,326	130,678	1,247,004
MCLFOD	50,478	35,585	1,215,998	425,042	1,641,040
MAHONMEN	4,352		70,081	15,305	85,386
MARSHALL	7,942	6,005	196,703	140,102	336,805
MARTIN		216,263	1,272,088	171,288	1,443,376
MEeker	31,473	8,627	476,528	87,228	563,756

TABLE 14 PART B  
CITY TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1976

County	Community Services And Protection	Miscellaneous	Total City Levies Exc. Special Assessments	City Special Assessments	Total City Levies Inc. Special Assessments
MILLE LACS	\$	\$ 100	\$ 320,852	\$ 48,017	\$ 368,869
MORRISON	92,548	48,036	558,297	259,008	817,305
MOWER	10,428	563,109	2,497,876	110,280	2,608,156
MURRAY	13,139	5,037	446,278	27,668	473,946
NICOLLET	132	4	791,032	324,798	1,115,830
NOBLES	82,489	2,531	852,488	117,297	969,785
NORMAN	24,399		172,148	38,628	210,776
OLMSTED	1,460,651	1,060,258	5,529,431	500,956	6,030,387
OTTER TAIL	265,759	418,964	1,499,445	102,455	1,601,900
PENNINGTON			397,087	137,155	534,242
PINE	37,920	3,461	279,502	19,059	298,561
PIPESTONE	114,596	38,612	401,352	51,960	453,312
POLK	1,358	10,033	1,531,514	832,770	2,364,284
POPE		498	278,446	50,075	328,521
RAMSEY	294,357	127,512	36,159,269	8,464,919	44,624,188
RED LAKE			165,173	49,616	214,789
REDWOOD			655,106	81,393	736,499
RENVILLE		2,743	484,439	96,668	581,107
RICE	239,683	507,577	1,722,182	135,719	1,857,901
ROCK	30,523	1,996	306,791	40,138	346,929
ROSEAU	5,997		126,128	68,782	194,910
ST. LOUIS	2,626,903	900,798	12,581,601	347,068	12,928,669
SCOTT	8,104	28,447	1,219,162	754,768	1,973,930
SHERBURNE	39,073	188,353	573,012	159,062	732,074
SIBLEY			411,475	132,724	544,199
ST EARNS	305,379	185,960	3,910,890	855,703	4,766,593
ST EELF	171,243	342,598	1,116,557	43,324	1,159,881
ST EVENS		66,399	473,595	33,767	507,362
SWIFT	72,767	1,514	451,763	39,233	490,996
TODD	82,420	20,000	457,172	29,466	486,638
TRAVERSE		3,501	138,035	29,735	167,770
WABASHA	31,707	7,039	513,465	100,109	613,574
WADENA	10,889	43,570	216,591	38,157	254,748
WASECA	44,511	1,507	788,670	86,957	875,627
WASHINGTON	250,991	53,342	4,763,478	2,378,082	7,141,560
WATONWAN	71,645		432,169	66,464	498,633
WILKIN	13,260	11,515	280,092	69,451	349,543
WINONA	31,069	138,705	2,379,496	174,180	2,553,676
WRIGHT	106,179	45,405	1,071,352	533,413	1,604,765
YELLOW MEDICINE	8,621		386,977	36,191	423,168
STATEWIDE TOTALS	\$22,935,674	\$14,040,402	\$233,800,387	\$61,996,846	\$295,797,233

TABLE 15 PART A  
TOWNSHIP TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1976

County	General Revenue	Indebtedness	Road & Bridge	Fireman's Relief	Public Employees Retirement
AITKIN	\$ 28,785	\$ 2,400	\$ 123,738	\$	\$
ANOKA	32,888	21,869	61,124	2,655	
BECKER	28,419		194,269		
BELTRAMI	12,423		77,972		
BENTON	22,758		60,798		
BIG STONE	11,199		56,319	235	
BLUE EARTH	26,871		274,404	14,437	
BROWN	50,491		87,502		
CARLTON	30,692		162,725	2,643	
CARVER	13,924	8,830	156,085		
CASS	50,353		197,865		
CHIPPEWA	37,431		169,664		
CHISAGO	37,605		173,142	42,745	
CLAY	52,908		102,973		
CLEARWATER	10,517		40,285		
COCK	4,313		2,409		
COTTONWOOD	25,306	1,702	205,248		
CROW WING	37,294	1,988	325,313	63,839	751
DAKOTA	128,014		32,814	14,990	
DODGE	8,712	3,164	210,690		
DOUGLAS	53,166		161,978		3,545
FARIBAULT	15,370		323,701		
FILLMORE	115,409	2,585	291,347		749
FREEBORN	41,830		188,443		
GOOCHUE	87,159	18,014	466,168	24,294	750
GRANT	50,549		16,450		
HENNEPIN	7,783	3,928	21,983		
HOUSTON	51,190		180,279		
HUBBARD	18,528		41,424		
ISANTI	27,448		90,753		
ITASCA	86,745	13,027	437,855	27,610	1,988
JACKSON	99,525	2,517	139,267	1,216	
KENEBEC	11,664	73	25,851	15,776	
KANDIYOHI	102,370		178,136	22,166	
KITTSON	17,940		107,658		
KOCHICHING					
LAC QUI PARLE	27,077		131,964		
LAKE	27,491		104,998		368
LAKE/WOODS					
LE SUEUR	36,040		68,499		
LINCOLN	19,033	1,363	70,585	8,952	
LYON	72,398		62,536		
MCLEOD	117,644	14,018	5,012	12,202	
MAHONMEN	7,837		47,376		
MARSHALL	60,808		135,839		
MARTIN			230,375		
MEEKER	87,552		245,690		



TABLE 15 PART A  
TOWNSHIP TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1976

County	General Revenue	Indebtedness	Road & Bridge	Fireman's Relief	Public Employees Retirement
MILL LACS	\$ 15,491	\$	\$ 77,438	\$ 13,714	\$
MORRISON	52,740	2,170	161,492		
MOWER	111,675		203,481		464
MURRAY	79,290		96,763	13,215	
NICOLLET	8,228		152,011		
NOPLES	170,194		56,937		
NORMAN	12,265		78,116		
OLMSTED	71,476		344,432		
OTTER TAIL	82,767		385,549		
PENNINGTON	26,612		38,555		
PINE	32,724		101,152		
PIPESTONE	16,850		48,297		
POLK	90,484		301,375	9,943	
POPE	19,408	3,471	94,501	10,388	
RAMSEY	32,136				
RED LAKE	5,359		37,629		
REDWOOD			215,904		
RENVILLE	199,837		85,064	503	
RICE	57,797		117,831	3,944	
ROCK	100,328		29,102	1,018	
ROSEAU	17,642		76,933	2,457	
ST. LOUIS	138,726	6,123	351,606	5,023	65,053
SCOTT	20,182		61,718		
SHERBURNE	35,680		134,694		
SIBLEY	126,968		76,063		
STEARNS	126,689	10,009	444,172	5,081	
STEELE	6,428		190,017		
STEVENS	50,654		32,608		
SWIFT	41,237		143,696	3,707	
TODD	29,216		154,420	5,560	
TRAVERSE	21,613		25,386		
WABASHA			213,150	12,559	
WADENA	14,525		9,707	2,890	
WASCO	29,814		96,892	8,009	
WASHINGTON	59,838	52,831	226,234	27,536	
WATONWAN	73,130		48,569		
WILKIN	33,119		37,693		
WINONA	97,094	6,185	207,544		
WRIGHT	81,170	14,102	468,885		12,474
YELLOW MEDICINE	62,853	11,005	95,747	3,000	
STATEWIDE TOTALS	\$4,149,702	\$ 201,374	\$12,210,869	\$ 382,351	\$86,142

TABLE 15 PART B

## TOWNSHIP TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1976

County	Community Services And Protection	Miscellaneous	Total Twn. Levies Exc. Special Assessments	Town Special Assessments	Total Twn. Levies Inc. Special Assessments
AITKIN	\$ 27,690		\$ 182,613		\$ 182,613
ANCKA	26,007	1,947	146,534	348	146,882
RECKER	28,221		250,909	21	250,930
BELTRAMI	23,231	7,541	121,167		121,167
BENTON	23,405		106,961		106,961
RIG STONE	3,212	544	71,509	7,931	79,440
BLUE EARTH		12,550	328,262		328,262
BROWN	35,657	1,031	174,680		174,680
CARLTON	25,633		225,693	30,544	256,237
CARVER	1,581		180,420	37	180,457
CASS	55,935	4,965	309,122	58	309,180
CHIPPEWA	4,138	27,119	238,352		238,352
CHISAGO		19,497	272,989		272,989
CLAY	22,672	2,731	181,284	11,022	192,306
CLIFARWATER		25,759	76,561	462	77,023
COCK	100		6,822		6,822
COTTONWOOD			232,256		232,256
CROW WING	10,155		439,340	6,259	445,599
DAKOTA			175,818	76,940	252,758
DODGE	14,701		237,267		237,267
DOUGLAS	70,389		289,078		289,078
FARIBAULT	4,131		343,202		343,202
FILLMORE	38,410	2,682	451,182	11	451,193
FREEBURN	21,141	8,195	259,609	1,072	260,681
GOODHUE	513	5,752	602,650	22,388	625,038
GRANT	1,816		68,815		68,815
HENNEPIN	12,026		45,720		45,720
HICUSTON	28,220	533	260,222	1,899	262,121
HUBBARD	5,977		65,929	2,150	68,079
ISANTI	11,842		130,043	114	130,157
ITASCA	153,253		720,478		720,478
JACKSON			242,525		242,525
KENEBEC			53,364	123	53,487
KANDIYOHI	2,270		304,942	2,600	307,542
KITTSOON		4,120	129,718		129,718
KOCCICHING					
LAC QUI PARLE		14,518	173,559		173,559
LAKE	13,126		145,983		145,983
LAKE/WOODS					
LE SUEUR	7,665	501	123,024	43,392	166,416
LINCOLN	698		90,316		90,316
LYON			134,934	65,394	200,328
MCLEOD			148,876		148,876
MAHACMEN	5,256		60,469		60,469
MARSHALL	5,098	2,583	204,328	145	204,473
MARTIN			230,375		230,375
MECKER	25,609		358,851		358,851

TABLE 15 PART B  
TOWNSHIP TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1976

County	Community Services And Protection	Miscellaneous	Total Twn. Levies Exc. Special Assessments	Town Special Assessments	Total Twn. Levies Inc. Special Assessments
MILLE LACS	\$ 607	\$ 375	\$ 107,625	\$ 3,187	\$ 110,812
MORRISON	46,961		263,363		263,363
MOWER	18,059	2,023	335,702	749	336,451
MURRAY		336	189,600		189,600
NICOLLET	17,265	5,664	183,174		183,174
NOBLES			227,131		227,131
NORMAN	4,293		94,674	93,544	188,218
CLMSTFD	103,778		519,686	94,477	614,163
OTTER TAIL	28,086		496,402	2,237	498,639
PENNINGTON	6,333		71,500		71,500
PINE	16,704		150,580	68	150,648
PIPFSTONE	3,874		69,021		69,021
POLK	999		402,801	1,749	404,550
POPE		1,002	128,770		128,770
RAMSEY			32,135	210,018	242,153
RED LAKE	8,071		51,059		51,059
REDWOOD			215,904		215,904
RENVILLE	3,461	7,076	295,941	309,960	605,901
RICE	22,020	10,589	212,181		212,181
ROCK			130,448	553	131,001
ROSEAU	1,972		99,004		99,004
ST. LOUIS	297,421		863,952	68,549	932,501
SCOTT	28,143		110,043	4,842	114,885
SHERBURNE	1,070	21,459	196,903		196,903
SIBLEY	13,006		216,037		216,037
ST EARNIS	106,247	3,003	695,201		695,201
ST EELF	3,237	5,003	204,685		204,685
ST EVENS		1,281	84,543	1,238	85,781
SWIFT	1,755		190,439	127,013	317,452
TODD	47,117	1,643	237,956	2,130	240,086
TRAVERSE			46,999		46,999
WARASHA			225,709		225,709
WADENA			27,126		27,126
WASECA			134,715		134,715
WASHINGTON	5,921	4,969	377,329	119,811	497,140
WATONWAN	2,445		124,144	202	124,346
WILKIN	1,500		72,312		72,312
WINONA	37,028		347,851	14,128	361,979
WRIGHT	30,000	2,300	608,931	17,825	626,756
YELLOW MEDICINE	5,606		178,211		178,211
STATEWIDE TOTALS	\$1,576,809	\$209,291	\$18,816,538	\$1,345,190	\$20,161,728

TABLE 16 PART A

## SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1976

County	Maintenance	Transportation	Community Service	Capital Expenditure	Indebtedness	Unemployment Insurance
AITKIN	\$ 942,778	\$ 187,658	\$ 81	\$ 218,635	\$ 565,474	\$ 10,405
ANGKA	15,310,103	760,183	170,339	3,689,181	8,065,738	123,965
BECKER	1,621,172	114,778	39,249	452,823	303,224	24,742
BELTRAMI	1,245,864	204,013	25,682	429,691	403,743	24,622
BENTON	1,465,324	114,984	26,267	394,249	660,585	17,335
BIG STONE	427,262	93,852	23,084	153,544	154,538	10,858
BLUE EARTH	5,446,246	224,738	175,785	891,437	1,489,582	43,085
BROWN	3,003,250	120,871	1,580	378,752	446,978	22,920
CARLTON	2,434,052	174,709	55,631	579,264	858,475	33,558
CARVER	3,749,206	136,933	34,300	580,839	1,350,608	15,039
CASS	1,749,400	177,604	2,515	303,016	451,135	18,018
CHIPPEWA	1,351,970	58,217	23,960	299,355	369,323	12,429
CHISAGO	1,668,673	199,664	31,453	519,177	993,015	13,858
CLAY	4,239,475	236,621	48,995	654,656	968,642	30,659
CLEARWATER	800,053	50,932	10,844	177,525	158,888	7,982
COCK	406,799	2,684	565	6,074	93,929	423
COTTONWOOD	1,642,924	99,724	15,359	292,711	546,836	19,361
CROW WING	3,274,277	136,696	32,922	617,606	940,969	22,835
DAKOTA	20,241,778	983,314	203,826	3,920,279	9,013,010	124,255
DODGE	1,095,044	133,367	25,456	287,421	414,635	13,240
DOUGLAS	1,814,764	204,421	27,186	454,738	390,872	29,085
FARIBAUT	2,336,870	147,190	31,997	388,047	300,355	18,271
FILLMORE	1,661,510	189,948	22,548	379,936	527,893	14,784
FREEBORN	3,479,186	189,392	42,355	302,991	998,778	5,833
GOOCHUE	5,982,764	303,480	53,175	735,465	1,500,246	27,737
GRANT	710,419	73,948	9,543	135,896	122,473	9,506
HENNEPIN	140,968,695	5,362,446	1,112,092	14,028,695	30,321,837	469,102
HOUSTON	1,061,491	58,864	12,850	188,948	247,505	6,386
HUBBARD	1,053,406	118,917	2,197	282,310	312,413	18,007
ISANTI	1,206,478	168,517	20,521	383,549	1,147,977	6,631
ITASCA	4,838,146	332,705	63,559	730,776	730,669	41,989
JACKSON	1,748,007	111,639	26,605	292,514	438,682	19,784
KENEBEC	528,185	81,724	13,608	202,941	216,965	10,438
KANDIYOHI	2,595,988	141,705	41,966	572,788	826,161	26,089
KITTSON	1,208,946	67,262	7,332	133,797	115,698	6,983
KOCCICHING	1,193,082	160,651	24,781	250,113	354,741	24,124
LAC QUI PARLE	960,597	99,822	4,600	225,984	456,305	12,722
LAKE	678,261					
LAKE/WOODS	186,643	49,101	3,774	70,658	26,597	6,270
LE SUEUR	1,848,474	144,969	13,882	435,368	705,908	16,568
LINCOLN	584,566	66,084	5,198	154,243	131,869	11,581
LYCN	2,062,773	149,110	32,905	394,913	573,637	23,409
MCLEOD	2,582,964	151,714	49,921	447,967	743,707	21,692
MAHONOMEN	276,179	38,774	2,620	125,692	61,265	6,272
MARSHALL	1,409,548	159,276	3,242	237,164	548,978	23,724
MARTIN	3,200,867	201,034	61,584	429,320	697,382	30,516
MEEKER	1,393,390	89,755	34,700	338,922	486,304	17,046

TABLE 16 PART A

## SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1976

County	Maintenance	Transportation	Community Service	Capital Expenditure	Indebtedness	Unemployment Insurance
MILLE LACS	\$ 1,047,517	\$ 84,243	\$ 24,221	\$ 387,384	\$ 645,498	\$ 16,353
MORRISON	1,535,109	134,498	18,853	502,130	1,274,133	39,830
MOYER	4,054,599	212,896	71,730	728,738	644,895	43,637
MURRAY	1,224,060	56,901	16,252	257,459	372,870	14,479
NICOLLET	2,332,895	100,875	60,306	410,308	629,706	38,022
NOBLES	2,256,102	126,068	32,695	425,079	250,997	23,815
NORMAN	1,053,812	122,267	256	171,732	172,062	7,915
OLMSTED	12,470,017	440,175	89,665	1,571,356	2,337,765	32,205
OTTER TAIL	3,092,891	220,282	17,165	716,869	1,034,751	27,063
PENNINGTON	1,176,167	65,349	3,683	301,798	224,081	19,510
PINE	896,760	96,160	13,124	354,827	349,689	11,612
PIPESTONE	996,043	47,915	20,312	146,448	242,745	3,632
POLK	3,257,820	257,768	37,151	648,877	947,836	34,397
POPE	848,711	50,362	26,665	230,775	174,698	19,595
RAMSEY	57,393,075	2,008,615	630,937	7,180,231	14,725,655	499,270
RED LAKE	338,431	60,795	5,921	116,805	98,115	6,983
REDWOOD	2,009,188	167,222	19,570	360,505	399,638	32,057
RENVILLE	2,464,120	197,680	38,932	402,474	698,007	15,847
RICE	3,644,392	156,432	44,068	698,585	876,865	43,162
ROCK	1,171,960	105,748	2,301	212,535	193,317	14,908
ROSEAU	720,333	73,585	12,623	227,735	190,845	11,506
ST. LOUIS	16,241,794	1,474,445	348,274	3,481,107	777,708	77,452
SCOTT	3,727,442	213,092	33,737	850,853	2,132,729	34,861
SHERBURNE	1,638,157	97,834	10,536	509,103	1,068,073	19,576
SIBLEY	1,493,556	156,906	33,763	290,741	369,725	13,056
ST. FARNAS	6,587,594	392,773	103,700	1,737,846	3,679,002	88,929
STEELE	2,935,915	108,565	29,849	567,785	581,113	29,069
STEVENS	985,794	84,862	30,060	216,086	197,210	15,645
SWIFT	989,871	93,136	16,060	255,743	284,541	9,327
TODD	1,045,963	119,130	27,165	417,625	433,905	36,387
TRAVERSE	555,015	42,587	2,877	124,415	254,220	8,278
WABASHA	1,251,448	80,868	9,182	313,068	737,108	10,076
WADENA	589,438	94,254	2,153	210,720	237,606	16,937
WASICA	1,570,499	76,448	24,365	345,814	498,429	6,356
WASHINGTON	11,997,698	672,139	108,304	1,826,009	4,091,434	25,712
WATONWAN	1,320,450	74,111	14,297	226,143	418,820	10,230
WILKIN	918,740	39,798	13,563	189,825	188,525	1,797
WINONA	3,588,131	135,399	5,307	474,513	983,851	41,842
WRIGHT	4,282,796	253,282	42,032	1,094,662	2,239,950	31,029
YELLOW MEDICINE	1,329,288	111,529	24,710	265,654	302,428	15,627
STATEWIDE TOTALS	\$426,721,439	\$22,300,984	\$4,738,998	\$66,620,314	\$117,203,101	\$ 2,942,130

TABLE 16 PART B  
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1976

County	Vocational School*	School District Levy Exc. AVTS	Intermediate Area Vocational Technical Schools, #287, 916 & 917			Total School District Levy Inc. AVTS**
			Maintenance	Indebtedness	Total	
AITKIN	\$	\$ 1,525,018	\$	\$	\$	\$ 1,925,031
ANDRA	218,506	28,338,336	138,104	33,684	171,788	28,510,203
BECKER	107,562	2,663,574				2,663,550
BELTRAMI	41,359	2,375,012				2,375,014
BENTON	38,078	2,716,828				2,716,826
BIG STONE		863,131				863,138
BLUE EARTH	355,483	8,626,340				8,626,356
BROWN		3,574,367				3,974,351
CARLTON		4,135,681				4,135,689
CARVER		5,866,929	20,658	3,811	24,469	5,891,394
CASS	16,185	2,717,859				2,717,873
CHIPPEWA	17,653	2,172,899				2,172,907
CHISAGO		3,425,872				3,425,840
CLAY	141,690	6,320,743				6,320,738
CLIFARWATER		1,206,229				1,206,224
COCK		510,476				510,474
COTTONWOOD		2,616,923				2,616,915
CROW WING	155,328	5,220,517				5,220,633
DAKOTA		34,466,469	1,269,324	366,963	1,636,287	36,122,749
DODGE		1,969,368				1,969,163
DOUGLAS	161,815	3,082,868				3,082,881
FARIBAULT		3,222,726				3,222,730
FILLMORE		2,756,817				2,796,619
FREEBORN	287,966	5,306,503				5,306,501
GOOCHUE	157,939	8,760,919	2,359	682	3,041	8,763,847
GRANT		1,061,697				1,061,785
HENNEPIN	1,391,439	153,654,313	5,311,426	961,789	6,273,215	199,927,521
HCLUSTON		1,576,039				1,576,048
HUBBARD	3,732	1,790,990				1,790,982
ISANTI		2,933,661				2,933,673
ITASCA		6,737,707				6,737,844
JACKSON	38,972	2,676,200				2,676,203
KENEBEC	7	1,053,880				1,053,868
KANDIYOHKI	199,814	4,404,175				4,404,511
KITTSOON		1,544,024				1,544,018
KOOCHICHIING		2,007,485				2,007,492
LAC QUI PARLE	6,131	1,766,162				1,766,161
LAKE		678,332				678,261
LAKF/WCCDS		343,046				343,043
LE SUFUR	2,274	3,167,379				3,167,441
LINCOLN	6,561	960,109				960,102
LYON		3,236,746				3,236,747
MCLFCD	103,045	4,101,009				4,101,010
MAHONMEN		510,793				510,802
MARSHALL		2,381,930				2,381,932
MARTIN	58	4,620,769				4,620,761
MEEKER	3,687	2,363,796				2,363,804

TABLE 16 PART B  
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1976

County	Vocational School*	School District Levy Exc. AVTS	Intermediate Area Vocational Technical Schools, # 287, 916, & 917			Total School District Levy Inc. AVTS**
			Maintenance	Indebtedness	Total	
MILLE LACS	\$	\$ 2,205,202	\$	\$	\$	\$ 2,205,216
MURRISIN	43	3,504,871				3,504,596
MOWER	234,755	5,991,169				5,991,224
MURRAY	358	1,982,370				1,982,380
NICOLLET	77,312	3,649,428				3,649,424
NORLES		3,114,765				3,114,756
NORMAN		1,528,038				1,528,044
OLMSTED	306,249	17,247,431				17,247,432
OTTER TAIL	6,074	5,115,112				5,115,095
PENNINGTON		1,790,587				1,790,588
PINE	36,366	1,758,445				1,758,539
PIPFSTONE	26,248	1,483,336				1,483,343
POLK	128,016	5,352,802				5,351,866
POPE	138	1,350,953				1,350,948
RAMSEY	680,777	83,122,548	954,519	234,257	1,188,776	84,311,340
RED LAKE		627,047				627,050
REDWOOD		2,988,184				2,988,180
RENVILLE	5,135	3,822,181				3,822,195
RICE	200,646	5,664,151				5,664,150
ROCK		1,700,772				1,700,769
ROUSEAU		1,236,660				1,236,631
ST. LOUIS	506,923	22,908,524				22,907,703
SCOTT		6,992,634	41,760	11,859	53,619	7,046,333
SHERBURNE	43,865	3,387,142				3,387,144
SIBLEY		2,357,745				2,357,747
STEARNS	368,060	12,946,661				12,957,904
STEELE		4,252,249				4,252,300
STEVENS		1,529,659				1,529,657
SWIFT		1,648,682				1,648,678
TODD	43,777	2,123,950				2,123,952
TRAVERSE		987,439				987,396
WAPASHA	981	2,402,722				2,402,731
WADENA	47,660	1,198,447				1,198,768
WASCO		2,521,908				2,521,911
WASHINGTON		18,721,291	470,825	115,399	586,224	19,307,520
WATONWAN		2,064,042				2,064,051
WILKIN		1,352,252				1,352,248
WINGNA	283,667	5,512,713				5,512,710
WRIGHT	4,832	7,948,592				7,948,581
YELLOW MEDICINE	93,365	2,142,553				2,142,605
STATEWIDE TOTALS	\$6,590,975	\$647,107,957	\$8,208,975	\$1,728,444	\$9,937,419	\$657,055,360

\* Does not include Area Vocational Technical Schools #287, 916 and 917.

\*\* The totals in this column correspond to the total school district levies in Table 12. Differences within the table are due to the rounding of mill rates.

TABLE 17

## SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1976

COUNTY Type of Special District	Special Taxing District Funds Revenue	Bonds & Interest	Total Levy
<b>AITKIN COUNTY</b>			
Arrowhead Regional Development Commission	\$ 4,745	\$ ---	\$ 4,745
Total	\$ 4,745	\$ ---	\$ 4,745
<b>ANOKA COUNTY</b>			
Coon Creek Watershed District	\$ 45,437	\$ ---	\$ 45,437
Rice Creek Watershed District	34,256	---	34,256
Forest Lake Hospital District	---	18,217	18,217
North Suburban Hospital District	27,665	---	27,665
Anoka Housing & Redevelopment Authority	14,277	---	14,277
Columbia Hgts. Housing & Redevelopment Authority	20,832	---	20,832
Metropolitan Council	142,488	96,689	239,177
Metro Transit Commission	720,001	142,233	862,234
Mosquito Control	122,129	---	122,129
Total	\$ 1,127,085	\$ 257,139	\$ 1,384,224
<b>BECKER COUNTY</b>			
Pelican River Watershed District	\$ 17,453	\$ ---	\$ 17,453
Cormorant Lakes Watershed District	2,108	---	2,108
Wild Rice Watershed District	4,368	---	4,368
Total	\$ 23,929	\$ ---	\$ 23,929
<b>BELTRAMI COUNTY</b>			
Red Lake Watershed District	\$ 261	\$ ---	\$ 261
Headwaters Regional Development Commission	5,812	---	5,812
Total	\$ 6,073	\$ ---	\$ 6,073
<b>BENTON COUNTY</b>			
St. Cloud Transit Commission	\$ 36,330	\$ ---	\$ 36,330
St. Cloud Housing & Redevelopment Authority	4,882	---	4,882
Sauk Rapids Tax Increment Financing	---	49,036	49,036
East St. Cloud Tax Increment Financing	---	2,597	2,597
Total	\$ 41,212	\$ 51,633	\$ 92,845
<b>BIG STONE COUNTY</b>			
Upper Minnesota River Watershed District	\$ 8,486	\$ ---	\$ 8,486
Six West Regional Development Commission	3,604	---	3,604
Total	\$ 12,090	\$ ---	\$ 12,090
<b>BLUE EARTH COUNTY</b>			
Region Nine Regional Development Commission	\$ 29,012	\$ ---	\$ 29,012
Mankato Tax Increment Financing	---	107,707	107,707
Total	\$ 29,012	\$ 107,707	\$ 136,719

COUNTY Type of Special District	Special Taxing District Funds Revenue	Bonds & Interest	Total Levy
<b>BROWN COUNTY</b>			
New Ulm Housing & Redevelopment Authority	\$ 12,245	\$ ---	\$ 12,245
Region Nine Regional Development Division	15,615	---	15,615
Total	\$ 27,860	\$ ---	\$ 27,860
<b>CARLTON COUNTY</b>			
Moose Lake Hospital District	\$ 19,980	\$ ---	\$ 19,980
Moose Lake - Windemere Sanitary Sewer District	10,781	---	10,781
Arrowhead Regional Development Commission	11,208	---	11,208
Total	\$ 41,969	\$ ---	\$ 41,969
<b>CARVER COUNTY</b>			
Lower Minnesota River Watershed District	\$ 3,390	\$ ---	\$ 3,390
Minnehaha Creek Watershed District	1,626	---	1,626
Buffalo Creek Watershed District	298	---	298
Riley - Purgatory Creek Watershed District	7,166	---	7,166
Metropolitan Council	27,543	18,683	46,226
Metro Transit Commission	83,480	14,786	98,266
Total	\$ 123,503	\$ 33,469	\$ 156,972
<b>CASS COUNTY</b>			
Region Five Regional Development Division	\$ 6,366	\$ ---	\$ 6,366
Total	\$ 6,366	\$ ---	\$ 6,366
<b>CHIPPEWA COUNTY</b>			
	\$ ---	\$ ---	\$ ---
<b>CHISAGO COUNTY</b>			
Chisago-Lake Hospital District	\$ ---	\$ 39,993	\$ 39,993
Total	\$ ---	\$ 39,993	\$ 39,993
<b>CLAY COUNTY</b>			
Wild Rice Watershed District	\$ 7,325	\$ ---	\$ 7,325
Moorhead Tax Increment Financing	---	41,489	41,489
Total	\$ 7,325	\$ 41,489	\$ 48,814
<b>CLEARWATER COUNTY</b>			
Wild Rice Watershed District	\$ 1,625	\$ ---	\$ 1,625
Red Lake Watershed District	9,960	---	9,960
Headwaters Regional Development Commission	3,947	---	3,947
Total	\$ 15,532	\$ ---	\$ 15,532



TABLE 17

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1976

COUNTY Type of Special District	Special Taxing District Funds		Total Levy
	Revenue	Bonds & Interest	
<b>COOK COUNTY</b>			
Arrowhead Regional Development Commission	\$ 2,260	\$ ---	\$ 2,260
Total	\$ 2,260	\$ ---	\$ 2,260
<b>COTTONWOOD COUNTY</b>			
Middle Des Moines Watershed District	\$ 494	\$ ---	\$ 494
Southwest Regional Development Commission	9,009	---	9,009
Total	\$ 9,503	\$ ---	\$ 9,503
<b>CROW WING COUNTY</b>			
Thirty-Lakes Watershed District	\$ 18,088	\$ ---	\$ 18,088
Cuyuna Range Hospital District		25,094	25,094
Brainerd Housing & Redevelopment Authority	8,039	---	8,039
Region Five Regional Development Commission	15,702	---	15,702
Total	\$ 41,829	\$ 25,094	\$ 66,923
<b>DAKOTA COUNTY</b>			
Lower Minnesota River Water District	\$ 21,696	\$ ---	\$ 21,696
Metropolitan Council	170,306	115,561	285,867
Metro Transit Commission	851,668	167,969	1,019,637
Mosquito Control	109,479	---	109,479
South St. Paul Housing & Redevelopment Authority	22,696	---	22,696
Farmington Tax Increment Financing	---	12,223	12,223
Hastings Tax Increment Financing	---	24,442	24,442
South St. Paul Tax Increment Financing	---	445,392	445,392
Total	\$ 1,175,845	\$ 765,587	\$ 1,941,432
<b>DODGE COUNTY</b>			
Southeastern Regional Development Commission	\$ 6,383	\$ ---	\$ 6,383
Total	\$ 6,383	\$ ---	\$ 6,383
<b>DOUGLAS COUNTY</b>			
Alexandria Area Sanitary Sewer District	\$ 245,980	\$ ---	\$ 245,980
Total	\$ 245,980	\$ ---	\$ 245,980
<b>FARIBAUT COUNTY</b>			
United Hospital District	\$ 15,450	\$ 114,489	\$ 129,939
Region Nine Regional Development Commission	13,235	---	13,235
Total	\$ 28,685	\$ 114,489	\$ 143,174
<b>FILLMORE COUNTY</b>			
Southeastern Regional Development Commission	\$ 10,242	\$ ---	\$ 10,242
Total	\$ 10,242	\$ ---	\$ 10,242

COUNTY Type of Special District	Special Taxing District Funds		Total Levy
	Revenue	Bonds & Interest	
<b>FREEBORN COUNTY</b>			
Southeastern Regional Development Commission	\$ 22,021	\$ ---	\$ 22,021
Total	\$ 22,021	\$ ---	\$ 22,021
<b>GOODHUE COUNTY</b>			
Bear Valley Watershed District	\$ 261	\$ ---	\$ 261
Southeastern Regional Development Commission	40,495	---	40,495
Red Wing Housing & Redevelopment Commission	51,695	---	51,695
Total	\$ 92,451	\$ ---	\$ 92,451
<b>GRANT COUNTY</b>			
Community Hospital District	\$ ---	\$ 23,909	\$ 23,909
Total	\$ ---	\$ 23,909	\$ 23,909
<b>HENNEPIN COUNTY</b>			
Nine Mile Creek Watershed District	\$ 74,517	\$ ---	\$ 74,517
Lower Minnesota River Watershed District	25,327	---	25,327
Minnehaha Creek Watershed District	135,689	---	135,689
Riley-Purgatory Creek Watershed District	65,543	---	65,543
Rice Creek Watershed District	2,613	---	2,613
Brooklyn Center Housing & Redevelopment Authority	36,101	---	36,101
Bloomington Housing & Redevelopment Authority	132,660	---	132,660
Minneapolis Housing & Redevelopment Authority	506,076	---	506,076
Robbinsdale Housing & Redevelopment Authority	17,171	---	17,171
Brooklyn Park Housing & Redevelopment Authority	33,760	---	33,760
Richfield Housing & Redevelopment Authority	47,854	---	47,854
County Park	2,243,134	1,338,353	3,581,487
Metropolitan Council	1,060,109	733,623	1,793,732
Metro Transit Commission	6,345,177	1,255,531	7,600,708
Mosquito Control	752,837	---	752,837
Edina Tax Increment Financing	---	27,317	27,317
Hopkins Tax Increment Financing	---	108,960	108,960
Minneapolis Tax Increment Financing	---	1,988,631	1,988,631
Robbinsdale Tax Increment Financing	---	36,829	36,829
Total	\$11,478,568	\$ 5,489,244	\$16,967,812
<b>HOUSTON COUNTY</b>			
Southeastern Regional Development Commission	\$ 5,851	\$ ---	\$ 5,851
Total	\$ 5,851	\$ ---	\$ 5,851

TABLE 17

## SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1976

COUNTY	Special Taxing District Fund		Total
Type of Special District	Revenue	Bonds & Interest	Levy
<b>HUBBARD COUNTY</b>			
Headwaters Regional Development Commission	\$ 5,353	\$ ---	\$ 5,353
Total	\$ 5,353	\$ ---	\$ 5,353
<b>ISANTI COUNTY</b>			
	\$ ---	\$ ---	\$ ---
<b>ITASCA COUNTY</b>			
Northern Itasca Hospital District	\$ 20,999	\$ 11,010	\$ 32,009
Arrowhead Regional Development Commission	21,142	---	21,142
Total	\$ 42,141	\$ 11,010	\$ 53,151
<b>JACKSON COUNTY</b>			
Middle Des Moines Watershed District	\$ 14,170	\$ ---	\$ 14,170
Southwest Regional Development Commission	10,211	---	10,211
Total	\$ 24,381	\$ ---	\$ 24,381
<b>KANABEC COUNTY</b>			
	\$ ---	\$ ---	\$ ---
<b>KANDIYOHI COUNTY</b>			
Buffalo Creek Watershed District	\$ 632	\$ ---	\$ 632
Six East Regional Development Commission	12,803	---	12,803
Total	\$ 13,435	\$ ---	\$ 13,435
<b>KITTSOON COUNTY</b>			
Two Rivers Watershed District	\$ 12,776	\$ ---	\$ 12,776
Roseau River Watershed District	109	---	109
Northwest Regional Development Commission	4,890	---	4,890
Total	\$ 17,775	\$ ---	\$ 17,775
<b>KOOCHICING COUNTY</b>			
Arrowhead Regional Development Commission	\$ 4,958	\$ ---	\$ 4,958
Total	\$ 4,958	\$ ---	\$ 4,958
<b>LAC QUI PARLE COUNTY</b>			
Lac Qui Parle-Yellow Bank Watershed District	\$ 13,327	\$ ---	\$ 13,327
Dawson Area Hospital District	---	62,385	62,385
Six West Regional Development Commission	6,436	---	6,436
Total	\$ 19,763	\$ 62,385	\$ 82,148

COUNTY	Special Taxing District Fund		Total
Type of Special District	Revenue	Bonds & Interest	Levy
<b>LAKE COUNTY</b>			
Arrowhead Regional Development Commission	\$ 3,911	\$ ---	\$ 3,911
Total	\$ 3,911	\$ ---	\$ 3,911
<b>LAKE OF THE WOODS COUNTY</b>			
	\$ ---	\$ ---	\$ ---
<b>LE SUEUR COUNTY</b>			
Region Nine Regional Development Commission	\$ 9,091	\$ ---	\$ 9,091
Le Sueur Tax Increment Financing	---	13,375	13,375
Total	\$ 9,091	\$ 13,375	\$ 22,466
<b>LINCOLN COUNTY</b>			
Lac Qui Parle-Yellow Bank Watershed District	\$ 1,141	\$ ---	\$ 1,141
Yellow Medicine River Watershed District	9,616	---	9,616
Southwest Regional Development Commission	3,911	---	3,911
Total	\$ 14,668	\$ ---	\$ 14,668
<b>LYON COUNTY</b>			
Yellow Medicine River Watershed District	\$ 10,460	\$ ---	\$ 10,460
Southwest Regional Development Commission	11,983	---	11,983
Total	\$ 22,443	\$ ---	\$ 22,443
<b>MCLEOD COUNTY</b>			
High Island Creek Watershed District	\$ 2,337	\$ ---	\$ 2,337
Buffalo Creek Watershed District	23,181	---	23,181
Six East Regional Development Commission	11,648	---	11,648
Total	\$ 37,166	\$ ---	\$ 37,166
<b>MAHNOMEN COUNTY</b>			
Wild Rice Watershed District	\$ 11,554	\$ ---	\$ 11,554
Red Lake Watershed District	55	---	55
Sand Hill Watershed District	352	---	352
Headwaters Regional Development Commission	2,041	---	2,041
Total	\$ 14,002	\$ ---	\$ 14,002
<b>MARSHALL COUNTY</b>			
Red Lake Watershed District	\$ 2,193	\$ ---	\$ 2,193
Middle River-Snake River Watershed District	28,708	---	28,708
Northwest Regional Development Commission	6,709	---	6,709
Total	\$ 37,610	\$ ---	\$ 37,610

TABLE 17

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1976

COUNTY	Special Taxing District Fund		Total
Type of Special District	Revenue	Bonds & Interest	Levy
<b>MARTIN COUNTY</b>			
Southwest Regional Development Commission	\$ 16,540	\$ ---	\$ 16,540
Total	\$ 16,540	\$ ---	\$ 16,540
<b>MEEKER COUNTY</b>			
Six East Regional Development Commission	\$ 7,603	\$ ---	\$ 7,603
Total	\$ 7,603	\$ ---	\$ 7,603
<b>MILLE LACS COUNTY</b>			
	\$ ---	\$ ---	\$ ---
<b>MORRISON COUNTY</b>			
Region Five Regional Development Commission	\$ 9,301	\$ ---	\$ 9,301
Total	\$ 9,301	\$ ---	\$ 9,301
<b>MOWER COUNTY</b>			
Southeastern Regional Development Commission	\$ 18,733	\$ ---	\$ 18,733
Austin Tax Increment Financing	---	3,258	3,258
Total	\$ 18,733	\$ 3,258	\$ 21,991
<b>MURRAY COUNTY</b>			
Southwest Regional Development Commission	\$ 7,275	\$ ---	\$ 7,275
Total	\$ 7,275	\$ ---	\$ 7,275
<b>NICOLLET COUNTY</b>			
Region Nine Regional Development Commission	\$ 10,836	\$ ---	\$ 10,836
Total	\$ 10,836	\$ ---	\$ 10,836
<b>NOBLES COUNTY</b>			
Southwest Regional Development Commission	\$ 11,359	\$ ---	\$ 11,359
Total	\$ 11,359	\$ ---	\$ 11,359
<b>NORMAN COUNTY</b>			
Wild Rice Watershed District	\$ 35,296	\$ ---	\$ 35,296
Sand Hill Watershed District	301	---	301
Northwest Regional Development Commission	4,984	---	4,984
Total	\$ 40,581	\$ ---	\$ 40,581

COUNTY	Special Taxing District Fund		Total
Type of Special District	Revenue	Bonds & Interest	Levy
<b>OLMSTED COUNTY</b>			
Southeastern Regional Development Commission	\$ 44,588	\$ ---	\$ 44,588
Total	\$ 44,588	\$ ---	\$ 44,588
<b>OTTER TAIL COUNTY</b>			
Parkers Prairie Hospital District	\$ 2,780	\$ 19,664	\$ 22,444
Perham Hospital District	9,020	---	9,020
Total	\$ 11,800	\$ 19,664	\$ 31,464
<b>PENNINGTON COUNTY</b>			
Red Lake Watershed District	\$ 14,836	\$ ---	\$ 14,836
Middle River-Snake River Watershed District	340	---	340
Northwest Regional Development Commission	4,500	---	4,500
Total	\$ 19,676	\$ ---	\$ 19,676
<b>PINE COUNTY</b>			
Moose Lake-Windemere Sanitary Sewer District	\$ 18,706	\$ ---	\$ 18,706
Total	\$ 18,706	\$ ---	\$ 18,706
<b>PIPESTONE COUNTY</b>			
Southwest Regional Development Commission	\$ 5,930	\$ ---	\$ 5,930
Total	\$ 5,930	\$ ---	\$ 5,930
<b>POLK COUNTY</b>			
Wild Rice Watershed District	\$ 889	\$ ---	\$ 889
Red Lake Watershed District	38,361	---	38,361
Middle River-Snake River Watershed District	8,983	---	8,983
Sand Hill Hospital District	15,232	---	15,232
Northwest Regional Development Commission	15,280	---	15,280
Crookston Tax Increment Financing	---	8,715	8,715
Total	\$ 78,745	\$ 8,715	\$ 87,460
<b>POPE COUNTY</b>			
West Pope County Hospital District	\$ 7,218	\$ ---	\$ 7,218
Glacial Ridge Hospital District	37,259	---	37,259
Total	\$ 44,477	\$ ---	\$ 44,477

TABLE 17

## SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1976

COUNTY Type of Special District	Special Taxing District Fund		Total Levy
	Revenue	Bonds & Interest	
<b>RAMSEY COUNTY</b>			
Valley Branch Watershed District	\$ 3,538	\$ ---	\$ 3,538
Rice Creek Watershed District	100,217	---	100,217
North Suburban Hospital District	3,458	---	3,458
Ramsey-Washington Watershed District	116,665	---	116,665
St. Paul Housing & Redevelopment Authority	358,430	---	358,430
New Brighton Housing & Redevelopment Authority	23,680	---	23,680
Metropolitan Council	386,982	267,801	654,783
Metro Transit Commission	2,356,957	466,908	2,823,865
Mosquito Control	368,759	---	368,759
St. Paul Port Authority	113,863	1,424,098	1,537,961
St. Paul Tax Increment Financing	---	171,413	171,413
<b>Total</b>	<b>\$ 3,832,549</b>	<b>\$ 2,330,220</b>	<b>\$ 6,162,769</b>
<b>RED LAKE COUNTY</b>			
Red Lake Watershed District	\$ 6,283	\$ ---	\$ 6,283
Northwest Regional Development Commission	1,884	---	1,884
Red Lake Falls Tax Increment Financing	---	5,615	5,615
<b>Total</b>	<b>\$ 8,167</b>	<b>\$ 5,615</b>	<b>\$ 13,782</b>
<b>REDWOOD COUNTY</b>			
Southwest Regional Development Commission	\$ 12,457	\$ ---	\$ 12,457
<b>Total</b>	<b>\$ 12,457</b>	<b>\$ ---</b>	<b>\$ 12,457</b>
<b>RENVILLE COUNTY</b>			
High Island Creek Watershed District	\$ 1,332	\$ ---	\$ 1,332
Buffalo Creek Watershed District	19,569	---	19,569
Six East Regional Development Commission	19,391	---	19,391
<b>Total</b>	<b>\$ 40,292</b>	<b>\$ ---</b>	<b>\$ 40,292</b>
<b>RICE COUNTY</b>			
Rice County Hospital District	\$ 95,072	\$ 162,468	\$ 257,540
Southeastern Regional Development Commission	14,123	---	14,123
<b>Total</b>	<b>\$ 109,195</b>	<b>\$ 162,468</b>	<b>\$ 271,663</b>
<b>ROCK COUNTY</b>			
Southwest Regional Development Commission	\$ 6,700	\$ ---	\$ 6,700
<b>Total</b>	<b>\$ 6,700</b>	<b>\$ ---</b>	<b>\$ 6,700</b>

COUNTY Type of Special District	Special Taxing District Fund		Total Levy
	Revenue	Bonds & Interest	
<b>ROSEAU COUNTY</b>			
Roseau Area Hospital District	\$ ---	\$ 35,931	\$ 35,931
Roseau Special Watershed District	18,339	---	18,339
Northwest Regional Development Commission	2,568	---	2,568
<b>Total</b>	<b>\$ 20,907</b>	<b>\$ 35,931</b>	<b>\$ 56,838</b>
<b>ST. LOUIS COUNTY</b>			
Western Lake Superior Sanitary Sewer District	\$ 11,845	\$ ---	\$ 11,845
Chisholm Housing Redevelopment Authority	3,905	---	3,905
Duluth Housing & Redevelopment Authority	5,889	---	5,889
Hibbing Housing & Redevelopment Authority	9,021	---	9,021
Stuntz Housing & Redevelopment Authority	9,610	---	9,610
Virginia Housing & Redevelopment Authority	9,383	---	9,383
Arrowhead Regional Development Commission	70,607	---	70,607
Joint Recreational & Park Board	192,337	---	192,337
Duluth Tax Increment Financing	---	77,727	77,727
<b>Total</b>	<b>\$ 312,597</b>	<b>\$ 77,727</b>	<b>\$ 390,324</b>
<b>SCOTT COUNTY</b>			
High Island Creek Watershed District	\$ 27	\$ ---	\$ 27
Lower Minnesota River Watershed District	23,492	---	23,492
Prior Lake - Spring Lake Watershed District	19,974	---	19,974
Shakopee Housing & Redevelopment Authority	35,087	---	35,087
Metropolitan Council	32,132	21,807	53,939
Metro Transit Commission	120,550	22,535	143,085
Mosquito Control	25,224	---	25,224
<b>Total</b>	<b>\$ 256,486</b>	<b>\$ 44,342</b>	<b>\$ 300,828</b>
<b>SHERBURNE COUNTY</b>			
Monticello-Big Lake Hospital District	\$ 19,592	\$ 5,260	\$ 24,852
St. Cloud Transit Commission	10,423	---	10,423
St. Cloud Housing & Redevelopment Commission	2,302	---	2,302
<b>Total</b>	<b>\$ 32,317</b>	<b>\$ 5,260</b>	<b>\$ 37,577</b>
<b>SIBLEY COUNTY</b>			
High Island Creek Watershed District	\$ 7,476	\$ ---	\$ 7,476
Buffalo Creek Watershed District	913	---	913
Region Nine Regional Development Commission	8,183	---	8,183
<b>Total</b>	<b>\$ 16,572</b>	<b>\$ ---</b>	<b>\$ 16,572</b>

TABLE 17

## SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1976

COUNTY Type of Special District	Special Taxing District Fund		Total Levy	COUNTY Type of Special District	Special Taxing District Fund		Total Levy
	Revenue	Bonds & Interest			Revenue	Bonds & Interest	
<b>STEARNS COUNTY</b>				<b>WASECA COUNTY</b>			
Glacial Ridge Hospital District	\$ 2,906	\$ ---	\$ 2,906	Region Nine Regional Development Commission	\$ 9,920	\$ ---	\$ 9,920
St. Cloud Transit Commission	143,347	---	143,347	Waseca Tax Increment Financing	---	1,198	1,198
St. Cloud Housing & Redevelopment Authority	29,429	---	29,429	Total	\$ 9,920	\$ 1,198	\$ 11,118
St. Cloud Tax Increment Financing	---	20,744	20,744	<b>WASHINGTON COUNTY</b>			
Total	\$ 175,682	\$ 20,744	\$ 196,426	Valley Branch Watershed District	\$ 68,967	\$ ---	\$ 68,967
<b>STEELE COUNTY</b>				Rice Creek Watershed District	13,261	---	13,261
Southeastern Regional Development Commission	\$ 13,365	\$ ---	\$ 13,365	Forest Lake Hospital District	---	31,977	31,977
Total	\$ 13,365	\$ ---	\$ 13,365	Ramsey-Washington Watershed District	13,585	---	13,585
<b>STEVENS COUNTY</b>				Metropolitan Council	89,799	60,931	150,730
Upper Minnesota River Watershed District	\$ 57	\$ ---	\$ 57	Metro Transit Commission	405,884	78,719	484,603
Total	\$ 57	\$ ---	\$ 57	Mosquito Control	67,349	---	67,349
<b>SWIFT COUNTY</b>				Total	\$ 658,845	\$ 171,627	\$ 830,472
Upper Minnesota River Watershed District	\$ 525	\$ ---	\$ 525	<b>WATONWAN COUNTY</b>			
Six West Regional Development Commission	5,486	---	5,486	Southwest Regional Development Commission	\$ 7,443	\$ ---	\$ 7,443
Appleton Tax Increment Financing	---	15,372	15,372	Total	\$ 7,443	\$ ---	\$ 7,443
Total	\$ 6,011	\$ 15,372	\$ 21,383	<b>WILKIN COUNTY</b>			
<b>TODD COUNTY</b>				\$ --- \$ --- \$ ---			
Region Five Regional Development Commission	\$ 6,158	\$ ---	\$ 6,158	<b>WINONA COUNTY</b>			
Total	\$ 6,158	\$ ---	\$ 6,158	Dover-Eyota-St. Charles Sanitary Sewer District	\$ 28,984	\$ ---	\$ 28,984
<b>TRAVERSE COUNTY</b>				Southeastern Regional Development Commission	18,995	---	18,995
Upper Minnesota River Watershed District	\$ 975	\$ ---	\$ 975	Winona Housing & Redevelopment Authority	16,561	---	16,561
Total	\$ 975	\$ ---	\$ 975	Winona City Port Authority	---	45,390	45,390
<b>WABASHA COUNTY</b>				Total	\$ 64,540	\$ 45,390	\$ 109,930
Bear Valley Watershed District	\$ 464	\$ ---	\$ 464	<b>WRIGHT COUNTY</b>			
Cooks Valley Watershed District	314	---	314	Monticello Housing & Redevelopment Authority	\$ 13,609	\$ ---	\$ 13,609
Southeastern Regional Development Commission	7,332	---	7,332	Monticello-Big Lake Hospital District	115,400	30,951	146,351
Total	\$ 8,110	\$ ---	\$ 8,110	Total	\$ 129,009	\$ 30,951	\$ 159,960
<b>WADENA COUNTY</b>				<b>YELLOW MEDICINE COUNTY</b>			
Region Five Regional Development Commission	\$ 3,377	\$ ---	\$ 3,377	Lac Qui Parle-Yellow Bank Watershed District	\$ 3,938	\$ ---	\$ 3,938
Total	\$ 3,377	\$ ---	\$ 3,377	Yellow Medicine River Watershed District	12,409	---	12,409
				Canby Community Hospital District	---	25,020	25,020
				Six West Regional Development Commission	7,835	---	7,835
				Clarkfield Tax Increment Financing	---	2,159	2,159
				Granite Falls Tax Increment Financing	---	17,318	17,318
				Total	\$ 24,182	\$ 44,497	\$ 68,679
				<b>STATEWIDE TOTAL</b>			
					\$20,955,079	\$10,059,502	\$31,014,581

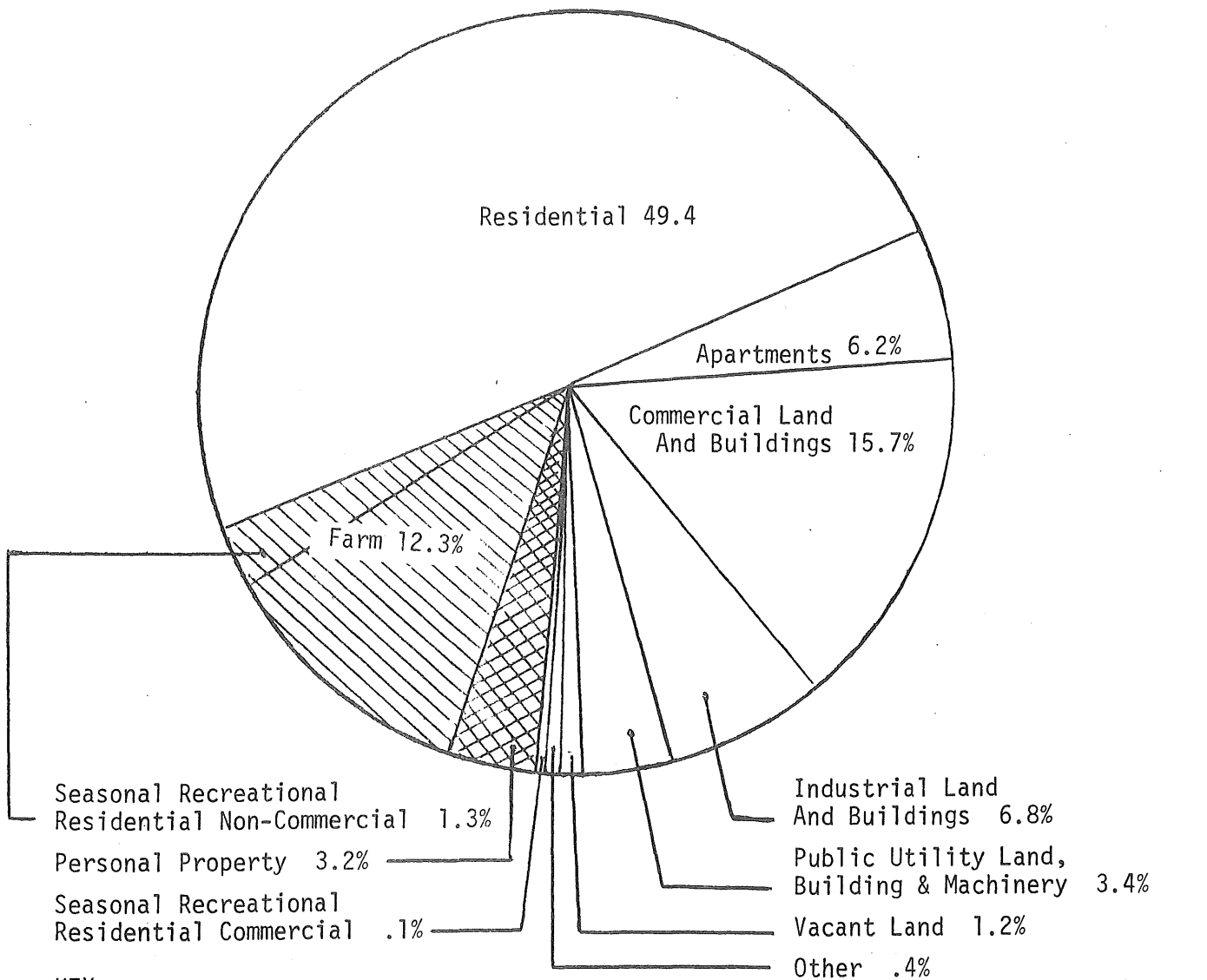
Part B: By Use Classification

Figure 5




# TOTAL ESTIMATED DISTRIBUTION OF GROSS REAL AND PERSONAL PROPERTY TAX BY USE CLASS\*

PAYABLE YEAR 1976

TOTAL GROSS TAX = \$1,297,320,457



KEY:

REAL PROPERTY			
	Agricultural	\$ 176,664,251	13.61%
	Non-Agricultural	1,079,333,651	83.20
	PERSONAL PROPERTY	41,322,565	3.19
	TOTAL	\$1,297,320,467	100.00%

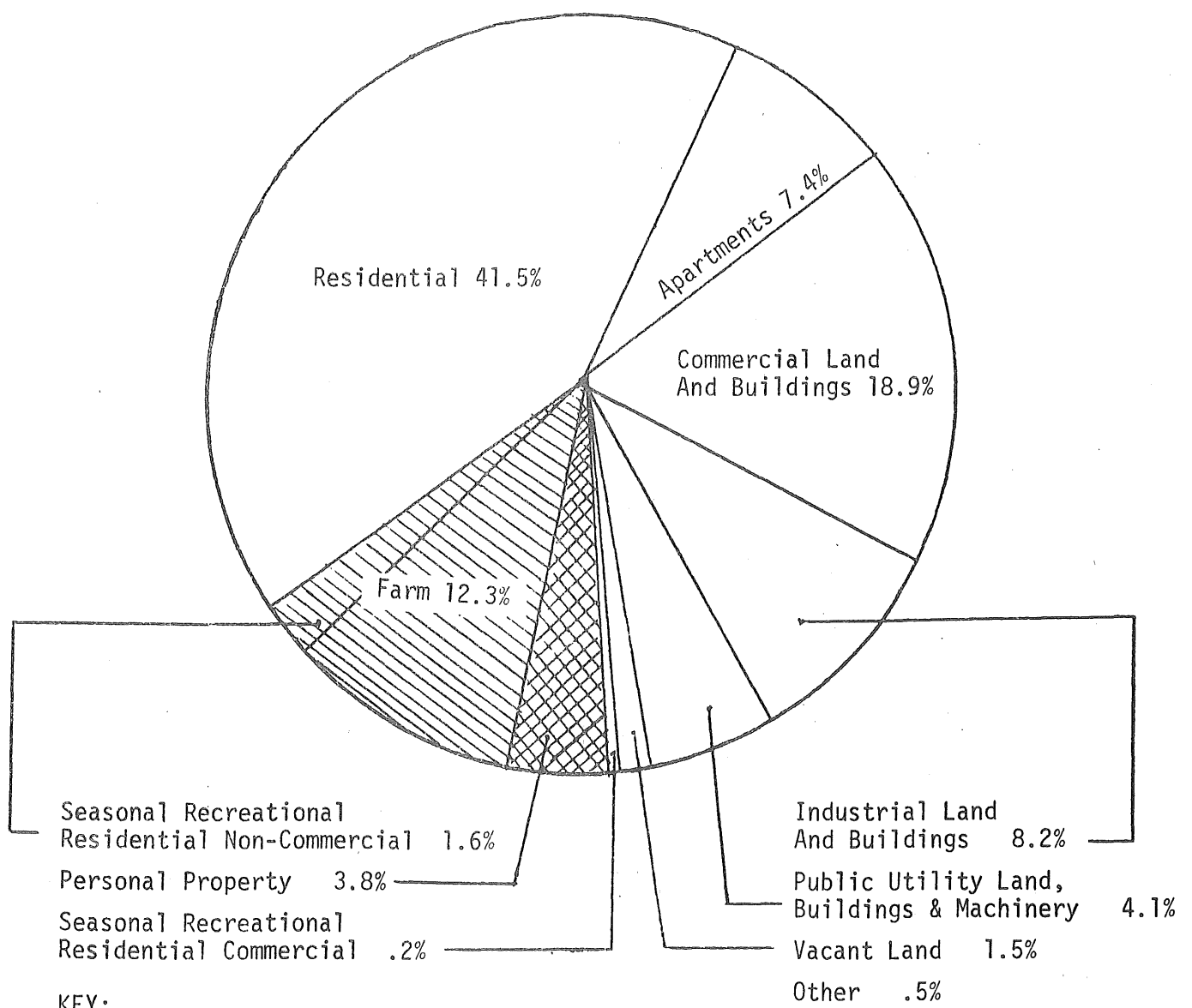
\* Timber Excluded less than .0%

FIGURE 6




# TOTAL ESTIMATED DISTRIBUTION OF NET REAL AND PERSONAL PROPERTY TAX BY USE CLASS\*

PAYABLE YEAR 1976

TOTAL NET TAX = \$1,077,066,176



KEY:

REAL PROPERTY			
	Agricultural	\$ 150,376,938	13.96%
	Non-Agricultural	885,366,673	82.20
	PERSONAL PROPERTY	<u>41,322,565</u>	<u>3.84</u>
	TOTAL	\$1,077,066,176	100.00%

\* Timber Excluded less than .0%



TABLE 18

ESTIMATED DISTRIBUTION OF THE GROSS TAX  
PAYABLE IN 1976 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 528,019	\$ 1,012,441	\$ 1,229,423	\$ 528,360	\$ 930,186	\$ 994,925	\$ 4,102,189
Timber	-0-	2,228	189	483	-0-	-0-	-0-
Seasonal Recreational Residential	<u>1,112,257</u>	<u>181,655</u>	<u>661,801</u>	<u>283,938</u>	<u>33,121</u>	<u>23,699</u>	<u>17,430</u>
Total Agric.	\$ 1,640,276	\$ 1,196,324	\$ 1,891,413	\$ 812,781	\$ 963,307	\$ 1,018,624	\$ 4,119,619
<u>Non-Agricultural</u>							
Residential	\$ 1,100,872	\$ 34,003,994	\$ 1,884,406	\$ 2,170,519	\$ 2,143,210	\$ 587,231	\$ 6,769,777
Apartment	35,155	2,863,265	89,512	72,699	239,120	5,748	960,046
Vacant Land	6,048	1,251,942	18,259	20,037	81,890	-0-	111,491
Seasonal Recreational Commercial	56,709	-0-	88,006	97,405	-0-	400	757
Commercial Land & Buildings	305,047	5,690,248	617,721	803,207	816,705	208,402	2,795,200
Industrial Land & Buildings	51,270	4,074,077	106,417	77,065	286,015	29,654	1,019,966
Public Utility	27,504	354,969	29,711	79,961	277,192	168,401	669,819
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 1,582,605	\$ 48,238,495	\$ 2,834,032	\$ 3,320,893	\$ 3,844,132	\$ 999,836	\$ 12,327,056
TOTAL REAL PROPERTY	3,222,881	49,434,819	4,725,445	4,133,674	4,807,439	2,018,460	16,446,675
PERSONAL PROPERTY	<u>51,672</u>	<u>1,751,998</u>	<u>93,981</u>	<u>476,712</u>	<u>307,147</u>	<u>51,505</u>	<u>481,630</u>
TOTAL REAL & PERSONAL PROPERTY	\$ 3,274,553	\$ 51,186,817	\$ 4,819,426	\$ 4,610,386	\$ 5,114,586	\$ 2,069,965	\$ 16,928,305
TYPE OF PROPERTY	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 2,595,614	\$ 460,100	\$ 2,502,553	\$ 418,149	\$ 2,041,642	\$ 1,501,113	\$ 2,624,478
Timber	-0-	7,334	-0-	-0-	-0-	2,080	-0-
Seasonal Recreational Residential	-0-	<u>150,731</u>	<u>34,533</u>	<u>1,551,061</u>	-0-	<u>317,342</u>	<u>5,167</u>
Total Agric.	\$ 2,595,614	\$ 618,165	\$ 2,537,086	\$ 1,969,210	\$ 2,041,642	\$ 1,820,535	\$ 2,629,645
<u>Non-Agricultural</u>							
Residential	\$ 3,193,195	\$ 3,051,926	\$ 5,929,733	\$ 1,610,134	\$ 1,241,408	\$ 2,814,496	\$ 5,481,195
Apartment	65,421	15,047	415,840	131	16,160	129,546	790,715
Vacant Land	44,473	118,553	146,947	21,409	9,427	190,911	-0-
Seasonal Recreational Commercial	-0-	334	3,381	325,870	-0-	9,652	-0-
Commercial Land & Buildings	872,594	605,749	1,438,179	336,139	463,624	431,201	1,498,078
Industrial Land & Buildings	641,518	1,497,717	90,439	5,917	46,966	37,141	68,582
Public Utility	16,362	1,194,842	63,632	88,180	329,735	199,923	24,226
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 4,833,563	\$ 6,484,168	\$ 8,088,151	\$ 2,387,780	\$ 2,107,320	\$ 3,812,870	\$ 7,862,796
TOTAL REAL PROPERTY	7,429,177	7,102,333	10,625,237	4,356,990	4,148,962	5,633,405	10,492,441
PERSONAL PROPERTY	<u>47,291</u>	<u>829,342</u>	<u>305,475</u>	<u>722,899</u>	<u>151,642</u>	<u>299,729</u>	<u>386,154</u>
TOTAL REAL & PERSONAL PROPERTY	\$ 7,476,468	\$ 7,931,675	\$ 10,930,712	\$ 5,079,889	\$ 4,300,604	\$ 5,933,134	\$ 10,878,595

TABLE 18

ESTIMATED DISTRIBUTION OF THE GROSS TAX  
PAYABLE IN 1976 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 461,168	\$ 2,010	\$ 2,662,160	\$ 404,644	\$ 2,942,203	\$ 2,197,028	\$ 1,307,494
Timber	277	10,994	-0-	3,129	1,391	-0-	-0-
Seasonal Recreational Residential	48,938	234,604	503	2,204,022	19,436	-0-	451,425
Total Agric.	\$ 510,383	\$ 247,608	\$ 2,662,663	\$ 2,611,795	\$ 2,963,030	\$ 2,197,028	\$ 1,758,919
<u>Non-Agricultural</u>							
Residential	\$ 336,517	\$ 343,631	\$ 1,254,452	\$ 4,535,456	\$ 35,523,112	\$ 1,032,280	\$ 2,532,299
Apartments	5,224	27,555	29,100	88,845	4,957,854	-0-	116,993
Vacant Land	3,136	120,300	10,003	100,410	1,258,021	7,355	-0-
Seasonal Recreational Commercial	2,665	30,026	-0-	207,602	-0-	-0-	78,681
Commercial Land & Buildings	129,990	204,691	363,440	1,197,501	10,105,782	225,598	1,062,974
Industrial Land & Buildings	4,639	-0-	183,190	200,076	2,111,366	50,037	17,645
Public Utility	529,938	7,346	16,308	155,610	3,700,469	24,138	119,383
Other*	-0-	-0-	-0-	55,704 <sup>M</sup>	-0-	-0-	-0-
Total Non-Agric.	\$ 1,012,109	\$ 733,549	\$ 1,856,493	\$ 6,541,204	\$ 57,656,604	\$ 1,339,408	\$ 3,927,975
TOTAL REAL PROPERTY	1,522,492	981,157	4,519,156	9,152,999	60,619,634	3,536,436	5,686,894
PERSONAL PROPERTY	450,954	38,493	40,200	233,800	1,912,166	98,631	202,091
TOTAL REAL & PERSONAL PROPERTY	\$ 1,973,446	\$ 1,019,650	\$ 4,559,356	\$ 9,386,799	\$ 62,531,800	\$ 3,635,067	\$ 5,888,985

TYPE OF PROPERTY	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 3,680,955	\$ 3,048,427	\$ 3,308,755	\$ 2,709,580	\$ 1,265,315	\$ 3,239,599	\$ 1,362,756
Timber	-0-	159	-0-	-0-	-0-	-0-	275
Seasonal Recreational Residential	4,568	4,184	1,655	24,515	27,733	283,012	7,796
Total Agric.	\$ 3,685,523	\$ 3,052,770	\$ 3,310,410	\$ 2,734,095	\$ 1,293,048	\$ 3,522,611	\$ 1,370,827
<u>Non-Agricultural</u>							
Residential	\$ 1,497,696	\$ 1,655,667	\$ 3,857,742	\$ 3,546,961	\$ 408,153	\$ 236,522,895	\$ 1,464,885
Apartments	11,306	6,388	195,965	70,690	1,921	42,213,988	17,912
Vacant Land	18,797	10,908	47,735	71,078	4,062	5,833,509	26,709
Seasonal Recreational Commercial	16	-0-	-0-	2,231	1,343	2,187	-0-
Commercial Land & Buildings	432,292	500,548	1,214,102	865,412	149,968	86,496,952	294,268
Industrial Land & Buildings	288,489	21,473	739,265	493,909	-0-	35,140,123	32,258
Public Utility	60,545	55,914	226,113	7,310,757	6,815	5,447,670	12,586
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 2,309,141	\$ 2,250,898	\$ 6,280,922	\$ 12,361,038	\$ 572,262	\$ 411,657,324	\$ 1,848,618
TOTAL REAL PROPERTY	5,994,664	5,303,668	9,591,332	15,095,133	1,865,310	415,179,935	3,219,445
PERSONAL PROPERTY	137,948	141,237	372,435	298,826	54,529	10,111,427	100,566
TOTAL REAL & PERSONAL PROPERTY	\$ 6,132,612	\$ 5,444,905	\$ 9,963,767	\$ 15,393,959	\$ 1,919,839	\$ 425,291,362	\$ 3,320,011

TABLE 18

ESTIMATED DISTRIBUTION OF THE GROSS TAX  
PAYABLE IN 1976 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 310,708	\$ 1,808,097	\$ 212,161	\$ 3,007,403	\$ 806,811	\$ 2,613,146	\$ 1,174,109
Timber	3,153	6,649	-0-	-0-	43	-0-	-0-
Seasonal Recreational Residential	623,980	175,471	797,359	8,358	101,003	380,554	2,001
Total Agric.	\$ 937,841	\$ 1,990,217	\$ 1,009,520	\$ 3,015,761	\$ 907,857	\$ 2,993,700	\$ 1,176,110
<u>Non-Agricultural</u>							
Residential	\$ 1,123,892	\$ 1,825,500	\$ 4,149,265	\$ 962,421	\$ 756,432	\$ 3,389,649	\$ 402,527
Apartments	15,169	56,290	51,294	5,288	36,902	210,290	7,443
Vacant Land	161,733	96,499	403,628	5,016	35,683	43,834	22,923
Seasonal Recreational Commercial	146,979	7,430	126,282	547	1,099	9,678	80
Commercial Land & Buildings	229,309	316,447	1,107,811	236,422	229,944	1,146,837	199,121
Industrial Land & Buildings	9,568	51,731	1,562,457	34,122	122,558	165,061	15,497
Public Utility	99,604	75,149	3,198,276	124,407	7,436	91,132	248,122
Other*	-0-	-0-	1,113,456 <sup>M</sup>	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 1,786,254	\$ 2,429,046	\$ 11,712,469	\$ 1,368,223	\$ 1,190,054	\$ 5,056,481	\$ 895,713
TOTAL REAL PROPERTY	2,724,095	4,419,263	12,721,989	4,383,984	2,097,911	8,050,181	2,071,823
PERSONAL PROPERTY	315,552	150,958	1,043,598	111,548	33,627	221,497	616,611
TOTAL REAL & PERSONAL PROPERTY	\$ 3,039,647	\$ 4,570,221	\$ 13,765,587	\$ 4,495,532	\$ 2,131,538	\$ 8,271,678	\$ 2,688,434

TYPE OF PROPERTY	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE/WOODS	LE SUEUR	LINCOLN	LYON
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 221,735	\$ 2,100,943	\$ 12,793	\$ 231,987	\$ 2,310,989	\$ 1,277,004	\$ 2,084,395
Timber	26,691	-0-	57,029	1,383	13	-0-	-0-
Seasonal Recreational Residential	82,622	272	215,386	78,903	218,383	6,106	-0-
Total Agric.	\$ 331,048	\$ 2,101,215	\$ 285,208	\$ 312,273	\$ 2,529,385	\$ 1,283,110	\$ 2,084,395
<u>Non-Agricultural</u>							
Residential	\$ 1,808,261	\$ 551,816	\$ 1,412,520	\$ 224,524	\$ 2,343,872	\$ 365,146	\$ 2,187,149
Apartments	18,984	17,312	23,408	2,503	112,478	4,834	201,587
Vacant Land	60,529	4,145	103,872	-0-	25,631	6,738	30,802
Seasonal Recreational Commercial	31,075	-0-	52,478	46,150	28,870	-0-	264
Commercial Land & Buildings	559,866	257,693	228,383	88,844	467,216	100,946	872,320
Industrial Land & Buildings	1,138,466	106,205	71,708	712	303,802	26,176	228,377
Public Utility	44,025	18,499	60,808	14,930	144,776	7,135	86,930
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 3,661,206	\$ 955,670	\$ 1,953,177	\$ 377,663	\$ 3,426,645	\$ 510,975	\$ 3,607,429
TOTAL REAL PROPERTY	3,992,254	3,056,885	2,238,385	689,936	5,956,030	1,794,085	5,691,824
PERSONAL PROPERTY	103,705	82,642	64,068	69,009	200,830	17,626	158,638
TOTAL REAL & PERSONAL PROPERTY	\$ 4,095,959	\$ 3,139,527	\$ 2,302,453	\$ 758,945	\$ 6,156,860	\$ 1,811,711	\$ 5,850,462

TABLE 18

ESTIMATED DISTRIBUTION OF THE GROSS TAX  
PAYABLE IN 1976 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	MC LEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 2,313,656	\$ 659,733	\$ 1,918,502	\$ 3,604,644	\$ 2,122,532	\$ 977,505	\$ 2,008,393
Timber	272	-0-	-0-	-0-	-0-	-0-	165
Seasonal Recreational Residential	4,226	59,496	-0-	4,580	192,054	228,249	418,590
Total Agric.	\$ 2,318,154	\$ 719,229	\$ 1,918,502	\$ 3,609,224	\$ 2,314,586	\$ 1,205,754	\$ 2,427,148
<u>Non-Agricultural</u>							
Residential	\$ 3,295,001	\$ 263,019	\$ 504,482	\$ 2,624,089	\$ 1,400,232	\$ 1,536,881	\$ 2,202,908
Apartments	141,467	1,223	4,872	66,309	29,950	58,100	44,442
Vacant Land	56,758	2,776	-0-	33,583	19,149	191,561	8,966
Seasonal Recreational Commercial	-0-	1,039	-0-	2,477	631	36,601	30,864
Commercial Land & Buildings	708,966	79,365	188,097	861,502	389,634	480,950	642,826
Industrial Land & Buildings	618,312	-0-	-0-	405,352	113,562	40,910	79,287
Public Utility	26,523	7,928	356,584	377,517	30,419	102,895	353,815
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 4,847,027	\$ 355,350	\$ 1,054,035	\$ 4,370,829	\$ 1,983,577	\$ 2,447,898	\$ 3,363,108
TOTAL REAL PROPERTY	7,165,181	1,074,579	2,972,537	7,980,053	4,298,163	3,653,652	5,790,256
PERSONAL PROPERTY	131,967	34,698	685,827	143,453	130,972	118,543	358,070
TOTAL REAL & PERSONAL PROPERTY	\$ 7,297,148	\$ 1,109,277	\$ 3,658,364	\$ 8,123,506	\$ 4,429,135	\$ 3,772,195	\$ 6,148,326

TYPE OF PROPERTY	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 3,380,213	\$ 2,332,271	\$ 2,189,736	\$ 3,040,102	\$ 1,972,678	\$ 2,666,163	\$ 2,540,902
Timber	-0-	-0-	137	-0-	-0-	-0-	60
Seasonal Recreational Residential	-0-	35,392	-0-	-0-	-0-	-0-	896,378
Total Agric.	\$ 3,380,213	\$ 2,367,663	\$ 2,189,873	\$ 3,040,102	\$ 1,972,678	\$ 2,666,163	\$ 3,437,340
<u>Non-Agricultural</u>							
Residential	\$ 5,983,376	\$ 733,769	\$ 2,860,373	\$ 1,909,185	\$ 534,036	\$ 14,419,625	\$ 3,198,571
Apartments	229,475	6,815	124,677	44,767	6,835	1,862,872	178,888
Vacant Land	34,573	7,518	57,775	3,860	-0-	294,342	165,598
Seasonal Recreational Commercial	-0-	2,124	-0-	313	-0-	10,694	119,980
Commercial Land & Buildings	1,480,057	218,842	472,963	745,532	140,877	7,847,724	1,113,705
Industrial Land & Buildings	766,709	28,064	176,426	201,346	3,632	1,727,704	121,585
Public Utility	93,022	19,089	26,305	26,490	86,558	194,085	962,726
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 8,587,212	\$ 1,016,221	\$ 3,718,519	\$ 2,931,493	\$ 771,938	\$ 26,357,046	\$ 5,861,053
TOTAL REAL PROPERTY	11,967,425	3,383,884	5,908,392	5,971,595	2,744,616	29,023,209	9,298,393
PERSONAL PROPERTY	127,990	57,408	107,107	85,628	108,190	384,431	305,437
TOTAL REAL & PERSONAL PROPERTY	\$ 12,095,415	\$ 3,441,292	\$ 6,015,499	\$ 6,057,223	\$ 2,852,806	\$ 29,407,640	\$ 9,603,830

TABLE 18

ESTIMATED DISTRIBUTION OF THE GROSS TAX  
PAYABLE IN 1976 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 690,839	\$ 1,134,011	\$ 1,406,703	\$ 4,084,568	\$ 1,193,105	\$ 157,757	\$ 545,858
Timber	-0-	3,045	-0-	-0-	-0-	215	-0-
Seasonal Recreational Residential	195	530,234	-0-	100,140	141,141	40,454	-0-
Total Agric.	\$ 691,034	\$ 1,667,290	\$ 1,406,703	\$ 4,184,708	\$ 1,334,246	\$ 198,426	\$ 545,858
<u>Non-Agricultural</u>							
Residential	\$ 1,394,004	\$ 1,131,813	\$ 883,061	\$ 3,122,802	\$ 701,401	\$ 92,859,002	\$ 328,335
Apartments	86,849	15,685	12,829	119,507	18,776	17,391,219	16,461
Vacant Land	1,467	140,112	2,926	-0-	-0-	2,004,968	9
Seasonal Recreational Commercial	-0-	6,280	-0-	341	9,099	-0-	-0-
Commercial Land & Buildings	520,782	391,038	299,884	1,047,351	213,354	33,344,460	99,863
Industrial Land & Buildings	137,910	12,558	44,356	276,445	37,831	20,648,371	20,542
Public Utility	19,931	72,458	48,815	257,877	36,714	3,245,446	78,371
Other*	-0-	-0-	-0-	-0-	-0-	486,877 <sup>P</sup>	-0-
Total Non-Agric.	\$ 2,160,943	\$ 1,769,944	\$ 1,291,871	\$ 4,824,323	\$ 1,017,175	\$169,980,343	\$ 543,581
TOTAL REAL PROPERTY	2,851,977	3,437,234	2,698,574	9,009,031	2,351,421	170,178,769	1,089,439
PERSONAL PROPERTY	518,496	281,463	103,428	772,099	109,449	5,138,116	198,849
TOTAL REAL & PERSONAL PROPERTY	\$ 3,370,473	\$ 3,718,697	\$ 2,802,002	\$ 9,781,130	\$ 2,460,870	\$175,316,885	\$ 1,288,288
TYPE OF PROPERTY	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST. LOUIS	SCOTT
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 3,247,527	\$ 3,974,381	\$ 2,774,342	\$ 1,752,548	\$ 1,121,183	\$ 853,987	\$ 2,308,129
Timber	-0-	-0-	-0-	-0-	997	-0-	-0-
Seasonal Recreational Residential	-0-	2,747	90,417	-0-	13,094	1,979,705	127,891
Total Agric.	\$ 3,247,527	\$ 3,977,128	\$ 2,864,759	\$ 1,752,548	\$ 1,135,274	\$ 2,833,692	\$ 2,436,020
<u>Non-Agricultural</u>							
Residential	\$ 1,261,256	\$ 1,144,294	\$ 5,075,162	\$ 765,332	\$ 518,576	\$ 35,719,510	\$ 6,406,294
Apartments	55,243	60,937	312,401	9,513	25,234	1,356,255	360,799
Vacant Land	20,616	16,436	67,415	4,043	-0-	455,490	245,674
Seasonal Recreational Commercial	-0-	-0-	6,326	-0-	1,096	202,417	5,931
Commercial Land & Buildings	400,561	312,479	1,202,011	245,377	257,015	9,129,537	1,350,423
Industrial Land & Buildings	199,127	374,179	445,870	54,171	81,552	2,732,697	1,529,192
Public Utility	20,391	35,915	238,321	22,013	50,847	2,443,767	944,898
Other*	-0-	-0-	-0-	-0-	-0-	3,417,921 <sup>**</sup>	-0-
Total Non-Agric.	\$ 1,957,194	\$ 1,944,240	\$ 7,347,506	\$ 1,100,449	\$ 934,320	\$ 55,457,594	\$ 10,843,211
TOTAL REAL PROPERTY	5,204,721	5,921,368	10,212,265	2,852,997	2,069,594	58,291,286	13,279,231
PERSONAL PROPERTY	84,410	141,499	417,382	40,523	135,057	2,568,976	460,154
TOTAL REAL & PERSONAL PROPERTY	\$ 5,289,131	\$ 6,062,867	\$ 10,629,647	\$ 2,893,520	\$ 2,204,651	\$ 60,860,262	\$ 13,739,385

TABLE 18

ESTIMATED DISTRIBUTION OF THE GROSS TAX  
PAYABLE IN 1976 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 849,253	\$ 2,744,091	\$ 4,088,742	\$ 2,057,382	\$ 1,589,593	\$ 1,934,188	\$ 1,530,005
Timber	-0-	-0-	-0-	-0-	-0-	-0-	407
Seasonal Recreational Residential	202,360	-0-	442,033	11,993	-0-	24	192,388
Total Agric.	\$ 1,051,613	\$ 2,744,091	\$ 4,530,775	\$ 2,069,375	\$ 1,589,593	\$ 1,934,212	\$ 1,722,800
<u>Non-Agricultural</u>							
Residential	\$ 2,706,277	\$ 1,023,784	\$ 10,523,520	\$ 3,747,041	\$ 847,729	\$ 941,179	\$ 1,267,072
Apartments	198,345	12,790	947,464	150,886	60,614	12,746	781
Vacant Land	107,143	9,528	326,748	36,003	7,282	9,144	66,634
Seasonal Recreational Commercial	11,728	-0-	35,111	-0-	1,314	286	17,538
Commercial Land & Buildings	366,267	210,524	3,269,012	931,622	349,494	330,933	346,741
Industrial Land & Buildings	40,788	141,198	1,463,612	394,664	35,095	28,974	111,570
Public Utility	1,564,822	20,733	306,283	72,047	21,825	69,934	78,194
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 4,995,370	\$ 1,418,557	\$ 16,871,750	\$ 5,332,263	\$ 1,323,353	\$ 1,393,196	\$ 1,888,530
TOTAL REAL PROPERTY	6,046,983	4,162,648	21,402,525	7,401,638	2,912,946	3,327,408	3,611,330
PERSONAL PROPERTY	84,471	63,865	604,670	198,765	124,102	139,752	260,855
TOTAL REAL & PERSONAL PROPERTY	\$ 6,131,454	\$ 4,226,513	\$ 22,007,195	\$ 7,600,403	\$ 3,037,048	\$ 3,467,160	\$ 3,872,185

TYPE OF PROPERTY	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 1,174,510	\$ 1,809,190	\$ 533,603	\$ 2,106,163	\$ 2,126,328	\$ 2,149,204	\$ 1,714,027
Timber	-0-	-0-	957	-0-	-0-	-0-	-0-
Seasonal Recreational Residential	5,915	86,066	37,724	17,325	324,464	4,867	-0-
Total Agric.	\$ 1,180,425	\$ 1,895,256	\$ 572,284	\$ 2,123,488	\$ 2,450,792	\$ 2,154,071	\$ 1,714,027
<u>Non-Agricultural</u>							
Residential	\$ 319,862	\$ 1,817,170	\$ 982,922	\$ 1,897,440	\$ 21,351,984	\$ 1,016,849	\$ 521,452
Apartments	1,471	4,954	24,993	95,333	1,122,163	19,446	23,958
Vacant Land	1,909	39,847	3,129	16,980	783,878	-0-	5,053
Seasonal Recreational Commercial	120	3,818	560	-0-	50,715	-0-	-0-
Commercial Land & Buildings	98,528	530,160	396,249	424,700	2,545,595	336,544	176,547
Industrial Land & Buildings	7,573	2,030	12,745	300,900	1,644,834	154,905	6,771
Public Utility	14,015	40,573	48,418	75,761	2,897,662	34,612	3,142
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 443,478	\$ 2,438,552	\$ 1,469,016	\$ 2,811,114	\$ 30,396,831	\$ 1,562,356	\$ 736,923
TOTAL REAL PROPERTY	1,623,903	4,333,808	2,041,300	4,934,602	32,847,623	3,716,427	2,450,950
PERSONAL PROPERTY	49,036	122,557	203,301	143,454	1,433,160	65,749	99,665
TOTAL REAL & PERSONAL PROPERTY	\$ 1,672,939	\$ 4,456,365	\$ 2,244,601	\$ 5,078,056	\$ 34,280,783	\$ 3,782,176	\$ 2,550,615

TABLE 18

ESTIMATED DISTRIBUTION OF THE GROSS TAX  
PAYABLE IN 1976 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	WINONA	WRIGHT	YELLOW MEDICINE
<b>REAL PROPERTY</b>			
<u>Agricultural</u>			
Farm	\$ 1,904,299	\$ 3,348,408	\$ 2,329,063
Timber	201	-0-	-0-
Seasonal Recreational Residential	20,209	661,460	-0-
Total Agric.	\$ 1,924,709	\$ 4,009,868	\$ 2,329,063
<u>Non-Agricultural</u>			
Residential	\$ 5,459,194	\$ 5,004,842	\$ 904,418
Apartments	371,337	163,909	7,277
Vacant Land	69,392	135,733	9,017
Seasonal Recreational Commercial	2,428	11,325	-0-
Commercial Land & Buildings	1,687,696	783,383	243,626
Industrial Land & Buildings	1,263,489	77,956	120,255
Public Utility	97,128	3,054,136	38,950
Other*	-0-	-0-	-0-
Total Non-Agric.	\$ 8,950,664	\$ 9,231,284	\$ 1,323,543
TOTAL REAL PROPERTY	10,875,373	13,241,152	3,652,606
PERSONAL PROPERTY	289,535	245,009	104,608
TOTAL REAL & PERSONAL PROPERTY	\$ 11,164,908	\$ 13,486,161	\$ 3,757,214

TYPE OF PROPERTY STATEWIDE TOTALS

REAL PROPERTY	Amount	Percent
<u>Agricultural</u>		
Farm	\$ 159,193,584	12.27%
Timber	129,956	.01
Seasonal Recreational Residential	17,247,335	1.33
Total Agric.	\$ 176,570,875	13.61
<u>Non-Agricultural</u>		
Residential	\$ 641,105,940	49.42
Apartments	80,066,795	6.17
Vacant Land	15,997,478	1.23
Seasonal Recreational Commercial	1,929,353	.15
Commercial Land & Buildings	203,379,567	15.68
Industrial Land & Buildings	87,836,703	6.77
Public Utility	44,037,233	3.39
Other*	5,073,958	.39
Total Non-Agric.	\$1,079,427,027	83.20
TOTAL REAL PROPERTY	1,255,997,902	96.81
PERSONAL PROPERTY	41,322,565	3.19
TOTAL REAL & PERSONAL PROPERTY	\$1,297,320,467	100.00%

\* Minerals (M).....\$4,551,496  
 Parking Ramps(P)..... 522,462  
 \*\* St. Louis County  
 Minerals.....\$3,382,336  
 Parking Ramp..... 35,585

TABLE 19

ESTIMATED DISTRIBUTION OF THE NET TAX  
PAYABLE IN 1976 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 406,300	\$ 789,689	\$ 988,082	\$ 404,898	\$ 650,530	\$ 883,210	\$ 3,578,740
Timber	-0-	2,228	189	483	-0-	-0-	-0-
Seasonal Recreational Residential	<u>1,112,257</u>	<u>181,655</u>	<u>661,801</u>	<u>283,938</u>	<u>33,121</u>	<u>23,699</u>	<u>17,430</u>
Total Agric.	\$ 1,518,557	\$ 973,572	\$ 1,650,072	\$ 689,319	\$ 683,651	\$ 906,909	\$ 3,596,170
<u>Non-Agricultural</u>							
Residential	\$ 503,296	\$ 23,000,595	\$ 1,203,829	\$ 1,462,278	\$ 1,408,453	\$ 388,352	\$ 4,844,477
Apartment	35,155	2,863,265	89,512	72,699	239,120	5,748	960,046
Vacant Land	6,048	1,251,942	18,259	20,037	81,890	-0-	111,491
Seasonal Recreational Commercial	56,709	-0-	88,006	97,405	-0-	400	757
Commercial Land & Buildings	305,047	5,690,248	617,721	803,207	816,705	208,402	2,795,200
Industrial Land & Buildings	51,270	4,074,077	106,417	77,065	286,015	29,654	1,019,966
Public Utility	27,504	354,969	29,711	79,961	277,192	168,401	669,819
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 985,029	\$ 37,235,096	\$ 2,153,455	\$ 2,612,652	\$ 3,109,375	\$ 800,957	\$ 10,401,756
TOTAL REAL PROPERTY	2,503,586	38,208,668	3,803,527	3,301,971	3,793,026	1,707,866	13,997,926
PERSONAL PROPERTY	<u>51,672</u>	<u>1,751,998</u>	<u>93,981</u>	<u>476,712</u>	<u>307,147</u>	<u>51,505</u>	<u>481,630</u>
TOTAL REAL & PERSONAL PROPERTY	\$ 2,555,258	\$ 39,960,666	\$ 3,897,508	\$ 3,778,683	\$ 4,100,173	\$ 1,759,371	\$ 14,479,556

TYPE OF PROPERTY	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 2,163,881	\$ 302,281	\$ 2,065,789	\$ 319,445	\$ 1,750,700	\$ 1,107,440	\$ 2,331,580
Timber	-0-	7,334	-0-	-0-	-0-	2,080	-0-
Seasonal Recreational Residential	-0-	<u>150,731</u>	<u>34,533</u>	<u>1,551,061</u>	-0-	<u>317,342</u>	<u>5,167</u>
Total Agric.	\$ 2,163,881	\$ 460,346	\$ 2,100,322	\$ 1,870,506	\$ 1,750,700	\$ 1,426,862	\$ 2,336,747
<u>Non-Agricultural</u>							
Residential	\$ 2,126,132	\$ 1,866,157	\$ 4,335,980	\$ 995,805	\$ 805,140	\$ 1,888,241	\$ 3,669,817
Apartment	65,421	15,047	415,840	131	16,160	129,546	790,715
Vacant Land	44,473	118,553	146,947	21,409	9,427	190,911	-0-
Seasonal Recreational Commercial	-0-	334	3,381	325,870	-0-	9,652	-0-
Commercial Land & Buildings	872,594	605,749	1,438,179	336,139	463,624	431,201	1,498,078
Industrial Land & Buildings	641,518	1,497,717	90,439	5,917	46,966	37,141	68,582
Public Utility	16,362	1,194,842	63,632	88,180	329,735	199,923	24,226
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 3,766,500	\$ 5,298,399	\$ 6,494,398	\$ 1,773,451	\$ 1,671,052	\$ 2,886,615	\$ 6,051,418
TOTAL REAL PROPERTY	5,930,381	5,758,745	8,594,720	3,643,957	3,421,752	4,313,477	8,388,165
PERSONAL PROPERTY	<u>47,291</u>	<u>829,342</u>	<u>305,475</u>	<u>722,899</u>	<u>151,642</u>	<u>299,729</u>	<u>386,154</u>
TOTAL REAL & PERSONAL PROPERTY	\$ 5,977,672	\$ 6,588,087	\$ 8,900,195	\$ 4,366,856	\$ 3,573,394	\$ 4,613,206	\$ 8,774,319



TABLE 19

ESTIMATED DISTRIBUTION OF THE NET TAX  
PAYABLE IN 1976 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 360,310	\$ 603	\$ 2,359,804	\$ 291,061	\$ 2,620,273	\$ 1,824,450	\$ 992,934
Timber	277	10,994	-0-	3,129	1,391	-0-	-0-
Seasonal Recreational Residential	<u>48,938</u>	<u>234,604</u>	<u>503</u>	<u>2,204,022</u>	<u>19,436</u>	<u>-0-</u>	<u>451,425</u>
Total Agric.	\$ 409,525	\$ 246,201	\$ 2,360,307	\$ 2,498,212	\$ 2,641,100	\$ 1,824,450	\$ 1,444,359
<u>Non-Agricultural</u>							
Residential	\$ 216,673	\$ 122,315	\$ 809,894	\$ 2,594,494	\$ 25,138,556	\$ 679,694	\$ 1,672,235
Apartments	5,224	27,555	29,100	88,845	4,957,854	-0-	116,993
Vacant Land	3,136	120,300	10,003	100,410	1,258,021	7,355	-0-
Seasonal Recreational Commercial	2,665	30,026	-0-	207,602	-0-	-0-	78,681
Commercial Land & Buildings	129,990	204,691	363,440	1,197,501	10,105,782	225,598	1,062,974
Industrial Land & Buildings	4,639	-0-	183,190	200,076	2,111,366	50,037	17,645
Public Utility	529,938	7,346	16,308	155,610	3,700,469	24,138	119,383
Other*	-0-	-0-	-0-	55,704	-0-	-0-	-0-
Total Non-Agric.	\$ 892,265	\$ 512,233	\$ 1,411,935	\$ 4,600,242	\$ 47,272,048	\$ 986,822	\$ 3,067,911
TOTAL REAL PROPERTY	1,301,790	758,434	3,772,242	7,098,454	49,913,148	2,811,272	4,512,270
PERSONAL PROPERTY	<u>450,954</u>	<u>38,493</u>	<u>40,200</u>	<u>233,800</u>	<u>1,912,166</u>	<u>98,631</u>	<u>202,091</u>
TOTAL REAL & PERSONAL PROPERTY	\$ 1,752,744	\$ 796,927	\$ 3,812,442	\$ 7,332,254	\$ 51,825,314	\$ 2,909,903	\$ 4,714,361
TYPE OF PROPERTY	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 3,252,001	\$ 2,484,631	\$ 2,767,142	\$ 2,170,259	\$ 1,103,603	\$ 2,877,385	\$ 1,066,822
Timber	-0-	159	-0-	-0-	-0-	-0-	275
Seasonal Recreational Residential	<u>4,568</u>	<u>4,184</u>	<u>1,655</u>	<u>24,515</u>	<u>27,733</u>	<u>283,012</u>	<u>7,796</u>
Total Agric.	\$ 3,256,569	\$ 2,488,974	\$ 2,768,797	\$ 2,194,774	\$ 1,131,336	\$ 3,160,397	\$ 1,074,893
<u>Non-Agricultural</u>							
Residential	\$ 982,834	\$ 1,101,152	\$ 2,437,069	\$ 2,277,340	\$ 265,162	\$ 176,131,503	\$ 917,463
Apartments	11,306	6,388	195,965	70,690	1,921	42,213,988	17,912
Vacant Land	18,797	10,908	47,735	71,078	4,062	5,833,509	26,709
Seasonal Recreational Commercial	16	-0-	-0-	2,231	1,343	2,187	-0-
Commercial Land & Buildings	432,292	500,548	1,214,102	865,412	149,968	86,496,952	294,268
Industrial Land & Buildings	288,489	21,473	739,265	493,909	-0-	35,140,123	32,258
Public Utility	60,545	55,914	226,113	7,310,757	6,815	5,447,670	12,586
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 1,794,279	\$ 1,696,383	\$ 4,860,249	\$ 11,091,417	\$ 429,271	\$ 351,265,932	\$ 1,301,196
TOTAL REAL PROPERTY	5,050,848	4,185,357	7,629,046	13,286,191	1,560,607	354,426,329	2,376,089
PERSONAL PROPERTY	<u>137,948</u>	<u>141,237</u>	<u>372,435</u>	<u>298,826</u>	<u>54,529</u>	<u>10,111,427</u>	<u>100,566</u>
TOTAL REAL & PERSONAL PROPERTY	\$ 5,188,796	\$ 4,326,594	\$ 8,001,481	\$ 13,585,017	\$ 1,615,136	\$ 364,537,756	\$ 2,476,655

TABLE 19

ESTIMATED DISTRIBUTION OF THE NET TAX  
PAYABLE IN 1976 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 233,251	\$ 1,286,873	\$ 94,023	\$ 2,633,672	\$ 579,629	\$ 2,192,100	\$ 1,080,173
Timber	3,153	6,649	-0-	-0-	43	-0-	-0-
Seasonal Recreational Residential	623,980	175,471	797,359	8,358	101,003	380,554	2,001
Total Agric.	\$ 860,384	\$ 1,468,993	\$ 891,382	\$ 2,642,030	\$ 680,675	\$ 2,572,654	\$ 1,082,174
<u>Non-Agricultural</u>							
Residential	\$ 714,808	\$ 1,176,767	\$ 1,601,086	\$ 625,502	\$ 497,898	\$ 2,207,582	\$ 292,042
Apartment	15,169	56,290	51,294	5,288	36,902	210,290	7,443
Vacant Land	161,733	96,499	403,628	5,016	35,683	43,834	22,923
Seasonal Recreational Commercial	146,979	7,430	126,282	547	1,099	9,678	80
Commercial Land & Buildings	229,309	316,447	1,107,811	236,422	229,944	1,146,837	199,121
Industrial Land & Buildings	9,568	51,731	1,562,457	34,122	122,558	165,061	15,497
Public Utility	99,604	75,149	3,198,276	124,407	7,436	91,132	248,122
Other*	-0-	-0-	1,113,456 <sup>M</sup>	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 1,377,170	\$ 1,780,313	\$ 9,164,290	\$ 1,031,304	\$ 931,520	\$ 3,874,414	\$ 785,228
TOTAL REAL PROPERTY	2,237,554	3,249,306	10,055,672	3,673,334	1,612,195	6,447,068	1,867,402
PERSONAL PROPERTY	315,552	150,958	1,043,598	111,548	33,627	221,497	616,611
TOTAL REAL & PERSONAL PROPERTY	\$ 2,553,106	\$ 3,400,264	\$ 11,099,270	\$ 3,784,882	\$ 1,645,822	\$ 6,668,565	\$ 2,484,013
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 158,738	\$ 1,813,559	\$ 4,588	\$ 194,421	\$ 1,891,841	\$ 1,076,230	\$ 1,809,669
Timber	26,691	-0-	57,029	1,383	13	-0-	-0-
Seasonal Recreational Residential	82,622	272	215,386	78,903	218,383	6,106	-0-
Total Agric.	\$ 268,051	\$ 1,813,831	\$ 277,003	\$ 274,707	\$ 2,110,237	\$ 1,082,336	\$ 1,809,669
<u>Non-Agricultural</u>							
Residential	\$ 1,172,719	\$ 340,358	\$ 498,234	\$ 135,935	\$ 1,521,495	\$ 238,564	\$ 1,429,163
Apartment	18,984	17,312	23,408	2,503	112,478	4,834	201,587
Vacant Land	60,529	4,145	103,872	-0-	25,631	6,738	30,802
Seasonal Recreational Commercial	31,075	-0-	52,478	46,150	28,870	-0-	264
Commercial Land & Buildings	559,866	257,693	228,383	88,844	467,216	100,946	872,320
Industrial Land & Buildings	1,138,466	106,205	71,708	712	303,802	26,176	228,377
Public Utility	44,025	18,499	60,808	14,930	144,776	7,135	86,930
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 3,025,664	\$ 744,212	\$ 1,038,891	\$ 289,074	\$ 2,604,268	\$ 384,393	\$ 2,849,443
TOTAL REAL PROPERTY	3,293,715	2,558,043	1,315,894	563,781	4,714,505	1,466,729	4,659,112
PERSONAL PROPERTY	103,705	82,642	64,068	69,009	200,830	17,626	158,638
TOTAL REAL & PERSONAL PROPERTY	\$ 3,397,420	\$ 2,640,685	\$ 1,379,962	\$ 632,790	\$ 4,915,335	\$ 1,484,355	\$ 4,817,750

TABLE 19

ESTIMATED DISTRIBUTION OF THE NET TAX  
PAYABLE IN 1976 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	MC LEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 1,811,778	\$ 557,672	\$ 1,721,612	\$ 3,201,726	\$ 1,712,776	\$ 684,407	\$ 1,458,811
Timber	272	-0-	-0-	-0-	-0-	-0-	165
Seasonal Recreational Residential	4,226	59,496	-0-	4,580	192,054	228,249	418,590
Total Agric.	\$ 1,816,276	\$ 617,168	\$ 1,721,612	\$ 3,206,306	\$ 1,904,830	\$ 912,656	\$ 1,877,566
<u>Non-Agricultural</u>							
Residential	\$ 2,185,867	\$ 163,417	\$ 332,627	\$ 1,754,374	\$ 899,524	\$ 996,297	\$ 1,412,685
Apartments	141,467	1,223	4,872	66,309	29,950	58,100	44,442
Vacant Land	56,758	2,776	-0-	33,583	19,149	191,561	8,966
Seasonal Recreational Commercial	-0-	1,039	-0-	2,477	631	36,601	30,864
Commercial Land & Buildings	708,966	79,365	188,097	861,502	389,634	480,950	642,826
Industrial Land & Buildings	618,312	-0-	-0-	405,352	113,562	40,910	79,287
Public Utility	26,523	7,928	356,584	377,517	30,419	102,895	353,815
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 3,737,893	\$ 255,748	\$ 882,180	\$ 3,501,114	\$ 1,482,869	\$ 1,907,314	\$ 2,572,885
TOTAL REAL PROPERTY	5,554,169	872,916	2,603,792	6,707,420	3,387,699	2,819,970	4,450,451
PERSONAL PROPERTY	131,967	34,698	685,827	143,453	130,972	118,543	358,070
TOTAL REAL & PERSONAL PROPERTY	\$ 5,686,136	\$ 907,614	\$ 3,289,619	\$ 6,850,873	\$ 3,518,671	\$ 2,938,513	\$ 4,808,521

TYPE OF PROPERTY	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 2,863,587	\$ 2,008,694	\$ 1,859,904	\$ 2,669,918	\$ 1,780,746	\$ 2,213,472	\$ 1,983,940
Timber	-0-	-0-	137	-0-	-0-	-0-	60
Seasonal Recreational Residential	-0-	35,392	-0-	-0-	-0-	-0-	896,378
Total Agric.	\$ 2,863,587	\$ 2,044,086	\$ 1,860,041	\$ 2,669,918	\$ 1,780,746	\$ 2,213,472	\$ 2,880,378
<u>Non-Agricultural</u>							
Residential	\$ 3,895,399	\$ 468,443	\$ 1,897,551	\$ 1,247,066	\$ 338,556	\$ 9,982,097	\$ 2,018,651
Apartments	229,475	6,815	124,677	44,767	6,835	1,862,872	178,888
Vacant Land	34,573	7,518	57,775	3,860	-0-	294,342	165,598
Seasonal Recreational Commercial	-0-	2,124	-0-	313	-0-	10,694	119,980
Commercial Land & Buildings	1,480,057	218,842	472,963	745,532	140,877	7,847,724	1,113,705
Industrial Land & Buildings	766,709	28,064	176,426	201,346	3,632	1,727,704	121,585
Public Utility	93,022	19,089	26,305	26,490	86,558	194,085	962,726
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 6,499,235	\$ 750,895	\$ 2,755,697	\$ 2,269,374	\$ 576,458	\$ 21,919,518	\$ 4,681,133
TOTAL REAL PROPERTY	9,362,822	2,794,981	4,615,738	4,939,292	2,357,204	24,132,990	7,561,511
PERSONAL PROPERTY	127,990	57,408	107,107	85,628	108,190	384,431	305,437
TOTAL REAL & PERSONAL PROPERTY	\$ 9,490,812	\$ 2,852,389	\$ 4,722,845	\$ 5,024,920	\$ 2,465,394	\$ 24,517,421	\$ 7,866,948

TABLE 19

ESTIMATED DISTRIBUTION OF THE NET TAX  
PAYABLE IN 1976 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 585,259	\$ 776,947	\$ 1,212,344	\$ 3,714,566	\$ 991,050	\$ 138,923	\$ 452,456
Timber	-0-	3,045	-0-	-0-	-0-	215	-0-
Seasonal Recreational Residential	195	530,234	-0-	100,140	141,141	40,454	-0-
Total Agric.	\$ 585,454	\$ 1,310,226	\$ 1,212,344	\$ 3,814,706	\$ 1,132,191	\$ 179,592	\$ 452,456
<u>Non-Agricultural</u>							
Residential	\$ 955,214	\$ 711,100	\$ 572,597	\$ 2,113,145	\$ 447,468	\$ 66,622,262	\$ 225,816
Apartment	86,849	15,685	12,829	119,507	18,776	17,391,219	16,461
Vacant Land	1,467	140,112	2,926	-0-	-0-	2,004,968	9
Seasonal Recreational Commercial	-0-	6,280	-0-	341	9,099	-0-	-0-
Commercial Land & Buildings	520,782	391,038	299,884	1,047,351	213,354	33,344,460	99,863
Industrial Land & Buildings	137,910	12,558	44,356	276,445	37,831	20,648,371	20,542
Public Utility	19,931	72,458	48,815	257,877	36,714	3,245,446 <sub>p</sub>	78,371
Other*	-0-	-0-	-0-	-0-	-0-	486,877	-0-
Total Non-Agric.	\$ 1,722,153	\$ 1,349,231	\$ 981,407	\$ 3,814,666	\$ 763,242	\$143,743,603	\$ 441,062
TOTAL REAL PROPERTY	2,307,607	2,659,457	2,193,751	7,629,372	1,895,433	143,923,195	893,518
PERSONAL PROPERTY	518,496	281,463	103,428	772,099	109,449	5,138,116	198,849
TOTAL REAL & PERSONAL PROPERTY	\$ 2,826,103	\$ 2,940,920	\$ 2,297,179	\$ 8,401,471	\$ 2,004,882	\$149,061,311	\$ 1,092,367
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 2,836,133	\$ 3,450,768	\$ 2,233,532	\$ 1,528,387	\$ 965,211	\$ 679,699	\$ 1,895,896
Timber	-0-	-0-	-0-	-0-	997	-0-	-0-
Seasonal Recreational Residential	-0-	2,747	90,417	-0-	13,094	1,979,705	127,891
Total Agric.	\$ 2,836,133	\$ 3,453,515	\$ 2,323,949	\$ 1,528,387	\$ 979,302	\$ 2,659,404	\$ 2,023,787
<u>Non-Agricultural</u>							
Residential	\$ 837,009	\$ 726,969	\$ 3,380,211	\$ 477,404	\$ 339,428	\$ 20,863,978	\$ 4,497,298
Apartment	55,243	60,937	312,401	9,513	25,234	1,356,255	360,799
Vacant Land	20,616	16,436	67,415	4,043	-0-	455,490	245,674
Seasonal Recreational Commercial	-0-	-0-	6,326	-0-	1,096	202,417	5,931
Commercial Land & Buildings	400,561	312,479	1,202,011	245,377	257,015	9,129,537	1,350,423
Industrial Land & Buildings	199,127	374,179	445,870	54,171	81,552	2,732,697	1,529,192
Public Utility	20,391	35,915	238,321	22,013	50,847	2,443,767	944,898
Other*	-0-	-0-	-0-	-0-	-0-	3,417,921 <sup>**</sup>	-0-
Total Non-Agric.	\$ 1,532,947	\$ 1,526,915	\$ 5,652,555	\$ 812,521	\$ 755,172	\$ 40,602,062	\$ 8,934,215
TOTAL REAL PROPERTY	4,369,080	4,980,430	7,976,504	2,340,908	1,734,474	43,261,466	10,958,002
PERSONAL PROPERTY	84,410	141,499	417,382	40,523	135,057	2,568,976	460,154
TOTAL REAL & PERSONAL PROPERTY	\$ 4,453,490	\$ 5,121,929	\$ 8,393,886	\$ 2,381,431	\$ 1,869,531	\$ 45,830,442	\$ 11,418,156

TABLE 19

ESTIMATED DISTRIBUTION OF THE NET TAX  
PAYABLE IN 1976 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 636,290	\$ 2,273,227	\$ 3,085,037	\$ 1,656,311	\$ 1,393,895	\$ 1,666,335	\$ 1,105,038
Timber	-0-	-0-	-0-	-0-	-0-	-0-	407
Seasonal Recreational Residential	202,360	-0-	442,033	11,993	-0-	24	192,388
Total Agric.	\$ 838,650	\$ 2,273,227	\$ 3,527,070	\$ 1,668,304	\$ 1,393,895	\$ 1,666,359	\$ 1,297,833
<u>Non-Agricultural</u>							
Residential	\$ 1,786,949	\$ 664,587	\$ 6,967,511	\$ 2,438,756	\$ 551,858	\$ 613,413	\$ 802,877
Apartments	198,345	12,790	947,464	150,886	60,614	12,746	781
Vacant Land	107,143	9,528	326,748	36,003	7,282	9,144	66,634
Seasonal Recreational Commercial	11,728	-0-	35,111	-0-	1,314	286	17,538
Commercial Land & Buildings	366,267	210,524	3,269,012	931,622	349,494	330,933	346,741
Industrial Land & Buildings	40,788	141,198	1,463,612	394,664	35,095	28,974	111,570
Public Utility	1,564,822	20,733	306,283	72,047	21,825	69,934	78,194
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 4,076,042	\$ 1,059,360	\$ 13,315,741	\$ 4,023,978	\$ 1,027,482	\$ 1,065,430	\$ 1,424,335
TOTAL REAL PROPERTY	4,914,692	3,332,587	16,842,811	5,692,282	2,421,377	2,731,789	2,722,168
PERSONAL PROPERTY	84,471	63,865	604,670	198,765	124,102	139,752	260,855
TOTAL REAL & PERSONAL PROPERTY	\$ 4,999,163	\$ 3,396,452	\$ 17,447,481	\$ 5,891,047	\$ 2,545,479	\$ 2,871,541	\$ 2,983,023

TYPE OF PROPERTY	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<b>REAL PROPERTY</b>							
<u>Agricultural</u>							
Farm	\$ 1,059,733	\$ 1,492,586	\$ 397,146	\$ 1,782,946	\$ 1,918,707	\$ 1,875,199	\$ 1,565,246
Timber	-0-	-0-	957	-0-	-0-	-0-	-0-
Seasonal Recreational Residential	5,915	86,066	37,724	17,325	324,464	4,867	-0-
Total Agric.	\$ 1,065,648	\$ 1,578,652	\$ 435,827	\$ 1,800,271	\$ 2,243,171	\$ 1,880,066	\$ 1,565,246
<u>Non-Agricultural</u>							
Residential	\$ 215,359	\$ 1,172,100	\$ 630,799	\$ 1,220,685	\$ 15,033,038	\$ 670,702	\$ 330,477
Apartments	1,471	4,954	24,993	95,333	1,122,163	19,446	23,958
Vacant Land	1,909	39,847	3,129	16,980	783,878	-0-	5,053
Seasonal Recreational Commercial	120	3,818	560	-0-	50,715	-0-	-0-
Commercial Land & Buildings	98,528	530,160	396,249	424,700	2,545,595	336,544	176,547
Industrial Land & Buildings	7,573	2,030	12,745	300,900	1,644,834	154,905	6,771
Public Utility	14,015	40,573	48,418	75,761	2,897,662	34,612	3,142
Other*	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Non-Agric.	\$ 338,975	\$ 1,793,482	\$ 1,116,893	\$ 2,134,359	\$ 24,077,885	\$ 1,216,209	\$ 545,948
TOTAL REAL PROPERTY	1,404,623	3,372,134	1,552,720	3,934,630	26,321,056	3,096,275	2,111,194
PERSONAL PROPERTY	49,036	122,557	203,301	143,454	1,433,160	65,749	99,665
TOTAL REAL & PERSONAL PROPERTY	\$ 1,453,659	\$ 3,494,691	\$ 1,756,021	\$ 4,078,084	\$ 27,754,216	\$ 3,162,024	\$ 2,210,859

TABLE 19

ESTIMATED DISTRIBUTION OF THE NET TAX  
PAYABLE IN 1976 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	WINONA	WRIGHT	YELLOW MEDICINE
<b>REAL PROPERTY</b>			
<u>Agricultural</u>			
Farm	\$ 1,542,603	\$ 2,488,688	\$ 2,014,460
Timber	201	-0-	-0-
Seasonal Recreational Residential	20,209	661,460	-0-
Total Agric.	\$ 1,563,013	\$ 3,150,148	\$ 2,014,460
<u>Non-Agricultural</u>			
Residential	\$ 3,554,290	\$ 3,250,407	\$ 575,612
Apartment	371,337	163,909	7,277
Vacant Land	69,392	135,733	9,017
Seasonal Recreational Commercial	2,428	11,325	-0-
Commercial Land & Buildings	1,687,696	783,383	243,626
Industrial Land & Buildings	1,263,489	77,956	120,255
Public Utility	97,128	3,054,136	38,950
Other*	-0-	-0-	-0-
Total Non-Agric.	\$ 7,045,760	\$ 7,476,849	\$ 994,737
TOTAL REAL PROPERTY	8,608,773	10,626,997	3,009,197
PERSONAL PROPERTY	289,535	245,009	104,608
TOTAL REAL & PERSONAL PROPERTY	\$ 8,898,308	\$ 10,872,006	\$ 3,113,805

TYPE OF PROPERTY	STATEWIDE TOTALS	
REAL PROPERTY	AMOUNT	PERCENT
<u>Agricultural</u>		
Farm	\$ 132,906,271	12.34%
Timber	129,956	.01
Seasonal Recreational Residential	17,247,335	1.60
Total Agric.	\$ 150,283,562	13.95
<u>Non-Agricultural</u>		
Residential	\$ 447,138,962	41.51
Apartment	80,066,795	7.43
Vacant Land	15,997,478	1.49
Seasonal Recreational Commercial	1,929,353	.18
Commercial Land & Buildings	203,379,567	18.88
Industrial Land & Buildings	87,836,703	8.16
Public Utility	44,037,233	4.09
Other*	5,073,958	.47
Total Non-Agric.	\$ 885,460,049	82.21
TOTAL REAL PROPERTY	\$1,035,743,611	96.16
PERSONAL PROPERTY	41,322,565	3.84
TOTAL REAL & PERSONAL PROPERTY	\$1,077,066,176	100.00%

\* Minerals (M).....\$4,551,496  
 Parking Ramps (P)..... 552,462  
 \*\* St. Louis County  
 Minerals.....\$3,382,336  
 Parking Ramp..... 35,585

Part C: Miscellaneous Data By County  
Including Taxable Values, Mill  
Rates, Taxes Levied, Homestead  
Credit, Etc.

TABLE 20

POWER COMPANY POWER LINE ASSESSED VALUATIONS, MILL RATES, AND TAX LEVIES  
1975 ASSESSMENTS - TAXES PAYABLE 1976

County	Mill Rate	TRANSMISSION LINES		DISTRIBUTION LINES		County	Mill Rate	TRANSMISSION LINES		DISTRIBUTION LINES	
		Assessed Value	Tax	Assessed Value	Tax			Assessed Value	Tax	Assessed Value	Tax
Aitkin	96.610	\$ 698,354	\$ 67,468	\$ -0-	\$ -0-	Marshall	81.100	\$ 529,876	\$ 42,973	\$ 560	\$ 45
Anoka	96.490	614,793	59,321	403	39	Martin	78.580	660,280	51,885	11,074	870
Becker	87.694	936,841	82,155	795	70	Meeker	81.560	673,793	52,018	4,392	358
Beltrami	119.010	407,287	48,471	1,355	161	Millie Lacs	105.220	338,708	35,639	-0-	-0-
Benton	103.450	529,862	54,814	4,267	441	Morrison	112.350	886,322	99,578	75,448	8,477
Big Stone	98.580	329,709	32,503	-0-	-0-	Mower	96.868	1,400,047	135,620	18,507	1,793
Blue Earth	98.920	1,530,881	151,281	23,098	2,283	Murray	70.950	272,479	19,332	8,092	574
Brown	76.600	308,985	23,668	3,484	267	Nicollet	83.230	613,902	51,095	8,751	728
Carlton	106.410	996,807	106,070	43,281	4,606	Nobles	79.990	542,754	43,415	5,532	443
Carver	107.650	1,315,182	141,579	27,190	2,927	Norman	80.140	377,662	30,266	2,760	221
Cass	95.760	988,661	94,674	9,774	956	Olmsted	98.930	780,577	77,222	12,745	1,261
Chippewa	93.900	803,006	75,402	10,184	956	Otter Tail	81.400	15,764	1,283	1,402,617	114,173
Chisago	107.930	1,174,216	126,733	31,064	3,353	Pennington	112.330	189,829	21,324	-0-	-0-
Clay	98.420	626,966	61,706	10,079	992	Pine	109.670	721,410	79,117	27,355	3,000
Clearwater	84.980	322,731	27,426	175	15	Pipestone	75.600	218,752	16,538	10,010	757
Cook	72.180	102,157	7,374	-0-	-0-	Polk	96.000	1,360,079	130,568	2,865	275
Cottonwood	75.910	388,307	29,476	6,792	516	Pope	97.730	327,673	32,023	3,902	381
Crow Wing	83.200	2,084,446	173,426	10,195	848	Ramsey	121.863	497,326	60,606	386	47
Dakota	98.110	1,684,838	165,299	6,128	601	Red Lake	102.080	204,048	20,829	230	23
Dodge	85.440	251,878	21,520	26,503	2,264	Redwood	63.690	302,782	19,284	15,758	1,004
Douglas	95.470	471,382	45,003	3,306	316	Renville	73.680	994,023	73,240	8,605	634
Faribault	74.120	721,820	53,501	43,001	3,187	Rice	105.370	652,717	68,777	29,695	3,129
Fillmore	90.260	821,643	74,162	12,585	1,136	Rock	64.840	201,990	13,097	5,595	363
Freeborn	76.920	1,002,978	77,149	60,731	4,671	Roseau	120.220	211,289	25,401	-0-	-0-
Goodhue	64.630	2,147,894	138,818	13,678	884	St. Louis	137.880	5,369,437	740,338	92,665	12,777
Grant	74.890	298,020	22,319	1,440	108	Scott	116.560	1,367,255	159,367	5,825	679
Hennepin	107.601	259,763	27,951	3,181	342	Sherburne	80.980	1,336,807	108,255	4,622	374
Houston	90.780	565,583	51,344	851	77	Sibley	77.480	236,554	18,328	11,397	883
Hubbard	96.240	884,106	85,086	-0-	-0-	Stearns	95.420	1,965,860	187,582	32,428	3,094
Isanti	99.110	238,535	23,641	-0-	-0-	Steele	85.300	217,591	18,561	41,857	3,570
Itasca	105.180	2,814,552	296,029	1,401	147	Stevens	88.470	364,752	32,270	915	81
Jackson	66.050	1,514,188	100,012	4,038	267	Swift	90.620	266,884	24,185	2,450	219
Kanabec	108.590	101,219	10,991	-0-	-0-	Todd	106.890	420,723	44,971	88,260	9,434
Kandiyohi	90.450	719,504	65,079	4,621	418	Traverse	66.710	60,200	4,016	495	33
Kittson	77.000	377,561	29,072	820	63	Wabasha	103.440	451,633	46,717	27,002	2,793
Koochiching	123.910	433,225	53,681	-0-	-0-	Wadena	112.980	446,728	50,471	2,182	247
Lac Qui Parle	73.270	467,936	34,286	3,733	274	Waseca	81.890	234,156	19,175	53,888	4,413
Lake	86.870	249,876	21,707	3,207	279	Washington	102.650	2,500,553	256,682	17,282	1,774
Lake/Woods	119.150	83,713	9,974	-0-	-0-	Watsonwan	76.230	656,813	50,069	11,098	846
LeSueur	101.380	1,036,013	105,031	33,980	3,445	Wilkin	71.400	166,688	11,902	655	47
Lincoln	69.480	331,329	23,021	1,459	101	Winona	100.360	598,709	60,086	26,269	2,636
Lyon	78.100	658,399	51,421	6,786	530	Wright	88.926	1,946,887	173,129	28,041	2,494
McLeod	87.700	633,019	55,516	20,566	1,804	Yellow Medicine	71.660	840,881	60,257	8,465	607
Mahnomen	92.325	186,653	17,233	580	55						
						Statewide Total	*	\$65,538,011	\$6,289,884	\$2,545,406	\$224,956

NOTE: The tax on the power line property of electric, light and power companies is divided into two categories. Transmission lines are assessed at 43% of market value, while distribution lines are assessed at 5% of market value. The tax rate for both is the countywide average mill rate for all purposes.

\* This is the statewide mill rate for transmission lines and is the amount of tax divided by the assessed value. The statewide mill rate for distribution lines is 88.377 mills, and is calculated in the same way.



TABLE 21

ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT DATA  
AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP BREAKDOWN  
1975 ASSESSMENT, TAXES PAYABLE 1976

County	ASSESSED VALUE			Average Rate Of Tax	Taxes Levied	HOMESTEAD TAX CREDIT					Total Number Receiving	Net Tax Payable		
	Real Estate	Personal Property	Total			Amount	Ag Up To \$175	\$175- \$325	\$325 Max	Non-Ag Up To \$175			\$175- \$325	\$325 Max.
<b>Aitkin</b>														
CITY	5,793,325	\$ 78,222	\$ 5,871,547	116.595	\$ 684,594	\$ 161,377*	2			701	85	26	814	\$ 523,217
TOWN	27,560,247	463,791	28,024,038	92.419	2,589,959	557,918*	545	50	12	1,849	316	100	2,872	2,032,041
Total	33,353,572	542,013	33,895,585	96.607	3,274,553	719,295*	547	50	12	2,550	401	126	3,686	2,555,258
<b>Anoka</b>														
CITY	487,248,784	17,446,588	504,695,372	97.321	49,117,387	10,640,339	216	223	121	1,636	8,785	24,265	35,246	38,477,048
TOWN	22,935,133	430,340	23,365,473	89.568	2,069,430	585,812	202	162	70	330	442	1,042	2,248	1,483,618
Total	510,183,917	17,876,928	528,060,845	96.934	51,186,817	11,226,151	418	385	191	1,966	9,227	25,307	37,494	39,960,666
<b>Becker</b>														
CITY	18,534,617	596,642	19,131,259	97.739	1,869,865	353,319	6			1,415	652	201	2,275	1,516,546
TOWN	35,427,252	398,698	35,825,950	82.330	2,949,561	568,599	1,377	372	93	1,627	475	159	4,103	2,380,962
Total	53,961,869	995,340	54,957,209	87.694	4,819,426	921,918	1,383	372	94	3,042	1,127	360	6,378	3,897,508
<b>Beltrami</b>														
CITY	16,265,740	1,242,962	17,508,702	133.695	2,340,825	390,453	18	2		1,463	483	460	2,426	1,950,372
TOWN	18,365,049	2,867,166	21,232,215	106.892	2,269,561	441,250	1,024	164	18	913	441	393	2,953	1,828,311
Total	34,630,789	4,110,128	38,740,917	119.006	4,610,386	831,703	1,042	166	18	2,376	924	853	5,379	3,778,683
<b>Benton-</b>														
CITY	26,722,513	1,396,230	28,118,743	118.508	3,332,302	542,046	80	4		2,078	702	581	3,445	2,790,256
TOWN	19,766,435	1,555,126	21,321,561	83.591	1,782,284	472,367	4,100	430	93	1,606	244	304	6,777	1,309,917
Total	46,488,948	2,951,356	49,440,304	103.450	5,114,586	1,014,413	4,180	434	93	3,684	946	885	10,222	4,100,173
<b>Big Stone</b>														
CITY	7,104,083	409,464	7,513,547	133.533	1,003,306	187,062	25	1	2	991	292	75	1,386	816,244
TOWN	15,021,102	2,279	15,023,381	71.000	1,066,659	123,532	306	248	51	74	14	9	702	943,127
Total	22,125,185	411,743	22,536,928	91.848	2,069,965	310,594	331	249	53	1,065	306	84	2,088	1,759,371
<b>Blue Earth</b>														
CITY	89,406,816	3,164,904	92,571,720	124.017	11,480,475	1,680,779	5	5	6	2,016	2,055	2,894	6,981	9,799,696
TOWN	77,794,088	1,146,170	78,940,258	69.012	5,447,830	767,970	229	305	1,220	686	299	404	3,143	4,679,860
Total	167,200,904	4,311,074	171,511,978	98.700	16,928,305	2,448,749	234	310	1,226	2,702	2,354	3,298	10,124	14,479,556
<b>Brown</b>														
CITY	48,749,861	367,255	49,117,116	94.882	4,660,350	1,046,606	5	2	5	2,235	1,735	1,060	5,042	3,613,744
TOWN	48,296,259	183,308	48,479,567	58.089	2,816,118	452,190	165	270	502	140	73	5	1,155	2,363,928
Total	97,046,120	550,563	97,596,683	76.606	7,476,468	1,498,796	170	272	507	2,375	1,808	1,065	6,197	5,977,672
<b>Carlton</b>														
CITY	38,222,044	1,460,374	39,682,418	118.262	4,692,916	806,029	133	14	1	2,894	1,522	570	5,134	3,886,887
TOWN	27,930,692	7,102,829	35,033,521	92.447	3,238,759	537,559	3,012	137	18	1,501	699	307	5,674	2,701,200
Total	66,152,736	8,563,203	74,715,939	106.158	7,931,675	1,343,588	3,145	151	19	4,395	2,221	877	10,808	6,588,087
<b>Carver</b>														
CITY	62,394,176	2,102,179	64,496,355	117.515	7,579,306	1,344,493	353	17	75	3,655	1,247	2,775	8,122	6,234,813
TOWN	36,394,372	608,599	37,002,971	90.571	3,351,406	686,024	1,100	221	981	752	242	581	3,877	2,665,382
Total	98,788,548	2,710,778	101,499,326	107.693	10,930,712	2,030,517	1,453	238	1,056	4,407	1,489	3,356	11,999	8,900,195
<b>Cass</b>														
CITY	12,378,295	748,440	13,126,735	103.218	1,354,919	222,467	45			1,534	286	144	2,009	1,132,452
TOWN	33,231,047	6,689,527	39,920,574	93.310	3,724,970	490,566	2,698	55	3	2,830	617	206	6,409	3,234,404
Total	45,609,342	7,437,967	53,047,309	95.762	5,079,889	713,033	2,743	55	3	4,364	903	350	8,418	4,366,856
<b>Chippewa</b>														
CITY	16,624,492	1,007,017	17,631,509	119.857	2,113,263	409,663	11	5	2	1,784	517	234	2,553	1,703,600
TOWN	27,853,548	316,909	28,170,457	77.647	2,187,341	317,547	306	529	371	299	40	5	1,540	1,869,794
Total	44,478,040	1,323,926	45,801,966	93.896	4,300,604	727,210	317	534	373	2,073	557	239	4,093	3,573,394
<b>Chisago</b>														
CITY	23,067,064	1,574,020	24,641,084	118.956	2,931,204	605,533	130	96	51	738	937	771	2,723	2,325,671
TOWN	29,255,348	1,077,134	30,332,482	98.968	3,001,930	714,395	653	590	466	509	470	613	3,301	2,287,535
Total	52,322,412	2,651,154	54,973,566	107.927	5,933,134	1,319,928	783	686	517	1,247	1,407	1,384	6,024	4,613,206

TABLE 21

ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT DATA  
AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP BREAKDOWN  
1975 ASSESSMENT, TAXES PAYABLE 1976

County	ASSESSED VALUE			Average Rate Of Tax	Taxes Levied	HOMESTEAD TAX CREDIT					Total Number Receiving	Net Tax Payable		
	Real Estate	Personal Property	Total			Amount	Ag			Non-Ag				
						Up To \$175	\$175- \$325	\$325 Max	Up To \$175	\$175- \$325 Max.				
<u>Clay</u>														
CITY	\$ 65,070,103	\$ 2,616,900	\$ 67,687,003	112.274	\$ 7,599,466	\$ 1,651,910	51	7	4	2,146	2,394	2,591	7,193	\$ 5,947,556
TOWN	41,706,801	1,138,180	42,844,981	76.535	3,279,129	452,366	823	458	313	472	296	167	2,529	2,826,763
Total	106,776,904	3,755,080	110,531,984	98.420	10,878,595	2,104,276	874	465	317	2,618	2,690	2,758	9,722	8,774,319
<u>Clearwater</u>														
CITY	3,260,286	144,437	3,404,723	102.953	350,525	66,162	75			592	53	15	735	284,363
TOWN	14,884,586	4,932,180	19,816,730	81.896	1,622,921	154,540	970	99	14	372	84	27	1,566	1,468,381
Total	18,144,836	5,076,617	23,221,453	84.984	1,973,446	220,702	1,045	99	14	964	137	42	2,301	1,752,744
<u>Cook</u>														
CITY	2,996,212	2,072	2,998,284	83.952	251,711 *	82,095				280	19	18	317	169,616
TOWN	10,560,397	565,841	11,126,238	69.021	767,939 *	140,628	14			629	26	25	694	627,311
Total	13,556,609	567,913	14,124,522	72.190	1,019,650 *	222,723	14			909	45	43	1,011	796,927
<u>Cottonwood</u>														
CITY	15,617,044	292,439	15,909,483	107.077	1,703,544	400,622	2	1		1,744	601	291	2,639	1,302,922
TOWN	44,045,586	104,738	44,150,324	64.684	2,855,812	346,292	98	304	642	245	87	19	1,395	2,509,520
Total	59,662,630	397,177	60,059,807	75.914	4,559,356	746,914	100	305	642	1,989	688	310	4,034	3,812,442
<u>Crow Wing</u>														
CITY	59,634,295	2,262,164	61,896,489	87.442	5,412,325 *	1,113,591	24	7	2	3,878	1,509	773	6,193	4,298,734
TOWN	50,702,177	211,353	50,913,530	78.063	3,974,474 *	940,954	749	128	18	3,048	1,016	455	5,414	3,033,520
Total	110,336,472	2,473,547	112,810,019	83.209	9,386,799 *	2,054,545	773	135	20	6,926	2,525	1,228	11,607	7,332,254
<u>Dakota</u>														
CITY	582,471,725	16,592,521	599,064,246	99.326	59,502,865	10,067,423	88	93	140	2,498	5,146	22,124	34,089	49,435,442
TOWN	35,912,148	2,440,543	38,352,691	73.976	3,028,935	639,063	118	243	468	251	546	656	2,322	2,389,872
Total	618,383,873	19,033,064	637,416,937	98.102	62,531,800	10,706,486	206	336	608	2,749	5,692	22,820	36,411	51,825,314
<u>Dodge</u>														
CITY	10,438,640	602,700	11,041,340	118.616	1,309,675	311,768	28	5	11	1,105	530	208	1,887	997,907
TOWN	31,193,613	311,042	31,504,655	73.811	2,325,392	413,396	599	394	653	226	87	28	1,987	1,911,996
Total	41,632,253	913,742	42,545,995	85.439	3,635,067	725,164	627	399	664	1,331	617	236	3,874	2,909,903
<u>Douglas</u>														
CITY	20,521,551	1,141,868	21,663,419	118.106	2,558,589	444,639	62	7	3	1,843	794	297	3,006	2,113,950
TOWN	39,211,535	810,946	40,022,481	83.213	3,330,396	729,985	1,926	584	92	1,055	643	559	4,859	2,600,411
Total	59,733,086	1,952,814	61,685,900	95.467	5,888,985	1,174,624	1,988	591	95	2,898	1,437	856	7,865	4,714,361
<u>Faribault</u>														
CITY	20,866,858	1,157,373	22,024,231	106.004	2,334,656	495,514	5	10	15	2,670	737	231	3,668	1,839,142
TOWN	60,564,851	152,420	60,717,271	62.551	3,797,956	448,302	109	240	1,054	214	37	6	1,660	3,349,654
Total	81,431,709	1,309,793	82,741,502	74.118	6,132,612	943,816	114	250	1,069	2,884	774	237	5,328	5,188,796
<u>Fillmore</u>														
CITY	18,727,974	755,702	19,483,676	117.104	2,281,620	546,585	173	62	23	2,492	990	253	3,993	1,735,035
TOWN	40,249,791	585,113	40,834,904	77.465	3,163,285	571,726	1,239	859	734	341	65	19	3,257	2,591,559
Total	58,977,765	1,340,815	60,318,580	90.269	5,444,905	1,118,311	1,412	921	757	2,833	1,055	272	7,250	4,326,594
<u>Freeborn</u>														
CITY	58,722,977	1,939,879	60,662,856	94.405	5,726,856	1,201,461	10	7		2,777	2,782	851	6,427	4,525,395
TOWN	66,141,492	2,730,947	68,872,439	61.518	4,236,911	760,825	690	658	979	788	503	131	3,749	3,476,096
Total	124,864,469	4,670,826	129,535,295	76.919	9,963,767	1,962,286	700	665	979	3,565	3,285	982	10,176	8,001,481
<u>Goodhue</u>														
CITY	178,299,935	3,619,058	181,918,993	65.295	11,878,407	1,032,373	126	17	10	2,990	2,090	449	5,682	10,846,034
TOWN	55,716,356	573,066	56,289,422	62.455	3,515,552	776,569	1,514	771	718	918	447	236	4,604	2,738,983
Total	234,016,291	4,192,124	238,208,415	64.624	15,393,959	1,808,942	1,640	788	728	3,908	2,537	685	10,286	13,585,017
<u>Grant</u>														
CITY	5,266,855	449,085	5,715,940	105.527	603,184	135,305	6	3	3	962	171	35	1,180	467,879
TOWN	19,830,325	89,856	19,920,381	66.096	1,316,655	169,398	286	441	62	110	7	4	910	1,147,257
Total	25,097,380	538,941	25,636,321	74.887	1,919,839	304,703	292	444	65	1,072	178	39	2,090	1,615,136

TABLE 21

ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT DATA  
AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP BREAKDOWN  
1975 ASSESSMENT, TAXES PAYABLE 1976

County	ASSESSED VALUE			Average Rate Of Tax	Taxes Levied	Amount	HOMESTEAD TAX CREDIT			Up To \$175	Non-Ag		Total Number Receiving	Net Tax Payable				
	Real Estate	Personal Property	Total				Ag				Up To \$175	\$175- \$325			\$325 Max	Up To \$175	\$175- \$325	\$325 Max.
							Up To \$175	\$175- \$325	\$325 Max									
<u>Hennepin</u>																		
CITY	\$3,952,970,647	\$91,453,661	\$3,944,424,308	107.701	\$424,818,137	\$60,655,218	81	294	743	9,450	49,330	141,126	201,024	\$364,162,919				
TOWN	4,599,315	75,093	4,674,408	101.237	473,225	98,388	6	16	81	21	23	179	326	374,837				
Total	3,857,569,962	91,528,754	3,949,098,716	107.693	425,291,362	60,753,606	87	310	824	9,471	49,353	141,305	201,350	364,537,756				
<u>Houston</u>																		
CITY	15,445,406	597,597	16,043,003	102.588	1,645,823	451,842	10	7	4	1,484	1,031	151	2,687	1,193,981				
TOWN	20,117,834	410,434	20,528,268	81.555	1,674,188	391,514	420	516	378	250	196	89	1,849	1,282,674				
Total	35,563,240	1,008,031	36,571,271	90.782	3,320,011	843,356	430	523	382	1,734	1,227	240	4,536	2,476,655				
<u>Hubbard</u>																		
CITY	5,753,301	351,603	6,144,904	112.269	689,883	131,197	11	1	1	813	185	55	1,066	558,686				
TOWN	22,495,576	2,850,335	25,345,911	92.708	2,349,764	355,344	663	83	14	1,010	494	227	2,491	1,994,420				
Total	28,248,877	3,241,938	31,490,815	96.525	3,039,647	486,541	674	84	15	1,823	679	282	3,557	2,553,106				
<u>Isanti</u>																		
CITY	10,589,293	526,242	11,115,535	112.782	1,253,634	252,321	5	3	1	348	431	330	1,118	1,001,313				
TOWN	34,049,897	889,938	34,939,835	94.923	3,316,587	917,636	1,285	975	525	785	555	562	4,687	2,398,951				
Total	44,639,190	1,416,180	46,055,370	99.233	4,570,221	1,169,957	1,290	978	526	1,133	986	892	5,805	3,400,264				
<u>Itasca</u>																		
CITY	42,737,594	1,106,170	43,843,764	126.312	5,537,982	1,249,618 *	15			4,250	382	143	4,790	4,288,364				
TOWN	77,559,072	9,486,941	87,046,013	94.520	8,227,605	1,416,699 *	1,647	13	4	7,395	406	171	9,637	6,810,906				
Total	120,296,666	10,593,111	130,889,777	105.169	13,765,587	2,666,317 *	1,662	13	4	11,645	788	314	14,427	11,099,270				
<u>Jackson</u>																		
CITY	11,982,056	679,445	12,661,501	97.281	1,231,720	322,945	9	9	1	1,298	556	163	2,039	908,775				
TOWN	54,696,816	705,819	55,402,635	58.911	3,263,812	387,705	144	420	770	176	17	2	1,529	2,876,107				
Total	66,678,872	1,385,264	68,064,136	66.048	4,495,532	710,650	153	429	771	1,474	576	165	3,568	3,784,882				
<u>Kanabec</u>																		
CITY	7,101,844	219,792	7,321,636	122.477	896,730	153,108	10	2		484	234	133	863	743,622				
TOWN	12,253,178	54,607	12,307,785	100.327	1,234,808	332,608	843	445	161	480	103	103	2,135	902,200				
Total	19,355,022	274,399	19,629,421	108.589	2,131,538	485,716	853	447	161	964	337	236	2,998	1,645,822				
<u>Kandiyohi</u>																		
CITY	40,779,655	1,435,434	42,215,089	103.328	4,362,017	935,920	79	16	5	1,831	1,674	982	4,637	3,426,097				
TOWN	48,426,622	807,413	49,234,035	79.410	3,909,661	667,193	953	508	497	795	476	219	3,448	3,242,468				
Total	89,206,277	2,242,847	91,449,124	90.451	8,271,678	1,603,113	1,032	524	502	2,676	2,150	1,201	8,085	6,668,565				
<u>Kittson</u>																		
CITY	5,561,856	841,639	6,403,495	110.695	708,837	106,440	16	3		941	105	37	1,102	602,397				
TOWN	21,471,146	7,040,304	28,511,450	69.432	1,979,597	97,981	502	158	22	78	4	1	765	1,881,616				
Total	27,033,002	7,881,943	34,914,945	77.000	2,688,434	204,421	518	161	22	1,019	109	38	1,867	2,484,013				
<u>Koochiching</u>																		
CITY	23,746,110	751,511	24,497,621	132.142	3,237,155	462,823	11	3		1,420	603	512	2,549	2,774,332				
TOWN	8,515,439	41,633	8,557,072	100.362	858,804	235,716	535	69	13	653	452	41	1,763	623,088				
Total	32,261,549	793,144	33,054,693	123.915	4,095,959	698,539	546	72	13	2,073	1,055	553	4,312	3,397,420				
<u>Lac Qui Parle</u>																		
CITY	8,436,183	710,567	9,146,750	103.261	944,505	198,977	9	1		1,118	355	61	1,544	745,528				
TOWN	33,550,805	153,627	33,704,432	65.126	2,195,022	299,865	228	794	191	127	7	11	1,358	1,895,157				
Total	41,986,988	864,194	42,851,182	73.266	3,139,527	498,842	237	795	191	1,245	362	72	2,902	2,640,685				
<u>Lake</u>																		
CITY	12,042,440	270,005	12,312,445	99.346	1,223,191	589,713 *				1,904	183	49	2,136	633,478				
TOWN	13,697,954	494,471	14,192,465	76.045	1,079,262	332,778 *	172	1	1	1,241	110	22	1,547	746,484				
Total	25,740,434	764,476	26,504,910	86.869	2,302,453	922,491 *	172	1	1	3,145	293	71	3,683	1,379,962				
<u>Lake/Woods</u>																		
CITY	1,792,118	154,143	1,946,261	130.435	253,860	52,502	4	1		332	66	29	432	201,358				
TOWN	4,018,022	405,391	4,423,413	114.185	505,085	73,653	398	29		128	44	48	647	431,432				
Total	5,810,140	559,534	6,369,674	119.150	758,945	126,155	402	30		460	110	77	1,079	632,790				

TABLE 21

ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT DATA  
AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP BREAKDOWN  
1975 ASSESSMENT, TAXES PAYABLE 1976

County	ASSESSED VALUE			Average Rate Of Tax	Taxes Levied	HOMESTEAD TAX CREDIT				Up To \$175	Non-Ag		Total Number Receiving	Net Tax Payable	
	Real Estate	Personal Property	Total			Amount	Ag				\$325 Max.	\$175- \$325			\$325 Max.
							Up To \$175	\$175- \$325	\$325 Max.						
<u>LeSueur</u>															
CITY	\$24,010,773	\$ 1,038,811	\$ 25,049,584	123.506	\$ 3,093,769	\$ 681,207	14	4	4	1,648	1,130	704	3,504	\$ 2,412,562	
TOWN	34,966,044	715,965	35,682,009	85.844	3,063,091	560,318	213	385	845	419	189	188	2,239	2,502,773	
Total	58,976,817	1,754,776	60,731,593	101.378	6,156,860	1,241,525	227	389	849	2,067	1,319	892	5,743	4,915,335	
<u>Lincoln</u>															
CITY	5,274,306	136,388	5,410,694	94.721	512,505	122,863	15	2		1,029	157	18	1,221	389,642	
TOWN	20,604,415	59,797	20,664,212	62.872	1,299,206	204,493	311	519	86	75	4	1	996	1,094,713	
Total	25,878,721	196,185	26,074,906	69.481	1,811,711	327,356	326	521	86	1,104	161	19	2,217	1,484,355	
<u>Lyon</u>															
CITY	36,842,621	1,310,550	38,153,171	94.196	3,593,869	722,746	20	9	2	2,289	1,290	640	4,250	2,871,123	
TOWN	36,357,192	399,479	36,756,671	61.393	2,256,593	309,966	447	582	256	236	57	18	1,596	1,946,627	
Total	73,199,813	1,710,029	74,909,842	78.100	5,850,462	1,032,712	467	591	258	2,525	1,347	658	5,846	4,817,750	
<u>McLeod</u>															
CITY	42,934,346	917,064	43,851,410	103.159	4,523,687	976,318	6	5	2	2,008	1,852	937	4,810	3,547,369	
TOWN	38,928,213	426,384	39,354,597	70.474	2,773,461	634,694	1,085	792	674	403	304	94	3,352	2,138,767	
Total	81,862,559	1,343,448	83,206,007	87.700	7,297,148	1,611,012	1,091	797	676	2,411	2,156	1,031	8,162	5,686,136	
<u>Mahnomon</u>															
CITY	2,545,632	263,960	2,809,592	112.372	315,720	76,607	6	1		340	129	41	517	239,113	
TOWN	9,144,887	60,422	9,205,309	86.206	793,557	125,056	367	188	68	194	26	9	852	668,501	
Total	11,690,519	324,382	12,014,901	92.325	1,109,277	201,663	373	189	68	534	155	50	1,369	907,614	
<u>Marshall</u>															
CITY	6,282,833	717,285	7,000,118	108.456	759,208	164,639	12	1		1,272	235	41	1,561	594,569	
TOWN	30,234,286	7,495,514	37,729,800	76.840	2,899,156	204,106	1,390	317	21	123	4		1,855	2,695,050	
Total	36,517,119	8,212,799	44,729,918	81.788	3,658,364	368,745	1,402	318	21	1,395	239	41	3,416	3,289,619	
<u>Martin</u>															
CITY	36,640,793	930,492	37,571,285	107.932	4,055,147	846,288	21	9	8	2,711	1,275	537	4,561	3,208,859	
TOWN	65,223,046	579,097	65,802,143	61.827	4,068,359	426,345	102	262	939	245	24	7	1,579	3,642,014	
Total	101,863,839	1,509,589	103,373,428	78.594	8,123,506	1,272,633	123	271	947	2,956	1,299	544	6,140	6,850,873	
<u>Meeker</u>															
CITY	16,737,620	854,630	17,592,260	99.567	1,751,617	397,959	11	5	4	1,644	777	174	2,615	1,353,658	
TOWN	36,153,256	559,354	36,712,610	72.932	2,677,518	512,505	383	747	556	586	201	34	2,507	2,165,013	
Total	52,890,886	1,413,984	54,304,870	81.561	4,429,135	910,464	394	752	560	2,230	978	208	5,122	3,518,671	
<u>Mille Lacs</u>															
CITY	13,799,649	625,818	14,425,667	115.966	1,672,886	332,400	14	5	2	1,188	499	363	2,071	1,340,486	
TOWN	22,443,601	459,107	22,902,708	91.662	2,099,309	501,282	1,019	510	270	811	319	206	3,135	1,598,027	
Total	36,243,450	1,084,925	37,328,375	101.054	3,772,195	833,682	1,033	515	272	1,999	818	569	5,206	2,938,513	
<u>Morrison</u>															
CITY	17,992,835	1,245,123	19,237,958	131.421	2,528,274	555,063	203	60	11	2,843	878	361	4,356	1,973,211	
TOWN	33,701,543	1,785,858	35,487,401	102.009	3,620,052	784,742	3,592	925	269	1,037	371	342	6,536	2,835,310	
Total	51,694,378	3,030,981	54,725,359	112.349	6,148,326	1,339,805	3,795	985	280	3,880	1,249	703	10,892	4,808,521	
<u>Mower</u>															
CITY	66,347,320	835,335	67,182,655	117.293	7,880,063	1,847,429	7	15	12	2,990	3,125	2,266	8,415	6,032,634	
TOWN	57,301,222	428,924	57,730,146	73.018	4,215,352	757,174	169	503	1,027	676	444	202	3,021	3,458,178	
Total	123,648,542	1,264,259	124,912,801	96.831	12,095,415	2,604,603	176	518	1,039	3,666	3,569	2,468	11,436	9,490,812	
<u>Murray</u>															
CITY	7,566,480	494,903	8,061,383	120.996	975,394	246,523	14	1	1	1,066	380	171	1,633	728,871	
TOWN	40,418,613	22,474	40,441,087	60.975	2,465,898	342,380	153	646	413	132	32	7	1,383	2,123,518	
Total	47,985,093	517,377	48,502,470	70.951	3,441,292	588,903	167	647	414	1,198	412	178	3,016	2,852,389	
<u>Nicollet</u>															
CITY	34,524,384	1,039,194	35,563,578	100.308	3,567,301	892,235	2	6	7	956	1,722	1,040	3,733	2,675,066	
TOWN	30,655,342	22,487	30,677,829	66.749	2,448,198	400,419	91	212	767	195	142	58	1,505	2,047,779	
Total	71,179,726	1,061,681	72,241,407	83.269	6,015,499	1,292,654	93	218	774	1,151	1,864	1,138	5,238	4,722,845	

TABLE 21

ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT DATA  
AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP BREAKDOWN  
1975 ASSESSMENT, TAXES PAYABLE 1976

County	ASSESSED VALUE			Average Rate Of Tax	Taxes Levied	HOMESTEAD TAX CREDIT							Total Number Receiving	Net Tax Payable
	Real Estate	Personal Property	Total			Amount	Ag			Non-Ag				
							Up To \$175.	\$175- \$325	\$325 Max	Up To \$175	\$175- \$325	\$325 Max.		
<u>Nobles</u>														
CITY	\$ 26,836,867	\$ 731,000	\$ 27,567,867	103.726	\$ 2,859,496	\$ 642,313	12	8	9	2,330	1,104	490	3,953	\$ 2,217,183
TOWN	48,008,026	149,625	48,157,649	66.401	3,197,727	389,990	134	386	759	281	16	3	1,579	2,807,737
Total	74,844,893	880,623	75,725,516	79.989	6,057,223	1,032,303	146	394	768	2,611	1,120	493	5,532	5,024,920
<u>Norman</u>														
CITY	6,089,145	680,948	6,770,093	103.346	699,660	177,975	11	1		1,113	235	95	1,455	521,685
TOWN	28,294,530	532,239	28,826,769	74.693	2,153,146	209,437	625	375	116	183	27	2	1,328	1,943,709
Total	34,383,675	1,213,187	35,596,862	80.142	2,852,806	387,412	636	376	116	1,296	262	97	2,783	2,465,394
<u>Olmsted</u>														
CITY	225,510,968	2,737,940	228,248,908	103.892	23,713,292	3,675,637	13	2	3	2,236	5,613	6,107	13,974	20,037,655
TOWN	67,878,380	1,126,841	69,005,221	82.521	5,694,358	1,214,582	707	621	726	1,105	1,396	983	5,538	4,479,766
Total	293,389,348	3,864,781	297,254,129	98.931	29,407,640	4,890,219	720	623	729	3,341	7,009	7,090	19,512	24,517,421
<u>Otter Tail</u>														
CITY	48,347,386	1,895,131	50,242,517	97.367	4,891,972	871,672	148	13	6	4,472	1,556	441	6,636	4,020,300
TOWN	66,061,670	1,523,376	67,585,046	69.717	4,711,858	865,210	5,454	722	36	2,773	544	56	9,585	3,846,648
Total	114,409,056	3,418,507	117,827,563	81.507	9,603,830	1,736,882	5,602	735	42	7,245	2,100	497	16,221	7,866,948
<u>Pennington</u>														
CITY	15,482,352	890,582	16,372,934	123.772	2,026,515	381,177	6			1,152	607	347	2,112	1,645,338
TOWN	9,683,052	3,949,992	13,633,044	98.581	1,343,958	163,193	790	146	27	233	100	62	1,358	1,180,765
Total	25,165,404	4,840,574	30,006,018	112.327	3,370,473	544,370	796	146	27	1,385	707	409	3,470	2,826,103
<u>Pine</u>														
CITY	11,446,244	1,085,846	12,532,090	120.401	1,508,872	320,718	243	74	43	1,360	286	186	2,192	1,188,154
TOWN	20,052,965	1,324,049	21,377,014	103.374	2,209,825	457,059	1,827	519	165	575	276	113	3,475	1,752,766
Total	31,499,209	2,409,895	33,909,104	109.667	3,718,697	777,777	2,070	593	208	1,935	562	299	5,667	2,940,920
<u>Pipestone</u>														
CITY	13,235,311	895,528	14,131,239	97.070	1,371,725	310,444	20	17	10	1,693	486	121	2,347	1,061,281
TOWN	22,689,235	238,737	22,927,972	62.381	1,430,277	194,379	154	406	173	50	15	3	801	1,235,898
Total	35,924,546	1,134,665	37,059,211	75.609	2,802,002	504,823	174	423	183	1,743	501	124	3,148	2,297,179
<u>Polk</u>														
CITY	34,487,390	3,628,892	38,116,282	124.257	4,736,204	939,555	29	2	3	2,522	1,509	1,154	5,219	3,796,649
TOWN	63,165,463	3,603,325	66,768,788	79.113	5,044,926	440,104	1,926	511	236	523	128	42	3,366	4,604,822
Total	94,652,853	7,232,217	101,885,070	96.002	9,781,130	1,379,659	1,955	513	239	3,045	1,637	1,196	8,585	8,401,471
<u>Pope</u>														
CITY	7,808,442	610,600	8,419,042	110.426	929,677	201,587	17	2	1	1,173	359	75	1,627	728,090
TOWN	19,278,027	504,789	19,782,816	77.400	1,531,193	254,401	1,016	387	65	379	91	22	1,960	1,276,792
Total	27,086,469	1,115,389	28,201,858	87.259	2,460,870	455,988	1,033	389	66	1,552	450	97	3,587	2,004,882
<u>Ramsey</u>														
CITY	1,384,605,785	42,026,462	1,426,632,247	121.931	173,950,511	25,898,849	8	26	18	12,048	33,252	48,767	94,119	148,051,662
TOWN	11,816,370	186,683	12,003,053	113.835	1,366,374	356,725	1	10	9	208	474	628	1,330	1,009,649
Total	1,396,422,155	42,213,145	1,438,635,300	121.863	175,316,885	26,255,574	9	36	27	12,256	33,726	49,395	95,449	149,061,311
<u>Red Lake</u>														
CITY	2,921,648	726,449	3,648,097	136.672	498,591	98,160	11	6		539	113	80	749	400,431
TOWN	7,077,351	1,876,466	8,953,817	88.197	789,697	97,761	447	168	34	62	6	5	722	691,936
Total	9,999,999	2,602,915	12,601,914	102.230	1,288,288	195,921	458	174	34	601	119	85	1,471	1,092,367
<u>Redwood</u>														
CITY	21,054,993	816,182	21,911,175	90.584	1,984,810	413,084	28	8	4	2,454	617	186	3,297	1,571,726
TOWN	60,986,301	148,137	61,134,438	54.050	3,304,321	422,557	584	651	604	143	13	14	2,009	2,881,764
Total	82,041,294	964,319	83,045,613	63.689	5,289,131	835,641	612	659	608	2,597	630	200	5,306	4,453,490
<u>Renville</u>														
CITY	18,512,033	1,300,366	19,812,399	89.634	1,775,872	407,752	10	4	5	2,451	631	158	3,259	1,368,120
TOWN	72,180,845	334,463	72,515,308	59.118	4,286,995	533,186	225	418	1,096	141	9	4	1,893	3,753,809
Total	90,692,878	1,634,829	92,327,707	65.667	6,062,867	940,938	235	422	1,101	2,592	640	162	5,152	5,121,929

TABLE 21

ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT DATA  
AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP BREAKDOWN  
1975 ASSESSMENT, TAXES PAYABLE 1976

County	ASSESSED VALUE			Average Rate Of Tax	Taxes Levied	HOMESTEAD TAX CREDIT							Total Number Receiving	Net Tax Payable
	Real Estate	Personal Property	Total			Amount	Ag			Non-Ag				
							Up To \$175	\$175- \$325	\$325 Max	Up To \$175	\$175- \$325	\$325 Max.		
<u>Rice</u>														
CITY	\$ 52,269,113	\$ 2,104,597	\$ 54,373,710	121.995	\$ 6,633,313	\$ 1,415,343	39	20	17	1,686	2,117	2,165	6,044	\$ 5,217,970
TOWNSHIP	44,802,653	1,701,326	46,503,979	85.935	3,996,334	820,418	591	625	1,006	624	540	295	3,681	3,175,916
Total	97,071,766	3,805,923	100,877,689	105.372	10,629,647	2,235,761	630	645	1,023	2,310	2,657	2,460	9,725	8,393,886
<u>Rock</u>														
CITY	12,417,623	406,651	12,824,274	85.580	1,097,499	285,194	19	10	7	1,073	523	181	1,813	812,305
TOWNSHIP	31,770,890	72,138	31,843,028	56.402	1,796,021	226,895	193	344	338	99	10	1	985	1,569,126
Total	44,188,513	478,789	44,667,302	64.779	2,893,520	512,089	212	354	345	1,172	533	182	2,798	2,381,431
<u>Roseau</u>														
CITY	6,011,604	465,043	6,476,647	134.136	868,751	151,329	9	1		978	216	67	1,271	717,422
TOWNSHIP	11,258,871	603,156	11,862,027	112.620	1,335,900	183,791	1,681	163	29	285	44	6	2,208	1,152,109
Total	17,270,475	1,068,199	18,338,674	120.219	2,204,651	335,120	1,690	164	29	1,263	260	73	3,479	1,869,531
<u>St. Louis</u>														
CITY	316,375,217	11,068,566	327,443,803	146.306	47,907,072	11,977,259 *	3	1		25,181	9,212	10,548	44,945	35,929,813
TOWNSHIP	106,207,511	8,185,971	114,393,482	113.234	12,953,190	3,052,561 *	4,918	58	15	11,776	1,738	1,213	19,718	9,900,629
Total	422,582,728	19,254,537	441,837,265	137.744	60,860,262	15,029,820 *	4,921	59	15	36,957	10,950	11,761	64,663	45,830,442
<u>Scott</u>														
CITY	84,090,847	3,662,271	87,753,118	116.727	10,243,154	1,544,555	76	59	73	950	1,643	3,093	5,894	8,698,599
TOWNSHIP	35,248,240	477,660	35,725,900	97.863	3,496,231	776,674	455	469	656	320	365	902	3,167	2,719,557
Total	119,339,087	4,139,931	123,479,018	111.269	13,739,385	2,321,229	531	528	729	1,270	2,008	3,995	9,061	11,418,156
<u>Sherburne</u>														
CITY	42,146,575	464,359	42,610,934	75.140	3,201,797	450,391	18	4	2	694	590	656	2,004	2,751,406
TOWNSHIP	32,658,833	499,230	33,158,063	88.354	2,929,657	681,900	911	364	128	688	678	721	3,490	2,247,757
Total	74,805,408	963,589	75,768,997	80.923	6,131,454	1,132,291	929	368	130	1,382	1,268	1,417	5,494	4,999,163
<u>Sibley</u>														
CITY	12,057,269	520,720	12,578,009	106.471	1,339,192	326,006	7		1	1,554	672	90	2,324	1,013,186
TOWNSHIP	41,888,159	85,373	41,973,532	68.789	2,887,321	504,055	859	533	836	222	61	17	2,528	2,383,266
Total	53,945,448	606,093	54,551,541	77.477	4,226,513	830,061	866	533	837	1,776	733	107	4,852	3,396,452
<u>Stearns</u>														
CITY	126,250,400	4,909,553	131,159,953	109.370	14,346,129	2,651,118	111	33	14	4,848	4,470	3,038	12,514	11,695,011
TOWNSHIP	93,509,825	964,377	94,474,202	77.016	7,661,066	1,908,596	2,106	1,591	1,411	1,185	1,492	1,045	8,830	5,752,470
Total	224,760,225	5,873,930	230,634,155	95.420	22,007,195	4,559,714	2,217	1,624	1,425	6,033	5,962	4,083	21,344	17,447,481
<u>Steele</u>														
CITY	49,810,769	436,219	50,246,988	97.921	4,920,260	1,199,149	17	5	4	1,322	1,955	1,687	4,990	3,721,111
TOWNSHIP	36,835,163	2,017,254	38,852,417	68.983	2,680,143	510,207	802	539	592	376	188	56	2,593	2,169,936
Total	86,645,932	2,453,473	89,099,405	85.303	7,600,403	1,709,356	819	544	596	1,698	2,143	1,783	7,583	5,891,047
<u>Stevens</u>														
CITY	10,280,440	945,366	11,225,812	122.276	1,372,644	278,576	22	5	2	1,092	493	227	1,841	1,094,068
TOWNSHIP	22,980,275	122,880	23,103,155	72.042	1,664,404	212,993	262	464	166	96	41	8	1,037	1,451,411
Total	33,260,721	1,068,246	34,328,967	88.469	3,037,048	491,569	284	469	168	1,188	534	235	2,878	2,545,479
<u>Swift</u>														
CITY	10,314,449	1,060,036	11,374,485	121.042	1,376,796	304,460	8	1		1,333	577	137	2,056	1,072,336
TOWNSHIP	26,708,408	133,483	26,841,891	77.877	2,090,364	291,159	333	698	185	179	55	8	1,458	1,799,205
Total	37,022,857	1,193,519	38,216,376	90.724	3,467,160	595,619	341	699	185	1,512	632	145	3,514	2,871,541
<u>Todd</u>														
CITY	10,718,342	861,061	11,579,403	133.666	1,547,770	349,502	31	4	1	1,850	474	191	2,551	1,198,268
TOWNSHIP	23,289,902	1,357,265	24,647,167	94.308	2,324,415	539,660	2,138	615	112	745	171	55	3,836	1,784,755
Total	34,008,244	2,218,326	36,226,570	106.888	3,872,185	889,162	2,169	619	113	2,595	645	246	6,387	2,983,023
<u>Traverse</u>														
CITY	4,465,856	457,713	4,923,574	98.217	483,579	101,408	7			865	115	25	1,012	382,171
TOWNSHIP	20,101,292	53,128	20,154,420	59.012	1,189,360	117,872	209	294	54	36	4		597	1,071,488
Total	24,567,148	510,846	25,077,994	66.709	1,672,939	219,280	216	294	54	901	119	25	1,609	1,453,659

ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD CREDIT DATA  
AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP BREAKDOWN  
1975 ASSESSMENT, TAXES PAYABLE 1976

County	ASSESSED VALUE			Average Rate Of Tax	Taxes Levied	HOMESTEAD TAX CREDIT				Up To \$175	Non-Ag		Total Number Receiving	Net Tax Payable
	Real Estate	Personal Property	Total			Amount	Ag \$175- \$325	\$325 Max	Up To \$175		\$325 Max.			
<u>Wabasha</u>														
CITY	\$ 18,860,806	\$ 789,093	\$ 19,649,899	117.077	\$ 2,300,547	\$ 561,647	28	4	7	1,746	988	414	3,187	\$ 1,738,900
TOWN	23,292,648	197,757	23,490,405	91.774	2,155,818	400,027	491	372	538	378	163	60	2,002	1,755,791
Total	42,153,454	986,850	43,140,304	103.299	4,456,365	961,674	519	376	545	2,124	1,151	474	5,189	3,494,691
<u>Wadena</u>														
CITY	10,663,831	795,669	11,459,500	120.020	1,375,365	293,554	26	1	1	1,321	397	222	1,968	1,081,811
TOWN	7,476,346	931,105	8,407,451	103.389	869,236	195,026	1,009	166	47	208	134	41	1,604	674,210
Total	18,140,177	1,726,774	19,866,951	112.982	2,244,601	488,580	1,034	167	48	1,529	531	263	3,572	1,756,021
<u>Waseca</u>														
CITY	22,389,558	452,145	23,341,703	107.815	2,516,576	593,417			1	1,074	952	738	2,765	1,923,159
TOWN	37,528,744	1,142,317	38,671,061	66.238	2,561,480	406,555	104	267	694	300	127	81	1,573	2,154,925
Total	60,418,302	1,594,462	62,012,764	81.887	5,078,056	999,972	104	267	695	1,374	1,079	819	4,338	4,078,084
<u>Washington</u>														
CITY	260,439,847	11,964,578	272,404,425	107.018	29,196,693	5,401,347	10	40	157	2,480	4,773	11,625	19,085	23,795,346
TOWN	53,269,280	1,388,611	54,657,891	93.017	5,084,090	1,125,220	50	79	216	498	899	2,272	4,014	3,958,870
Total	313,709,127	13,353,189	327,062,316	104.814	34,280,783	6,526,567	60	119	373	2,978	5,672	13,897	23,099	27,754,216
<u>Watsonwan</u>														
CITY	14,188,718	458,841	14,647,559	104.259	1,527,140	331,634	9	1	3	1,505	643	118	2,279	1,195,506
TOWN	34,707,334	261,980	34,969,334	64.486	2,255,036	288,518	71	166	674	132	20	5	1,068	1,966,518
Total	48,896,072	720,821	49,616,893	76.228	3,782,176	620,152	80	167	677	1,637	663	123	3,347	3,162,024
<u>Wilkin</u>														
CITY	6,763,069	702,447	7,465,516	106.730	796,798	187,971	7	8	1	900	281	113	1,310	608,827
TOWN	27,859,803	399,462	28,259,265	52.062	1,753,817	151,785	237	408	58	68	6	2	779	1,602,032
Total	34,622,872	1,101,909	35,724,781	71.396	2,550,615	339,756	244	416	59	968	287	115	2,089	2,210,859
<u>Winona</u>														
CITY	75,520,983	2,506,710	78,027,693	108.299	8,450,292	1,674,176	43	12	13	3,038	2,939	1,716	7,761	6,776,116
TOWN	33,496,846	219,850	33,716,696	80.512	2,714,616	592,424	623	423	615	527	413	278	2,879	2,122,192
Total	109,017,829	2,726,560	111,744,389	99.915	11,164,908	2,266,600	666	435	628	3,565	3,352	1,994	10,640	8,898,308
<u>Wright</u>														
CITY	70,010,438	1,910,926	71,921,364	93.637	6,734,483	857,510	47	16	29	2,040	1,461	830	4,423	5,876,973
TOWN	79,169,328	563,704	79,733,032	84.679	6,751,678	1,756,645	1,700	1,314	1,148	1,600	1,245	1,395	8,402	4,995,031
Total	149,179,766	2,474,630	151,654,396	88.927	13,486,161	2,614,155	1,747	1,330	1,177	3,640	2,706	2,225	12,825	10,872,004
<u>Yellow Medicine</u>														
CITY	12,501,414	740,259	13,241,713	100.546	1,331,398	312,439	10		7	1,444	603	123	2,187	1,018,959
TOWN	33,795,193	385,953	39,181,146	61.913	2,425,816	330,970	296		253	152	37	8	746	2,094,846
Total	51,296,607	1,126,252	52,422,859	71.671	3,757,214	643,409	306		260	1,596	640	131	2,933	3,113,805
STATEWIDE TOTALS	\$ 1,400,431,917	\$ 389,609,770	\$ 1,790,040,687	101.432	\$ 1,297,320,467	\$ 220,254,291 *	79,285	36,038	34,035	258,538	216,909	329,334	954,139	\$ 1,077,066,176

\* Homestead Credit Amount includes the following amounts of taconite credit:

Aitkin		Crow Wing		Lake		State Totals	
City	\$ 94,469	City	\$ 191,389	City	\$ 409,406	City	\$ 6,375,637
Township	260,067	Township	231,589	Township	221,477	Town	2,887,402
Total	354,536	Total	422,978	Total	630,883	Total	9,263,039
<u>Cook</u>		<u>Itasca</u>		<u>St. Louis</u>			
City	56,718	City	1,296,341	City	4,327,314		
Township	96,850	Township	539,260	Township	1,538,159		
Total	153,568	Total	1,835,601	Total	5,865,473		

TABLE 22  
TOTAL REAL AND PERSONAL ASSESSED VALUES AND TAXES LEVIED BY COUNTY  
INCLUDING AND EXCLUDING SPECIAL ASSESSMENTS  
1975 ASSESSMENT, TAXES PAYABLE 1976

County	ASSESSED VALUES			TAXES LEVIED EXCLUDING SPECIAL ASSESSMENTS			TOTAL SPECIAL ASSESSMENTS	TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
	Real	Personal	Total	Real	Personal	Total		
AITKIN	\$ 33,353,572	\$ 542,013	\$ 33,895,585	\$ 3,222,881	\$ 51,672	\$ 3,274,553	\$ 36,319	\$ 3,310,872
ANDOKA	510,193,917	17,876,928	528,060,845	49,434,816	1,752,001	51,186,817	4,267,117	55,453,934
BECKER	53,961,869	995,340	54,957,209	4,725,443	93,983	4,819,426	140,355	4,959,781
BELTRAMI	34,630,789	4,110,128	38,740,917	4,133,675	476,711	4,610,386	131,802	4,742,188
BENTON	46,488,948	2,951,356	49,440,304	4,807,437	307,149	5,114,586	198,866	5,313,452
BIG STONE	22,125,185	411,743	22,536,928	2,018,459	51,506	2,069,965	17,535	2,087,500
BLUE EARTH	167,200,904	4,311,074	171,511,978	16,446,677	481,628	16,928,305	697,233	17,625,538
BROWN	97,046,120	550,563	97,596,683	7,429,176	47,292	7,476,468	231,077	7,707,545
CARLTON	66,152,736	8,563,203	74,715,939	7,102,331	829,344	7,931,675	44,140	7,975,815
CARVER	98,788,548	2,710,778	101,499,326	10,625,238	305,474	10,930,712	1,130,024	12,060,736
CASS	45,609,342	7,437,967	53,047,309	4,356,986	722,903	5,079,889	28,763	5,108,652
CHIPPEWA	44,478,040	1,323,926	45,801,966	4,148,962	151,642	4,300,604	304,825	4,605,429
CHISAGO	52,322,412	2,651,154	54,973,566	5,633,405	299,729	5,933,134	223,677	6,156,811
CLAY	106,776,904	3,755,080	110,531,984	10,492,442	386,153	10,878,595	1,012,314	11,890,909
CLEARWATER	18,144,836	5,076,617	23,221,453	1,522,490	450,956	1,973,446	39,453	2,012,899
COOK	13,556,609	567,913	14,124,522	981,157	38,493	1,019,650	9,518	1,029,168
COTTONWOOD	59,662,630	397,177	60,059,807	4,519,158	40,198	4,559,356	134,981	4,694,337
CROW WING	110,336,472	2,473,547	112,810,019	9,152,996	233,803	9,386,799	189,809	9,576,608
DAKOTA	618,383,873	19,033,064	637,416,937	60,619,634	1,912,166	62,531,800	7,639,426	70,171,226
DODGE	41,632,253	913,742	42,545,995	3,536,435	98,632	3,635,067	108,774	3,743,841
DOUGLAS	59,733,086	1,952,814	61,685,900	5,686,894	202,091	5,888,985	104,738	5,993,723
FARIBAULT	81,431,709	1,309,793	82,741,502	5,994,662	137,950	6,132,612	246,949	6,379,561
FILLMORE	58,977,765	1,340,815	60,318,580	5,303,666	141,239	5,444,905	108,131	5,553,036
FREEDORN	124,864,469	4,670,826	129,535,295	9,591,332	372,435	9,963,767	660,558	10,624,325
GOODHUE	234,016,291	4,192,124	238,208,415	15,095,131	298,828	15,393,959	509,710	15,903,669
GRANT	25,097,380	539,941	25,636,321	1,865,312	54,527	1,919,839	27,373	1,947,212
HENNEPIN	3,857,569,962	91,528,754	3,949,098,716	415,179,931	10,111,431	425,291,362	25,452,028	450,743,390
HOUSTON	35,563,240	1,008,031	36,571,271	3,219,443	100,568	3,320,011	70,394	3,390,405
HUBBARD	28,248,877	3,241,938	31,490,815	2,724,093	315,554	3,039,647	23,366	3,063,013
ISANTI	44,639,190	1,416,180	46,055,370	4,419,264	150,957	4,570,221	58,842	4,629,063
ITASCA	120,296,666	10,593,111	130,889,777	12,721,994	1,043,593	13,765,587	153,702	13,919,289
JACKSON	66,678,872	1,385,264	68,064,136	4,383,984	111,548	4,495,532	64,625	4,560,157
KANABEC	19,355,022	274,399	19,629,421	2,097,912	33,626	2,131,538	58,024	2,189,562
KANDIYOHI	89,206,277	2,242,847	91,449,124	8,050,183	221,495	8,271,678	614,800	8,886,478
KITTSON	27,033,002	7,881,943	34,914,945	2,071,820	616,614	2,688,434	193,825	2,882,259
KOOCHICING	32,261,545	793,144	33,054,689	3,992,253	103,706	4,095,959	52,489	4,148,448
LAC QUI PARLE	41,986,988	864,194	42,851,182	3,056,885	82,642	3,139,527	188,343	3,327,870
LAKE	25,740,434	764,476	26,504,910	2,238,385	64,068	2,302,453	1,232	2,303,685
LAKE/WOODS	5,810,140	559,534	6,369,674	689,936	69,009	758,945	20,342	779,287
LESOUEUR	58,976,817	1,754,776	60,731,593	5,956,031	200,829	6,156,860	129,330	6,286,190
LINCOLN	25,879,721	196,185	26,074,906	1,794,085	17,626	1,811,711	15,414	1,827,125
LYON	73,199,813	1,710,029	74,909,842	5,691,823	158,639	5,850,462	196,072	6,046,534
MCLEND	81,862,559	1,343,448	83,206,007	7,165,180	131,968	7,297,148	504,604	7,801,752
MAHONMEN	11,690,519	324,382	12,014,901	1,074,578	34,699	1,109,277	22,081	1,131,358
MARSHALL	36,517,119	8,212,799	44,729,918	2,972,539	685,825	3,658,364	402,699	4,061,063
MARTIN	101,863,839	1,509,589	103,373,428	7,980,049	143,457	8,123,506	433,108	8,556,614
MECKER	52,890,886	1,413,984	54,304,870	4,298,166	130,969	4,429,135	109,454	4,538,589



TABLE 22

TOTAL REAL AND PERSONAL ASSESSED VALUES AND TAXES LEVIED BY COUNTY  
INCLUDING AND EXCLUDING SPECIAL ASSESSMENTS

1975 ASSESSMENT, TAXES PAYABLE 1976

County	ASSESSED VALUES			TAXES LEVIED EXCLUDING SPECIAL ASSESSMENTS			TOTAL SPECIAL ASSESSMENTS	TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
	Real	Personal	Total	Real	Personal	Total		
MILLE LACS	\$ 36,243,450	\$ 1,084,925	\$ 37,328,375	\$ 3,653,652	\$ 118,543	\$ 3,772,195	\$ 51,204	\$ 3,823,399
MORRISON	51,694,378	3,030,981	54,725,359	5,790,256	358,070	6,148,326	259,008	6,407,334
MOWER	123,648,542	1,264,259	124,912,801	11,967,422	127,993	12,095,415	138,479	12,233,894
MURRAY	47,985,093	517,377	48,502,470	3,383,884	57,408	3,441,292	38,067	3,479,359
NICOLLET	71,179,726	1,061,681	72,241,407	5,908,391	107,108	6,015,499	472,597	6,488,096
NOBLES	74,844,853	880,623	75,725,476	5,971,595	85,628	6,057,223	148,829	6,206,052
NORMAN	34,383,675	1,213,187	35,596,862	2,744,614	108,192	2,852,806	132,172	2,984,978
OLMSTED	293,389,348	3,864,781	297,254,129	29,023,208	384,432	29,407,640	595,433	30,003,073
OTTER TAIL	114,409,056	3,418,507	117,827,563	9,298,390	305,440	9,603,830	116,270	9,720,100
PENNINGTON	25,165,444	4,840,574	30,006,018	2,851,978	518,495	3,370,473	197,528	3,568,001
PINE	31,459,209	2,409,895	33,909,104	3,437,234	281,463	3,718,697	19,127	3,737,824
PIPESTONE	35,924,546	1,134,665	37,059,211	2,698,574	103,428	2,802,002	82,160	2,884,162
POLK	94,652,853	7,232,217	101,885,070	9,009,025	772,105	9,781,130	944,208	10,725,338
POPE	27,086,469	1,115,389	28,201,858	2,351,419	109,451	2,460,870	54,661	2,515,531
RAMSEY	1,396,422,155	42,213,145	1,438,635,300	170,178,766	5,138,119	175,316,885	8,674,937	183,991,822
RED LAKE	9,998,999	2,602,915	12,601,914	1,089,438	198,850	1,288,288	154,878	1,443,166
REDWOOD	82,081,294	964,319	83,045,613	5,204,722	84,409	5,289,131	402,414	5,691,545
RENVILLE	90,692,878	1,634,829	92,327,707	5,921,367	141,500	6,062,867	406,628	6,469,495
RICE	97,071,766	3,805,923	100,877,689	10,212,265	417,382	10,629,647	151,453	10,781,100
ROCK	44,188,513	478,789	44,667,302	2,852,996	40,524	2,893,520	40,691	2,934,211
ROSEAU	17,270,475	1,068,199	18,338,674	2,069,594	135,057	2,204,651	162,538	2,367,189
ST. LOUIS	422,582,728	19,254,557	441,837,285	58,291,286	2,568,976	60,860,262	416,533	61,276,795
SCOTT	119,339,087	4,139,931	123,479,018	13,279,232	460,153	13,739,385	759,610	14,498,995
SHEPHERD	74,805,408	963,589	75,768,997	6,046,983	84,471	6,131,454	172,125	6,303,579
SIBLEY	53,945,448	606,093	54,551,541	4,162,649	63,864	4,226,513	331,172	4,557,685
STEARNS	224,760,225	5,873,930	230,634,155	21,402,524	604,671	22,007,195	862,342	22,869,537
STEELE	86,645,932	2,453,473	89,099,405	7,401,639	198,764	7,600,403	77,785	7,678,188
STEVENS	33,260,721	1,068,246	34,328,967	2,912,947	124,101	3,037,048	66,035	3,103,083
SWIFT	37,022,857	1,193,519	38,216,376	3,327,408	139,752	3,467,160	166,246	3,633,406
TODD	34,008,244	2,218,326	36,226,570	3,611,328	260,857	3,872,185	38,821	3,911,006
TRAVERSE	24,567,148	510,846	25,077,994	1,623,903	49,036	1,672,939	32,827	1,705,766
WABASHA	42,153,454	986,850	43,140,304	4,333,809	122,556	4,456,365	100,109	4,556,474
WADENA	18,140,177	1,726,774	19,866,951	2,041,301	203,300	2,244,601	38,157	2,282,758
WASECA	60,418,302	1,594,462	62,012,764	4,934,602	143,454	5,078,056	186,285	5,264,341
WASHINGTON	313,709,127	13,353,189	327,062,316	32,847,617	1,433,166	34,280,783	2,497,893	36,778,676
WATONWAN	48,896,072	720,821	49,616,893	3,716,427	65,749	3,782,176	102,584	3,884,760
WILKIN	34,622,872	1,101,909	35,724,781	2,450,948	99,667	2,550,615	154,553	2,705,168
WINONA	109,017,829	2,726,560	111,744,389	10,875,372	289,536	11,164,908	188,308	11,353,216
WRIGHT	149,179,766	2,474,630	151,654,396	13,241,153	245,008	13,486,161	551,294	14,037,455
YELLOW MEDICINE	51,296,607	1,126,252	52,422,859	3,652,605	104,609	3,757,214	235,166	3,992,380
	\$12,400,431,917	\$389,608,770	\$12,790,040,687	\$1,255,997,852	\$41,322,615	\$1,297,320,467	\$67,229,368	\$1,364,549,835

Source: 1976 Abstract of Tax Lists and Certification of Homestead Credit

Part D: Effective Tax Rates

TABLE 23

INDICATED MARKET VALUES AND EFFECTIVE TAX RATES OF  
MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1975 PAYABLE 1976\*

County	Market Value	Ratio	Indicated Value	Net Tax Payable	Effective Tax Rate**
Aitkin	\$ 106,868,688	66.0	\$ 161,922,255	\$ 2,555,258	1.58
Anoka	1,474,569,206	88.5	1,666,179,894	39,960,666	2.40
Becker	172,849,491	64.1	269,655,992	3,897,508	1.45
Beltrami	118,826,200	67.4	176,300,000	3,778,683	2.14
Benton	148,925,532	75.8	196,471,678	4,100,173	2.09
Big Stone	70,959,726	80.6	88,039,362	1,759,371	2.00
Blue Earth	499,777,846	71.9	695,101,316	14,479,556	2.08
Brown	292,890,855	75.6	387,421,766	5,977,672	1.54
Carlton	218,864,961	82.6	264,969,686	6,588,087	2.49
Carver	298,596,753	71.9	415,294,510	8,900,195	2.14
Cass	166,115,862	59.8	277,785,722	4,366,856	1.57
Chippewa	142,912,773	66.2	215,880,322	3,573,394	1.66
Chisago	169,481,063	71.4	237,368,436	4,613,206	1.94
Clay	330,368,055	66.6	496,048,131	8,774,319	1.77
Clearwater	69,940,854	77.3	90,479,759	1,752,744	1.94
Cook	41,138,636	67.8	60,676,454	796,927	1.31
Cottonwood	185,860,147	79.3	234,375,974	3,812,442	1.63
Crow Wing	340,670,796	71.4	477,129,966	7,276,550	1.53
Dakota	1,765,363,402	78.6	2,246,009,417	51,825,314	2.31
Dodge	134,727,698	65.0	207,273,382	2,909,903	1.40
Douglas	190,356,603	73.5	258,988,576	4,714,361	1.82
Faribault	255,317,519	68.5	372,726,305	5,188,796	1.39
Fillmore	193,110,050	64.5	299,395,426	4,326,594	1.45
Freeborn	388,850,650	74.3	523,352,153	8,001,481	1.53
Goodhue	695,575,501	84.7	821,222,551	13,585,017	1.65
Grant	81,457,098	75.2	108,320,609	1,615,136	1.49
Hennepin	10,638,784,366	90.0	11,820,871,518	364,537,756	3.08
Houston	118,021,252	65.9	179,091,429	2,476,655	1.38
Hubbard	97,385,140	66.9	145,568,221	2,553,106	1.75
Isanti	147,283,523	74.7	197,166,697	3,400,264	1.72
Itasca	355,029,653	77.1	460,479,446	9,985,814	2.17
Jackson	209,938,479	67.2	312,408,451	3,784,882	1.21
Kanabec	64,485,095	64.9	99,360,701	1,645,822	1.66
Kandiyohi	278,567,994	71.6	389,061,444	6,668,565	1.71
Kittson	102,260,606	69.7	146,715,360	2,484,013	1.69
Koochiching	98,567,939	74.9	131,599,385	3,397,420	2.58
Lac Qui Parle	134,060,378	70.3	190,697,550	2,640,685	1.38
Lake	82,690,572	86.2	95,928,738	1,379,962	1.44
Lake of the Woods	20,556,347	59.2	34,723,559	632,790	1.82
Le Sueur	189,461,120	64.3	294,651,820	4,915,335	1.67
Lincoln	83,813,077	73.0	114,812,434	1,484,355	1.29
Lyon	224,019,664	75.4	297,108,308	4,817,750	1.62
McLeod	253,765,203	74.0	342,925,950	5,686,136	1.66
Mahnomen	39,182,362	65.1	60,187,960	907,614	1.51

TABLE 23

INDICATED MARKET VALUES AND EFFECTIVE TAX RATES OF  
MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1975 PAYABLE 1976\*

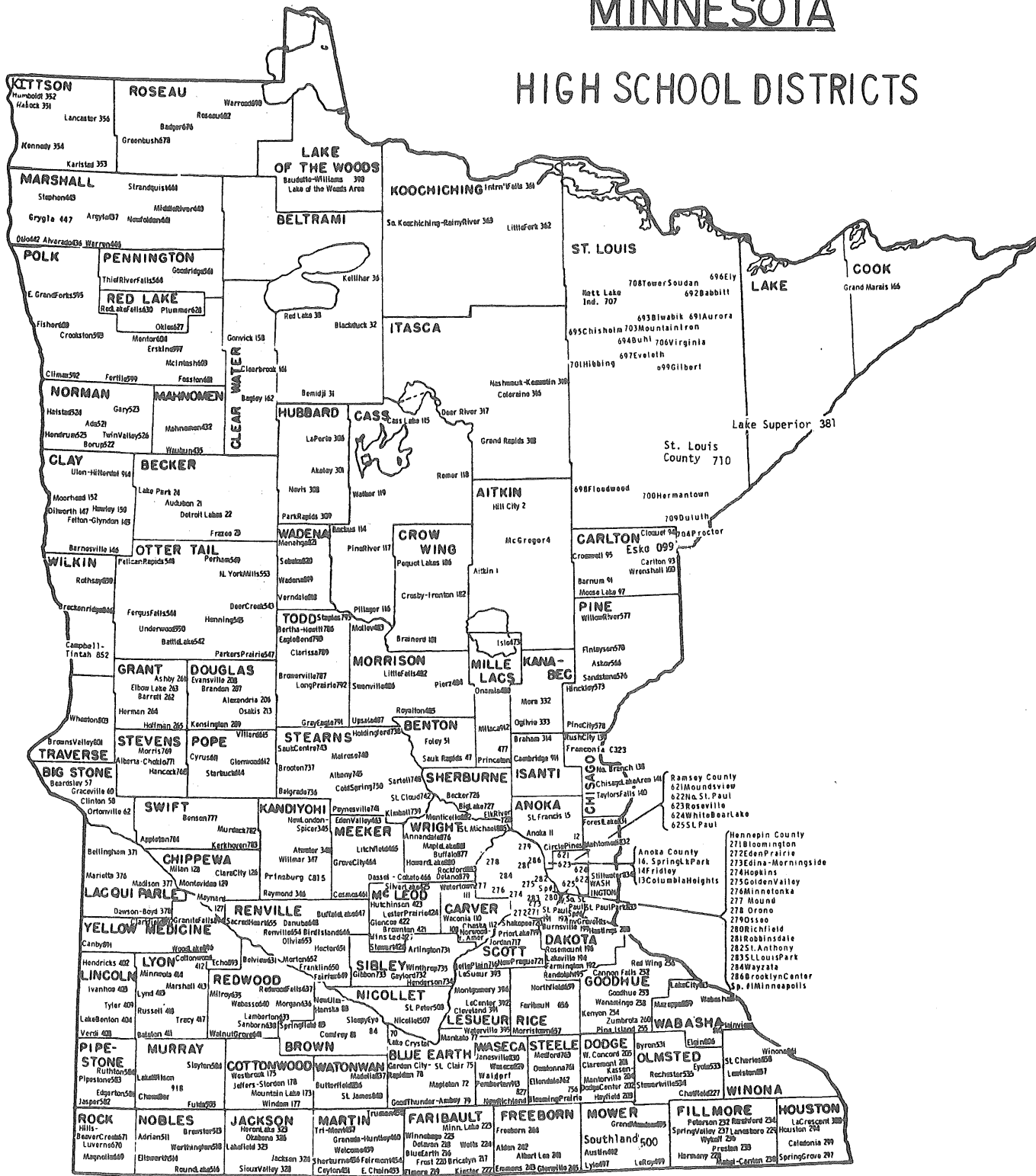
County	Market Value	Ratio	Indicated Value	Net Tax Payable	Effective Tax Rate**
Marshall	136,650,285	63.4	215,536,727	3,289,619	1.53
Martin	313,300,782	58.9	531,919,834	6,850,873	1.29
Meeker	171,290,595	71.4	239,902,794	3,518,671	1.47
Mille Lacs	117,402,260	74.5	157,586,926	2,938,513	1.86
Morrison	176,959,404	72.4	244,419,066	4,808,521	1.97
Mower	381,736,548	77.7	491,295,429	9,490,812	1.93
Murray	152,395,997	66.4	229,512,044	2,852,389	1.24
Nicollet	220,513,073	72.3	304,997,335	4,722,845	1.55
Nobles	231,850,592	63.9	362,833,477	5,024,920	1.38
Norman	112,044,518	61.6	181,890,451	2,465,394	1.36
Olmsted	828,414,905	70.4	1,176,725,717	24,517,421	2.08
Otter Tail	371,926,974	64.8	573,961,380	7,866,948	1.37
Pennington	90,739,706	69.0	131,506,820	2,826,103	2.15
Pine	110,659,272	63.8	173,447,135	2,940,920	1.70
Pipestone	115,422,467	82.4	140,075,809	2,297,179	1.64
Polk	311,230,141	58.9	528,404,314	8,401,471	1.59
Pope	90,522,695	71.7	126,252,015	2,004,882	1.59
Ramsey	3,959,622,500	76.1	5,203,183,311	149,061,311	2.86
Red Lake	39,314,327	70.3	55,923,651	1,092,367	1.95
Redwood	255,585,812	69.7	366,694,135	4,453,490	1.21
Renville	283,641,846	68.0	417,120,362	5,121,929	1.23
Rice	307,788,583	69.0	446,070,410	8,393,886	1.88
Rock	137,433,501	68.7	200,048,764	2,381,431	1.19
Roseau	60,659,782	53.2	114,022,147	1,869,531	1.64
St. Louis	1,244,800,389	71.4	1,743,417,912	42,448,106	2.43
Scott	357,129,816	67.8	526,740,142	11,418,156	2.17
Sherburne	227,372,521	81.0	280,706,816	4,999,163	1.78
Sibley	172,557,214	66.9	257,933,055	3,396,452	1.32
Stearns	687,739,063	79.5	865,080,582	17,447,481	2.02
Steele	267,297,795	70.5	379,145,809	5,891,047	1.55
Stevens	106,686,562	65.5	162,880,247	2,545,479	1.56
Swift	120,425,074	76.4	157,624,442	2,871,541	1.82
Todd	122,702,363	60.9	201,481,713	2,983,023	1.48
Traverse	78,620,688	86.1	91,313,226	1,453,659	1.59
Wabasha	136,771,212	64.5	212,048,391	3,494,691	1.65
Wadena	64,081,611	67.1	95,501,656	1,756,021	1.84
Waseca	189,380,854	70.6	268,244,836	4,078,084	1.52
Washington	935,368,147	76.0	1,230,747,562	27,754,216	2.26
Watonwan	153,159,818	67.5	226,903,434	3,162,024	1.39
Wilkin	110,637,975	50.9	217,363,409	2,210,859	1.02
Winona	329,970,294	77.6	425,219,451	8,898,308	2.09
Wright	464,531,898	75.3	616,908,231	10,872,006	1.76
Yellow Medicine	163,620,088	69.3	236,104,023	3,113,805	1.32
STATEWIDE TOTAL	\$36,602,208,682	77.3	\$ 47,370,443,603	\$ 1,072,514,680	2.26

\* A market value of \$76,430,587 and a tax of \$4,551,496 for minerals have been excluded.

\*\* Effective tax rate is the net tax payable divided by the indicated value.

FIGURE 7

# MINNESOTA HIGH SCHOOL DISTRICTS



REFERENCE TABLE 24

School District Numbers and Corresponding Names

S 001	Minneapolis	I 202	Dodge Center	I 361	Intl Falls	I 534	Stewartville	I 709	Duluth
S 006	So St Paul	I 203	Hayfield	I 362	Littlefork	I 535	Rochester	I 710	St.Louis Co.
		I 204	Kassn-Mntrvl	I 363	SKchg-RnyRvr	I 542	Battle Lake	I 716	Belle Plaine
C 323	Franconia	I 205	West Concord	I 371	Bellingham	I 543	Deer Creek	I 717	Jordan
C 815	Prinsburg	I 206	Alexandria	I 376	Marietta	I 544	Fergus Falls	I 719	Prior Lake
I 001	Aitkin	I 207	Brandon	I 377	Madison	I 545	Henning	I 720	Shakopee
I 002	Hill City	I 208	Evansville	I 378	Dawson	I 547	Parkers Pr	I 721	New Prague
I 004	McGregor	I 209	Kensington	I 381	Lake Superior	I 548	Pelican RpdS	I 726	Becker
I 011	Anoka	I 213	Osakis	I 390	Lake-Woods	I 549	Perham	I 727	Big Lake
I 012	Centennial	I 216	Blue Earth	I 391	Cleveland	I 550	Underwood	I 728	Elk River
I 013	Columbia Hts	I 217	BriceLyn	I 392	LeCenter	I 553	N Y Mills	I 731	Arlington
I 014	Fridley	I 218	Delavan	I 393	LeSueur	I 561	Goodridge	I 732	Gaylord
I 015	St Francis	I 219	Elmore	I 394	Montgomery	I 564	Thief Rvr Fls	I 733	Gibbon
I 016	Spring Lk Pk	I 220	Frost	I 395	Waterville	I 566	Askov	I 734	Henderson
I 021	Audubon	I 222	Kiester	I 402	Hendricks	I 570	Finlayson	I 735	Winthrop
I 022	Detroit Lakes	I 223	Minnesota Lk	I 403	Ivanhoe	I 573	Hinckley	I 736	Belgrade
I 023	Frazee	I 224	Wells	I 404	Lake Benton	I 576	Sandstone	I 737	Brooten
I 024	Lake Park	I 225	Winnebago	I 408	Verdi	I 577	Willow River	I 738	Holdingford
I 031	Bemidji	I 227	Chatfield	I 409	Tyler	I 578	Pine City	I 739	Kimball
I 032	Blackduck	I 228	Harmony	I 411	Balaton	I 581	Edgerton	I 740	Melrose
I 036	Kelliher	I 229	Lanesboro	I 412	Cottonwood	I 582	Jasper	I 741	Paynesville
I 038	Red Lake	I 232	Peterson	I 413	Marshall	I 583	Pipestone	I 742	St Cloud
I 047	Sauk Rapids	I 233	Preston	I 414	Minneota	I 584	Ruthton	I 743	Sauk Centre
I 051	Foley	I 234	Rushford	I 415	Lynd	I 592	Climax	I 745	Albany
I 057	Beardsley	I 236	Wykoff	I 417	Tracy	I 593	Crookston	I 748	Sartell
I 058	Clinton	I 237	Spring Valley	I 418	Russell	I 595	E Grnd Forks	I 750	Cold Spring
I 060	Graceville	I 238	Mabel	I 421	Browmton	I 597	Erskine	I 756	Blooming Pr
I 062	Ortonville	I 241	Albert Lea	I 422	Glencoe	I 599	Fertile	I 761	Owatonna
I 070	Lake Crystal	I 242	Alden	I 423	Hutchinson	I 600	Fisher	I 762	Ellendale
I 072	Mapleton	I 243	Emmons	I 424	Lester Pr	I 601	Fosston	I 763	Medford
I 075	St Clair	I 244	Freeborn	I 425	Silver Lake	I 603	McIntosh	I 768	Hancock
I 077	Mankato	I 245	Glenville	I 426	Stewart	I 604	Mentor	I 769	Morris
I 078	Garden City	I 252	Cannon Falls	I 427	Winsted	I 611	Cyrus	I 771	Chokio
I 079	Amboy-G Thund	I 253	Goodhue	I 432	Mahnomen	I 612	Glenwood	I 777	Benson
I 081	Comfrey	I 254	Kenyon	I 435	Waubun	I 614	Starbuck	I 782	Murdock
I 084	Sleepy Eye	I 255	Pine Island	I 436	Alvarado	I 615	Villard	I 783	Kerkhoven
I 085	Springfield	I 256	Red Wing	I 437	Argyle	I 621	Mounds View	I 784	Appleton
I 088	New Ulm	I 258	Wanamingo	I 440	Middle River	I 622	No St Paul	I 786	Bertha
I 091	Barnum	I 260	Zumbrota	I 441	Newfolden	I 623	Roseville	I 787	Browerville
I 093	Carlton	I 261	Ashby	I 442	Oslo	I 624	W Bear Lake	I 789	Clarissa
I 094	Cloquet	I 262	Barrett	I 443	Stephen	I 625	St Paul	I 790	Eagle Bend
I 095	Cromwell	I 263	Elbow Lake	I 444	Strandquist	I 627	Oklee	I 791	Grey Eagle
I 097	Moose Lake	I 264	Herman	I 446	Warren	I 628	Plummer	I 792	Long Pr
I 099	Esko	I 265	Hoffman	I 447	Grygla	I 630	Red Lk Falls	I 793	Staples
I 100	Wrenshall	I 271	Bloomington	I 451	Ceylon	I 631	Belview	I 801	Browns Valley
I 108	Norwood-Y Am	I 272	Eden Prairie	I 453	East Chain	I 633	Lamberton	I 803	Wheaton
I 110	Waconia	I 273	Edina	I 454	Fairmont	I 635	Milroy	I 806	Elgin
I 111	Watertown	I 274	Hopkins	I 456	Sherburne	I 636	Morgan	I 809	Mazeppa
I 112	Chaska	I 275	Golden Valley	I 457	Tri-Mont	I 637	Redwood Falls	I 810	Plainview
I 114	Backus	I 276	Minnetonka	I 458	Truman	I 638	Sanborn	I 811	Wabasha
I 115	Cass Lake	I 277	Mound	I 459	Welcome	I 640	Wabasso	I 813	Lake City
I 116	Pillager	I 278	Orono	I 460	Granada-Hntly	I 641	Walnut Grove	I 818	Vermdale
I 117	Pine River	I 279	Osseo	I 461	Cosmos	I 646	Bird Island	I 819	Wadena
I 118	Remer	I 280	Richfield	I 463	Eden Valley	I 647	Buffalo Lake	I 820	Sebeka
I 119	Walker	I 281	Robbinsdale	I 464	Grove City	I 648	Danube	I 821	Menahga
I 126	Clara City	I 282	St Anthony	I 465	Litchfield	I 649	Fairfax	I 827	New Richland
I 127	Maynard	I 283	St Louis Pk	I 466	Dassel-Cokato	I 650	Franklin	I 829	Waseca
I 128	Milan	I 284	Wayzata	I 473	Isle	I 651	Hector	I 830	Janesville
I 129	Montevideo	I 286	Brooklyn Ctr	I 477	Princeton	I 652	Morton	I 831	Forest Lake
I 138	North Branch	I 294	Houston	I 480	Onamia	I 653	Olivia	I 832	Mahtomedi
I 139	Rush City	I 297	Spring Grove	I 482	Little Falls	I 654	Renville	I 833	S. Washington
I 140	Taylor Falls	I 299	Caledonia	I 483	Motley	I 655	Sacred Heart	I 834	Stillwater
I 141	Chisago Lakes	I 300	LaCrescent	I 484	Pierz	I 656	Faribault	I 836	Butterfield
I 145	Glyndon	I 301	Akeley	I 485	Royalton	I 657	Morristown	I 837	Madelia
I 146	Barnesville	I 306	LaPorte	I 486	Swanville	I 659	Northfield	I 840	St James
I 147	Dilworth	I 308	Nevis	I 487	Upsala	I 669	Magnolia	I 846	Breckenridge
I 150	Hawley	I 309	Park Rapids	I 492	Austin	I 670	Luverne	I 850	Rothsay
I 152	Moorhead	I 314	Braham	I 495	Grand Meadow	I 671	Hills-Bvr Crk	I 852	Campbl-Tntah
I 158	Gonvick	I 316	Coleraine	I 497	Lyle	I 676	Badger	I 857	Lewiston
I 161	Clearbrook	I 317	Deer River	I 499	LeRoy	I 678	Greenbush	I 858	St Charles
I 162	Bagley	I 318	Grand Rapids	I 500	Southland	I 682	Roseau	I 861	Winona
I 166	Cook County	I 319	Nashwk-Kewtn	I 504	Slayton	I 690	Warroad	I 876	Annandale
I 173	Mountain Lake	I 323	Heron Lake	I 505	Fulda	I 691	Aurora	I 877	Buffalo
I 175	Westbrook	I 324	Jackson	I 507	Nicollet	I 692	Babbitt	I 879	Delano
I 177	Windom	I 325	Lakefield	I 508	St. Peter	I 693	Biwabik	I 880	Howard Lake
I 178	Jefrs-Strden	I 326	Okabena	I 511	Adrian	I 694	Buhl	I 881	Maple Lake
I 181	Bainerd	I 328	Sioux Valley	I 513	Brewster	I 695	Chisholm	I 882	Monticello
I 182	Crsby-Irntn	I 332	Mora	I 514	Ellsworth	I 696	Ely	I 883	Rockford
I 186	Pequot Lakes	I 333	Ogilvie	I 516	Round Lake	I 697	Eveleth	I 885	St Michael
I 191	Burnsville	I 341	Atwater	I 518	Worthington	I 698	Floodwood	I 891	Canby
I 192	Farmington	I 345	New London	I 521	Ada	I 699	Gilbert	I 892	Clarkfield
I 194	Lakeville	I 346	Raymond	I 522	Borup	I 700	Hermantown	I 893	Echo
I 195	Randolph	I 347	Willmar	I 523	Gary	I 701	Hibbing	I 894	Granite Fls
I 196	Rosemount	I 351	Hallock	I 524	Halstad	I 703	Mt. Iron	I 896	Wood Lake
I 197	West St Paul	I 352	Humboldt	I 525	Hendrum	I 704	Proctor	I 911	Cambridge
I 199	InvrGrv-PnBnd	I 353	Karlstad	I 526	Twin Valley	I 706	Virginia	I 912	Milaca
I 200	Hastings	I 354	Kennedy	I 531	Byron	I 707	Nett Lake	I 913	Waldrf-Pmbrtn
I 201	Claremont	I 356	Lancaster	I 533	Dover-Eyota	I 708	Tower-Soudan	I 914	Ulen-Hitter
								I 918	Chandler

TABLE 25  
 ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
 OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1975 PAYABLE 1976\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value after Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
1	1,553,911	20,371,987	7.63	63,999,448	67.1	95,379,207	1.63
2	165,025	2,203,830	7.49	6,969,931	64.5	10,806,095	1.53
4	711,589	9,712,944	7.33	30,698,030	64.5	47,593,845	1.50
11	20,931,535	284,757,815	7.35	808,908,190	89.3	905,832,240	2.31
12	1,898,650	22,375,796	8.49	64,718,162	85.7	75,517,109	2.51
13	7,050,776	95,753,631	7.36	263,102,122	89.8	292,986,773	2.41
14	5,037,582	64,569,304	7.80	174,947,765	89.8	194,819,337	2.59
15	1,737,985	25,055,354	6.94	75,460,824	79.7	94,681,084	1.84
16	5,881,130	67,621,803	8.70	177,974,345	90.3	197,092,298	2.98
21	316,922	4,343,562	7.30	13,892,769	58.1	23,911,823	1.33
22	2,169,795	30,076,190	7.21	90,933,150	70.2	129,491,667	1.68
23	505,181	8,351,546	6.05	27,795,842	58.9	47,191,582	1.07
24	414,217	5,573,483	7.43	18,008,095	57.8	31,155,874	1.33
31	3,525,229	36,395,970	9.69	109,583,673	69.2	158,357,909	2.23
32	323,849	3,567,448	9.08	12,243,119	57.2	21,404,054	1.51
36	104,709	1,205,016	8.69	4,332,897	55.1	7,863,697	1.33
38	1,585	40,334	3.93	126,853	79.2	160,168	.99
47	1,842,856	23,145,767	7.96	69,510,894	77.9	89,230,929	2.07
51	831,931	12,448,886	6.68	41,844,441	69.1	60,556,355	1.37
57	220,423	3,134,309	7.03	9,890,229	83.6	11,830,417	1.86
58	284,541	4,783,554	5.95	15,306,045	80.9	18,919,710	1.50
60	429,959	8,063,125	5.33	25,203,469	85.3	29,546,857	1.46
62	980,753	10,518,601	9.32	32,901,863	77.8	42,290,312	2.32
70	825,476	12,677,538	6.51	39,376,220	66.4	59,301,536	1.39
72	797,731	12,811,774	6.23	39,934,803	65.5	60,969,165	1.31
75	535,881	8,394,738	6.38	26,302,844	64.9	40,528,265	1.32
77	11,996,039	123,064,105	9.75	346,677,053	78.2	443,321,040	2.71
78	696,545	12,385,126	5.62	38,252,267	64.6	59,214,036	1.18
79	638,042	11,382,092	5.61	35,289,333	64.4	54,797,101	1.16
81	551,684	9,642,720	5.72	30,234,854	71.3	42,405,125	1.30
84	1,202,964	22,388,323	5.37	69,646,147	69.6	100,066,303	1.20
85	764,623	16,648,082	4.59	51,540,580	71.1	72,490,267	1.05
88	4,296,680	64,693,557	6.64	190,688,449	78.3	243,535,695	1.76
91	312,241	4,199,078	7.44	14,206,223	72.5	19,594,790	1.59
93	959,153	10,812,441	8.87	30,857,259	83.2	37,088,052	2.59
94	3,396,729	34,567,679	9.83	99,289,542	83.4	119,052,209	2.85
95	193,749	2,466,548	7.86	8,548,246	74.2	11,520,547	1.68
97	572,618	6,921,407	8.27	21,997,179	71.2	30,894,914	1.85
99	748,232	9,479,872	7.89	28,324,389	84.7	33,440,837	2.24
100	645,645	9,038,223	7.14	24,565,397	89.7	27,386,173	2.36
108	1,106,186	16,495,752	6.71	51,545,525	67.4	76,477,040	1.45
110	1,839,250	21,826,722	8.43	65,651,410	69.5	94,462,460	1.95
111	1,070,896	13,979,563	7.66	44,050,743	66.7	66,043,093	1.62
112	4,528,774	45,403,934	9.97	127,431,803	77.3	164,853,561	2.75
114	309,397	3,519,428	8.79	11,470,782	59.4	19,311,081	1.60
115	930,883	10,319,512	9.02	30,471,264	62.4	48,832,154	1.91
116	500,035	6,044,647	8.27	19,149,024	61.1	31,340,465	1.60
117	652,405	8,081,510	8.07	25,918,592	63.4	40,881,060	1.60
118	1,023,917	12,816,102	7.99	40,397,442	60.2	67,105,385	1.53
119	1,116,904	14,196,161	7.87	43,483,232	61.5	70,704,442	1.58
126	607,231	8,161,436	7.44	25,690,667	62.7	40,973,951	1.48
127	417,276	6,157,305	6.78	19,345,741	62.3	31,052,554	1.34
128	385,554	5,786,095	6.66	18,595,469	62.9	29,563,544	1.30
129	1,660,723	20,641,934	8.05	63,895,890	69.1	92,468,726	1.80
138	1,551,596	17,262,461	8.99	53,824,672	71.0	75,809,397	2.05

TABLE 25

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1975 PAYABLE 1976\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value after Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
139	708,721	9,102,831	7.79	28,639,787	70.7	40,508,893	1.75
140	357,064	4,974,890	7.18	15,487,728	72.0	21,510,733	1.66
141	1,711,126	20,268,288	8.44	62,165,476	70.4	88,303,233	1.94
145	832,739	11,702,675	7.12	36,364,956	56.4	64,476,872	1.29
146	876,349	14,883,580	5.89	46,811,518	56.2	83,294,516	1.05
147	214,835	2,812,395	7.64	8,981,361	69.0	13,016,465	1.65
150	431,472	5,619,922	7.68	18,370,483	60.2	30,515,752	1.41
152	6,277,401	74,163,355	8.46	214,996,105	71.1	302,385,520	2.08
158	445,422	5,003,255	8.90	14,327,379	62.2	23,034,371	1.93
161	650,344	9,012,512	7.22	26,038,628	83.1	31,334,089	2.08
162	787,187	10,612,173	7.42	33,458,226	75.8	44,140,140	1.78
166	796,927	14,124,522	5.64	41,138,636	67.8	60,676,454	1.31
173	823,400	13,587,270	6.06	42,463,321	76.4	55,580,263	1.48
175	524,420	9,559,068	5.49	30,178,487	72.8	41,453,966	1.27
177	1,712,763	25,008,904	6.85	76,286,036	78.2	97,552,476	1.76
178	708,226	10,879,147	6.51	33,790,775	78.1	43,266,037	1.64
181	4,502,601	65,616,117	6.86	197,597,074	72.5	272,547,688	1.65
182	1,379,666	21,618,600	6.38	66,648,528	70.4	94,671,205	1.46
186	1,231,707	22,882,646	5.38	69,752,605	67.8	102,879,948	1.20
191	14,838,067	175,607,881	8.45	474,348,932	85.6	554,145,949	2.68
192	1,869,312	21,366,811	8.75	62,077,929	63.1	98,380,236	1.90
194	2,824,360	33,735,638	8.37	94,826,713	70.2	135,080,788	2.09
195	408,301	6,684,458	6.11	20,687,942	51.6	40,092,911	1.02
196	9,339,669	114,732,748	8.14	321,685,616	76.4	421,054,471	2.22
197	11,157,964	141,850,446	7.87	378,455,867	81.3	465,505,371	2.40
199	3,695,104	47,178,649	7.83	133,298,155	83.0	160,600,187	2.30
200	3,656,164	52,608,907	6.95	153,494,297	68.3	224,735,428	1.63
201	337,511	5,154,283	6.55	16,060,214	64.6	24,861,012	1.36
202	637,022	7,677,149	8.30	23,978,683	66.5	36,058,170	1.77
203	1,010,869	16,657,811	6.07	52,917,294	66.2	79,935,489	1.26
204	800,036	11,047,304	7.24	35,022,069	64.6	54,213,729	1.48
205	469,865	7,813,473	6.01	25,129,295	64.2	39,142,204	1.20
206	3,710,371	46,943,681	7.90	141,672,285	74.9	189,148,578	1.96
207	243,544	3,543,916	6.87	11,813,353	66.8	17,684,660	1.38
208	236,007	3,821,108	6.18	12,549,087	68.8	18,239,952	1.29
209	177,896	2,287,006	7.78	7,645,589	70.2	10,891,152	1.63
213	491,217	7,445,881	6.60	24,542,733	65.2	37,642,229	1.30
216	1,219,217	17,322,720	7.04	52,868,630	70.6	74,884,745	1.63
217	356,412	6,064,659	5.88	18,807,515	67.2	27,987,374	1.27
218	376,745	7,792,637	4.83	26,181,422	65.8	36,749,881	1.03
219	401,595	6,227,929	6.45	19,246,411	67.5	28,513,201	1.41
220	400,448	6,382,247	6.27	19,707,791	65.7	29,996,638	1.33
222	483,798	7,679,592	6.30	24,057,673	66.8	36,014,481	1.34
223	569,190	8,122,787	7.01	25,022,140	66.9	37,402,302	1.52
224	925,378	16,491,271	5.61	50,957,776	69.8	73,005,410	1.27
225	602,174	8,650,247	6.96	26,450,017	69.2	38,222,568	1.58
227	759,098	10,777,036	7.04	34,575,433	59.5	58,109,971	1.31
228	485,280	8,248,286	5.88	26,332,764	63.7	41,338,719	1.17
229	430,368	5,412,165	7.95	17,616,392	64.1	27,482,671	1.57
232	249,608	2,688,303	9.28	8,780,245	63.4	13,848,967	1.80
233	556,492	7,094,222	7.84	22,685,631	66.7	34,011,441	1.64
234	486,948	7,204,445	6.76	22,973,595	66.0	34,808,477	1.40
236	345,558	4,586,732	7.53	14,900,804	61.4	24,268,410	1.42
237	813,702	10,853,350	7.50	34,270,045	66.2	51,767,440	1.57
238	496,599	7,702,066	6.45	24,809,091	63.4	39,131,058	1.27
241	5,465,643	80,840,401	6.76	236,716,484	78.4	301,934,291	1.81



TABLE 25

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1975 PAYABLE 1976\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value after Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
242	467,411	9,175,968	5.09	28,570,631	68.8	41,527,080	1.13
243	296,486	5,145,083	5.76	15,651,946	71.3	21,952,238	1.35
244	319,172	6,969,393	4.58	21,816,435	68.2	31,988,908	1.00
245	521,889	9,911,497	5.27	31,336,751	69.3	45,218,977	1.15
252	1,195,429	18,600,846	6.43	55,940,231	69.2	80,838,484	1.48
253	564,101	10,068,832	5.60	31,736,970	66.4	47,796,642	1.18
254	666,927	12,992,580	5.13	41,084,120	65.9	62,343,126	1.07
255	684,847	10,399,301	6.59	32,311,913	65.5	49,331,165	1.39
256	9,394,137	167,928,390	5.59	479,144,928	94.1	509,186,959	1.84
258	422,203	7,330,184	5.76	23,144,851	66.1	35,014,903	1.21
260	782,881	12,239,586	6.40	36,985,783	70.4	52,536,624	1.49
261	209,031	3,210,204	6.51	10,596,190	63.8	16,608,448	1.26
262	164,643	2,425,796	6.79	7,864,988	75.4	10,431,019	1.58
263	739,163	11,616,709	6.36	36,566,906	74.9	48,820,969	1.51
264	483,307	8,060,139	6.00	25,393,660	74.2	34,223,261	1.41
265	230,275	3,875,109	5.94	12,654,411	74.3	17,031,509	1.35
271	37,075,432	411,782,378	9.00	1,078,552,731	91.4	1,180,035,811	3.14
272	6,355,778	74,236,468	8.56	193,463,651	89.0	217,374,889	2.92
273	23,772,676	313,735,422	7.58	822,353,083	95.4	862,005,328	2.76
274	20,538,915	225,582,520	9.10	596,643,789	88.9	671,140,370	3.06
275	4,096,859	43,369,086	9.45	112,171,629	94.3	118,951,887	3.44
276	10,739,303	124,545,526	8.62	343,308,462	86.9	395,061,521	2.72
277	5,661,035	61,070,251	9.27	169,774,985	86.5	196,271,659	2.88
278	4,130,424	47,762,963	8.65	130,227,330	86.8	150,031,486	2.75
279	13,521,532	161,915,816	8.35	447,607,541	89.5	500,120,158	2.70
280	14,724,516	179,776,225	8.19	492,066,866	92.3	533,116,865	2.76
281	29,578,666	371,604,996	7.96	1,016,462,542	90.3	1,125,650,656	2.63
282	3,762,527	43,469,745	8.66	117,466,447	83.6	140,510,104	2.68
283	17,098,655	205,114,108	8.34	555,131,570	92.1	602,748,719	2.84
284	12,571,389	154,422,644	8.14	405,150,217	88.3	458,833,768	2.74
286	2,661,877	31,325,196	8.50	86,185,627	89.4	96,404,504	2.76
294	460,433	6,028,871	7.64	19,914,362	63.3	31,460,288	1.46
297	427,180	6,399,641	6.68	20,722,500	64.9	31,929,892	1.34
299	871,219	12,781,596	6.82	41,731,700	65.8	63,422,036	1.37
300	738,734	11,862,466	6.23	37,262,147	68.5	54,397,295	1.36
301	206,588	1,963,723	10.52	6,421,967	70.2	9,148,101	2.26
306	161,944	1,848,659	8.76	5,935,706	63.1	9,406,824	1.72
308	335,567	4,509,291	7.44	14,054,351	66.4	21,166,191	1.59
309	1,600,234	20,421,952	7.84	63,495,821	67.1	94,628,645	1.69
314	688,754	8,573,798	8.03	28,627,992	70.3	40,722,606	1.69
316	1,150,824	14,189,950	8.11	41,848,600	70.3	59,528,592	1.93
317	1,176,462	14,027,377	8.39	41,371,721	74.8	55,309,787	2.13
318	7,118,449	88,263,570	8.06	254,146,916	80.1	317,287,036	2.24
319	544,540	5,615,983	9.70	18,169,981	61.2	29,689,511	1.83
323	381,062	6,554,126	5.81	20,351,588	67.4	30,195,234	1.26
324	1,498,643	27,293,750	5.49	83,603,949	69.7	119,948,277	1.25
325	774,921	13,590,453	5.70	42,239,063	66.9	63,137,613	1.23
326	333,753	5,942,881	5.62	18,379,953	65.3	28,146,942	1.19
328	266,222	5,005,292	5.32	15,380,437	64.5	23,845,639	1.12
332	1,217,198	14,432,073	8.43	45,788,990	67.6	67,735,192	1.80
333	290,077	3,511,652	8.26	12,575,925	61.0	20,616,270	1.41
341	703,066	10,259,567	6.85	32,626,457	65.1	50,117,445	1.40

TABLE 25

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1975 PAYABLE 1976\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value after Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
345	980,311	13,277,902	7.38	42,193,528	65.5	64,417,600	1.52
346	432,243	5,856,499	7.38	18,587,005	66.3	28,034,698	1.54
347	3,895,184	51,234,998	7.60	150,362,869	77.3	194,518,589	2.00
351	684,753	8,684,586	7.88	25,490,545	69.1	36,889,356	1.86
352	441,770	6,580,310	6.71	19,000,506	76.5	24,837,263	1.78
353	464,748	6,668,866	6.97	19,804,715	67.9	29,167,474	1.59
354	588,204	9,385,489	6.27	27,095,585	68.7	39,440,444	1.49
356	334,969	4,165,398	8.04	12,644,110	64.1	19,725,601	1.70
361	2,997,384	28,799,185	10.41	83,237,902	76.4	108,950,134	2.75
362	236,133	2,324,826	10.16	8,168,433	69.3	11,787,061	2.00
363	162,778	1,911,283	8.52	7,072,963	65.7	10,765,545	1.51
371	223,253	4,350,026	5.13	13,851,033	68.9	20,103,096	1.11
376	195,951	2,786,228	7.03	8,844,443	69.8	12,671,122	1.55
377	809,193	13,447,468	6.02	41,998,959	71.0	59,153,463	1.37
378	1,142,821	17,360,369	6.58	53,655,973	70.7	75,892,465	1.51
381	1,544,478	29,744,891	5.19	92,990,587	82.7	112,443,273	1.37
390	592,708	5,990,023	9.89	19,164,550	59.4	32,263,552	1.84
391	487,687	6,657,790	7.33	20,947,596	59.3	35,324,782	1.38
392	737,981	9,585,137	7.70	30,187,255	62.5	48,299,608	1.53
393	1,269,606	16,367,153	7.76	50,101,550	67.2	74,555,878	1.70
394	1,176,161	16,233,862	7.25	51,615,839	67.7	76,242,007	1.54
395	1,032,434	11,467,764	9.00	35,939,097	62.7	57,319,134	1.80
402	262,207	4,272,785	6.14	13,752,755	74.4	18,484,886	1.42
403	350,583	6,196,763	5.66	19,884,220	73.1	27,201,395	1.29
404	312,446	5,604,294	5.58	17,939,254	72.2	24,846,612	1.26
408	203,415	3,472,255	5.86	11,011,604	77.5	14,208,521	1.43
409	369,009	6,643,280	5.55	21,431,389	73.1	29,317,906	1.26
411	350,807	6,154,657	5.70	19,528,757	66.7	29,278,496	1.20
412	439,228	7,361,776	5.97	22,823,429	68.3	33,416,441	1.31
413	2,479,730	37,856,498	6.55	108,127,038	82.5	131,063,076	1.89
414	648,993	11,150,969	5.82	34,885,464	69.6	50,122,793	1.29
415	214,754	3,636,943	5.90	11,399,507	67.8	16,813,432	1.28
417	1,248,653	17,961,786	6.95	55,988,369	69.0	81,142,564	1.54
418	185,904	3,501,424	5.31	11,198,965	67.9	16,493,321	1.13
421	361,389	6,472,208	5.58	20,635,549	69.8	29,563,824	1.22
422	1,782,003	22,939,082	7.77	70,749,539	72.0	98,263,249	1.81
423	2,612,028	38,342,195	6.81	113,685,031	77.5	146,690,363	1.78
424	350,377	5,678,171	6.17	17,849,704	71.3	25,034,648	1.40
425	304,287	5,573,566	5.46	18,412,873	68.2	26,998,348	1.13
426	364,070	6,575,980	5.54	20,799,463	68.3	30,453,094	1.20
427	315,482	4,631,816	6.81	14,138,447	69.4	20,372,402	1.55
432	635,368	8,513,661	7.46	27,453,662	66.1	41,533,528	1.53
435	468,887	6,474,806	7.24	21,050,444	60.1	35,025,697	1.34
436	300,701	4,595,021	6.54	14,431,522	53.9	26,774,623	1.12
437	465,994	6,492,492	7.18	19,649,181	59.4	33,079,429	1.41
440	152,147	1,319,725	11.53	4,790,473	61.6	7,776,742	1.96
441	810,472	10,859,894	7.46	31,829,322	75.8	41,991,190	1.93
442	190,945	2,614,743	7.30	8,350,502	59.5	14,034,457	1.36
443	586,856	9,623,136	6.10	29,034,856	60.9	47,676,282	1.23
444	128,621	1,522,110	8.45	4,547,904	60.7	7,492,428	1.72
446	1,004,683	12,576,273	7.99	38,610,795	59.2	65,220,938	1.54
447	181,656	1,614,503	11.25	5,851,289	56.3	10,393,053	1.75

TABLE 25

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA SCHOOL DISTRICT FOR PROPERTY TAXES LEVIED IN 1975 PAYABLE 1976\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value after Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
451	334,250	6,500,166	5.14	20,391,287	52.9	38,546,856	.87
453	385,773	6,862,457	5.62	21,502,799	52.3	41,114,338	.94
454	3,025,818	37,413,297	8.09	109,835,044	66.8	164,423,719	1.84
456	1,085,371	17,041,701	6.37	51,463,767	62.4	82,473,986	1.32
457	543,081	9,136,337	5.94	28,332,940	54.3	52,178,527	1.04
458	872,711	15,623,596	5.59	48,425,832	57.8	83,781,716	1.04
459	443,859	7,658,601	5.80	23,470,562	55.1	42,596,301	1.04
460	578,493	10,411,164	5.56	32,269,608	55.0	58,672,015	.99
461	439,897	7,030,758	6.26	22,220,023	70.6	31,473,120	1.40
463	598,073	9,858,750	6.07	31,662,064	73.2	43,254,186	1.38
464	320,572	5,449,325	5.88	17,466,687	70.7	24,705,356	1.30
465	1,705,267	25,645,422	6.65	79,277,198	72.7	109,047,040	1.56
466	1,162,296	17,538,328	6.63	56,459,917	68.7	82,183,285	1.41
473	465,194	6,119,742	7.60	19,669,336	66.1	29,756,938	1.56
477	1,593,066	21,610,307	7.37	68,152,358	73.9	92,222,406	1.73
480	804,348	10,172,046	7.91	31,760,717	71.8	44,234,982	1.82
482	2,641,228	27,608,728	9.57	87,583,325	74.9	116,933,678	2.26
483	455,876	4,680,436	9.74	15,339,340	66.1	23,206,263	1.96
484	592,362	9,318,090	6.36	30,665,419	69.6	44,059,510	1.34
485	485,779	5,590,139	8.69	17,652,279	72.3	24,415,324	1.99
486	219,300	2,794,631	7.85	9,750,401	62.2	15,675,886	1.40
487	287,419	2,885,860	9.96	10,286,154	68.2	15,082,337	1.91
492	6,451,086	77,485,091	8.33	232,116,337	84.6	274,369,193	2.35
495	518,367	7,627,311	6.80	24,072,872	67.8	35,505,711	1.46
497	332,518	5,606,034	5.93	17,877,079	68.7	26,021,949	1.28
499	606,482	9,217,067	6.58	28,983,384	65.5	44,249,441	1.37
500	1,108,326	17,435,220	6.36	54,593,370	70.2	77,768,333	1.43
504	1,003,049	15,081,554	6.65	47,222,155	68.2	69,240,696	1.45
505	911,413	15,340,631	5.94	48,128,817	63.0	76,394,948	1.19
507	597,902	11,534,331	5.18	36,178,343	67.6	53,518,259	1.12
508	1,725,415	24,812,264	6.95	74,864,243	73.2	102,273,556	1.69
511	755,666	12,940,470	5.84	40,689,159	59.7	68,156,045	1.11
513	366,029	6,203,470	5.90	19,453,243	61.6	31,579,940	1.16
514	347,959	6,275,243	5.54	19,651,117	61.7	31,849,460	1.09
516	282,870	4,983,027	5.68	15,296,856	62.5	24,474,970	1.16
518	3,038,399	42,279,298	7.19	126,927,122	68.0	186,657,532	1.63
521	859,736	13,226,735	6.50	40,631,601	66.2	61,377,041	1.40
522	361,480	4,619,057	7.83	14,248,035	57.2	24,909,152	1.45
523	225,675	2,953,189	7.64	9,755,643	57.9	16,849,124	1.34
524	352,440	5,141,252	6.86	16,104,442	59.4	27,111,855	1.30
525	342,578	4,953,741	6.92	15,391,345	59.0	26,087,025	1.31
526	270,524	3,928,545	6.89	13,028,899	62.5	20,846,238	1.30
531	642,327	8,901,816	7.22	28,094,590	56.9	49,375,378	1.30
533	587,580	8,739,780	6.72	27,278,970	54.5	50,053,156	1.17
534	1,095,555	16,080,089	6.81	49,514,891	60.8	81,438,965	1.35
535	21,699,347	255,730,231	8.49	698,371,678	74.0	943,745,241	2.30
542	513,652	10,088,756	5.09	32,311,258	57.7	55,998,714	.92
543	73,305	1,322,437	5.54	4,878,328	59.6	8,185,114	.90
544	3,571,888	49,800,627	7.17	147,901,170	75.5	195,895,589	1.82
545	295,695	4,851,070	6.10	16,627,663	60.8	27,348,130	1.08
547	381,168	5,419,263	7.03	18,741,718	63.7	29,421,849	1.30
548	1,091,034	14,928,683	7.31	47,527,383	58.7	80,966,581	1.35

TABLE 25

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1975 PAYABLE 1976\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value after Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
549	966,573	16,481,611	5.86	52,557,705	60.1	87,450,424	1.11
550	214,515	3,260,004	6.58	11,749,700	59.4	19,780,640	1.08
553	401,748	4,926,906	8.15	16,891,407	60.8	27,781,919	1.45
561	172,566	1,952,329	8.84	6,938,722	58.8	11,800,548	1.46
564	2,751,303	29,323,922	9.38	87,614,255	69.5	126,063,676	2.18
566	197,353	1,885,253	10.47	6,715,611	61.6	10,901,966	1.81
570	180,604	2,101,939	8.59	7,026,730	62.7	11,206,906	1.61
573	615,012	6,066,585	10.14	20,077,614	63.4	31,668,161	1.94
576	380,850	4,589,741	8.30	14,913,570	64.4	23,157,717	1.64
577	312,952	3,448,084	9.08	11,486,112	60.8	18,891,632	1.66
578	1,104,424	14,165,735	7.80	45,169,353	65.5	68,960,844	1.60
581	531,622	9,687,466	5.49	30,695,364	71.7	42,810,828	1.24
582	406,683	7,770,079	5.23	24,308,163	71.3	34,092,795	1.19
583	1,547,349	24,045,871	6.43	74,031,213	82.1	90,172,001	1.72
584	265,267	4,963,368	5.34	15,829,225	74.4	21,275,840	1.25
592	431,053	6,072,493	7.10	18,882,920	53.0	35,628,151	1.21
593	2,864,409	30,824,548	9.29	91,671,870	62.5	146,674,992	1.95
595	2,278,805	26,670,198	8.54	78,856,414	63.2	124,772,807	1.83
597	184,218	1,993,856	9.24	6,746,248	59.7	11,300,248	1.63
599	486,813	6,848,409	7.11	22,505,565	55.9	40,260,403	1.21
600	467,699	8,195,485	5.71	25,107,665	51.7	48,564,149	.96
601	605,789	7,155,351	8.47	24,095,649	60.0	40,159,415	1.51
603	293,355	3,664,538	8.01	12,352,147	56.1	22,018,087	1.33
604	177,541	2,743,005	6.47	8,668,591	59.6	14,544,616	1.22
611	237,610	3,193,670	7.44	10,156,225	69.7	14,571,341	1.63
612	915,958	12,931,427	7.08	40,794,403	72.3	56,423,794	1.62
614	462,201	6,302,407	7.33	20,513,157	71.3	28,770,206	1.61
615	141,461	2,360,160	5.99	7,745,427	68.3	11,340,303	1.25
621	18,563,578	189,502,367	9.80	515,493,664	73.6	700,399,000	2.65
622	17,356,331	171,494,740	10.12	459,493,884	75.1	611,842,722	2.84
623	18,957,677	203,336,241	9.32	549,230,401	77.6	707,771,135	2.68
624	8,439,812	87,043,509	9.70	252,576,230	72.1	350,313,773	2.41
625	87,956,928	812,761,240	10.82	2,259,969,769	77.1	2,931,218,896	3.00
627	394,453	5,028,548	7.84	15,165,120	63.5	23,882,079	1.65
628	269,009	3,315,140	8.11	10,176,458	72.9	13,959,476	1.93
630	523,331	5,518,699	9.48	17,691,130	69.0	25,639,319	2.04
631	290,158	5,196,023	5.58	16,278,929	66.5	24,479,592	1.19
633	483,502	8,980,091	5.38	28,157,470	72.8	38,677,843	1.25
635	294,815	5,800,264	5.08	18,053,548	65.9	27,395,369	1.08
636	592,035	11,599,958	5.10	36,053,654	67.2	53,651,271	1.10
637	1,342,209	21,918,689	6.12	65,378,934	77.2	84,687,738	1.58
638	380,926	6,948,433	5.48	21,558,831	70.3	30,666,900	1.24
640	832,446	17,256,519	4.82	53,694,387	67.2	79,902,362	1.04
641	474,692	9,791,967	4.85	30,378,500	68.4	44,413,012	1.07
646	811,682	12,527,049	6.48	38,724,574	67.5	57,369,739	1.41
647	444,414	8,238,962	5.39	25,777,282	66.2	38,938,492	1.14
648	510,724	8,305,501	6.15	25,997,483	66.5	39,093,959	1.31
649	651,663	10,993,946	5.93	34,328,021	66.7	51,466,298	1.27
650	283,238	5,361,953	5.28	16,711,295	66.9	24,979,514	1.13
651	638,322	11,670,672	5.47	36,278,109	67.0	54,146,431	1.18
652	256,973	4,609,828	5.57	14,413,055	67.0	21,512,022	1.19
653	846,634	14,329,801	5.91	42,987,765	72.2	59,539,841	1.42

TABLE 25

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATE  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1975 PAYABLE 1976\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value after Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
654	591,601	12,719,068	4.65	37,030,628	70.8	52,303,147	1.13
655	382,422	7,009,876	5.46	21,978,528	66.7	32,951,316	1.16
656	4,737,736	54,995,396	8.61	165,504,728	70.8	235,176,169	2.01
657	263,684	3,800,765	6.94	12,288,184	64.0	19,200,288	1.37
659	3,106,125	37,149,058	8.36	111,867,536	64.4	173,707,354	1.79
669	270,857	4,933,520	5.49	15,240,995	64.3	23,702,947	1.14
670	1,308,143	23,727,358	5.51	72,251,342	71.3	101,334,281	1.29
671	473,748	9,110,784	5.20	28,596,080	66.5	43,001,624	1.10
676	162,217	1,648,411	9.84	5,745,642	49.3	11,654,446	1.39
678	339,157	3,520,783	9.63	12,230,657	51.0	23,981,680	1.41
682	1,011,897	9,460,347	10.70	30,752,130	53.8	57,160,093	1.77
690	401,327	4,145,260	9.68	13,458,605	57.1	23,570,236	1.70
691	1,012,271	15,448,557	6.55	48,063,379	77.9	61,698,818	1.64
692	180,377	5,443,549	3.31	18,243,475	73.3	24,888,779	1.72
693	221,125	3,914,800	5.65	12,405,918	65.4	18,969,294	1.17
694	310,332	2,642,965	11.74	8,462,530	66.6	12,706,502	2.44
695	1,003,610	9,906,046	10.13	31,677,464	67.9	46,653,113	2.15
696	815,000	9,059,177	9.00	29,665,098	65.4	45,359,477	1.80
697	777,276	11,213,099	6.93	36,110,319	66.8	54,057,364	1.44
698	744,357	6,699,969	1.11	18,748,709	70.7	26,518,683	2.81
699	414,475	4,209,132	9.85	13,315,470	63.9	20,837,981	1.99
700	1,227,715	13,227,780	9.28	39,612,238	73.8	53,675,119	2.29
701	3,874,975	38,684,170	10.02	117,534,634	69.9	168,146,830	2.30
703	339,579	6,499,185	5.22	19,029,785	77.0	24,714,006	1.37
704	1,309,474	16,210,768	8.08	51,973,291	71.9	72,285,523	1.81
706	3,306,005	30,311,941	10.91	89,147,862	71.9	123,988,682	2.67
707	427	8,921	4.79	37,810	79.6	47,500	.90
708	836,517	8,986,795	9.31	28,002,687	59.7	46,905,673	1.78
709	23,789,978	205,141,193	11.60	599,328,035	73.8	812,097,608	2.93
710	2,090,544	22,680,142	9.22	71,662,623	63.4	113,032,528	1.85
716	1,004,539	12,161,797	8.26	38,038,377	60.9	62,460,389	1.61
717	792,065	9,799,325	8.08	30,835,420	56.2	54,867,295	1.44
719	2,374,377	26,876,558	8.83	78,906,415	67.5	116,898,393	2.03
720	4,370,024	43,618,395	10.02	121,512,815	79.4	153,038,810	2.86
721	1,762,921	21,813,900	8.08	68,914,940	58.9	117,003,294	1.51
726	1,356,250	29,098,651	4.66	84,429,383	93.1	90,686,770	1.50
727	543,939	6,583,228	8.26	20,526,581	72.6	28,273,528	1.92
728	3,028,593	38,447,181	7.88	115,325,346	79.3	145,429,188	2.08
731	785,185	12,872,466	6.10	41,009,265	67.3	60,935,015	1.29
732	858,467	13,636,484	6.30	42,312,003	68.2	62,041,060	1.38
733	482,672	9,175,095	5.26	28,996,518	66.5	43,603,786	1.11
734	260,375	3,457,821	7.53	11,328,195	63.3	17,896,043	1.45
735	755,093	11,660,231	6.48	36,622,243	67.4	54,335,672	1.39
736	448,761	6,566,761	6.83	21,386,799	75.2	28,439,892	1.58
737	405,704	5,602,007	7.24	18,311,835	72.6	25,222,913	1.61
738	428,037	6,271,259	6.83	21,351,963	75.0	28,469,284	1.50
739	541,212	8,158,793	6.63	26,569,587	74.0	35,904,847	1.51
740	1,037,104	19,377,375	5.35	61,197,414	75.3	81,271,466	1.28
741	907,928	15,525,777	5.85	48,378,058	75.8	63,823,296	1.42
742	12,293,169	142,342,352	8.64	405,526,515	81.0	500,650,019	2.46
743	1,147,015	15,586,200	7.36	48,862,130	75.4	64,803,886	1.77
745	965,438	13,423,173	7.19	42,446,882	78.0	54,419,079	1.77

TABLE 25

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATE  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1975 PAYABLE 1976\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value after Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
748	913,538	11,202,846	8.15	32,089,878	81.0	39,617,133	2.3100
750	1,273,446	19,151,764	6.65	58,530,352	77.8	75,231,815	1.6900
756	998,329	17,771,195	5.62	56,287,059	66.0	85,283,423	1.1700
761	4,624,634	66,577,048	6.95	196,554,999	72.6	270,736,913	1.7100
762	576,585	10,673,512	5.40	33,256,745	66.9	49,711,129	1.1600
763	391,582	7,316,487	5.35	23,195,594	62.3	37,232,093	1.0500
768	339,974	4,376,500	7.77	13,932,398	68.7	20,280,055	1.6800
769	1,524,359	18,766,815	8.12	57,515,643	67.1	85,716,308	1.7800
771	584,259	9,491,061	6.16	29,994,913	63.2	47,460,305	1.2300
777	1,608,446	21,214,894	7.58	66,546,548	75.4	88,258,021	1.8200
782	281,838	3,992,785	7.06	12,597,798	72.7	17,328,470	1.6300
783	494,055	7,325,029	6.75	23,664,377	70.4	33,614,172	1.4700
784	975,693	13,614,879	7.17	43,075,854	76.0	56,678,755	1.7200
786	234,345	3,302,914	7.10	11,879,352	57.9	20,517,016	1.1400
787	396,513	3,207,662	12.36	11,033,514	59.4	18,574,939	2.1300
789	158,562	2,080,185	7.62	7,508,304	60.2	12,472,266	1.2700
790	149,637	2,146,795	6.97	7,789,489	59.3	13,135,732	1.1400
791	190,150	2,367,309	8.03	8,057,656	57.5	14,013,315	1.3600
792	686,566	9,203,786	7.46	30,686,619	64.2	47,798,472	1.4400
793	883,953	9,292,509	9.51	30,053,600	65.0	46,236,308	1.9100
801	172,865	2,566,372	6.74	8,153,858	88.0	9,265,748	1.8700
803	849,750	13,785,987	6.16	43,219,398	84.7	51,026,444	1.6700
806	472,756	5,663,823	8.35	18,255,833	57.6	31,694,155	1.4900
809	251,430	3,799,357	6.62	12,468,523	61.2	20,373,404	1.2300
810	933,053	11,786,703	7.92	37,122,627	61.3	60,558,935	1.5400
811	807,712	9,044,200	8.93	28,738,613	64.9	44,281,376	1.8200
813	1,408,942	19,165,755	7.35	59,941,910	68.3	87,762,679	1.6100
818	274,917	2,865,057	9.60	9,685,333	58.1	16,670,108	1.6500
819	1,003,934	12,304,697	8.16	38,347,708	72.8	52,675,423	1.9100
820	272,302	3,439,049	7.92	12,609,297	57.7	21,853,201	1.2500
821	304,915	3,335,203	9.14	11,508,705	59.8	19,245,326	1.5800
827	813,892	15,004,903	5.42	46,838,552	66.7	70,222,717	1.1600
829	2,410,348	33,066,973	7.29	98,666,035	74.2	132,973,093	1.8100
830	553,897	8,920,068	6.21	28,298,644	68.2	41,493,613	1.3300
831	4,550,013	59,908,595	7.59	175,461,532	74.1	236,790,192	1.9200
832	2,189,981	22,204,111	9.86	63,696,471	67.7	94,086,368	2.3300
834	10,139,108	120,418,040	8.42	344,281,949	77.0	447,119,414	2.2700
836	449,944	8,495,676	5.30	26,500,224	63.1	41,997,185	1.0700
837	945,752	15,655,557	6.04	48,414,090	67.6	71,618,476	1.3200
840	1,830,543	26,768,835	6.84	82,561,666	67.7	121,952,239	1.5000
846	1,323,839	20,238,529	6.54	62,353,624	53.6	116,331,388	1.1400
850	308,993	5,965,290	5.18	18,892,064	51.0	37,043,263	.8300
852	616,006	10,651,554	5.78	32,939,752	56.1	58,716,135	1.0500
857	899,737	12,187,400	7.38	38,285,058	66.7	57,398,888	1.5700
858	865,169	11,245,247	7.69	35,167,713	64.9	54,187,539	1.6000
861	6,568,035	85,806,322	8.12	248,408,628	82.1	302,568,365	2.3000
876	1,271,238	20,822,732	6.11	65,424,666	70.0	93,463,809	1.3600
877	2,117,944	31,082,313	6.81	96,023,036	74.6	128,717,206	1.6500
879	1,185,549	15,767,754	7.52	48,428,527	77.7	62,327,577	1.9000
880	853,274	10,423,774	8.19	34,070,102	67.7	50,325,114	1.7000
881	599,098	8,378,056	7.15	26,683,766	70.0	38,119,666	1.5700

TABLE 25

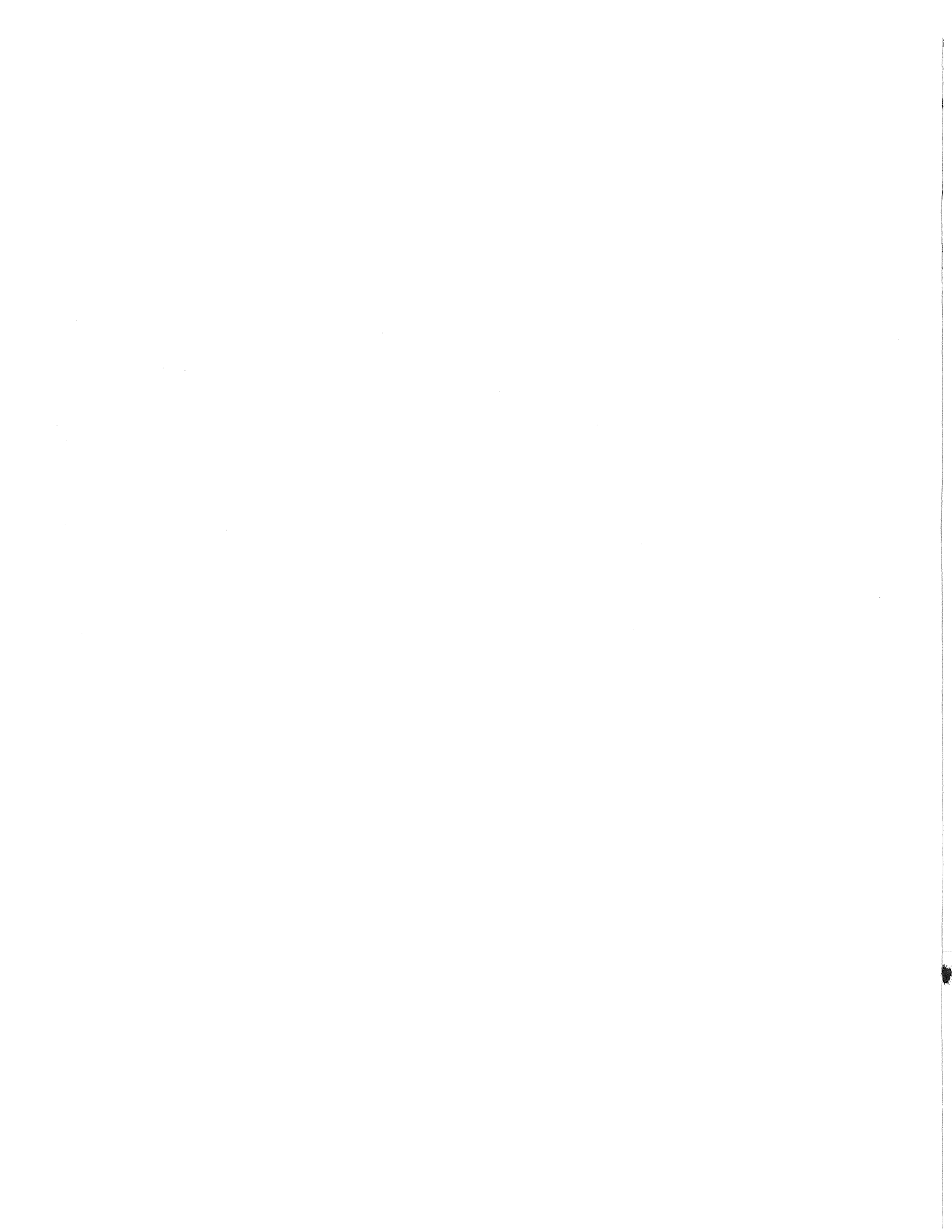
ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATE  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1975 PAYABLE 1976\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value after Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
882	3,778,889	49,507,736	7.63	142,002,349	88.2	161,000,396	2.35
883	981,949	11,286,494	8.70	33,573,343	83.5	40,207,596	2.44
885	582,909	7,726,348	7.54	23,994,488	72.9	32,914,250	1.77
891	1,112,048	18,570,337	5.99	58,826,912	69.8	84,279,244	1.32
892	597,829	10,973,530	5.45	34,450,252	68.9	50,000,366	1.20
893	251,563	5,260,622	4.78	16,379,677	68.4	23,946,896	1.05
894	1,330,687	18,227,948	7.30	55,764,872	71.7	77,775,275	1.71
896	298,747	4,933,027	6.06	15,445,409	70.0	22,064,870	1.35
911	2,371,716	31,688,747	7.48	99,494,127	75.5	131,780,301	1.80
912	1,134,592	14,516,262	7.82	47,854,887	74.2	64,494,457	1.76
913	523,438	10,572,959	4.95	33,207,039	65.3	50,853,046	1.03
914	382,165	5,650,809	6.76	18,319,866	56.3	32,539,726	1.17
918	447,056	8,347,557	5.36	26,259,231	66.0	39,786,714	1.12
S 1	152,333,248	1,407,952,680	10.82	3,819,581,329	88.6	4,311,039,875	3.53
C323	15,889	290,961	5.46	926,503	69.2	1,338,877	1.19
S 6	6,003,032	64,705,230	9.28	183,191,519	82.8	221,245,796	2.71
C815	100,234	2,640,063	3.80	8,390,907	66.4	12,636,908	.79
Minneapolis-St.Paul Int'l Airport	1,583,384	31,442,548	5.04	73,477,334	100.0	73,477,334	2.15
STATEWIDE TOTAL	\$1,072,514,680	\$12,752,591,268	8.41	\$36,602,208,682	77.2	\$47,370,443,603	2.26

\* A tax of \$4,551,496, an assessed value of \$37,449,419, and a limited market value of \$76,430,587 for minerals has been excluded.

(1) Nominal tax rate is the net tax payable divided by the assessed value.

(2) Effective tax rate is the net tax payable divided by the indicated market value.





SECTION V

Mobile Home

Property Tax Data

TABLE 26

MOBILE HOME MARKET AND ASSESSED VALUES, GROSS TAXES LEVIED,  
HOMESTEAD CREDIT AND NUMBER OF ASSESSMENTS AND HOMESTEADS FOR PAYABLE 1975

COUNTY	ASSESSMENTS	MARKET VALUE	ASSESSED VALUE			GROSS TAXES LEVIED						NUMBER OF HOMESTEADS	TOTAL HOMESTEAD TAX CREDIT*	TOTAL NET TAX PAYABLE
			HOMESTEAD	NON- HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL			
Aitkin	1,156	\$ 3,498,235	\$ 474,017	\$ 644,858	\$ 1,118,875	\$ 37,080	\$ 1,996	\$ 6,510	\$ 71,844	\$ 179	\$ 117,609	461	\$ 26,544	\$ 91,065
Anoka	3,344	19,410,846	4,517,185	565,748	5,082,933	112,875	78,424	1,144	330,583	20,813	543,839	3,027	214,618	329,221
Becker	724	2,308,002	483,479	147,964	631,443	21,878	1,962	3,671	34,886	58	62,455	487	21,573	40,882
Beltrami	1,262	4,996,579	998,402	397,560	1,395,962	59,552	8,684	5,770	88,101	98	162,205	862	52,099	110,106
Benton	1,171	5,287,218	1,210,480	180,478	1,390,958	37,556	23,387	4,058	81,405	920	147,326	935	54,611	92,715
Big Stone	240	927,722	203,003	46,644	249,647	8,089	7,788	343	12,773	113	29,106	165	10,177	18,929
Blue Earth	1,057	5,328,117	1,192,276	232,291	1,424,567	33,363	29,680	2,680	83,443	238	149,404	856	52,244	97,160
Brown	439	1,719,274	363,051	106,828	469,879	10,727	9,332	564	23,996	75	44,694	331	14,644	30,050
Carlton	315	1,272,947	287,461	48,356	335,817	11,260	2,893	1,468	20,212	772	36,605	265	13,954	22,651
Carver	669	4,560,531	1,068,446	124,246	1,192,692	37,975	18,938	835	84,380	3,598	145,726	584	56,864	88,862
Cass	1,001	2,793,811	385,599	502,306	887,905	30,738	2,864	6,179	50,338	119	90,338	417	17,926	72,412
Chippewa	261	1,237,073	285,462	38,090	323,552	8,918	8,204	695	18,286	-0-	36,103	207	13,424	22,679
Chisago	629	2,304,492	493,848	132,726	626,574	22,931	9,039	2,187	43,629	911	78,697	497	25,426	53,271
Clay	880	3,583,490	860,290	57,033	917,323	17,753	15,970	1,071	56,623	22	91,439	819	35,811	55,628
Clearwater	235	1,011,041	230,208	35,090	265,298	8,591	3,230	813	15,165	54	27,853	196	10,262	17,591
Cook	60	207,498	37,302	23,316	60,618	1,863	130	37	2,853	10	4,893	34	1,871	3,022
Cottonwood	155	709,988	147,989	47,212	195,201	3,939	2,456	706	10,989	36	18,126	118	5,984	12,142
Crow Wing	1,576	5,446,405	904,373	742,502	1,646,875	43,502	11,651	16,414	73,998	974	146,539	779	40,687	105,852
Dakota	2,521	15,986,077	3,870,585	219,728	4,090,313	79,393	62,987	956	257,789	16,774	417,899	2,378	170,112	247,787
Dodge	285	1,418,552	321,428	53,148	374,576	8,447	6,820	1,352	20,677	-0-	37,296	238	13,273	24,023
Douglas	1,012	3,159,422	525,185	421,444	946,629	26,297	10,037	3,490	54,011	569	94,404	469	23,562	70,842
Faribault	179	858,926	178,571	57,857	236,428	4,989	4,876	542	11,796	644	22,848	137	7,268	15,580
Fillmore	411	1,673,467	376,958	66,567	443,525	9,137	10,164	2,366	24,912	-0-	46,579	349	16,266	30,313
Freeborn	418	2,218,879	495,285	101,380	596,665	11,994	10,687	825	28,096	-0-	51,602	333	18,651	32,951
Goodhue	717	3,671,144	775,423	229,204	1,004,627	10,569	14,606	4,236	53,002	-0-	82,413	523	27,137	55,276
Grant	122	512,990	114,059	22,700	136,759	3,588	1,854	308	7,526	118	13,394	98	4,805	8,589
Hennepin	1,300	5,740,395	1,303,425	215,070	1,518,495	43,098	16,872	12	96,421	8,108	164,510	1,160	60,709	103,801
Houston	289	1,122,801	263,244	27,930	291,174	8,380	3,270	1,941	14,967	-0-	28,558	251	11,016	17,542
Hubbard	326	1,307,034	257,209	113,852	371,061	16,772	900	965	23,818	-0-	42,455	198	13,198	29,257
Isanti	403	1,704,490	393,735	52,540	446,275	15,147	1,602	1,253	32,808	-0-	50,810	342	19,899	30,911
Itasca	1,789	7,635,624	1,599,852	526,947	2,126,799	86,478	14,652	10,857	111,464	867	224,318	810	105,773	118,545
Jackson	160	570,074	109,759	53,066	162,827	2,996	2,614	442	8,207	28	14,287	98	4,155	10,132
Kanabec	661	2,389,912	536,444	177,782	714,226	34,097	4,925	2,678	43,563	-0-	85,263	466	27,687	57,576
Kandiyohi	1,100	4,058,564	791,947	365,201	1,157,148	35,818	15,578	3,532	61,815	117	116,860	653	34,992	81,868
Kitson	201	1,046,880	224,110	60,944	285,054	6,129	7,719	853	14,400	-0-	29,101	159	8,438	20,663
Koochiching	601	2,692,482	610,635	99,644	710,279	29,851	10,079	-0-	51,296	78	91,304	516	33,874	57,430
Lac Qui Parle	179	722,882	154,063	42,652	196,715	4,314	3,997	515	9,469	297	18,592	134	6,378	12,214
Lake	278	1,107,508	239,924	60,386	300,310	15,426	1,927	1,916	6,877	46	26,192	205	13,413	12,779
Lake of the Woods	246	621,310	82,830	115,996	198,826	12,870	164	-0-	10,022	-0-	23,056	96	4,324	18,732
Le Sueur	696	2,164,030	383,586	252,466	636,052	20,780	7,884	1,139	39,381	102	69,286	333	18,315	50,971
Lincoln	116	382,940	80,084	25,047	105,131	2,894	1,495	221	4,943	73	9,626	76	3,099	6,527
Lyon	378	1,794,809	378,818	112,362	491,180	9,551	11,558	385	24,541	130	46,165	300	15,516	30,649
McLeod	644	3,601,070	779,419	196,080	975,499	19,798	13,790	1,597	53,843	393	89,421	494	28,961	60,460
Mahnomen	212	639,593	115,657	70,786	186,443	8,062	398	914	9,164	152	18,690	115	5,174	13,516
Marshall	373	1,363,529	310,976	47,850	358,826	7,431	4,693	1,501	23,774	-0-	37,399	324	13,816	23,583
Martin	273	1,131,191	252,840	48,242	301,082	5,360	7,076	326	16,390	48	29,200	219	10,245	18,955
Meeker	535	2,140,266	448,153	167,540	615,693	15,092	4,586	4,329	32,552	62	56,621	349	17,375	39,246
Mille Lacs	988	3,764,935	702,989	383,978	1,086,967	45,186	5,636	4,871	70,378	-0-	126,071	571	36,155	89,916

TABLE 26

MOBILE HOME MARKET AND ASSESSED VALUES, GROSS TAXES LEVIED,  
HOMESTEAD CREDIT AND NUMBER OF ASSESSMENTS AND HOMESTEADS FOR PAYABLE 1975

COUNTY	NUMBER OF ASSESSMENTS	MARKET VALUE	ASSESSED VALUE			GROSS TAXES LEVIED						NUMBER OF HOMESTEADS	TOTAL HOMESTEAD TAX CREDIT*	TOTAL NET TAX PAYABLE
			HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL			
Morrison	822	\$ 2,901,338	\$ 611,467	\$ 182,236	\$ 793,703	\$ 27,161	\$ 7,964	\$ 4,098	\$ 57,316	\$ 111	\$ 96,650	610	\$ 33,114	\$ 63,536
Mower	482	2,834,400	651,590	108,000	759,590	21,364	18,651	1,938	43,100	-0-	85,053	402	29,957	55,096
Murray	283	1,103,922	201,281	123,692	324,973	6,172	4,347	990	17,787	55	29,351	156	8,185	21,166
Nicollet	464	2,377,281	500,412	149,230	649,642	13,527	9,801	1,240	39,272	104	63,944	354	21,108	42,836
Nobles	255	1,104,560	242,055	53,512	295,567	7,339	7,594	230	14,870	169	30,202	202	10,506	19,696
Norman	189	809,445	184,036	30,218	214,254	6,486	2,362	420	11,729	155	21,152	147	8,003	13,149
Olmsted	1,647	9,965,553	2,283,071	342,375	2,625,446	56,068	37,935	9,904	165,025	-0-	268,932	1,453	102,198	166,734
Otter Tail	1,690	5,015,147	847,211	651,378	1,498,589	32,295	9,967	9,030	75,259	226	126,777	780	32,105	94,672
Pennington	605	2,956,754	703,477	57,268	760,745	25,439	11,687	1,130	46,346	68	84,670	557	32,901	51,769
Pine	791	2,784,027	551,011	234,182	785,193	39,215	2,853	5,028	48,194	1,193	96,483	515	29,906	66,577
Pipestone	124	578,128	130,241	23,024	153,265	3,786	2,707	97	7,884	25	14,499	104	5,191	9,308
Polk	619	2,832,694	648,478	96,690	745,168	18,087	14,837	2,516	46,401	94	81,935	520	30,550	51,385
Pope	336	1,105,479	202,844	116,042	318,886	8,565	1,346	1,552	17,352	686	29,501	182	8,528	20,973
Ramsey	2,182	10,726,808	2,542,131	209,331	2,751,462	100,132	37,457	-0-	198,704	12,737	349,030	2,043	137,323	211,707
Red Lake	101	444,408	103,292	12,496	115,788	4,020	2,645	243	6,331	-0-	13,239	89	5,049	8,190
Redwood	312	1,549,860	332,033	109,216	441,249	8,833	8,837	515	19,706	134	38,025	237	11,464	26,561
Renville	342	1,601,008	357,375	71,472	428,847	7,218	6,084	832	22,675	67	36,876	268	12,804	24,072
Rice	812	3,504,018	802,381	118,009	920,390	28,580	21,329	1,385	63,147	2,924	117,365	673	44,579	72,786
Rock	114	577,680	126,434	27,088	153,522	3,097	2,003	309	7,333	26	12,769	92	4,645	8,124
Roseau	697	3,208,243	728,095	118,686	846,781	30,616	6,336	6,655	58,320	-0-	101,927	585	37,896	64,031
St. Louis	3,745	13,952,239	2,994,106	793,614	3,787,720	218,506	56,793	16,488	196,233	3,623	491,643	2,868	228,608	263,035
Scott	630	3,635,587	865,447	72,442	937,889	35,319	9,750	513	57,453	1,336	104,371	468	40,979	63,392
Sherburne	488	1,480,240	302,790	107,632	410,422	11,167	2,222	1,344	27,514	288	42,534	356	13,734	28,800
Sibley	276	1,178,903	273,843	33,682	307,525	7,704	3,697	979	16,835	89	29,304	239	11,176	18,128
Stearns	1,813	8,093,536	1,657,285	588,078	2,245,363	39,451	20,529	10,754	141,175	264	212,173	1,294	67,510	144,663
Steele	353	2,341,021	536,124	76,730	612,854	13,971	8,516	1,286	33,076	-0-	56,849	358	22,110	34,739
Stevens	190	741,262	160,658	39,452	200,110	6,129	4,947	165	11,079	-0-	22,320	150	7,659	14,661
Swift	166	826,785	187,837	30,175	218,012	7,020	7,547	345	11,651	-0-	26,563	138	8,961	17,602
Todd	858	3,157,172	608,908	288,616	897,524	32,625	8,498	6,330	52,064	153	99,670	548	29,851	69,819
Traverse	128	462,185	88,510	43,258	131,768	2,951	2,471	110	6,922	16	12,470	87	3,349	9,121
Wabasha	755	3,290,304	611,038	337,678	948,716	31,383	13,420	4,304	63,471	-0-	112,578	459	31,698	80,880
Wadena	319	1,283,455	265,355	87,630	352,985	14,795	2,112	747	22,221	-0-	39,875	231	12,884	26,991
Waseca	315	1,744,930	402,415	57,132	459,547	13,010	13,284	419	25,389	-0-	52,103	269	19,597	32,506
Washington	1,326	7,323,975	1,653,484	286,616	1,940,100	52,501	25,741	362	133,712	9,691	222,005	1,186	82,286	139,719
Watsonwan	164	786,810	169,041	46,566	215,607	5,032	3,899	311	11,124	37	20,403	127	6,603	13,800
Wilkin	192	838,216	178,974	48,928	227,902	5,069	5,587	207	11,072	-0-	21,935	154	7,469	14,466
Winona	775	3,500,060	779,620	152,442	932,062	23,147	9,892	5,068	53,308	391	91,807	650	32,661	59,146
Wright	1,463	7,636,746	1,660,952	394,494	2,055,446	47,275	19,354	8,930	120,431	1,763	197,753	1,162	69,343	128,410
Yellow Medicine	185	807,645	176,503	41,277	217,780	4,160	3,477	586	11,276	133	19,632	149	6,919	12,713
STATEWIDE TOTALS	59,595	\$260,066,869	\$57,141,869	\$14,822,226	\$71,964,095	\$2,127,749	\$938,552	\$216,827	\$4,294,263	\$94,154	\$7,671,545	44,296	\$2,751,714	\$4,919,831

\* Includes the following amounts of taconite homestead credit:

Aitkin.....	\$ 4,452	Lake.....	\$ 4,300
Cook.....	584	St. Louis.....	56,154
Crow Wing.....	3,778		
Itasca.....	31,789	Total.....	\$101,057

TABLE 27

COMPARISON OF PAYABLE 1974 AND 1975 MOBILE HOME ASSESSED VALUES,  
GROSS TAXES LEVIED, HOMESTEAD CREDIT AND NET TAXES PAYABLE

COUNTY	ASSESSED VALUE			GROSS TAXES LEVIED			HOMESTEAD TAX CREDIT*			NET TAX PAYABLE		
	1974	1975	Percent Change	1974	1975	Percent Change	1974	1975	Percent Change	1974	1975	Percent Change
Aitkin	\$ 1,040,425	\$ 1,118,875	8%	\$ 95,104	\$ 117,609	24%	\$ 22,035	\$ 26,544	20%	\$ 73,069	\$ 91,065	25%
Anoka	4,357,390	5,082,933	17	429,586	543,839	27	167,517	214,618	28	262,069	329,221	26
Becker	595,981	631,443	6	51,433	62,455	21	18,026	21,573	20	33,407	40,882	22
Beltrami	1,274,149	1,395,962	10	133,267	162,205	22	44,034	52,099	18	89,233	110,106	23
Benton	1,205,925	1,390,958	15	123,083	147,326	20	45,054	54,611	21	78,029	92,715	19
Big Stone	173,602	249,647	44	16,171	29,106	80	5,142	10,177	98	11,029	18,929	72
Blue Earth	1,281,882	1,424,567	11	124,016	149,404	21	42,199	52,244	24	81,817	97,160	19
Brown	398,439	469,879	18	33,637	44,694	33	11,423	14,644	28	22,215	30,050	35
Carlton	264,261	335,817	27	26,671	36,605	37	9,409	13,954	48	17,262	22,651	31
Carver	944,680	1,192,692	26	107,215	145,726	36	41,248	56,864	38	65,968	88,862	35
Cass	789,873	887,905	12	67,549	90,338	34	13,032	17,926	38	54,517	72,412	33
Chippewa	242,312	323,552	34	24,489	36,103	47	8,129	13,424	65	16,360	22,679	39
Chisago	561,911	626,574	11	57,615	78,697	37	18,651	25,426	36	38,964	53,271	37
Clay	812,508	917,323	13	75,152	91,439	22	29,925	35,811	20	45,227	55,628	23
Clearwater	223,475	265,298	19	19,314	27,853	44	7,185	10,262	43	12,129	17,591	45
Cook	47,491	60,618	28	2,839	4,893	72	1,025	1,871	83	1,813	3,022	67
Cottonwood	152,107	195,201	28	13,253	18,126	37	4,550	5,984	32	8,703	12,142	40
Crow Wing	1,547,886	1,646,875	6	113,771	146,539	29	32,943	40,687	24	80,828	105,852	31
Dakota	3,506,225	4,090,313	17	327,262	417,899	28	135,542	170,112	26	191,720	247,787	29
Dodge	308,713	374,576	21	29,490	37,296	26	10,245	13,273	30	19,246	24,023	25
Douglas	916,287	946,629	3	84,429	94,404	12	21,004	23,562	12	63,425	70,842	12
Faribault	188,854	236,428	25	16,833	22,848	36	5,866	7,268	24	10,967	15,580	42
Fillmore	368,547	443,525	20	36,104	46,579	29	12,561	16,266	29	23,543	30,313	29
Freeborn	558,659	596,665	7	43,542	51,602	19	14,945	18,651	25	28,597	32,951	15
Goodhue	822,049	1,004,627	22	66,557	82,413	24	23,220	27,137	17	43,337	55,276	28
Grant	98,736	136,759	38	8,480	13,394	58	2,785	4,805	73	5,695	8,589	51
Hennepin	1,567,879	1,518,495	- 3	152,283	164,510	8	58,157	60,709	4	94,127	103,801	10
Houston	281,236	291,174	4	26,510	28,558	8	10,058	11,016	10	16,453	17,542	7
Hubbard	326,813	371,061	14	30,536	42,455	39	8,940	13,198	48	21,596	29,257	35
Isanti	435,523	446,275	2	39,049	50,810	30	15,201	19,899	31	23,848	30,911	30
Itasca	1,733,105	2,126,799	23	154,121	224,318	46	69,595	105,773	52	84,526	118,545	40
Jackson	147,315	162,827	11	12,287	14,287	16	3,558	4,155	17	8,729	10,132	16
Kanabec	644,481	714,226	11	64,672	85,263	32	21,200	27,687	31	43,472	57,576	32
Kandiyohi	927,964	1,157,148	25	91,289	116,860	28	26,824	34,992	30	64,466	81,868	27
Kittson	229,920	285,054	24	22,487	29,101	29	6,572	8,438	28	15,915	20,663	30
Koochiching	622,484	710,279	14	67,673	91,304	35	26,183	33,874	29	41,490	57,430	38
Lac Qui Parle	135,792	196,715	45	12,273	18,592	51	4,164	6,378	53	8,109	12,214	51
Lake	270,325	300,310	11	18,813	26,192	39	9,677	13,413	39	9,136	12,779	40
Lake of the Woods	191,078	198,826	4	19,001	23,056	21	3,315	4,324	30	15,686	18,732	19
Le Sueur	588,880	636,052	8	59,373	69,286	17	16,298	18,315	12	43,075	50,971	18
Lincoln	85,593	105,131	23	6,948	9,626	39	2,296	3,099	35	4,652	6,527	40
Lyon	467,107	491,180	5	41,777	46,165	10	14,240	15,516	9	27,537	30,649	11
McLeod	912,319	975,499	7	77,496	89,421	15	25,026	28,961	16	52,470	60,460	15
Mahnomen	154,100	186,443	21	13,980	18,690	34	3,730	5,174	39	10,249	13,516	32
Marshall	349,496	358,826	3	31,764	37,399	18	11,556	13,816	20	20,207	23,583	17
Martin	268,583	301,082	12	24,428	29,200	20	8,667	10,245	18	15,761	18,955	20
Meeker	538,865	615,693	14	46,608	56,621	21	13,917	17,375	25	32,691	39,246	20
Mille Lacs	937,534	1,086,967	16	100,744	126,071	25	29,311	36,155	23	71,433	89,916	26

TABLE 27

COMPARISON OF PAYABLE 1974 AND 1975 MOBILE HOME ASSESSED VALUES,  
GROSS TAXES LEVIED, HOMESTEAD CREDIT AND NET TAXES PAYABLE

COUNTY	ASSESSED VALUE			GROSS TAXES LEVIED			HOMESTEAD TAX CREDIT*			NET TAX PAYABLE		
	1974	1975	Percent Change	1974	1975	Percent Change	1974	1975	Percent Change	1974	1975	Percent Change
Morrison	\$ 747,650	\$ 793,703	6%	\$ 82,021	\$ 96,650	18%	\$ 28,408	\$ 33,114	17%	\$ 53,613	\$ 63,536	18%
Mower	699,907	759,590	9	75,117	85,053	13	25,500	29,957	17	49,617	55,096	11
Murray	277,445	324,973	17	22,056	29,351	33	6,148	8,185	33	15,909	21,166	33
Nicollet	651,979	649,642	-	61,098	63,944	5	19,648	21,108	7	41,450	42,836	3
Nobles	253,617	295,567	17	22,827	30,202	32	8,128	10,506	29	14,699	19,696	34
Norman	164,849	214,254	30	14,677	21,152	44	5,654	8,003	42	9,023	13,149	46
Olmsted	2,220,127	2,625,446	18	214,974	268,932	25	79,735	102,198	28	135,239	166,734	23
Otter Tail	1,320,843	1,498,589	13	107,313	126,777	18	26,414	32,105	22	80,899	94,672	17
Pennington	735,505	760,745	3	73,063	84,670	16	26,571	32,901	24	46,492	51,769	11
Pine	658,283	785,193	19	71,561	96,483	35	22,132	29,906	35	49,429	66,577	35
Pipestone	110,885	153,265	38	9,484	14,499	53	3,462	5,191	50	6,022	9,308	55
Polk	614,257	745,168	21	62,142	81,935	32	23,841	30,550	28	38,301	51,385	34
Pope	301,533	318,886	6	24,832	29,501	19	6,831	8,528	25	18,001	20,973	17
Ramsey	2,546,648	2,751,462	8	294,610	349,030	18	115,564	137,323	19	179,045	211,707	18
Red Lake	108,572	115,788	7	12,743	13,239	4	4,957	5,049	2	7,786	8,190	5
Redwood	331,278	441,249	33	26,312	38,025	45	7,792	11,464	47	18,520	26,561	43
Renville	314,652	428,847	36	23,794	36,876	55	8,258	12,804	55	15,537	24,072	55
Rice	785,459	920,390	17	92,039	117,365	28	34,195	44,579	30	57,843	72,786	26
Rock	112,429	153,522	37	8,661	12,769	47	3,210	4,645	45	5,451	8,124	49
Roseau	773,485	846,781	9	79,138	101,927	29	29,980	37,896	26	49,158	64,031	30
St. Louis	3,314,281	3,787,720	14	397,193	491,643	24	181,967	228,608	26	215,226	263,035	22
Scott	953,433	937,889	- 2	95,095	104,371	10	36,212	40,979	13	58,883	63,392	8
Sherburne	449,489	410,422	- 9	48,697	42,534	87	15,471	13,734	- 11	33,224	28,800	- 13
Sibley	286,819	307,525	7	24,203	29,304	21	9,203	11,176	21	15,000	18,128	21
Stearns	1,990,068	2,245,363	13	176,543	212,173	20	56,292	67,510	20	120,251	144,663	20
Steele	531,191	612,854	15	44,710	56,849	27	17,686	22,110	25	27,024	34,739	29
Stevens	192,949	200,110	4	19,373	22,320	15	5,842	7,659	31	13,531	14,661	8
Swift	231,898	218,012	- 6	23,793	26,563	12	8,846	8,961	1	14,947	17,602	18
Todd	760,816	897,524	18	76,783	99,670	30	22,506	29,851	33	54,278	69,819	29
Traverse	116,512	131,768	13	11,044	12,470	13	3,240	3,349	3	7,804	9,121	17
Wabasha	843,629	948,716	12	86,312	112,578	30	22,052	31,698	44	64,260	80,880	26
Wadena	305,394	352,985	16	32,228	39,875	24	10,680	12,884	21	21,547	26,991	25
Waseca	318,150	459,547	44	32,120	52,103	62	12,806	19,597	53	19,314	32,506	68
Washington	1,998,865	1,940,100	- 3	224,204	222,005	-	81,401	82,286	1	142,803	139,719	- 2
Watsonwan	192,616	215,607	12	15,405	20,403	32	5,588	6,603	18	9,817	13,800	41
Wilkin	172,301	227,902	32	16,493	21,935	33	6,081	7,469	23	10,412	14,466	39
Winona	914,970	932,062	2	83,862	91,807	9	28,907	32,661	13	54,955	59,146	8
Wright	1,822,502	2,055,446	13	162,874	197,753	21	56,126	69,343	24	106,748	128,410	20
Yellow Medicine	164,235	217,780	33	13,847	19,632	42	4,967	6,919	39	8,880	12,713	43
STATEWIDE TOTALS	\$63,788,280	\$71,964,095	13%	\$6,204,214	\$7,671,545	24%	\$2,208,481	\$2,751,714	25%	\$3,995,735	\$4,919,831	23%

\* Includes the following amounts of taconite homestead credit for 1974:

Aitkin.....	\$ 4,096	Lake.....	\$ 3,101
Cook.....	313	St. Louis.....	41,619
Crow Wing.....	3,851		
Itasca.....	20,864	Total.....	\$73,844

\* Includes the following amounts of taconite homestead credit for 1975:

Aitkin.....	\$ 4,452	Lake.....	\$ 4,300
Cook.....	584	St. Louis.....	56,154
Crow Wing.....	3,778		
Itasca.....	31,789	Total.....	\$101,057

